



# Notes about **tax classes**

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This leaflet gives general guidance only. It must not be treated as a complete and authoritative statement of the law on any particular case.



# Notes about tax classes

## Introduction

Vehicles are classified for tax purposes according to their construction and the purpose for which they are used. The main classes and eligible vehicles are listed below:

### Class

### Type of vehicle and use

#### Private light goods (PLG)

Vehicles registered before the 1 March 2001:

- private motor cars;
- goods vehicles not more than 3,500kg revenue weight;
- vehicles used for 'private' (non-trade or business) purposes (including 3 wheeled vehicles over 450kg unladen)

Vehicles registered on or after 1 March 2001:

- vehicles that do not come into the scope of the first 6 tax classes, listed below

#### Petrol car

Effective since 1 March 2001. Passenger vehicle in the M1\* category. Propulsion must be petrol. Tax rates based on individual vehicle's CO<sub>2</sub> value. M1 category vehicles first registered on or after 1 April 2017 will pay a first licence rate based on the vehicle's CO<sub>2</sub> emissions and pay a standard rate when the first licence has ended. Vehicles with an original list price or notional price over £40,000 at first registration will pay an additional rate for 5 years from the start of the second licence.

#### Diesel car

Effective since 1 March 2001. Passenger vehicle in the M1\* category. Propulsion must be diesel. Tax rates based on individual vehicle's CO<sub>2</sub> value. M1 category vehicles first registered on or after 1 April 2017 will pay a first licence rate based on the vehicle's CO<sub>2</sub> emissions and pay a standard rate when the first licence has ended. Vehicles with an original list price or notional price over £40,000 at first registration will pay an additional rate for 5 years from the start of the second licence.

#### Alternative fuel car

Effective since 1 March 2001. Passenger vehicle in the M1\* category. Propulsion must be gas, gas bi-fuel, hybrid electric, gas diesel or electric diesel. Tax rates based on individual vehicle's CO<sub>2</sub> value. M1 category vehicles first registered on or after 1 April 2017 will pay a first licence rate based on the vehicle's CO<sub>2</sub> emissions and pay a standard rate when the first licence has ended. Vehicles with an original list price or notional price over £40,000 at first registration will pay an additional rate for 5 years from the start of the second licence.

#### Electrically propelled vehicle

Passenger vehicle in the M1\* category. Electric, zero and low emission cars. Tax rates based on individual vehicle's CO<sub>2</sub> value for vehicles registered between 1 March 2001 and 31 March 2017. M1 category vehicles first registered on or after 1 April 2017 will pay the standard rate. M1 category vehicles first registered on or after 1 April 2025 will pay a first licence rate based on the vehicle's CO<sub>2</sub> emissions and pay a standard rate when the first licence has ended. Vehicles with an original list price or notional price over £40,000 at first registration will pay an additional rate for 5 years from the start of the second licence.

Light goods vehicle in the N1\* category. Electric and zero emission light goods vehicles will move to the rate for petrol and diesel light goods vehicles.

Electric cars, vans and motorcycles will be charged vehicle excise duty. All other vehicles within the electrically propelled vehicle tax class will remain exempt.

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| <b>Light goods vehicle (all fuel types)</b>        | Effective from 1 March 2001. N1* vehicles designed for the carriage of goods and not exceeding 3,500kg revenue weight (including 3 wheeled vehicles over 450kg unladen).  |
| <b>Euro 4 light goods vehicle (all fuel types)</b> | Light goods vehicles registered between 1 March 2003 and 31 December 2006 designed for the carriage of goods and not exceeding 3,500kg revenue weight (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 4 emission standards.                              |
| <b>Euro 5 light goods vehicle (all fuel types)</b> | Light goods vehicles registered between 1 January 2009 and 31 December 2010 designed for the carriage of goods and not exceeding 3,500kg revenue weight (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 5 emission standards. Propulsion must be diesel. |
| <b>Heavy goods vehicles (HGV)</b>                  | General goods carrying vehicles with a revenue weight in excess of 3,500kg.   |
| <b>Private HGV</b>                                 | Goods vehicles, with a revenue weight in excess of 3,500kg, used privately.   |
| <b>Special types</b>                               | Vehicles which have been issued with a Special Types General Order (STGO) or an individual order and are used to carry or haul exceptional loads.   |
| <b>Haulage vehicles</b>                            | Vehicles which are constructed and used solely for haulage.   |
| <b>Bus</b>   | Buses, coaches, public service vehicles with 9 or more passenger seats.   |
| <b>Motorcycle</b>                                  | Motor bicycles and motorcycles not exceeding 450kg unladen.   |
| <b>Electric motorcycle</b>                         | Electrically propelled bicycles and tricycles will move to the annual rate for the smallest engine size.  |
| <b>Special vehicles</b>                            | Mobile crane, mobile pump, digging machine, works truck, road roller, showman's HGV and showman's haulage.  |
| <b>Small island vehicles</b>                       | Goods vehicles based and used on certain offshore islands.  |
| <b>Recovery vehicle</b>                            | Recovery vehicles and breakdown trucks over 3,500kg revenue weight.   |
| <b>Special concessionary</b>                       | Agricultural machines, mowing machines, gritter, snowplough and steam vehicles.   |
| <b>Emergency vehicles</b>                          | Ambulance (including veterinary), fire engine, fire service, mine rescue, lifeboat haulage, lighthouse authority and police.  |
| <b>Exempt vehicles</b>                             | 'Limited use' vehicles, vehicles used by a disabled person, disabled passenger vehicle, historic vehicles, national health service vehicles and crown vehicles.   |

