

HGV Road User Levy Bill

EXPLANATORY NOTES

Explanatory notes to the Bill, prepared by the Department for Transport, are published separately as Bill 77 – EN.

EUROPEAN CONVENTION ON HUMAN RIGHTS

Secretary Patrick McLoughlin has made the following statement under section 19(1)(a) of the Human Rights Act 1998:

In my view the provisions of the HGV Road User Levy Bill are compatible with the Convention rights.

HGV Road User Levy Bill

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Make provision charging a levy in respect of the use or keeping of heavy goods vehicles on public roads in the United Kingdom, and for connected purposes.

Most Gracious Sovereign

WE, Your Majesty’s most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty’s public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to make the provision hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Charging provisions

1 Charge to HGV road user levy

- (1) A duty of excise, called HGV road user levy, is charged in respect of any heavy goods vehicle that is used or kept on a road to which this Act applies.
- (2) HGV road user levy is to be levied by the Secretary of State. 5

2 Meaning of “heavy goods vehicle”

- (1) In this Act “heavy goods vehicle” means a mechanically propelled vehicle with a revenue weight of 12,000 kilograms or more, or a heavy motor car within the meaning given by section 185 of the Road Traffic Act 1988, in respect of which vehicle excise duty— 10
 - (a) is charged at the rate applicable to the vehicle in accordance with Part 6 (vehicles used for exceptional loads) or Part 8 (goods vehicles) of Schedule 1 to the Vehicle Excise and Registration Act 1994 (“the 1994 Act”), or

- (b) would be so charged but for an exemption granted on the basis that the vehicle is only temporarily in the United Kingdom.
- (2) In this Act –
 “UK heavy goods vehicle” means a heavy goods vehicle within subsection (1)(a); 5
 “non-UK heavy goods vehicle” means a heavy goods vehicle within subsection (1)(b).
- (3) The Secretary of State may by order amend subsection (1) by substituting a different number of kilograms for the number for the time being specified there. 10
- (4) An order under subsection (3) may make consequential amendments to Schedule 1.
- (5) An order under subsection (3) may not be made unless a draft of the statutory instrument containing it has been laid before the House of Commons and approved by a resolution of that House. 15
- 3 Roads to which this Act applies**
- (1) This Act applies to public roads in the United Kingdom. Subject to subsection (2), it applies to all such roads.
- (2) The Secretary of State may by order provide –
 (a) that this Act does not apply to specified roads, or roads of a specified description, or 20
 (b) that this Act applies only to specified roads, or roads of a specified description.
- (3) An order under subsection (2) may not be made unless a draft of the statutory instrument containing it has been laid before the House of Commons and approved by a resolution of that House. 25
- (4) In this section “public road” –
 (a) in England and Wales and Northern Ireland, means a road that is repairable at public expense;
 (b) in Scotland, has the same meaning as in the Roads (Scotland) Act 1984 (see section 151 of that Act). 30
- 4 Liability for levy**
- (1) In the case of a UK heavy goods vehicle –
 (a) each person in whose name the vehicle is registered under the 1994 Act is liable for any HGV road user levy in respect of the vehicle, and 35
 (b) any person (not within paragraph (a)) by whom the vehicle is kept is also liable.
- (2) In the case of a non-UK heavy goods vehicle –
 (a) each person who is the holder of a Community licence in respect of the vehicle is liable for any HGV road user levy in respect of it, and 40
 (b) any person (not within paragraph (a)) by whom the vehicle is kept is also liable.

- (3) Where two or more persons are liable for levy in respect of the same vehicle at the same time, their liability is joint and several.
- (4) Where a vehicle is stolen from a person liable for levy in respect of it—
 - (a) the person is exempt from liability after the day of the theft, but
 - (b) if the person recovers the vehicle, the exemption ceases at the start of the day of the recovery. 5
- (5) Where the person who is liable for levy in respect of a vehicle by reason of subsection (1)(a) sells or disposes of it, the vehicle is treated for the purposes of this section as ceasing to be registered in the person’s name at the end of the day of the sale or disposal. 10
- (6) Where the person who is liable for levy in respect of a vehicle by reason of subsection (2)(a) sells or disposes of it, the person is treated for the purposes of this section as ceasing to be the holder of a Community licence in respect of the vehicle at the end of the day of the sale or disposal.
- (7) Subsections (4) to (6) do not affect liability for any levy— 15
 - (a) paid on or before the day of the theft, sale or disposal, or
 - (b) due to be paid under section 5 for a period beginning on or before that day.
- (8) In this section “Community licence” means a licence issued under Regulation (EC) No. 1072/2009 of the European Parliament and of the Council dated 21 October 2009 on common rules for access to the international road haulage market. 20

