



# HGV Road User Levy Act 2013

## 2013 CHAPTER 7

### *Charging provisions*

#### **1 Charge to HGV road user levy**

- (1) A duty of excise, called HGV road user levy, is charged in respect of any heavy goods vehicle that is used or kept on a road to which this Act applies.
- (2) HGV road user levy is to be levied by the Secretary of State.

#### **2 Meaning of “heavy goods vehicle”**

- (1) In this Act “heavy goods vehicle” means a mechanically propelled vehicle with a revenue weight of 12,000 kilograms or more, or a heavy motor car within the meaning given by section 185 of the Road Traffic Act 1988, in respect of which vehicle excise duty—
  - (a) is charged at the rate applicable to the vehicle in accordance with Part 6 (vehicles used for exceptional loads) or Part 8 (goods vehicles) of Schedule 1 to the Vehicle Excise and Registration Act 1994 (“the 1994 Act”), or
  - (b) would be so charged but for an exemption granted on the basis that the vehicle is only temporarily in the United Kingdom.
- (2) In this Act—
  - “UK heavy goods vehicle” means a heavy goods vehicle within subsection (1)(a);
  - “non-UK heavy goods vehicle” means a heavy goods vehicle within subsection (1)(b).
- (3) The Secretary of State may by order amend subsection (1) by substituting a different number of kilograms for the number for the time being specified there.
- (4) An order under subsection (3) may make consequential amendments to Schedule 1.

- (5) An order under subsection (3) may not be made unless a draft of the statutory instrument containing it has been laid before the House of Commons and approved by a resolution of that House.

### **3 Roads to which this Act applies**

- (1) This Act applies to public roads in the United Kingdom.  
Subject to subsection (2), it applies to all such roads.
- (2) The Secretary of State may by order provide—
- (a) that this Act does not apply to specified roads, or roads of a specified description, or
  - (b) that this Act applies only to specified roads, or roads of a specified description.
- (3) An order under subsection (2) may not be made unless a draft of the statutory instrument containing it has been laid before the House of Commons and approved by a resolution of that House.
- (4) In this section “public road”—
- (a) in England and Wales and Northern Ireland, means a road that is repairable at public expense;
  - (b) in Scotland, has the same meaning as in the Roads (Scotland) Act 1984 (see section 151 of that Act).

### **4 Liability for levy**

- (1) In the case of a UK heavy goods vehicle—
- (a) each person in whose name the vehicle is registered under the 1994 Act is liable for any HGV road user levy in respect of the vehicle, and
  - (b) any person (not within paragraph (a)) by whom the vehicle is kept is also liable.
- (2) In the case of a non-UK heavy goods vehicle—
- (a) each person who is the holder of a Community licence in respect of the vehicle is liable for any HGV road user levy in respect of it, and
  - (b) any person (not within paragraph (a)) by whom the vehicle is kept is also liable.
- (3) Where two or more persons are liable for levy in respect of the same vehicle at the same time, their liability is joint and several.
- (4) Where a vehicle is stolen from a person liable for levy in respect of it—
- (a) the person is exempt from liability after the day of the theft, but
  - (b) if the person recovers the vehicle, the exemption ceases at the start of the day of the recovery.
- (5) Where the person who is liable for levy in respect of a vehicle by reason of subsection (1)(a) sells or disposes of it, the vehicle is treated for the purposes of this section as ceasing to be registered in the person’s name at the end of the day of the sale or disposal.

- (6) Where the person who is liable for levy in respect of a vehicle by reason of subsection (2)(a) sells or disposes of it, the person is treated for the purposes of this section as ceasing to be the holder of a Community licence in respect of the vehicle at the end of the day of the sale or disposal.
- (7) Subsections (4) to (6) do not affect liability for any levy—
- (a) paid on or before the day of the theft, sale or disposal, or
  - (b) due to be paid under section 5 for a period beginning on or before that day.
- (8) In this section “Community licence” means a licence issued under Regulation (EC) No. 1072/2009 of the European Parliament and of the Council dated 21 October 2009 on common rules for access to the international road haulage market.