\*M1 – 'vehicles used for the carriage of passengers and comprising no more than 8 seats in addition to the driver's seat'. CO<sub>2</sub> emission is ascertained as part of the type approval process, and is recorded on individual vehicles and certificate of conformity.

\*N1 – defined as 'vehicles used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes'.

CO<sub>2</sub> emission is ascertained as part of the type approval process, and is recorded on the individual vehicle's certificate of conformity.

Information on rates of vehicle tax is available from [www.gov.uk/vehicle-tax-rate-tables](http://www.gov.uk/vehicle-tax-rate-tables)

From April 2017 any vehicle being first registered in tax class petrol car, diesel car and alternative fuel car will attract a different rate of vehicle tax. These are known as first licence rates.

Full details on first licence rates are available at [www.gov.uk/vehicle-tax-rate-tables](http://www.gov.uk/vehicle-tax-rate-tables)

Full details on rates of tax is available from [www.gov.uk/vehicle-tax-rate-tables/other-vehicle-tax-rates](http://www.gov.uk/vehicle-tax-rate-tables/other-vehicle-tax-rates)  
Detailed notes on the various tax classes follow.

## **1 Private light goods (PLG)**

This class mainly covers private cars and light goods vehicles (not over 3,500kg revenue weight) that do not fall under the Graduated Vehicle Excise Duty schemes. However, any vehicle which does not fall within the other classes, described in this booklet falls within the 'PLG' class for duty purposes. Within the 'PLG' tax class, there are 2 vehicle tax bands:

Vehicles with an engine size up to and including 1549cc pay a reduced rate of duty, whilst vehicles with an engine size of 1550cc and over pay a standard rate of duty.

### **1.1 Graduated Vehicle Excise Duty**

There are 4 elements:

- i) Passenger vehicles registered since 1 March 2001 and type approved as category M1, the tax class and rate of duty payable for diesel, petrol and alternative fuel cars is based on a combination of the vehicle's fuel type and CO<sub>2</sub> emission (measured as part of the type approval process)
- ii) Light goods vehicles registered since 1 March 2001 and type approved as N1 (mainly light vans with revenue weight not exceeding 3,500kg)
- iii) Euro 4 light goods vehicles registered between 1 March 2003 and 31 December 2006 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 4 emission standards
- iv) Euro 5 light goods vehicles registered between 1 January 2009 and 31 December 2010 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 5 emission standards. Propulsion must be diesel

### **1.2 Vehicles registered on or after 1 April 2017**

- i) For the first licence only, for passenger vehicles type approved as category M1 or one of its subcategories, the tax class and rate of duty payable for diesel, petrol, electrically propelled and alternative fuel cars is still based on a combination of the vehicle's fuel type and CO<sub>2</sub> emission (measured as part of the type approval process)
- ii) a) a standard rate will apply for all subsequent licences for diesel, petrol and alternative fuel cars  
b) an additional rate will be applicable for the above vehicles with an original list price or notional price of over £40,000 the day before the date from which the vehicle is taxed and registered. This will be for the first 5 years from the end of the first licence

## **2 Heavy goods vehicle (HGV)**

The term 'Goods Vehicle' means a mechanically propelled vehicle (other than a motor bicycle or tricycle not over 450kg unladen) which is constructed or adapted for the conveyance of goods or burden of any description, including samples, and which exceeds 3,500kg revenue weight. A goods vehicle is subject to payment of tax in the 'HGV' class if it carries goods for, or in connection with a trade or business or for hire or reward.

