



# Finance Act 2022

## 2022 CHAPTER 3

### PART 5

#### OTHER TAXES

##### *Vehicle taxes*

#### **80 HGV road user levy: extension of suspension**

- (1) In section 88 of FA 2020 (suspension of HGV road user levy), in subsection (3) (exempt period), for “24” substitute “36”.
- (2) In FA 2021 omit section 106 (HGV road user levy: extension of suspension).