



HGV Road User Levy Act 2013

2013 CHAPTER 7

Charging provisions

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—

Status: This is the original version (as it was originally enacted).

- (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.