EXPLANATORY MEMORANDUM TO

THE HEAVY GOODS VEHICLES (CHARGING FOR THE USE OF CERTAIN INFRASTRUCTURE ON THE TRANS-EUROPEAN ROAD NETWORK) (REVOCATION AND CONSEQUENTIAL AMENDMENTS) REGULATIONS 2026

2026 No. 270

1. Introduction

1.1 This Explanatory Memorandum has been prepared by the Department for Transport and is laid before Parliament by Command of His Majesty.

1.2 This memorandum contains information for the Joint Committee on Statutory Instruments.

2. Declaration

2.1 Simon Lightwood MP, Parliamentary Under-Secretary of State for Roads and Buses at the Department for Transport confirms that this Explanatory Memorandum meets the required standard.

2.2 Helen McGill and Richard Thomas, Deputy Directors for Micromobility, Active Travel, Charges and Highways at the Department for Transport confirm that this Explanatory Memorandum meets the required standard.

3. Contact

3.1 Peter Steele at the Department for Transport can be contacted by email at the following address with any queries regarding the instrument: peter.steele@dft.gov.uk. Alternatively, the department can be contacted by telephone: 0300 330 3000.

Part One: Explanation, and context, of the Instrument

4. Overview of the Instrument

What does the legislation do?

4.1 This instrument revokes the Heavy Goods Vehicles (Charging for the Use of Certain Infrastructure on the Trans-European Road Network) Regulations 2009 (S.I. 2009/1914) ("2009 Regulations") and the Heavy Goods Vehicles (Charging for the Use of Certain Infrastructure on the Trans-European Road Network) (Amendment) Regulations 2014 (S.I. 2014/2437) ("the 2014 Regulations") in the whole of the United Kingdom. The 2009 Regulations implemented EU Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of Heavy Goods Vehicles for the use of certain infrastructures ("the Directive"). The 2014 Regulations implemented EU Directive 2011/76/EU of the European Parliament and of the Council of 27th September 2011 ("the 2011 Directive"), which amends the Directive. The 2014 Regulations amended the 2009 Regulations. Both the 2009 and 2014 Regulations were made under section 2(2) of the European Communities Act 1972.

4.2 This instrument also makes consequential amendments by amending and revoking legislation which references the 2009 and 2014 Regulations ("the Regulations"). These consequential amendments are being made as a tidying up measure.

Where does the legislation extend to, and apply?

4.3 The extent of this instrument (that is, the jurisdiction(s) which the instrument forms part of the law of) is England and Wales, Scotland and Northern Ireland.

4.4 The territorial application of this instrument (that is, where the instrument produces a practical effect) is the whole of the United Kingdom.

5. Policy Context

What is being done and why?

5.1 The Regulations are being revoked following review after the passage of the Retained EU Law (Revocation and Reform) Act 2023 ("the 2023 Act") to ensure what remains suits the United Kingdom's domestic needs.

5.2 The Regulations did not change tolling arrangements in the UK when they came into force and have had no practical impact since exit from the European Union. They are therefore considered unnecessary.

What was the previous policy, how is this different?

5.3 The Regulations set rules for tolls and road user charges to Heavy Goods Vehicles ("HGVs") on motorways and the subset of trunk roads known as the Trans-European Road Network ("TERN"). They do not mandate HGV road charging but set rules for such tolls and charges where they exist.

5.4 Tolls and road user charges relating to congestion and environmental issues are exempted from the rules. Rules on how tolls should be set do not apply to those that were already in place before 6th October 2014.

5.5 The Regulations place limitations on tolls and road user charges levied on HGVs relative to other vehicles and include requirements on their administration such as the requirement to provide a receipt. They allow a tolling or charging arrangement to be suspended where it introduces arrangements that do not comply with the Regulations.