Payment, rebates, exemptions and reductions

5 Payment of levy for UK heavy goods vehicles

- (1) This section applies to a UK heavy goods vehicle. 25
- (2) HGV road user levy must be paid for all periods for which the vehicle is charged to vehicle excise duty.
- (3) Where vehicle excise duty is paid for a year, the levy must be paid for the same year.
- (4) Where vehicle excise duty is paid for 6 months, the levy must be paid for the same 6 months. 30
- (5) Levy for a year is charged at the appropriate rate shown in the column headed “Yearly rate” in Table 1 in Schedule 1.
- (6) Levy for 6 months is charged at the appropriate rate shown in the column headed “Half-yearly rate” in that Table. 35
- (7) The appropriate rate depends on what Band the vehicle is in, and this is given by paragraphs 2 to 4 of that Schedule and Tables 2 to 5.

6 Payment of levy for non-UK heavy goods vehicles

- (1) This section applies to a non-UK heavy goods vehicle.
- (2) HGV road user levy must be paid in respect of each day on which the vehicle is used or kept on a road to which this Act applies. 40

- (3) It may be paid for a period of one year, or any shorter period, chosen by the person paying the levy.
- (4) Levy for a year is charged at the appropriate rate shown in the column headed “Yearly rate” in Table 1 in Schedule 1.
- (5) Levy for— 5
 (a) a period of 6 months, or
 (b) 6 months out of a longer period,
 is charged at the appropriate rate shown in the column headed “Half-yearly rate” in that Table.
- (6) Levy for— 10
 (a) one or more whole months (fewer than 6), or
 (b) so much of a period (not taken into account under subsection (5)) as comprises one or more whole months,
 is charged at the appropriate rate shown in the column headed “Monthly rate” in that Table. 15
- (7) Levy for—
 (a) a period (less than a month) of one or more whole weeks, or
 (b) so much of a period (not taken into account under subsection (5) or (6)) as comprises one or more whole weeks,
 is charged at the appropriate rate shown in the column headed “Weekly rate” in that Table. 20
- (8) Levy for—
 (a) a period (less than a week) of one or more days, or
 (b) so much of a period as is not taken into account under subsection (5), (6) or (7), 25
 is charged at the appropriate rate shown in the column headed “Daily rate” in that Table.
- (9) The appropriate rate depends on what Band the vehicle is in, and this is given by paragraphs 2 to 4 of that Schedule and Tables 2 to 5.
- 7 Rebate of levy** 30
- (1) Where—
 (a) HGV road user levy has been paid in respect of a vehicle for a period of more than one month (“the levy period”), and
 (b) a rebate entitlement arises more than one month before the end of the levy period, 35
 the person who paid the levy is entitled to the appropriate rebate of levy on making an application to the Secretary of State.
- (2) A rebate entitlement arises in the following cases—
 (a) the vehicle is stolen;
 (b) the vehicle is destroyed and the person who paid the levy notifies the Secretary of State of that fact; 40
 (c) the person who paid the levy notifies the Secretary of State that the vehicle is not intended to be used or kept on a road to which this Act applies at any time during the rest of the levy period;

