

# 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 <sup>F1</sup>... on a road to which this Act applies [<sup>F2</sup>by virtue of section 3(1A)(b)].
- (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 [<sup>F3</sup>or Table 1A in Schedule 1 (depending on which of those Tables applies to the vehicle)].
- (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.

- (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 [<sup>F4</sup>paragraph 1(3) of that Schedule and Table 1B].

#### **Textual Amendments**

- F1 Words in s. 6(2) omitted (1.8.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 5(2) (a), 12
- F2 Words in s. 6(2) inserted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 5(2)(b), 12
- **F3** Words in s. 6(4) substituted (with effect in accordance with s. 60(9) of the amending Act) by Finance Act 2019 (c. 1), s. 60(3)
- F4 Words in s. 6(9) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 22 paras. 5(3), 12

## Modifications etc. (not altering text)

C1 S. 6(2) excluded (22.7.2020) by Finance Act 2020 (c. 14), s. 88(2)(3)

### **Commencement Information**

I1 S. 6 in force at 1.4.2014 by S.I. 2014/797, art. 2

# Changes to legislation:

There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Section 6.