5.6 The Regulations have been amended twice since the UK left the EU. They originally required certain information to be provided to the European Commission and to seek its views, but this requirement was removed by the Heavy Goods Vehicles (Charging for the Use of Certain Infrastructure on the Trans-European Road Network) (Amendment) (EU Exit) Regulations 2018 (SI 2018/1352) when the UK left the EU. The Regulations also originally included maximum amounts for road user charges, but these were removed by section 72(4) of the Finance Act 2025 ("the 2025 Act").

5.7 This instrument will remove the remaining rules relating to the setting of HGV tolls and road user charges, with the exception of those included in the Trade and Co-operation Agreement[1] ("TCA") with the European Union. In particular TCA Article 459 includes the requirement not to take discriminatory measures with respect to the transport of goods by road. The instrument is not expected to have any effects on current tolls or road user charging in the United Kingdom.

5.8 This instrument will mean that the appropriate elected Devolved Administrations or local authorities in the United Kingdom will have slightly more flexibility in the design of future tolls or road user charging regimes. However, this additional flexibility would only relate to tolls or charges for HGVs, that were on motorways or

[1] Trade and Cooperation Agreement between UK and EU – CP 426. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/982648/TS_8.2021_UK_EU_EAEC_Trade_and_Cooperation_Agreement.pdf

the TERN, and that did not relate to congestion or environmental issues, meaning in practical terms the additional flexibility is unlikely ever to apply.

5.9 Were any future tolls or road user charging schemes in relation to HGVs on motorways or the TERN being considered, under section 170(1C) of the Transport Act 2000, the charging authority could undertake public consultation on their implementation and impacts. This would offer an opportunity for the needs of HGVs and the haulage industry to be voiced and considered. Any proposed schemes would also need to apply fairly and equitably to both UK-based and foreign HGVs, to comply with non-discrimination requirements in the TCA.

6. Legislative and Legal Context

How has the law changed?

6.1 The 2009 Regulations transposed the Directive, and the 2014 Regulations transposed the 2011 Directive, making the Regulations secondary assimilated law within the definition of the 2023 Act. Section 14 of the 2023 Act allows secondary assimilated law to be revoked without replacing it and section 20 enables consequential amendments to be made.

6.2 This instrument revokes the Regulations in the United Kingdom. Both of the Regulations are secondary assimilated law. The 2014 Regulations solely amended the 2009 Regulations.

6.3 This instrument makes consequential amendments to the following relevant amending legislation relating to the revocation of the Regulations:

- The Finance Act 2025;
- The Treaty of Lisbon (Changes in Terminology or Numbering) Order 2012; and
- The Procurement Act 2023 (Consequential and Other Amendments) Regulations 2025.

6.4 This instrument also consequentially revokes the Heavy Goods Vehicles (Charging for the Use of Certain Infrastructure on the Trans-European Road Network) (Amendment) (EU Exit) Regulations 2018.

Why was this approach taken to change the law?

6.5 This is the only possible approach to make the necessary changes.

7. Consultation

Summary of consultation outcome and methodology

7.1 No formal public consultation was carried out on this revocation as there are no expected significant impacts or costs on UK business or citizens.

7.2 The Department for Transport sought and obtained the agreement of ministers in the Scottish Government, Welsh Government and Northern Ireland Executive to revoke the Regulations across the UK.

8. Applicable Guidance

8.1 This instrument does not implement or require guidance because the revocation of the Regulations will have no practical impact.

Part Two: Impact and the Better Regulation Framework

9. Impact Assessment

9.1 A full Impact Assessment has not been prepared for this instrument because it is not required for measures such as this relating to taxes and charges. However, we judge that any impacts would be extremely small. This is because, given the various exemptions in the Regulations, they only cover one existing road user charge and one existing toll. The user charge is the UK government's HGV levy, where the overarching TCA requirement for non-discrimination will continue to apply. The toll is the M6 Toll, however since this was in place before 6th October 2014, the majority of the Regulations relating to how the toll is set do not apply. Only very limited provisions in the Regulations continue to apply, such as the requirements to issue a receipt (which is normally done electronically), and to ensure collection causes as little hindrance to traffic flow as possible.

