



HGV Road User Levy Act 2013

2013 CHAPTER 7

Payment, rebates, exemptions and reductions

5 Payment of levy for UK heavy goods vehicles

- (1) This section applies to a UK heavy goods vehicle.
- (2) HGV road user levy must be paid for all periods for which the vehicle is charged to vehicle excise duty.
- (3) Where vehicle excise duty is paid for a year, the levy must be paid for the same year.
- (4) Where vehicle excise duty is paid for 6 months, the levy must be paid for the same 6 months.
- (5) Levy for a year is charged at the appropriate rate shown in the column headed “Yearly rate” in Table 1 in Schedule 1.
- (6) Levy for 6 months is charged at the appropriate rate shown in the column headed “Half-yearly rate” in that Table.
- (7) The appropriate rate depends on what Band the vehicle is in, and this is given by paragraphs 2 to 4 of that Schedule and Tables 2 to 5.