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STATUTORY INSTRUMENTS

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**2018 No. 417**

**The HGV Road User Levy (Rate for  
Prescribed Vehicles) Regulations 2018**

**Rate of Levy for Prescribed Heavy Goods Vehicles**

2.—(1) Subject to paragraph (4), the HGV road user levy<sup>(1)</sup> is charged at the reduced rate referred to in paragraph (2) in respect of a heavy goods vehicle<sup>(2)</sup> prescribed under paragraph (3).

(2) The reduced rate is the amount that must be paid in accordance with section 6 of, and Schedule 1 to, the HGV Road User Levy Act 2013, reduced by 10%.

(3) A heavy goods vehicle is prescribed for the purposes of paragraph (1) for any day on which it complies with the emission limits referred to in Annex I of Regulation (EC) No 595/2009 of the European Parliament and of the Council of 18th June 2009 on type approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to repair and maintenance information<sup>(3)</sup>.

(4) The reduced rate does not apply as regards a heavy goods vehicle in respect of any day for which payment of HGV road user levy was made or has become due before the date on which these regulations came into force.

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(1) Section 1(1) of the HGV Road User Levy Act 2013 creates a duty of excise called the HGV road user levy.

(2) The term “heavy goods vehicle” is defined in section 2(1) of the HGV Road User Levy Act 2013.

(3) OJNo. L 188, 18.7.2009, p.1; amended by [Commission Regulation \(EU\) No. 133/2014](#) (OJ No. L 47, 18.2.2014, p.3.). There are other amendments but none is relevant.