From April 2011, there is a legislative requirement for those in HGV tax classes to declare if their vehicle has Road Friendly Suspension (RFS). This can be found by referring to the Goods Vehicle Type Approval (GVTA) certificate or certificate of conformity. To notify DVLA of RFS, the letter R needs to be added to the V55 form, after the vehicle's tax class, for example 'HGV R'.

### **3 Private HGV**

Heavy goods vehicles used unladen, privately or for driver training purposes are licensed in the 'Private HGV' tax class. If a vehicle is to be used laden for commercial purposes the Private HGV class does not apply and it must be taxed in the HGV class.

### **4 Special types**

Special types vehicles are goods vehicles or locomotives used for out of the ordinary operations. The conditions for tax in the Special types tax class are:

#### **4.1 Constructionally**

Goods vehicle or a locomotive that is itself carrying an abnormal indivisible load or used to pull trailers carrying abnormal indivisible loads

#### **4.2 Use**

The Road Vehicles (Authorisation of Special Types) (General) Order 2003 (STGO) or the Motor Vehicles (Authorisation of Special Types) Order NI 1997 authorises abnormal indivisible loads to be moved on roads. Special vehicles or trailers carrying loads of exceptional dimensions may be used on the road under the STGO. The STGO Regulations can be found on the internet at: [www.legislation.gov.uk/uksi/2003/1998/contents](http://www.legislation.gov.uk/uksi/2003/1998/contents) or [www.legislation.gov.uk/nisr/1997/109/contents](http://www.legislation.gov.uk/nisr/1997/109/contents)

## 5 General haulage vehicles

The term "Haulage Vehicle" means a vehicle constructed and used on roads solely for haulage and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment.

## 6 Bus

The bus tax class applies to vehicles with 9 or more passenger seats that are used for the carriage of passengers for hire or reward; that is vehicles that meet the Public Service Vehicle (PSV) definition.

Buses used for voluntary, community or other non-profit making purposes do not fall into the bus class because they are exempted from the requirement of a PSV licence. These vehicles are taxed at the PLG rate.

## 7 Motorcycle

The term 'Motorcycle' means a motorbicycle or a motor tricycle under 450kg unladen.

'Motor bicycle' includes a 2 wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motor bicycle to which a side-car is attached.

'Motor tricycle' includes a 3 wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

### 7.1 Electric motorcycle

From 1 April 2025, electric motorcycles and tricycles will be charged the equivalent of the smallest engine size motorcycle or tricycle.

## 8 Special vehicles

The 'Special vehicles' tax class includes:

- Mobile crane
- Mobile pumps
- Digging machine
- Works truck
- Road roller
- Showman's HGV
- Showman's haulage

Vehicles of these descriptions not exceeding 3,500kg revenue weight pay the PLG rate and tax in the PLG class. Vehicles of these descriptions over 3,500kg pay the basic HGV rate and tax in the Special vehicles class. If these vehicles are used for purposes outside this concession, the appropriate HGV rate applies.

### 8.1 Mobile crane

A mobile crane is defined as a vehicle which is designed and constructed as a mobile crane and which:

- i) is used on roads only as a crane in connection with work being carried out on a site in the immediate vicinity or proceeding to and from the place where it is to be used as a crane
- ii) when it is so proceeding it does not carry any load except that which is necessary for its propulsion or equipment

### 8.2 Mobile pumping vehicles

'Mobile pumping vehicles' means a vehicle:

- a) which is constructed or adapted for use and used for the conveyance of a pump and a jib

- b) which is used on roads only:

- i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point
- ii) for the purpose of proceeding to and from a place where the pump is to be or has been used

- c) which, when so proceeding, does not carry:

- i) the material that is to be or has been pumped
- ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump

Mobile pumping vehicles must satisfy the following requirements.

The pump and the jib is:

- a) built in as part of the vehicle
- b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that:
  - i) is attached to the pump and the jib
  - ii) is raised or lowered to that height or depth by operation of the jib

### 8.3 Digging machine

The term 'Digging machine' means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which:

- i) is used on a road only for excavating or digging work or for going to or from the place where the work is to be carried out
- ii) when it is so proceeding does not carry any load other than that which is necessary for its propulsion or equipment

A mobile compressor (that is those which form part of the vehicle and not drawn as a trailer) used exclusively for the purpose of supplying power to pneumatic drills to be used in accordance with the conditions above may be classified as a digging machine.

