



HGV Road User Levy Act 2013

2013 CHAPTER 7

Collection and enforcement

9 Collection of levy

- (1) For the purpose of levying HGV road user levy the Secretary of State and his or her officers (including any individual or body authorised by the Secretary of State to act as his or her agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners for Her Majesty's Revenue and Customs and their officers have with respect to—
 - (a) duties of excise (other than duties on imported goods), and
 - (b) other matters (except matters relating only to duties on imported goods),under the enactments relating to duties of excise.
- (2) The enactments relating to duties of excise or punishment and penalties in connection with those duties (other than enactments relating only to duties on imported goods) apply accordingly.
- (3) Subsections (1) and (2) have effect subject to the provisions of this Act (including in particular, in the case of subsection (2), subsection (4) of this section, section 11(3) and paragraphs 1 and 2 of Schedule 2).
- (4) HGV road user levy is to be paid into the Consolidated Fund.