## Rates of vehicle tax

V149/1

for heavy goods vehicles, special vehicles, private heavy goods vehicles, small island vehicles, buses, combined transport, recovery vehicles and general haulage vehicles

Use the tables below to determine the total VED and levy payable for your vehicle based on the revenue weight, axle configuration and Euro status (if applicable).

Note – Where a vehicle exceeds 44,000kgs the VED paid is equal to that for special types vehicles (£1,585 annual/£792.50 six months), levy rate Euro VI or later – £576, Euro V or earlier – £749 applies. The following rates are applicable from 1 August 2023.

Rigid goods and articulated vehicles									
Revenue of vehic	•	Two	Three	Four or					
Over	Not over	axles	axles	more axles					
3,500	7,500	A0	A0	A0					
7,500	11,999	B0	B0	B0					
11,999	14,000	B1	B1	B1					
14,000	15,000	B2	B1	B1					
15,000	19,000	D1	B1	B1					
19,000	21,000	D1	B3	B1					
21,000	23,000	D1	C1	B1					
23,000	25,000	D1	D1	C1					
25,000	27,000	D1	D1	D1					
27,000	41,000	D1	D1	E1					

Tractive	Tractive unit with two axles										
Revenue of vehic	e weight le, kgs	One or more semi-trailer	Two or more semi-trailer	Three or more semi-trailer							
Over	Not over	axles	axles	axles							
3,500	11,999	A0	A0	A0							
11,999	22,000	A1	A1	A1							
22,000	23,000	A2	A1	A1							
23,000	25,000	A5	A1	A1							
25,000	26,000	C2	A3	A1							
26,000	28,000	C2	A4	A1							
28,000	31,000	D1	D1	A1							
31,000	33,000	E1	E1	C1							
33,000	34,000	E1	E2	E1							
34,000	38,000	F	F	E1							
38,000	44,000	G	G	G							

Tractive	Tractive unit with three or more axles									
Revenue of vehic	•	One or more semi-trailer	Two or more semi-trailer	Three or more semi-trailer						
Over	Not over	axles	axles	axles						
3,500	11,999	A0	A0	A0						
11,999	25,000	A1	A1	A1						
25,000	26,000	A3	A1	A1						
26,000	28,000	A4	A1	A1						
28,000	29,000	C1	A1	A1						
29,000	31,000	C3	A1	A1						
31,000	33,000	E1	C1	A1						
33,000	34,000	E2	D1	A1						
34,000	36,000	E2	D1	C1						
36,000	38,000	F	E1	D1						
38,000	44,000	G	G	E1						

## Vehicle Excise Duty (VED) rates for articulated vehicles and rigid vehicles without trailers

(under 12,000kgs)										
	Non Dire	ect Debit	Direct De	bit						
VED band	12 months	Six months	Single 12 month payment	Total payable by 12 monthly installments	Single six month payment					
A0	£165	£90.75	£165	£173.25	£86.63					
B0	£200	£110	£200	£210	£105					

Heavy Goods Vehicle (HGV) - Tax class 01

VED band		
and rate	12 months	Six months
A1	£80	£40
A2	£84	£42
A3	£100	£50
A4	£146	£73
A5	£151	£75.50
B1	£95	£47.50
B2	£105	£52.50
B3	£125	£62.50
C1	£210	£105
C2	£265	£132.50
C3	£289	£144.50
D1	£300	£150
E1	£560	£280
E2	£609	£304.50
F	£690	£345
G	£850	£425

Heavy Goods Vehicle (HGV) – Tax class 01 (12,000kgs and over)

HGV levy rates									
	Euro VI c	or later	Euro V o	r earlier					
Weight category	12 months	Six months	12 months	Six months					
12,000kgs-31,000kgs	£150	£90	£195	£117					
31,001kgs-38,000kgs	£360	£216	£468	£280.80					
Over 38,000kgs	£576	£345.60	£749	£449.40					



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## Rigid vehicles pulling trailers over 4,000kg - Tax Class 02 (trailer)

A rigid HGV of 12,000kgs and over pulling a trailer over 4,000kgs must pay a higher rate of tax.

To calculate the amount, first look up the **levy rate** for the vehicle in **table T1**. Then, look up the **VED rate and amount payable in table T2** or **T3**. To do so, you need to know whether the vehicle has **road friendly suspension**, the **number of axles on the HGV** (not on the trailer), **the levy rate, the trailer weight category, and the total weight of the HGV and the trailer.** (**Please note:** If pulling a trailer of **4,000kgs and under** please use the tables on page 1).

