This page has been withdrawn. The draft Finance Bill featuring VED rates was published by HM Treasury and HM Revenue \& Customs in December 2013.

The following VED and HGV Road User Levy rates will apply to HGVs over 12 tonnes, from April 2014. The band and rate payable can be calculated by using the look up tables that follow the rates tables.

| VED and levy bands and rates for articulated vehicles and rigid vehicles without trailers |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| VED band (letter) and rate (number) | Total VED and levy |  | VED rates |  | Levy bands | Levy rates |  |
|  | 12 <br> months | 6 months | 12 months | 6 months |  | 12 months | 6 months |
| A1 | £165.00 | $£ 91.00$ | £80.00 | £40.00 | A | £85 | £51 |
| A2 | £169.00 | $£ 93.00$ | £84.00 | £42.00 |  |  |  |
| A3 | £185.00 | £101.00 | $£ 100.00$ | £50.00 |  |  |  |
| A4 | £231.00 | £124.00 | £146.00 | £73.00 |  |  |  |
| A5 | £236.00 | £126.50 | £151.00 | £75.50 |  |  |  |
| B1 | £200.00 | £110.50 | £95.00 | £47.50 | B | £105 | $£ 63$ |
| B2 | £210.00 | £115.50 | £105.00 | £52.50 |  |  |  |
| B3 | £230.00 | £125.50 | $£ 125.00$ | £62.50 |  |  |  |
| C1 | £450.00 | £249.00 | £210.00 | $£ 105.00$ | C | £240 | £144 |
| C2 | £505.00 | £276.50 | $£ 265.00$ | $£ 132.50$ |  |  |  |
| C3 | £529.00 | £288.50 | £289.00 | $£ 144.50$ |  |  |  |
| D1 | £650.00 | £360.00 | £300.00 | $£ 150.00$ | D | £350 | £210 |
| E1 | £1,200.00 | £664.00 | £560.00 | £280.00 | E | £640 | £384 |
| E2 | £1,249.00 | £688.50 | £609.00 | $£ 304.50$ |  |  |  |
| F | £1,500.00 | £831.00 | £690.00 | $£ 345.00$ | F | £810 | £486 |
| G | £1,850.00 | £1,025.00 | £850.00 | £425.00 | G | £1,000 | £600 |


| VED Suspe | $\begin{aligned} & \text { Levy } \\ & \text { sion) } \end{aligned}$ | mounts payab | or rigid vehic | with trail | (vehi | WITH Ro | Friend |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\mathrm{HGV}$ | Levy | Trailer weight | Total weight | VED band | VED | rates | Lev | ates |
|  |  |  | trailer, not over | rate (number) | $\begin{gathered} 12 \\ \text { months } \end{gathered}$ | 6 months | $\begin{gathered} 12 \\ \text { months } \\ \hline \end{gathered}$ | 6 months |
| Two | $\mathrm{B}(\mathrm{T})$ | 4,001-12,000kg | 27,000kg | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  | Over 12,000kg | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 3$ | £295 | $£ 147.50$ | £135 | £81 |
|  |  |  | 36,000kg | $\mathrm{B}(\mathrm{T}) 6$ | £401 | £200.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 4$ | £319 | £159.50 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}) 7$ | £444 | £222 | £135 | £81 |
|  | D(T) | 4,001-12,000kg | 30,000kg | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  | Over 12,000kg | 38,000kg | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | £270 |
|  |  |  | 40,000kg | $\mathrm{D}(\mathrm{T}) 5$ | £444 | £222 | £450 | £270 |
| Three | $\mathrm{B}(\mathrm{T})$ | 4,001-12,000kg | $31,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  |  | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}){ }^{2}$ | £289 | $£ 144.50$ | £135 | £81 |
|  |  | Over 12,000kg | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 3$ | £295 | £147.50 | £135 | £81 |
|  |  |  | 36,000kg | $\mathrm{B}(\mathrm{T}) 6$ | £401 | £200.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 3$ | £295 | £147.50 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}){ }^{5}$ | £392 | £196 | £135 | £81 |
|  |  |  | 44,000kg | $\mathrm{B}(\mathrm{T}) 3$ | £295 | £147.50 | £135 | £81 |
|  | C (T) | 4,001-12,000kg | $33,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 1$ | £305 | £152.50 | £310 | £186 |
|  |  |  | $35,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 5$ | £401 | £200.50 | £310 | £186 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 5$ | £401 | £200.50 | £310 | £186 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 3$ | £370 | £185 | £310 | £186 |
|  |  |  | 40,000kg | C(T)4 | £392 | £196 | £310 | £186 |
|  |  |  | 44,000kg | $\mathrm{C}(\mathrm{T}) 3$ | £370 | £185 | £310 | £186 |
|  | D(T) | 4,001-12,000kg | $33,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  |  | $36,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 3$ | £401 | £200.50 | £450 | £270 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  | Over 12,000kg | 44,000kg | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | £270 |
| Four | $\mathrm{B}(\mathrm{T})$ | 4,001-12,000kg | 35,000kg | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 3$ | £295 | £147.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 4$ | £319 | £159.50 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}) 7$ | £444 | £222 | £135 | £81 |
|  |  |  | 44,000kg | $\mathrm{B}(\mathrm{T})^{3}$ | £295 | £147.50 | £135 | £81 |
|  | C(T) | 4,001-12,000kg | 36,000kg | $\mathrm{C}(\mathrm{T}) 1$ | £305 | £152.50 | £310 | £186 |
|  |  |  | $37,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 2$ | £319 | £159.50 | £310 | £186 |
|  |  | Over 12,000kg | $38,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 3$ | £370 | £185 | £310 | £186 |
|  |  |  | 40,000kg | $\mathrm{C}(\mathrm{T}) 6$ | £444 | £222 | £310 | £186 |
|  |  |  | $44,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 3$ | £370 | £185 | £310 | £186 |
|  | D(T) | 4,001-12,000kg | 38,000kg | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  |  | 39,000kg | $\mathrm{D}(\mathrm{T}) 5$ | £444 | £222 | £450 | $£ 270$ |
|  |  | Over 12,000kg | 38,000kg | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | $£ 270$ |
|  |  |  | 40,000kg | D( T ) 5 | £444 | £222 | £450 | £270 |
|  |  |  | 44,000kg | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | $£ 270$ |
|  | $E(T)$ | 4,001-12,000kg | $44,000 \mathrm{~kg}$ | $\mathrm{E}(\mathrm{T}) 1$ | $£ 535$ | £267.50 | £830 | £498 |
|  |  | Over 12,000kg | $44,000 \mathrm{~kg}$ | $E(T) 2$ | £600 | £300 | £830 | £498 |