- (d) the vehicle has been sold or disposed of and the person who paid the levy provides the Secretary of State with prescribed information, in the prescribed manner, in relation to the sale or disposal.
- (3) The appropriate rebate where the levy was paid for a whole year is—
- $$A \times (10 - B)$$
- where—
- A is one-tenth of the amount paid;
 - B is the number of months in the period beginning with the start of the levy period and ending with the date of the application, rounded up (if not an exact number of months) to the next whole number.
- (4) The appropriate rebate in any other case is—
- $$C \times D$$
- where—
- C is one-tenth of the amount that was the yearly rate of levy for the vehicle at the start of the levy period;
 - D is the number of whole months in the period beginning with the day after the date of the application and ending with the end of the levy period.
- (5) The Secretary of State may specify conditions with which a person must comply before making an application for a rebate.
- (6) The conditions that may be specified include (in particular)—
- (a) a condition requiring that information which has to be provided to the Secretary of State is transmitted by specified electronic means;
 - (b) in a case within subsection (2)(a), conditions relating to the reporting to the police that the vehicle has been stolen.
- (7) The Secretary of State may specify an administration fee for an application for a rebate of HGV road user levy, to be deducted from the rebate.
- (8) No rebate is due—
- (a) where a fee is specified under subsection (7) and the amount given by subsection (3) or (4) is less than the amount of the fee;
 - (b) where subsection (3) applies and the amount given by that subsection is nil or a negative amount.
- (9) Matters specified under this section must be published in whatever way the Secretary of State thinks appropriate.
- (10) The Secretary of State may by regulations provide for rebates of HGV road user levy in circumstances other than those set out in this section.

8 Exemptions and reductions

- (1) HGV road user levy is not charged in respect of vehicles within paragraph 9(2) of Schedule 1 to the 1994 Act (certain rigid goods vehicles charged to vehicle excise duty at the basic goods vehicle rate).
- (2) HGV road user levy is not charged in respect of a vehicle for a period during which the vehicle is licensed by a licence under section 11 of the 1994 Act (trade licences).

- (3) Regulations may provide for HGV road user levy not to be charged, or to be charged at a reduced rate, in respect of prescribed categories of heavy goods vehicle.

Collection and enforcement

- 9 Collection of levy** 5
- (1) For the purpose of levying HGV road user levy the Secretary of State and his or her officers (including any individual or body authorised by the Secretary of State to act as his or her agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners for Her Majesty’s Revenue and Customs and their officers have with respect to— 10
- (a) duties of excise (other than duties on imported goods), and
- (b) other matters (except matters relating only to duties on imported goods),
- under the enactments relating to duties of excise.
- (2) The enactments relating to duties of excise or punishment and penalties in connection with those duties (other than enactments relating only to duties on imported goods) apply accordingly. 15
- (3) Subsections (1) and (2) have effect subject to the provisions of this Act (including in particular, in the case of subsection (2), subsection (4) of this section, section 11(3) and paragraphs 1 and 2 of Schedule 2). 20
- (4) HGV road user levy is to be paid into the Consolidated Fund.
- 10 Power to stop**
- (1) A stopping officer may direct the driver of a mechanically propelled vehicle in Great Britain to stop the vehicle if it appears to the officer that the vehicle might be a heavy goods vehicle. 25
- (2) The power conferred by subsection (1) is exercisable for the purpose of enabling checks to be carried out to establish whether any HGV road user levy is unpaid in respect of the vehicle.
- (3) In this section “stopping officer” means an officer appointed under section 66B of the Road Traffic Act 1988. 30
- 11 Offence of using or keeping heavy goods vehicle if levy not paid**
- (1) If a person uses a heavy goods vehicle on a road to which this Act applies, or keeps a heavy goods vehicle on any such road, on a day in respect of which the HGV road user levy charged in respect of the vehicle has not been paid— 35
- (a) that person commits an offence, and
- (b) each person (not within paragraph (a)) who is liable for the levy also commits an offence.
- (2) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (3) A fine imposed under this section that would not otherwise be paid into the Consolidated Fund is to be paid into the Consolidated Fund. 40

12 Legal proceedings

Schedule 2 (legal proceedings) has effect.