T2 VED and levy rates and amounts payable for rigid vehicles with trailers WITH road friendly suspension

**Note** – Where a table does not specify a VED rate for a particular vehicle combination, the maximum VED rate applies (£609 annual/£304.50 six months). The bands are set out in tables T1. **Note** – Where the total weight of the vehicle plus the trailer exceeds the maximum weights shown below, then the VED is based on the highest weight shown. This will be 40,000kgs for a vehicle without road friendly suspension, or when the rigid HGV has two axles, and 44,000kgs for other vehicle combinations.

T1 HGV levy rates							
Weight category	Euro VI or later	Euro V or earlier					
12,000kgs-31,000kgs	£150	£195					
31,001kgs-38,000kgs	£360	£468					
Over 38,000kgs	£576	£749					

	HGV weight		HGV and trailer weight	VED rate	es	Levy (Eu or later)	ıro VI	Levy (Eu or earlie			D & levy or later)	Total VE (Euro V	,
HGV axles (not trailer)	(not trailer) (kgs)	Trailer weight (kgs)	(kgs) (not over)	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months
,	(0)	4,001-12,000kgs	27,000kgs	£230	£115	£150	£90	£195	£117	£380	£205	£425	£232
			33,000kgs	£295	£147.50	£360	£216	£468	£280.80	£655	£363.50	£763	£428.3
	12,000-15,000	0 40 0001	36,000kgs	£401	£200.50	£360	£216	£468	£280.80	£761	£416.50	£869	£481.3
<b>.</b>		Over 12,000kgs	38,000kgs	£319	£159.50	£360	£216	£468	£280.80	£679	£375.50	£787	£440.3
Two			40,000kgs	£444	£222	£576	£345.60	£749	£449.40	£1,020	£567.60	£1,193	£671.4
		4,001-12,000kgs	30,000kgs	£365	£182.50	£150	£90	£195	£117	£515	£272.50	£560	£299.5
	15,001-21,000	0 10 0001	38,000kgs	£430	£215	£360	£216	£468	£280.80	£790	£431	£898	£495.8
		Over 12,000kgs	40,000kgs	£444	£222	£576	£345.60	£749	£449.40	£1,020	£567.60	£1,193	£671.4
		4,001-12,000kgs	33,000kgs	£230	£115	£360	£216	£468	£280.80	£590	£331	£698	£395.8
	10,000,01,000		38,000kgs	£295	£147.50	£360	£216	£468	£280.80	£655	£363.50	£763	£428.3
12	12,000-21,000	Over 12,000kgs	40,000kgs	£392	£196	£576	£345.60	£749	£449.40	£968	£541.60	£1,141	£645.4
			44,000kgs	£295	£147.50	£576	£345.60	£749	£449.40	£871	£493.10	£1,044	£596.9
		4,001-12,000kgs	35,000kgs	£305	£152.50	£360	£216	£468	£280.80	£665	£368.50	£773	£433.3
Three	21 001 22 000	,001-23,000 Over 12,000kgs	38,000kgs	£370	£185	£360	£216	£468	£280.80	£730	£401	£838	£465.8
Triree	21,001-23,000		40,000kgs	£392	£196	£576	£345.60	£749	£449.40	£968	£541.60	£1,141	£645.4
			44,000kgs	£370	£185	£576	£345.60	£749	£449.40	£946	£530.60	£1,119	£634.4
		4,001-10,000kgs	33,000kgs	£365	£182.50	£360	£216	£468	£280.80	£725	£398.50	£833	£463.3
	23,001-27,000	4,001-10,000kgs	36,000kgs	£401	£200.50	£360	£216	£468	£280.80	£761	£416.50	£869	£481.3
	23,001-27,000	10,001-12,000kgs	38,000kgs	£365	£182.50	£360	£216	£468	£280.80	£725	£398.50	£833	£463.3
		Over 12,000kgs	44,000kgs	£430	£215	£576	£345.60	£749	£449.40	£1,006	£560.60	£1,179	£664.4
	12,000-23,000	4,001-12,000kgs	35,000kgs	£230	£115	£150	£216	£468	£280.80	£380	£205	£698	£395.8
	12,000-23,000	Over 12,000kgs	44,000kgs	£295	£147.50	£576	£345.60	£749	£449.40	£871	£493.10	£1,044	£596.9
	23,001-25,000	4,001-12,000kgs	37,000kgs	£305	£152.50	£360	£216	£468	£280.80	£665	£368.50	£773	£433.3
Four		Over 12,000kgs	44,000kgs	£370	£185	£576	£345.60	£749	£449.40	£946	£530.60	£1,119	£634.4
oui	25,001-27,000	4,001-12,000kgs	39,000kgs	£365	£182.50	£576	£345.60	£749	£449.40	£941	£528.10	£1,114	£631.9
		Over 12,000kgs	44,000kgs	£430	£215	£576	£345.60	£749	£449.40	£1,006	£560.60	£1,179	£664.4
	27,001-44,000	4,001-12,000kgs	44,000kgs	£535	£267.50	£576	£345.60	£749	£449.40	£1,111	£613.10	£1,284	£716.9
	21,001-44,000	Over 12,000kgs	44,000kgs	£600	£300	£576	£345.60	£749	£449.40	£1,176	£645.60	£1,349	£749.4

