

HGV Road User Levy Act 2013

2013 CHAPTER 7

Payment, rebates, exemptions and reductions

6 Payment of levy for non-UK heavy goods vehicles

- (1) This section applies to a non-UK heavy goods vehicle.
- (2) HGV road user levy must be paid in respect of each day on which the vehicle is used or kept on a road to which this Act applies.
- (3) It may be paid for a period of one year, or any shorter period, chosen by the person paying the levy.
- (4) Levy for a year is charged at the appropriate rate shown in the column headed "Yearly rate" in Table 1 in Schedule 1.
- (5) Levy for—
 - (a) a period of 6 months, or
 - (b) 6 months out of a longer period,

is charged at the appropriate rate shown in the column headed "Half-yearly rate" in that Table.

- (6) Levy for—
 - (a) one or more whole months (fewer than 6), or
 - (b) so much of a period (not taken into account under subsection (5)) as comprises one or more whole months,

is charged at the appropriate rate shown in the column headed "Monthly rate" in that Table.

- (7) Levy for—
 - (a) a period (less than a month) of one or more whole weeks, or
 - (b) so much of a period (not taken into account under subsection (5) or (6)) as comprises one or more whole weeks,

is charged at the appropriate rate shown in the column headed "Weekly rate" in that Table.

Status: This is the original version (as it was originally enacted).

- (8) Levy for—
 - (a) a period (less than a week) of one or more days, or
 - (b) so much of a period as is not taken into account under subsection (5), (6) or (7), is charged at the appropriate rate shown in the column headed "Daily rate" in that Table.
- (9) 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.