13 Fixed penalties

In Schedule 3 to the Road Traffic Offenders Act 1988 (fixed penalty offences), at the end there is inserted –

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“Offence under the HGV Road User Levy Act 2012 (c. 00)

| | |
|---|---|
| Section 11 of the HGV Road User Levy Act 2012 | Using or keeping heavy goods vehicle if HGV road user levy not paid.” |
|---|---|

Miscellaneous

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14 Register of levy paid or due to be paid

- (1) The Secretary of State must set up and keep a register of the heavy goods vehicles in respect of which HGV road user levy has been paid.
- (2) In relation to each vehicle the register must show –
 - (a) the registration number;
 - (b) the country or territory under the law of which the vehicle is registered;
 - (c) the period in respect of which levy has been paid or, in the case of UK heavy goods vehicles, the date from which levy is next due to be paid.
- (3) The information referred to in subsection (2) must be shown on a website that is, and indicates that it is, kept by or on behalf of the Secretary of State.
- (4) The website must be free to view.
- (5) Neither the register nor the website need include entries for vehicles in respect of which levy has been paid only for periods that have expired.

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15 HGV road user levy and vehicle licences

- (1) In section 7 of the 1994 Act (issue of vehicle licences), after subsection (5) there is inserted –
 - “(5A) The Secretary of State is not required to issue a vehicle licence for a heavy goods vehicle if not satisfied that the appropriate HGV road user levy has been paid.”
- (2) In subsection (8) of that section, for “section “special vehicle”” there is substituted “section –
 - “the appropriate HGV road user levy”, in relation to a vehicle licence, means the HGV road user levy charged for the period for which the licence would have effect;
 - “heavy goods vehicle” has the same meaning as in the HGV Road User Levy Act 2012;
 - “special vehicle””.

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16 Power to install equipment for detection of offences under section 11

- (1) In section 95A of the Highways Act 1980 (power of highway authority to install equipment for detection of traffic offences)—
- (a) in the sidenote, after “traffic offences” there is inserted “etc”;
 - (b) in the body of the section, after “traffic offences” there is inserted “or offences under section 11 of the HGV Road User Levy Act 2012 (using or keeping heavy goods vehicle if HGV road user levy not paid)”. 5
- (2) In section 49A of the Roads (Scotland) Act 1984 (power of roads authority to install equipment for detection of traffic offences)—
- (a) in the sidenote and in the preceding cross-heading, after “traffic offences” there is inserted “etc”; 10
 - (b) in the body of the section, after “traffic offences” there is inserted “or offences under section 11 of the HGV Road User Levy Act 2012 (using or keeping heavy goods vehicle if HGV road user levy not paid)”.
- (3) In Article 65A of the Roads (Northern Ireland) Order 1993 (S.I. 1993/3160 (N.I. 15)) (power of Department to install equipment for detection of traffic offences)— 15
- (a) in the heading, after “traffic offences” there is inserted “etc”;
 - (b) in the body of the Article, after “traffic offences” there is inserted “or offences under section 11 of the HGV Road User Levy Act 2012 (using or keeping heavy goods vehicle if HGV road user levy not paid)”. 20

*Regulations and orders***17 Regulations**

- (1) The Secretary of State may make regulations generally for the purpose of carrying into effect the provisions of this Act. 25
- (2) Regulations under this Act—
- (a) may make different provision for different cases or circumstances (including different provision for UK heavy goods vehicles and non-UK heavy goods vehicles);
 - (b) may make different provision for different parts of the United Kingdom; 30
 - (c) may provide for exemption from any provision of the regulations;
 - (d) may make incidental, consequential, supplementary, transitional, transitory or saving provision.
- (3) Nothing in any other provision of this Act limits subsections (1) and (2). 35
- (4) A power under this Act to make regulations is exercisable by the Secretary of State by statutory instrument.
- (5) A statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of the House of Commons.

18 Orders

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- (1) An order under this Act may make transitional, transitory or saving provision.

- (2) A power under this Act to make an order is exercisable by statutory instrument.

General

19 Interpretation

- (1) In this Act – 5
 “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). 10
- (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. 15
- (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 under section 7, 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. 20

20 Extent

This Act extends to England and Wales, Scotland and Northern Ireland, except that an amendment by this Act of another enactment has the same extent as the enactment amended. 25

21 Commencement

- (1) This Act comes into force in accordance with provision made by order by the Secretary of State. 30
- (2) Different provision may be made under subsection (1) for different purposes. In particular, different transitional provision (made by virtue of section 18(1)) may be made for UK heavy goods vehicles and non-UK heavy goods vehicles.
- (3) Subsection (1) does not apply to sections 17 to 22 (which accordingly come into force on the day on which this Act is passed). 35

22 Short title

This Act may be cited as the HGV Road User Levy Act 2012.