Impact on businesses, charities and voluntary bodies

9.2 There is no, or no significant, impact on business, charities or voluntary bodies for the reasons set out at 9.1.

9.3 The legislation does not impact small or micro businesses.

9.4 There is no, or no significant, impact on the public sector for the reasons set out at 9.1.

10. Monitoring and review

What is the approach to monitoring and reviewing this legislation?

10.1 The approach to monitoring this legislation is to not actively monitor, because the instrument removes legislation that has no practical impact.

10.2 As this instrument is only made under the relevant European Union Acts (as defined at 13.1), no review clause is required.

Part Three: Statements and Matters of Particular Interest to Parliament

11. Matters of special interest to Parliament

11.1 This instrument was laid for consideration by the Sifting Committees on 13th January 2026 pursuant to paragraph 5(5) of Schedule 5 to the 2023 Act. The Transport Select Committee on 21st January 2026 and the Secondary Legislation Scrutiny Committee on 27th January 2026 each confirmed their agreement that the appropriate procedure for this instrument is for it to be subject to annulment in pursuance of a resolution of either House of Parliament (i.e. the negative procedure).

11.2 The powers being exercised in this instrument are those conferred to revoke secondary assimilated law in section 14(1) and those conferred to make consequential amendments in section 20(1)(b) of the 2023 Act.

11.3 This instrument amends primary legislation. It amends sub-section 72(4) of the 2025 Act. The 2025 Act amends regulations 2(2)(d)(i) and 9 of the 2009 Regulations. As these regulations are being revoked, reference to the 2009 Regulations in the 2025 Act is being consequentially removed as a tidying up measure. The amendment to the 2025 Act is being made under section 20(1)(b) of the 2023 Act.

12. European Convention on Human Rights

12.1 The Parliamentary Under-Secretary of State for Roads and Buses, Simon Lightwood MP, has made the following statement regarding Human Rights:

12.2 "In my view the provisions of the Heavy Goods Vehicles (Charging for the Use of Certain Infrastructure on the Trans-European Road Network) (Revocation and Consequential Amendments) Regulations 2026 are compatible with the Convention rights."

13. The Relevant European Union Acts

13.1 This instrument is being made under sections 14(1) and 20(1)(b) of the Retained EU Law (Revocation and Reform) Act 2023 and therefore relates to the reform of assimilated law. As such this instrument revokes the Regulations. The Minister has made any relevant statements, below, under the 2023 Act.

13.2 The Parliamentary Under-Secretary of State for Roads and Buses, Simon Lightwood MP, has made the following statement regarding use of legislative powers in the 2023 Act:

13.3 "In my view, the Heavy Goods Vehicles (Charging For The Use Of Certain Infrastructure on the Trans-European Road Network) (Revocation And Consequential Amendments) Regulations 2026 should be subject to annulment in pursuance of a resolution of either House of Parliament (i.e. the negative resolution procedure)".

13.4 This is the case because the instrument revokes regulations (also making consequential amendments) that have no practical impact. Revoking the Regulations is not expected to have any effects on current tolls or road user charging in the United Kingdom. Devolved Administrations or local authorities would have slightly more flexibility in the design of future tolls or road user charging regimes. However, this additional flexibility would only relate to tolls or charges for HGVs, that were on motorways and the subset of trunk roads known as the Trans-European Road Network, and that did not relate to congestion or environmental issues, meaning in practical terms the additional flexibility is unlikely ever to apply. Any proposed future tolls or charges would in any case need to apply fairly and equitably to both UK-based and foreign HGVs, to comply with non-discrimination requirements in the TCA. Because the Regulations only relate to HGVs, the Budget 2025 announcement regarding a road user charge for electric cars is not applicable.