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STATUTORY INSTRUMENTS

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**2014 No. 326**

**ROAD TRAFFIC**

**The HGV Road User Levy (Exemption  
of Vehicles) Regulations 2014**

<i>Made</i>	- - - -	<i>12th February 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>19th February 2014</i>
<i>Coming into force</i>	- -	<i>1st April 2014</i>

The Secretary of State for Transport makes the following Regulations in exercise of the powers 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 (Exemption of Vehicles) Regulations 2014 and come into force on 1st April 2014.

**Exemption of Vehicles**

2. HGV road user levy is not charged in respect of vehicles within paragraph 11(2) of Schedule 1 to the 1994 Act (certain tractive units charged to vehicle excise duty at the basic goods vehicle rate)<sup>(2)</sup>.

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<sup>(1)</sup> 2013 c.7. See section 1(1) for charge to HGV road user levy.

<sup>(2)</sup> 1994 c. 22; paragraph 11(2) of Schedule 1 was amended by the Finance Act 1995 (c.4), Schedule 4, paragraphs 14(13) and 16; and the Finance Act 1996 (c. 8), sections 17(6), (11)-(13) and 205 and Schedule 41, Part II(2).

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**Status:** This is the original version (as it was originally made).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

12th February 2014

*Robert Goodwill*  
Parliamentary Under Secretary of State  
Department for Transport

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## EXPLANATORY NOTE

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

These Regulations exempt certain articulated heavy goods vehicles (“HGVs”) from being charged the HGV Road User Levy (“the Levy”).

The HGV Road User Levy Act 2013 (“the 2013 Act”) imposes a levy for using or keeping an HGV weighing 12 tonnes or more on a public road in the UK. Section 8 of the 2013 Act exempts certain rigid goods vehicles charged vehicle excise duty at the basic goods vehicle rate in paragraph 9(2) of Schedule 1 to the 1994 Act from being charged the Levy. These Regulations extend this exemption to certain articulated HGVs charged vehicle excise duty at the basic goods vehicle rate in paragraph 11(2) of Schedule 1 to the 1994 Act.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. An Explanatory Memorandum has been prepared and is available alongside this instrument on the website, [www.legislation.gov.uk](http://www.legislation.gov.uk).