SCHEDULES

SCHEDULE 1

Sections 5 and 6

RATES OF HGV ROAD USER LEVY

- | | | |
|---|--|----|
| 1 | Table 1 sets out the rates of levy for each of the Bands given by Tables 2 to 5 and by paragraph 4. | 5 |
| 2 | <p>(1) Table 2 applies to a rigid goods vehicle (whether or not used for drawing a trailer) other than one to which Table 3 applies.</p> <p>(2) Table 3 applies to a rigid goods vehicle within paragraph 10 of Schedule 1 to the 1994 Act (rigid goods vehicles used for drawing trailers of more than 4,000 kilograms).</p> <p>(3) The appropriate Band for a vehicle to which Table 2 or 3 applies depends on—</p> <p style="padding-left: 20px;">(a) the revenue weight of the vehicle, and</p> <p style="padding-left: 20px;">(b) the number of axles on the vehicle, ignoring any trailer.</p> | 10 |
| 3 | <p>(1) Table 4 applies to a tractive unit on which there are 2 axles.</p> <p>(2) Table 5 applies to a tractive unit on which there are 3 or more axles.</p> <p>(3) The appropriate Band for a vehicle to which Table 4 or 5 applies depends on—</p> <p style="padding-left: 20px;">(a) the revenue weight of the tractive unit, and</p> <p style="padding-left: 20px;">(b) the number of axles on the semi-trailers that are to be drawn by the tractive unit.</p> | 15 |
| 4 | The appropriate Band for any heavy goods vehicle with a revenue weight of more than 44,000 kilograms is Band G. | |
| 5 | <p>In this Schedule—</p> <p style="padding-left: 20px;">(a) “axle”, “rigid goods vehicle” and “tractive unit” each has the same meaning as in the 1994 Act (see section 62(1) of that Act);</p> <p style="padding-left: 20px;">(b) a reference to a revenue weight of more than 11,999 kilograms is to be read as a reference to a revenue weight of 12,000 kilograms or more.</p> | 20 |
| | | 25 |
| | | 30 |

TABLE 1: 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 | £1.70 | £4.25 | £8.50 | £51.00 | £85.00 |
| B | £2.10 | £5.25 | £10.50 | £63.00 | £105.00 |
| C | £4.80 | £12.00 | £24.00 | £144.00 | £240.00 |
| D | £7.00 | £17.50 | £35.00 | £210.00 | £350.00 |
| E | £10.00 | £32.00 | £64.00 | £384.00 | £640.00 |
| F | £10.00 | £40.50 | £81.00 | £486.00 | £810.00 |
| G | £10.00 | £50.00 | £100.00 | £600.00 | £1,000.00 |
| B(T) | £2.70 | £6.75 | £13.50 | £81.00 | £135.00 |
| C(T) | £6.20 | £15.50 | £31.00 | £186.00 | £310.00 |
| D(T) | £9.00 | £22.50 | £45.00 | £270.00 | £450.00 |
| E(T) | £10.00 | £41.50 | £83.00 | £498.00 | £830.00 |

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TABLE 2: RIGID GOODS VEHICLE

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| <i>Revenue weight of vehicle</i> | | <i>2 axle vehicle</i> | <i>3 axle vehicle</i> | <i>4 or more axle vehicle</i> |
|----------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|
| <i>More than</i> | <i>Not more than</i> | | | |
| kgs | kgs | Band | Band | Band |
| 11,999 | 15,000 | B | B | B |
| 15,000 | 21,000 | D | B | B |
| 21,000 | 23,000 | – | C | B |
| 23,000 | 25,000 | – | D | C |
| 25,000 | 27,000 | – | D | D |
| 27,000 | 44,000 | – | – | E |