| VED a Friend | $\begin{aligned} & \text { 1d Lev } \\ & \text { ly Sus } \end{aligned}$ | y amounts paya pension) | for rigid ve | cles with | railers | icles W | OUT R |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HGV | Levy | Trailer weight | Total weight | VED | VED | rates | Levy | rates |
|  |  |  | over | and rate (number) | 12 months | $\begin{gathered} 6 \\ \text { months } \end{gathered}$ | $\begin{gathered} 12 \\ \text { months } \end{gathered}$ | $\begin{gathered} 6 \\ \text { months } \end{gathered}$ |
| Two | $\mathrm{B}(\mathrm{T})$ | 4,001-12,000kg | 27,000kg | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  | Over 12,000kg | $31,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T})^{3}$ | £295 | £147.50 | £135 | £81 |
|  |  |  | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 6$ | £401 | £200.50 | £135 | £81 |
|  |  |  | $36,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 10$ | £609 | £304.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}){ }^{\text {7 }}$ | £444 | £222 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}) 9$ | £604 | £302 | £135 | £81 |
|  | D(T) | 4,001-12,000kg | $30,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  | Over 12,000kg | $33,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | £270 |
|  |  |  | $36,000 \mathrm{~kg}$ | D( $\mathrm{T}^{\text {8 }}$ | £609 | £304.50 | £450 | £270 |
|  |  |  | $38,000 \mathrm{~kg}$ | D(T)5 | £444 | £222 | £450 | £270 |
|  |  |  | 40,000kg | $\mathrm{D}(\mathrm{T}) 7$ | £604 | £302 | £450 | £270 |
| Three | B(T) | 4,001-12,000kg | 29,000kg | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  |  | $31,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 2$ | £289 | £144.50 | £135 | £81 |
|  |  |  | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 6$ | £401 | £200.50 | £135 | £81 |
|  |  | Over 12,000kg | $31,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T})^{3}$ | £295 | £147.50 | £135 | £81 |
|  |  |  | $33,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 6$ | £401 | $£ 200.50$ | £135 | £81 |
|  |  |  | $36,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 10$ | £609 | £304.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 5$ | £392 | £196 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}) 8$ | £542 | £271 | £135 | £81 |
|  | C(T) | 4,001-12,000kg | $31,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 1$ | £305 | £152.50 | £310 | £186 |
|  |  |  | $33,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 5$ | £401 | £200.50 | £310 | £186 |
|  |  |  | $35,000 \mathrm{~kg}$ | C(T)9 | £609 | £304.50 | £310 | £186 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 9$ | £609 | £304.50 | £310 | £186 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 4$ | £392 | £196 | £310 | £186 |
|  |  |  | 40,000kg | $\mathrm{C}(\mathrm{T}) 7$ | £542 | £271 | £310 | £186 |
|  | D(T) | 4,001-12,000kg | $31,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 1$ | £365 | £182.50 | £450 | £270 |
|  |  |  | $33,000 \mathrm{~kg}$ | D(T)3 | £401 | £200.50 | £450 | £270 |
|  |  |  | $36,000 \mathrm{~kg}$ | D(T)8 | £609 | £304.50 | £450 | £270 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 2$ | £392 | £196 | £450 | £270 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | D(T)8 | £609 | £304.50 | £450 | £270 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 4$ | £430 | £215 | £450 | £270 |
|  |  |  | 40,000kg | $\mathrm{D}(\mathrm{T}) 6$ | £542 | £271 | £450 | £270 |
| Four | $\mathrm{B}(\mathrm{T})$ | 4,001-12,000kg | $35,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 1$ | £230 | £115 | £135 | £81 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 3$ | £295 | £147.50 | £135 | £81 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{B}(\mathrm{T}) 7$ | £444 | £222 | £135 | £81 |
|  |  |  | 40,000kg | $\mathrm{B}(\mathrm{T}) 9$ | £604 | £302 | £135 | £81 |
|  | C(T) | 4,001-12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 1$ | £305 | £152.50 | £310 | £186 |
|  |  |  | $37,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 6$ | £444 | £222 | £310 | £186 |
|  |  | Over 12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 3$ | £370 | £185 | £310 | £186 |
|  |  |  | $38,000 \mathrm{~kg}$ | $\mathrm{C}(\mathrm{T}) 6$ | £444 | £222 | £310 | £186 |
|  |  |  | 40,000kg | $\mathrm{C}(\mathrm{T}) 8$ | £604 | £302 | £310 | £186 |


