

*Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, SCHEDULE 1. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

Sections 5 and 6

#### RATES OF HGV ROAD USER LEVY

- [<sup>F1</sup>1 (1) Table 1 applies to a heavy goods vehicle that meets Euro 6 emissions standards.
- (2) Table 1A applies to a heavy goods vehicle that does not meet Euro 6 emissions standards.
- (3) [<sup>F2</sup>Table 1B sets out the Bands for the purposes of Tables 1 and 1A (and those Bands depend on the revenue weight of the vehicle).]]

#### Textual Amendments

- F1** Sch. 1 para. 1 substituted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(6\)\(a\)](#)
- F2** Sch. 1 para. 1(3) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 10\(2\), 12](#)

#### Commencement Information

- I1** Sch. 1 para. 1 in force at 1.4.2014 by [S.I. 2014/797, art. 2](#)

<sup>F3</sup>2 .....

#### Textual Amendments

- F3** Sch. 1 paras. 2-4 omitted (1.8.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 10\(3\), 12](#)

<sup>F3</sup>3 .....

#### Textual Amendments

- F3** Sch. 1 paras. 2-4 omitted (1.8.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 10\(3\), 12](#)

<sup>F3</sup>4 .....

#### Textual Amendments

- F3** Sch. 1 paras. 2-4 omitted (1.8.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 10\(3\), 12](#)

- 5 [<sup>F4</sup>(1)] In this Schedule—
- (a) <sup>F5</sup>... “rigid goods vehicle” <sup>F6</sup>... has the same meaning as in the 1994 Act (see section 62(1) of that Act);

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- (b) a reference to a revenue weight of more than 11,999 kilograms is to be read as a reference to a revenue weight of 12,000 kilograms or more.
- [<sup>F7</sup>(c) a heavy goods vehicle meets Euro 6 emissions standards if it complies with the emission limits set out in Annex 1 of Regulation (EC) No. 595/2009 of the European Parliament and of the Council of 18th June 2009 on type approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to repair and maintenance information.]

[<sup>F8</sup>(2) For the purposes of this Schedule—

- (a) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing less than 4,000 kilograms, the weight of the trailer is to be ignored;
- (b) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing 4,000 kilograms or more, the weight of the trailer is to be added to the revenue weight of the vehicle.]

#### Textual Amendments

- F4** Sch. 1 para. 5 renumbered as Sch. 1 para. 5(1) (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(4)(a), 12
- F5** Word in Sch. 1 para. 5(1)(a) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(4)(b)(i), 12
- F6** Words in Sch. 1 para. 5(1)(a) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(4)(b)(ii), 12
- F7** Sch. 1 para. 5(c) inserted (with effect in accordance with s. 60(9) of the amending Act) by Finance Act 2019 (c. 1), s. 60(6)(b)
- F8** Sch. 1 para. 5(2) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(4)(c), 12

#### Commencement Information

- I2** Sch. 1 para. 5 in force at 1.4.2014 by S.I. 2014/797, art. 2

[<sup>F9</sup>TABLE 1: VEHICLES MEETING EURO 6 EMISSIONS  
STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.00	£7.50	£15.00	£90.00	£150.00
B	£7.20	£18.00	£36.00	£216.00	£360.00
C	£9.00	£28.80	£57.60	£345.60	£576.00]

#### Textual Amendments

- F9** Sch. 1 Table 1 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(5), 12

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<sup>F10</sup>TABLE 1A: VEHICLES NOT MEETING EURO 6 EMISSIONS STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.90	£9.75	£19.50	£117.00	£195.00
B	£9.36	£23.40	£46.80	£280.80	£468.00
C	£10.00	£37.45	£74.90	£449.40	£749.00]

**Textual Amendments**

**F10** Sch. 1 Table 1A substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(6), 12

<sup>F11</sup>TABLE 1B: BANDS FOR THE PURPOSES OF TABLES 1 AND 1A

<i>Revenue weight of vehicle</i>	<i>Band</i>
More than 11,999kgs but not more than 31,000kgs	A
More than 31,000kgs but not more than 38,000kgs	B
More than 38,000kgs	C]

**Textual Amendments**

**F11** Sch. 1 Table 1B inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(7), 12

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**Textual Amendments**

**F12** Sch. 1 Tables 2-5 omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 10(8), 12

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