### 8.4 Works truck

The term 'Works truck' means a goods vehicle (that is a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description) which is designed for use in private premises and used on roads only:

- i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity
- ii) passing between one part and another or to other private premises in the immediate vicinity
- iii) in connection with road works at or in the immediate vicinity of the site of such works

## 8.5 Road rollers

There are no restrictions on the construction of a road roller or in the circumstances under which it is used.

## 8.6 Showman's HGV

A showman's goods vehicle is a vehicle registered in the name of a person who follows the business of a travelling showman and which is used solely by him for that purpose, and which is a goods vehicle permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of the show of the registered keeper.

## 8.7 Showman's haulage vehicle

The term 'Showman's haulage vehicle' means a vehicle which is constructed and used on roads solely for haulage and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment and which is registered in the name of a person following the business of a travelling showman and used solely by him for the purpose of his business and for no other purpose.

## 9 Small island vehicles

The 'Small islands' class is solely for goods vehicles based and used on certain offshore islands. Vehicles claiming entitlement to the class for the first time are required to tax at DVLA, Swansea SA99 1DZ. Goods vehicles over 3,500kg and up to 17,000kg claiming the concession, are also entitled to operate on the mainland. Vehicles over this weight claiming this concession and which travel to the mainland are limited to 5km distance restriction at ports so as to allow loading and unloading.

## 10 Recovery vehicle

The term 'Recovery vehicle' means a vehicle with a weight exceeding 3,500kg, which is either constructed or permanently adapted primarily for the purpose of lifting, towing and transporting a disabled vehicle.

## 11 Electrically propelled vehicle

The term "Electrically propelled vehicle" means one where the electric motive power is derived from a source external to the vehicle or from any electric storage battery, which is not connected to a source of power, when the vehicle is in motion. For electric motorcycles please see section 7.1.

## 12 Special concessionary

The term 'Special Concessionary' is a collective description for the following tax classes which have been exempt from vehicle tax since April 2001:

- Agricultural Machines
  - Mowing machines
  - Gritter
  - Snowplough
  - Steam vehicles
- { Agricultural tractor  
Off Road tractor  
Agricultural engine  
Light agricultural vehicle

### 12.1 Agricultural machine

The 'Agricultural Machine' tax class includes:

- i) An agricultural tractor – a tractor used on roads solely for the purposes relating to agriculture, horticulture, forestry or activities falling within:
  - a) cutting verges bordering roads
  - b) cutting hedges or trees bordering roads or bordering verges which border roads

- ii) An off road tractor means a tractor which is not an agricultural tractor and which is:
  - a) designed and constructed primarily for use otherwise than on roads
  - b) incapable by reason of its construction of exceeding a speed of 25 miles per hour on the level under its own power
- iii) Agricultural engine – a machine specially designed or converted to perform an agricultural operation on the land (for example a combine harvester)
- iv) Light agricultural vehicle – means a vehicle which:
  - a) has a revenue weight not exceeding 1,000kg
  - b) is designed and constructed so as to seat only the driver
  - c) is designed and constructed primarily for use otherwise than on roads
  - d) is used solely for the purposes relating to agriculture, horticulture or forestry

### 12.2 Mowing Machine

The term 'Mowing machine' may be taken as a vehicle which is designed and constructed purely for cutting grass and which is used solely for that purpose (but not a tractor used to tow gang-mowers, which is to be taxed as Agricultural machine).

### 12.3 Gritter

A gritter is a vehicle which is fitted with machinery for spreading salt, sand or similar material and which is used solely for treating roads against frost, snow and ice, (with or without materials used for the purpose of the machine).

### 12.4 Snow plough

A snow plough is a vehicle which is kept and used exclusively for clearing snow from roads by means of a snow plough or similar machine (for example, a blower), or used for the purpose of going to or from the place where it is to be used for clearing snow from roads.

### 12.5 Steam vehicles

All steam powered vehicles have been exempt from vehicle tax since April 2001.

