



Finance Act 2004

2004 CHAPTER 12

PART 6

OTHER TAXES

Lorry road-user charge

292 Lorry road-user charge

- (1) Section 137 of the Finance Act 2002 (c. 23) (lorry road-user charge) is amended as follows.
- (2) For subsection (4) substitute—
 - “(4) Lorry road-user charge—
 - (a) shall be under the care and management of the Commissioners of Customs and Excise, and
 - (b) shall be administered and enforced in accordance with such provisions as Parliament may determine.”.
- (3) For subsections (5) and (6) substitute—
 - “(5) All money and securities for money collected or received for or on account of lorry road-user charge shall—
 - (a) if collected or received in Great Britain, be placed to the general account of the Commissioners of Customs and Excise kept at the Bank of England under section 17 of the Customs and Excise Management Act 1979;
 - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.”.

Changes to legislation:

Finance Act 2004, Section 292 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)