	HGV weight		HGV and trailer	VED rate	es	Levy (Eu or later)	ro VI	Levy (Eu		Total VED & levy (Euro VI or later)		Total VED & levy (Euro V or earlier)	
	(not trailer)		weight (kgs)	12	Six	12	Six	12	Six	12	Six	12	Six
not trailer)	(kgs)	Trailer weight (kgs)	(not over)		months	months			months		months	months	months
		4,001-12,000kgs	27,000kgs	£230	£115	£150	£90	£195	£117	£380	£205	£425	£232
			31,000kgs	£295	£147.50	£150	£90	£195	£117	£445	£237.50	£490	£264.5
	12,000-15,000		33,000kgs	£401	£200.50	£360	£216	£468	£280.80	£761	£416.50	£869	£481.3
		Over 12,000kgs	36,000kgs	£609	£304.50	£360	£216	£468	£280.80	£969	£520.50	£1,077	£585.3
•			38,000kgs	£444	£222	£360	£216	£468	£280.80	£804	£438	£912	£502.8
wo			40,000kgs	£604	£302	£576	£345.60	£749	£449.40	£1,180	£647.60	£1,353	£751.4
		4,001-12,000kgs	30,000kgs	£365	£182.50	£150	£90	£195	£117	£515	£272.50	£560	£299.5
			33,000kgs	£430	£215	£360	£216	£468	£280.80	£790	£431	£898	£495.8
	15,001-21,000	Over 12,000kgs	36,000kgs	£609	£304.50	£360	£216	£468	£280.80	£969	£520.50	£1,077	£585.3
		,,,,,,,	38,000kgs	£444	£222	£360	£216	£468	£280.80	£804	£438	£912	£502.8
			40,000kgs	£604	£302	£576	£345.60	£749	£449.40	£1,180	£647.60	£1,353	£751.4
		4,001-10,000kgs	29,000kgs	£230	£115	£150	£90	£195	£117	£380	£205	£425	£232
			31,000kgs	£289	£144.50	£150	£90	£195	£117	£439	£234.50	£484	£261.5
	12,000-21,000	10,001-12,000kgs	33,000kgs	£230	£115	£360	£216	£468	£280.80	£590	£331	£698	£395.8
			36,000kgs	£295	£147.50	£360	£216	£468	£280.80	£655	£363.50	£763	£428.3
		Over 12,000kgs	38,000kgs	£392	£196	£360	£216	£468	£280.80	£752	£412	£860	£476.8
			40,000kgs	£542	£271	£576	£345.60	£749	£449.40	£1,118	£616.60	£1,291	£720.4
		4,001-10,000kgs	31,000kgs	£305	£152.50	£150	£90	£195	£117	£455	£242.50	£500	£269.5
		10,001-12,000kgs	33,000kgs	£401	£200.50	£360	£216	£468	£280.80	£761	£416.50	£869	£481.3
			35,000kgs	£305	£152.50	£360	£216	£468	£280.80	£665	£368.50	£773	£433.3
hree	21,001-23,000	Over 12,000kgs	36,000kgs	£370	£185	£360	£216	£468	£280.80	£730	£401	£838	£465.8
			38,000kgs	£392	£196	£360	£216	£468	£280.80	£752	£412	£860	£476.8
			40,000kgs	£542	£271	£576	£345.60	£749	£449.40	£1,118	£616.60	£1,291	£720.4
			31,000kgs	£365	£182.50	£150	£90	£195	£117	£515	£272.50	£560	£299.5
		4,001-10,000kgs	33,000kgs	£401	£200.50	£360	£216	£468	£280.80	£761	£416.50	£869	£481.3
		1,001 10,000kgc	35,000kgs	£609	£304.50	£360	£216	£468	£280.80	£969	£520.50	£1,077	£585.3
	23,001-27,000	-	36,000kgs	£365	£182.50	£360	£216	£468	£280.80	£725	£398.50	£833	£463.3
	20,001 27,000	10,001-12,000kgs	37,000kgs	£392	£196	£360	£216	£468	£280.80	£752	£412	£860	£476.8
			38,000kgs	£430	£130 £215	£360	£216	£468	£280.80	£790	£431	£898	£495.8
		Over 12,000kgs	40,000kgs	£542	£271	£576	£345.60	£749	£449.40	£1,118	£616.60	£1,291	£720.4
		4,001-12,000kgs	35,000kgs	£230	£115	£360	£216	£468	£280.80	£590	£331	£698	£395.8
	12,000-23,000	Over 12,000kgs	40,000kgs	£295	£147.50	£576	£345.60	£749	£449.40	£871	£493.10	£1,044	£596.9
	23,001-25,000	4,001-12,000kgs	37,000kgs	£305	£152.50	£360	£216	£468	£280.80	£665	£368.50	£773	£433.3
		Over 12,000kgs	40,000kgs	£370	£185	£576	£345.60	£749	£449.40	£946	£530.60	£1,119	£634.4
٠		4,001-10,000kgs	36,000kgs	£365	£182.50	£360	£216	£468	£280.80	£725	£398.50	£833	£463.3
our	25,001-27,000		37,000kgs	£444	£222	£360	£216	£468	£280.80	£804	£438	£912	£502.8
	-,,	10,001-12,000kg	39,000kgs	£365	£182.50	£576	£345.60	£749	£449.40	£941	£528.10	£1,114	£631.9
		Over 12,000kgs	40,000kgs	£430	£215	£576	£345.60	£749	£449.40	£1,006	£560.60	£1,179	£664.4
		4001-10,000kgs	38,000kgs	£535	£267.50	£360	£216	£468	£280.80	£895	£483.50	£1,003	£548.3
	27,001-44,000		40,000kgs	£604	£302	£576	£345.60	£749	£449.40		£647.60	£1,353	£751.4
		10,001-12,000kgs	40,000kgs	£535	£267.50	£576	£345.60	£749	£449.40	£1,111	£613.10	£1,284	£716.9

