



HGV Road User Levy Act 2013

2013 CHAPTER 7

General

19 Interpretation

(1) In this Act—

“the 1994 Act” means the Vehicle Excise and Registration Act 1994;

“heavy goods vehicle”, “UK heavy goods vehicle” and “non-UK heavy goods vehicle” each has the meaning given in section 2;

“prescribed” means prescribed by regulations;

“revenue weight” has the same meaning as in the 1994 Act (see section 60A of that Act) [^{F1}, subject to paragraph 5(2) of Schedule 1].

(2) Regulations under paragraph 13 of Schedule 1 to the 1994 Act (under which goods vehicles are in some cases treated as having a lower revenue weight for the purposes of Part 8 of that Schedule) have effect also for the purposes of this Act.

(3) For the purposes of this Act—

(a) HGV road user levy is paid in respect of a particular day if the levy charged in respect of the vehicle in question is paid either for that day or for a period which includes that day;

(b) where a person receives a rebate of levy in respect of a vehicle [^{F2}as a result of an entitlement arising under section 7(2)], the person is treated as not having paid levy in respect of the vehicle for the period starting with the day after the date of the application for the rebate and ending with the end of the levy period.

[^{F3}(c) where a person receives a rebate of levy in respect of a vehicle as a result of an entitlement arising under section 7(2A), the person is treated as not having paid levy in respect of the vehicle for the period starting with the first day of the month after the month in which the application for a rebate was made and ending with the end of the levy period.]

[^{F4}(4) For the purposes of subsection (3)(c), a month starts on the day of the month on which the levy period started.]

Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Section 19. (See end of Document for details)

Textual Amendments

- F1** Words in s. 19(1) inserted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 22 paras. 9, 12](#)
- F2** Words in s. 19(3)(b) substituted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(5\)\(a\)\(i\)](#)
- F3** S. 19(3)(c) inserted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(5\)\(a\)\(ii\)](#)
- F4** S. 19(4) inserted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(5\)\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the HGK Road User Levy Act 2013, Section 19.