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TABLE 3: RIGID GOODS VEHICLE WITH TRAILER OVER 4,000 KG

| <i>Revenue weight of vehicle</i> | | <i>2 axle vehicle</i> | <i>3 axle vehicle</i> | <i>4 or more axle vehicle</i> | |
|----------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|----|
| <i>More than</i> | <i>Not more than</i> | | | | |
| kgs | kgs | Band | Band | Band | 5 |
| 11,999 | 15,000 | B(T) | B(T) | B(T) | |
| 15,000 | 21,000 | D(T) | B(T) | B(T) | |
| 21,000 | 23,000 | – | C(T) | B(T) | |
| 23,000 | 25,000 | – | D(T) | C(T) | |
| 25,000 | 27,000 | – | D(T) | D(T) | 10 |
| 27,000 | 44,000 | – | – | E(T) | |

TABLE 4: TRACTIVE UNIT WITH TWO AXLES

| <i>Revenue weight of tractive unit</i> | | <i>Any no. of semi-trailer axles</i> | <i>2 or more semi-trailer axles</i> | <i>3 or more semi-trailer axles</i> | |
|--|----------------------|--------------------------------------|-------------------------------------|-------------------------------------|----|
| <i>More than</i> | <i>Not more than</i> | | | | |
| kgs | kgs | Band | Band | Band | 15 |
| 11,999 | 25,000 | A | A | A | |
| 25,000 | 28,000 | C | A | A | |
| 28,000 | 31,000 | – | D | A | |
| 31,000 | 34,000 | – | E | C | 20 |
| 34,000 | 38,000 | – | F | E | |
| 38,000 | 44,000 | – | – | G | |

TABLE 5: TRACTIVE UNIT WITH THREE OR MORE AXLES

| <i>Revenue weight of tractive unit</i> | | <i>Any no. of semi-trailer axles</i> | <i>2 or more semi-trailer axles</i> | <i>3 or more semi-trailer axles</i> | |
|--|----------------------|--------------------------------------|-------------------------------------|-------------------------------------|----|
| <i>More than</i> | <i>Not more than</i> | | | | |
| kgs | kgs | Band | Band | Band | 25 |
| 11,999 | 28,000 | A | A | A | |

| Revenue weight of tractive unit | | Any no. of semi-trailer axles | 2 or more semi-trailer axles | 3 or more semi-trailer axles |
|---------------------------------|---------------|-------------------------------|------------------------------|------------------------------|
| More than | Not more than | | | |
| 28,000 | 31,000 | C | A | A |
| 31,000 | 33,000 | E | C | A |
| 33,000 | 34,000 | E | D | A |
| 34,000 | 36,000 | E | D | C |
| 36,000 | 38,000 | – | E | D |
| 38,000 | 44,000 | – | G | E |

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SCHEDULE 2

Section 12

10

LEGAL PROCEEDINGS

Proceedings in England and Wales or Northern Ireland

- 1 (1) Proceedings in England and Wales or Northern Ireland for an offence under section 11 may be instituted only –
 - (a) by the Secretary of State, or
 - (b) by a constable with the approval of the Secretary of State.
- (2) Proceedings in England and Wales or Northern Ireland for an offence under section 11 may be started at any time within 6 months from the date on which evidence sufficient, in the opinion of the person instituting the proceedings, to justify the proceedings came to the person’s knowledge.
- (3) No proceedings may be started by virtue of sub-paragraph (2) more than three years after the commission of the offence.
- (4) A certificate –
 - (a) stating that the Secretary of State’s approval is given for the institution by a constable of the proceedings specified in the certificate, and
 - (b) signed by or on behalf of the Secretary of State,
 is conclusive evidence of that approval.
- (5) A certificate –
 - (a) stating the date on which the evidence referred to in sub-paragraph (2) came to the knowledge of the person instituting the proceedings, and
 - (b) signed by or on behalf of that person,
 is conclusive evidence of that date.
- (6) A certificate –
 - (a) including a statement under paragraph (a) of sub-paragraph (4) or (5), and

- (b) purporting to be signed as mentioned in paragraph (b) of the sub-paragraph concerned,
is to be deemed to be so signed unless the contrary is proved.
- (7) Sections 145 and 146A of the Customs and Excise Management Act 1979 (procedural restrictions and time limits on starting proceedings for offences under the customs and excise Acts) do not apply to proceedings in England and Wales or Northern Ireland for an offence under section 11. 5

