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STATUTORY INSTRUMENTS

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**2018 No. 417**

**ROAD TRAFFIC**

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

<i>Made</i>	- - - -	<i>26th March 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th March 2018</i>
<i>Coming into force</i>	- -	<i>1st February 2019</i>

The Secretary of State makes the following Regulations in exercise of the power conferred by section 8(3) of the HGV Road User Levy Act 2013<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the HGV Road User Levy (Rate for Prescribed Vehicles) Regulations 2018 and come into force on 1st February 2019.

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

2.—(1) Subject to paragraph (4), the HGV road user levy<sup>(2)</sup> is charged at the reduced rate referred to in paragraph (2) in respect of a heavy goods vehicle<sup>(3)</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>(4)</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) 2013 c. 7.

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

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

(4) OJ No. 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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Signed by authority of the Secretary of State for Transport

26th March 2018

*Jesse Norman*  
Parliamentary Under Secretary of State  
Department for Transport

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision for a reduction of 10% in the rate of HGV road user levy in respect of a prescribed class of heavy goods vehicle.

The prescribed class is the class of heavy goods vehicles that comply with vehicle emission limits set out in Annex I of Regulation (EC) No 595/2009 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 (OJNo. L 188, 18.07.2009, p. 1; amended by Commission Regulation (EU) No. 133/2014 (OJ No. L 47, 18.2.2014, p.3.).

The reduced rate is not applicable to a heavy goods vehicle in respect of any day for which the levy was paid, or due to be paid, before the coming into force of these regulations.

A Tax Information and Impact Note is published on the Department for Transport website at <https://www.gov.uk/government/collections/hgv-road-user-levy>.

An Explanatory Memorandum is published alongside this instrument on [www.legislation.gov.uk](http://www.legislation.gov.uk).