

1 HGV road user levy and vehicle excise duty

- (1) The HGV Road User Levy Act 2013 is amended in accordance with subsections (2) to (6).
- (2) In section 5(5) (payment of levy for UK heavy goods vehicles) for “in Schedule 1” substitute “or Table 1A in Schedule 1 (depending on which of those Tables applies to the vehicle)”.
- (3) In section 6(4) (payment of levy for non-UK heavy goods vehicles) for “in Schedule 1” substitute “or Table 1A in Schedule 1 (depending on which of those Tables applies to the vehicle)”.
- (4) In section 7 (rebate of levy), after subsection (2) insert –
 - “(2A) A rebate entitlement also arises where –
 - (a) HGV road user levy has been paid in respect of a vehicle at the rate applicable to a vehicle that does not meet Euro 6 emissions standards, and
 - (b) the vehicle becomes a vehicle that meets those standards.”
- (5) In section 19 (interpretation) –
 - (a) in subsection (3) –
 - (i) in paragraph (b), for “under section 7” substitute “as a result of an entitlement arising under section 7(2)”, and
 - (ii) after paragraph (b) insert –
 - “(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.”, and
 - (b) after subsection (3), insert –
 - “(4) For the purposes of subsection (3)(c), a month starts on the day of the month on which the levy period started.”
- (6) In Schedule 1 (rates of HGV road user levy) –
 - (a) for paragraph 1 substitute –
 - “1 (1) Table 1 applies to a heavy goods vehicle that meets Euro 6 emissions standards.
 - (2) Table 1A applies to a heavy goods vehicle that does not meet Euro 6 emissions standards.

(3) Tables 1 and 1A set out the rates of levy for each of the Bands given by Tables 2 to 5 and by paragraph 4.”;

(b) in paragraph 5, after paragraph (b) insert –

“(c) a heavy goods vehicle meets Euro 6 emissions standards if it complies with the emission limits set out in Annex 1 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.”;

(c) for Table 1 substitute –

“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	£1.53	£3.83	£7.65	£45.90	£76.50
B	£1.89	£4.73	£9.45	£56.70	£94.50
C	£4.32	£10.80	£21.60	£129.60	£216.00
D	£6.30	£15.75	£31.50	£189.00	£315.00
E	£9.00	£28.80	£57.60	£345.60	£576.00
F	£9.00	£36.45	£72.90	£437.40	£729.00
G	£9.00	£45.00	£90.00	£540.00	£900.00
B(T)	£2.43	£6.08	£12.15	£72.90	£121.50
C(T)	£5.58	£13.95	£27.90	£167.40	£279.00
D(T)	£8.10	£20.25	£40.50	£243.00	£405.00
E(T)	£9.00	£37.35	£74.70	£448.20	£747.00

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	£2.04	£5.10	£10.20	£61.20	£102.00
B	£2.52	£6.30	£12.60	£75.60	£126.00
C	£5.76	£14.40	£28.80	£172.80	£288.00
D	£8.40	£21.00	£42.00	£252.00	£420.00

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
E	£10.00	£38.40	£76.80	£460.80	£768.00
F	£10.00	£48.60	£97.20	£583.20	£972.00
G	£10.00	£60.00	£120.00	£720.00	£1,200.00
B(T)	£3.24	£8.10	£16.20	£97.20	£162.00
C(T)	£7.44	£18.60	£37.20	£223.20	£372.00
D(T)	£10.00	£27.00	£54.00	£324.00	£540.00
E(T)	£10.00	£49.80	£99.60	£597.60	£996.00”

(7) The HGV Road User Levy (Rate for Prescribed Vehicles) Regulations 2018 (S.I. 2018/417) are revoked.

(8) In section 19 of the Vehicle Excise and Registration Act 1994 (rebates) –

(a) in subsection (3), after paragraph (g) insert –

“(h) a relevant application for a vehicle licence for the vehicle has been received by the Secretary of State.”,

(b) after subsection (3ZA) insert –

“(3ZB) An application for a vehicle licence is a relevant application for the purposes of subsection (3)(h) if –

(a) there is an unexpired licence for the vehicle in respect of which the application is made,

(b) when the unexpired licence was taken out, the vehicle was chargeable to HGV road user levy under section 5 of the HGV Road User Levy Act 2013 at a rate applicable to a vehicle that does not meet Euro 6 emissions standards, and

(c) the vehicle now meets those standards, and an application for a rebate of HGV road user levy has been made under section 7 of that Act as a result of an entitlement arising under subsection (2A) of that section.”,

(c) in subsection (7), after “rebate conditions” insert “(other than the condition in subsection (3)(h))”, and

(d) after subsection (7) insert –

“(7A) Where the rebate condition in subsection (3)(h) is satisfied in relation to a licence, the licence ceases to be in force immediately before the first day of the period for which the relevant person is treated as not having paid levy in respect of the vehicle as a result of section 19(3)(c) of the HGV Road User Levy Act 2013.”

(9) The amendments and revocation made by subsections (1) to (7) are to be treated as having effect in relation to HGV road user levy that –

(a) becomes due on or after 1 February 2019, and

(b) is paid on or after that date.

- (10) The amendments made by subsection (8) are to be treated as having effect in relation to licences taken out on or after 1 February 2019.

