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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 22. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 22

Section 325

#### REFORMS OF HGV ROAD USER LEVY

- 1 The HGV Road User Levy Act 2013 is amended as follows.
- 2 In section 1(1) (charge to HGV road user levy), for the words “any heavy goods vehicle” to the end substitute “—
  - “(a) any UK heavy goods vehicle that is used or kept on a road to which this Act applies by virtue of section 3(1A)(a), and
  - (b) any non-UK heavy goods vehicle that is used on a road to which this Act applies by virtue of section 3(1A)(b).”
- 3 (1) Section 3 (roads to which this Act applies) is amended as follows.
  - (2) For subsection (1) substitute—
    - “(1A) Subject to subsection (2), this Act applies—
      - (a) in relation to UK heavy goods vehicles, to all public roads in the United Kingdom, and
      - (b) in relation to non-UK heavy goods vehicles, to any road which, under the system for assigning identification numbers to roads administered by the Secretary of State, Northern Ireland Ministers, Scottish Ministers or Welsh Ministers, has been assigned a number prefixed by A or M.”
    - (3) In subsection (2), in the words before paragraph (a), after “may by order provide” insert “in respect of UK heavy goods vehicles or non-UK heavy goods vehicles (or both)”.
    - (4) In subsection (4), for “this section” substitute “subsection (1A)(a)”.
  - 4 In section 5(7) (payment of levy for UK heavy goods vehicles) for “paragraphs 2 to 4 of that Schedule and Tables 2 to 5” substitute “paragraph 1(3) of that Schedule and Table 1B”.
  - 5 (1) Section 6 (payment of levy for non-UK heavy goods vehicles) is amended as follows.
    - (2) In subsection (2)—
      - (a) omit “or kept”;
      - (b) after “this Act applies” insert “by virtue of section 3(1A)(b)”.
    - (3) In subsection (9) for “paragraphs 2 to 4 of that Schedule and Tables 2 to 5” substitute “paragraph 1(3) of that Schedule and Table 1B”.
  - 6 In section 7(2) (rebate of levy), for paragraph (c) substitute—
    - “(c) the person who paid the levy notifies the Secretary of State that—
      - (i) in the case of a UK heavy goods vehicle, the vehicle is not intended to be used or kept on a road to which this Act

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- applies by virtue of section 3(1A)(a) at any time during the rest of the levy period, or
- (ii) in the case of a non-UK heavy goods vehicle, the vehicle is not intended to be used on a road to which this Act applies by virtue of section 3(1A)(b) at any time during the rest of the levy period.”
- 7 In section 11 (offence of using or keeping heavy goods vehicle if levy not paid), in subsection (1), for the words before paragraph (a) substitute—
- “If a person uses or keeps a UK heavy goods vehicle on a road to which this Act applies by virtue of section 3(1A)(a), or uses a non-UK heavy goods vehicle on a road to which this Act applies by virtue of section 3(1A)(b), on a day in respect of which the HGV road user levy charged in respect of the vehicle has not been paid—”.
- 8 (1) Section 14 (register of levy paid or due to be paid) is amended as follows.
- (2) In subsection (1), for “must” substitute “may”.
- (3) After subsection (1) insert—
- “(1A) Subsections (2) to (5) apply in relation to any register set up and kept under subsection (1).”
- (4) In subsection (4), at the end insert “but need not be accessible to all members of the public”.
- 9 In section 19 (interpretation), in subsection (1), in the definition of “revenue weight”, at the end insert “, subject to paragraph 5(2) of Schedule 1”.
- 10 (1) Schedule 1 (rates of HGV road user levy) is amended as follows.
- (2) In paragraph 1, for sub-paragraph (3) substitute—
- “(3) Table 1B sets out the Bands for the purposes of Tables 1 and 1A (and those Bands depend on the revenue weight of the vehicle).”
- (3) Omit paragraphs 2 to 4.
- (4) In paragraph 5—
- (a) the existing text becomes sub-paragraph (1);
- (b) in that sub-paragraph, in paragraph (a)—
- (i) omit ““axle”, ”;
- (ii) omit “and “tractive unit” each”;
- (c) after that sub-paragraph insert—
- “(2) For the purposes of this Schedule—
- (a) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing less than 4,000 kilograms, the weight of the trailer is to be ignored;
- (b) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing 4,000 kilograms or more, the weight of the trailer is to be added to the revenue weight of the vehicle.”
- (5) For Table 1 substitute—

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“TABLE 1: VEHICLES MEETING EURO 6 EMISSIONS STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.00	£7.50	£15.00	£90.00	£150.00
B	£7.20	£18.00	£36.00	£216.00	£360.00
C	£9.00	£28.80	£57.60	£345.60	£576.00”.

(6) For Table 1A substitute—

“TABLE 1A: VEHICLES NOT MEETING EURO 6 EMISSIONS STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.90	£9.75	£19.50	£117.00	£195.00
B	£9.36	£23.40	£46.80	£280.80	£468.00
C	£10.00	£37.45	£74.90	£449.40	£749.00”.

(7) After Table 1A insert—

“TABLE 1B: BANDS FOR THE PURPOSES OF TABLES 1 AND 1A

<i>Revenue weight of vehicle</i>	<i>Band</i>
More than 11,999kgs but not more than 31,000kgs	A
More than 31,000kgs but not more than 38,000kgs	B
More than 38,000kgs	C”.

(8) Omit Tables 2 to 5.

11 (1) In consequence of the amendments made by paragraph 10, in Part 8 of Schedule 1 to VERA 1994 (annual rates of duty: goods vehicles), paragraph 10 (relevant rigid goods vehicles) is amended as follows.

(2) After sub-paragraph (2) insert—

“(2A) In this paragraph, references to “the tables” are to the tables mentioned in sub-paragraph (6).”

(3) In sub-paragraph (3)—

- (a) in the opening words omit “following”;
- (b) in paragraph (c), for “appropriate HGV road user levy band” substitute “vehicle excise duty band”.

(4) For sub-paragraph (5) substitute—

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“(5A) The “vehicle excise duty band” in relation to a vehicle is determined in accordance with the following table—

<i>Revenue weight of vehicle</i>		<i>2 axle vehicle</i>	<i>3 axle vehicle</i>	<i>4 or more axle vehicle</i>
<i>Exceeding</i>	<i>Not exceeding</i>			
<i>kgs</i>	<i>kgs</i>	<i>Band</i>	<i>Band</i>	<i>Band</i>
11,999	15,000	B(T)	B(T)	B(T)
15,000	21,000	D(T)	B(T)	B(T)
21,000	23,000	E(T)	C(T)	B(T)
23,000	25,000	E(T)	D(T)	C(T)
25,000	27,000	E(T)	D(T)	D(T)
27,000	44,000	E(T)	E(T)	E(T)”.

(5) In each of the tables after sub-paragraph (6), in the headings to column 1, for “Appropriate HGV road user levy band” substitute “Vehicle excise duty band”.

12 The amendments made by this Schedule come into force on 1 August 2023.

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