## 13 Emergency vehicles

The term 'Emergency vehicles' is a collective description for the following tax classes, which are all exempt from vehicle tax:

- Ambulance
- Fire engine
- Fire service
- Mine rescue
- Lifeboat haulage
- Lighthouse authority
- Police

### 13.1 Ambulance

A 'Human ambulance' means:

- a) a vehicle that is constructed or adapted for, and used for no other purpose than, the carriage of sick, injured or disabled persons to or from welfare centres or places where medical or dental treatment is given
- b) is readily identifiable as a vehicle used for the carriage of such persons by virtue of being marked 'Ambulance' on both sides

A 'Veterinary ambulance' means:

- a) a vehicle which is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given
- b) is readily identifiable as a vehicle used for the carriage of such animals by virtue of being marked 'Veterinary ambulance' on both sides

### 13.2 Fire engine and Fire service

Fire engines are:

- a) constructed or adapted for use for the purpose of fire fighting, salvage or both
- b) used solely for the purpose in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 or the Fire and Rescue (NI) Order 2006 has functions (whoever uses it for those purposes)

Any vehicle kept by a fire and rescue authority while it is used or kept on a road for the purposes of the authority's fire functions.

### 13.3 Mine rescue

Vehicles used solely as mine rescue vehicles or for the purposes of conveying or drawing emergency winding gear at mines are exempt from vehicle tax.

The exemption also includes vehicles which are equipped with stretchers, blankets, first aid outfits, breathing and reviving apparatus and fire fighting appliances or which carry supplies of such equipment. The vehicles which benefit from exemption must be used for no purpose other than conveying rescue workers and apparatus to collieries during a rescue operation or practice drill, or as ambulances for carrying the injured colliers to hospital. The vehicles which qualify for the exemption should be clearly marked as 'Mine rescue' vehicles.

### 13.4 Lifeboat haulage and Lighthouse authority vehicles

Vehicles which are used solely for hauling lifeboats and conveying the gear which is necessary for the boats are exempt from vehicle tax.

An exemption also applies to vehicles which are used by the general lighthouse authorities of Trinity House and Commissioners for Northern Lighthouses.

### 13.5 Police vehicles

The 'Police' tax class applies to vehicles used for police purposes.

### 14 Limited use

Applies to a vehicle used solely in connection with agriculture, horticulture or forestry and its road travel does not exceed 1.5km each trip between different areas of land occupied by the same person.

### 15 Disabled tax class

An application for exemption from vehicle tax may be made for vehicles used by, or for the purposes of a disabled person.

The vehicle must be registered in the name of the disabled person or the nominee named on the exemption certificate. The vehicle must be used solely for the purposes of the disabled person.

An application must be supported by one of the following:

- Certificate of Entitlement to the higher rate of the mobility component of Disability Living Allowance (DLA)
- Certificate of Entitlement to the enhanced mobility component of Personal Independence Payment (PIP)
- Certificate of Entitlement to the higher mobility component of Child Disability Payment (CDP)
- Certificate of Entitlement to the enhanced mobility component of Adult Disability Payment (ADP)
- WPA 0442 War Pensioners Mobility Certificate
- Certificate of Entitlement to Scottish Adult Disability Living Allowance (SADLA)

Invalid carriages and vehicles not exceeding 508kg unladen weight which are adapted and used or kept on a road, are exempt from vehicle tax and do not require an exemption certificate for taxing purposes. Any such vehicle which weighs less than 113.4kg (250lbs) and cannot exceed a speed of 4 miles per hour is exempt from both registration and taxing.

### 16 Disabled passenger vehicle

This tax class is for vehicles (other than ambulances) solely used by organisations that provide transport for the disabled. Disabled passenger vehicles are subject to annual taxing. Before taxing in this class, the DVLA must establish that the application is from an organisation recognised by the Secretary of State as being concerned with the care of disabled people. The application must be supported by a declaration from the organisation on headed paper that the vehicle is being solely used for the purpose of carrying disabled passengers.

### 17 Historic vehicles

All vehicles, except buses and goods vehicles used commercially are exempt from vehicle tax. From 1 April every year, vehicles manufactured before 1 January 40 years ago, become eligible for the historic tax class. See 'Taxing historic vehicles' (INF34) for more information.

### 18 National health service vehicles

All health authority and NHS trust vehicles with the exception of ambulances are taxed in the 'National health service vehicle' tax class. This tax class also applies to medical courier charity vehicles which meet all of the following definitions:

- (a) the vehicle is used primarily for the transportation of medical items
- (b) the vehicle is readily identifiable as a vehicle used for the transportation of medical items by being marked 'Blood' on both sides
- (c) the vehicle is registered in the name of a charity whose main purpose is to provide services for the transportation of medical items

### 19 Crown vehicles

For vehicles that are owned by, or on contract hire or loan, to a government department. Provided the vehicle is used solely for official purposes and registered in the name of the government department.