



Finance Act 2002

2002 CHAPTER 23

PART 6

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Lorry road-user charge

137 Lorry road-user charge

- (1) A tax, to be known as lorry road-user charge, shall be charged in respect of use of roads by lorries.
- (2) The persons by whom lorry road-user charge shall be payable, the rates at which it shall be charged, and the lorries, roads and use in respect of which it shall be charged, shall be such as Parliament may determine.
- (3) The amount of lorry road-user charge charged in respect of use of any roads by a lorry shall be calculated, in such manner as Parliament may determine, by reference to the distance travelled on those roads by the lorry.
- [^{F1}(4) Lorry road-user charge—
 - (a) shall be under the care and management of the Commissioners of Customs and Excise, and
 - (b) shall be administered and enforced in accordance with such provisions as Parliament may determine.]
 - [^{F2}(5) All money and securities for money collected or received for or on account of lorry road-user charge shall—
 - (a) if collected or received in Great Britain, be placed to the general account of the Commissioners of Customs and Excise kept at the Bank of England under section 17 of the Customs and Excise Management Act 1979;
 - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.]
 - [^{F3}(7) A Minister of the Crown or government department may—

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Section 137. (See end of Document for details)*

- (a) incur expenditure in connection with preparations for lorry road-user charge (including any fuel credit to be paid in respect of fuelling of lorries chargeable in respect of lorry road-user charge);
- (b) enter into contracts in respect of the development or provision of equipment, systems or services to be used in connection with lorry road-user charge (including any fuel credit).]

Textual Amendments

- F1** S. 137(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 292\(2\)](#)
- F2** S. 137(5) substituted for s. 137(5)(6) (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 292\(3\)](#)
- F3** [S. 137\(7\)](#) substituted (7.4.2005) by [Finance Act 2005 \(c. 7\), s. 100](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 137.