| VED and Levy amounts payable for rigid vehicles with trailers (vehicles WITHOUT Road Friendly Suspension) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D(T) | 4,001-12,000kg | $36,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 1$ | £365 | $£ 182.50$ | £450 | £270 |
|  |  | $38,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 5$ | £444 | £222 | £450 | £270 |
|  |  | 39,000kg | D(T)7 | £604 | £302 | £450 | £270 |
|  | Over 12,000kg | $38,000 \mathrm{~kg}$ | $\mathrm{D}(\mathrm{T}) 5$ | £444 | £222 | £450 | £270 |
|  |  | 40,000kg | D(T) 7 | £604 | £302 | £450 | £270 |
| E(T) | 4,001-12,000kg | $38,000 \mathrm{~kg}$ | $\mathrm{E}(\mathrm{T}) 1$ | £535 | £267.50 | £830 | £498 |
|  |  | 40,000kg | E(T)3 | £604 | £302 | £830 | £498 |
|  | Over 12,000kg | 40,000kg | E(T)3 | £604 | £302 | £830 | £498 |

## HGV VED Look-up tables

The band and rate payable can be calculated by using the following look-up tables. Please note that in all the below tables the letter indicates the tax and levy band the vehicle is in, and the number indicates the rate that is payable as part of that band - for example B2 would refer to tax and levy band B , and rate 2 as determined by the weight and axle configuration of the vehicle. For vehicles with trailers, the rate paid depends on whether the vehicle has Road Friendly Suspension. There are separate tables for with and without RFS.

| Rigid goods vehicle - WITHOUT trailer |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Revenue Weight <br> of Vehicle, kg |  |  |  |  |
| More <br> Mon <br> than | Not <br> more <br> than | $\mathbf{2}$ axles | $\mathbf{3}$ axles | 4 or <br> more <br> axles |
| 12,000 | 14,000 | B1 | B1 | B1 |
| 14,000 | 15,000 | B2 | B1 | B1 |
| 15,000 | 17,000 | D1 | B1 | B1 |
| 17,000 | 19,000 | D1 | B1 | B1 |
| 19,000 | 21,000 | D1 | B3 | B1 |
| 21,000 | 23,000 | - | C1 | B1 |
| 23,000 | 25,000 | - | D1 | C1 |
| 25,000 | 27,000 | - | D1 | D1 |
| 27,000 | 28,000 | - | - | E1 |


| Rigid vehicles - WITH trailer |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Weight of rigid (not trailer), kg |  | Twoaxled rigid | Threeaxled rigid | Fouraxled rigid |
| More than | Not more than |  |  |  |
| 12,000 | 15,000 | $\mathrm{B}(\mathrm{T})$ | $B(T)$ | $B(T)$ |
| 15,000 | 21,000 | D( $\mathrm{T}^{\text {) }}$ | $B(T)$ | $B(T)$ |
| 21,000 | 23,000 | $\mathrm{D}(\mathrm{T})$ | $\mathrm{C}(\mathrm{T})$ | $B(T)$ |
| 23,000 | 25,000 | $D(T)$ | D( $\mathrm{T}^{\text {) }}$ | $\mathrm{C}(\mathrm{T})$ |
| 25,000 | 27,000 | $D(T)$ | $\mathrm{D}(\mathrm{T})$ | D(T) |
| 27,000 | 44,000 | $D(T)$ | D (T) | $E(T)$ |

Articulated Vehicles - Tractive unit with 3 or more axles

$\left.$| Revenue Weight <br> of Vehicle, kg |  | 1 or <br> more <br> semi- | 2 or <br> more <br> semi <br> More <br> than | Not <br> more <br> than <br> trailer <br> axles |
| :---: | :---: | :---: | :---: | :---: | | 3 or |
| :---: |
| more |
| semi- |
| axles |$\quad$| trailer |
| :---: |
| axles | \right\rvert\,


| Articulated Vehicles - Tractive unit with 2 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Axles |  |  |  |$|$