Special vehicles Tax Class 14 (weighing over 3,500kg)									
	Non Direct Debit		Direct Debit						
	12 months	Six months	Single 12 month payment	Total payable by 12 monthly payments	Single six month payment				
Showman's goods, showman's haulage, works trucks, digging machines, road rollers, mobile cranes and pumps	£165	£90.75	£165	£173.25	£86.63				
Private HGV Tax Class 10 (weighing more than 3,500kg)	£165	£90.75	£165	£173.25	£86.63				
Small island vehicles Tax Class 16	£165	£90.75	£165	£173.25	£86.63				

Buses Tax Class 34							
	Non Direct Debit			Direct Debit			
Number of seats (including the driving seat)	12 months	Six months	Single 12 month payment		Single six month payment		
10 to 17	£165	£90.75	£165	£173.25	£86.63		
18 to 36	£220	£121	£220	£231	£115.50		
37 to 61	£330	£181.50	£330	£346.50	£173.25		
62 and over	£500	£275	£500	£525	£262.50		

Recovery vehicles Tax Class 47									
		Non Dir	ect Debit	Direct Deb	it				
Over	Not over	12 months	Six months	Single 12 month payment	Total payable by 12 monthly payments	Single six month payment			
3,500kg	25,000kg	£165	£90.75	£165	£173.25	£86.63			
25,000kg	=	£410	£225.50	£410	£430.50	£215.25			

VED and levy bands and rates for special types vehicles Tax Class 57										
Those used to carry very large loads that cannot be separated – in conjunction with a Special Types Order	Total VED and levy (Euro VI or later vehicles)		Total VED and levy (Euro V or earlier)		VED rates		Levy rates (Euro VI or later vehicles)		Levy rates (Euro V or earlier)	
	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months
	£2,161	£1,138.10	£2,334	£1,241.90	£1,585	£792.50	£576	£345.60	£749	£449.40

VED and levy bands and rates for combined transport Tax Class 23										
Tractive unit with 3 or more axles used with a semi-trailer with 3 or more axles over 41,000kgs, Not over 44,000kgs	Total VED and levy (Euro VI or later vehicles)		Total VED and levy (Euro V or earlier)		VED rates		Levy rates (Euro VI or later vehicles)		Levy rates (Euro V or earlier)	
	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months
	£586	£350.60	£759	£454.40	£10	£5	£576	£345.60	£749	£449.40

General haulage vehicles Tax Class 55								
Non Direct Debit		Direct Debit						
12 months	Six months	Single 12 month payment	Total payable by 12 monthly payments	Single six month payment				
£350	£192.50	£350	£367.50	£183.75				

To calculate your tax please visit **www.gov.uk/calculate-vehicle-tax-rates**You can get more information on taxing your vehicle on the website at **www.gov.uk/vehicle-tax** 

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