Proceedings in Scotland

- 2 (1) Proceedings in Scotland for an offence under section 11 may not be started more than 3 years after the commission of the offence. 10
- (2) Subject to that (and despite anything in section 136 of the Criminal Procedure (Scotland) Act 1995 (limitation of time for proceedings in statutory offences)), any such proceedings may be started –
- (a) in the case of proceedings instituted by the procurator fiscal as a result of information supplied by the Secretary of State, at any time within 6 months from the date on which the information came to the knowledge of the Secretary of State; 15
- (b) in any other case, at any time within 6 months from the date on which evidence sufficient, in the opinion of the person instituting the proceedings, to justify the proceedings came to the person’s knowledge. 20
- Subsection (3) of that section applies for the purposes of this sub-paragraph as it applies for the purposes of that section.
- (3) A certificate –
- (a) stating the date on which the information referred to in sub-paragraph (2)(a) came to the knowledge of the Secretary of State, and 25
- (b) signed by or on behalf of the Secretary of State,
is conclusive evidence of that date.
- (4) A certificate –
- (a) stating the date on which the evidence referred to in sub-paragraph (2)(b) came to the knowledge of the person instituting the proceedings, and 30
- (b) signed by or on behalf of that person,
is conclusive evidence of that date.
- (5) A certificate – 35
- (a) including a statement under paragraph (a) of sub-paragraph (3) or (4), and
- (b) purporting to be signed as mentioned in paragraph (b) of the sub-paragraph concerned,
is to be deemed to be so signed unless the contrary is proved. 40
- (6) Sections 145 and 146A of the Customs and Excise Management Act 1979 (procedural restrictions and time limits on starting proceedings for offences under the customs and excise Acts) do not apply to proceedings in Scotland for an offence under section 11.

Authorised persons

- 3 A person authorised by the Secretary of State for the purposes of this paragraph may on behalf of the Secretary of State conduct and appear in any proceedings by or against the Secretary of State under this Act –
- (a) in England and Wales, in a magistrates’ court or the county court; 5
 - (b) in Scotland, in any court other than the Court of Session;
 - (c) in Northern Ireland, in a court of summary jurisdiction or before a county court.

Time limit for recovery of underpayments and overpayments

- 4 No proceedings may be brought – 10
- (a) by the Secretary of State for the recovery of any underpayment of HGV road user levy, or
 - (b) by any person for the recovery of any overpayment of levy, after the end of the period of 12 months beginning with the end of the period in respect of which the levy was paid. 15

Records

- 5 (1) A statement to which this paragraph applies is admissible in any proceedings as evidence (or, in Scotland, sufficient evidence) of any fact stated in it with respect to prescribed matters to the same extent as oral evidence of that fact is admissible in the proceedings. 20
- (2) This paragraph applies to a statement contained in a document purporting to be –
- (a) a part of the records maintained by the Secretary of State in connection with any functions exercisable by him or her under or by virtue of this Act, 25
 - (b) a copy of a document forming part of those records, or
 - (c) a note of any information contained in those records,
- and to be authenticated by a person authorised to do so by the Secretary of State.
- (3) In this paragraph – 30
- “document” means anything in which information of any description is recorded;
 - “copy”, in relation to a document, means anything on to which information recorded in the document has been copied, by whatever means and whether directly or indirectly; 35
 - “statement” means any representation of fact, however made.

Single witness sufficient in certain Scottish proceedings

- 6 In proceedings in Scotland for an offence under section 11 the accused may be convicted on the evidence of one witness.

Transitory provision

- 7 Until the coming into force of section 17(1) of the Crime and Courts Act 2013, paragraph 3(a) has effect as if “or before a district judge of a county court” were substituted for “or the county court”.

HGV Road User Levy Bill

A

B I L L

To make provision charging a levy in respect of the use or keeping of heavy goods vehicles on public roads in the United Kingdom, and for connected purposes.

*Ordered to be brought in by
The Chairman of Ways and Means,
The Prime Minister,
The Deputy Prime Minister,
Mr Chancellor of the Exchequer,
Secretary William Hague,
Secretary Theresa May,
Secretary Chris Grayling, Mr Secretary Moore,
Secretary Patrick McLoughlin,
Secretary Theresa Villiers, Secretary David Jones
and Stephen Hammond.*

*Ordered, by The House of Commons,
to be Printed, 23 October 2012.*

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