



Rates of vehicle tax

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

V149/1

Use the tables below to determine the VED payable for your vehicle based on the revenue weight, axle configuration e.g. a two axle rigid weighing 14,500kgs pays B2 i.e. an annual rate of £105.

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).
The following rates are applicable from 1 August 2020.

Rigid goods vehicles

Revenue weight of vehicle, kg		Two axles	Three axles	Four or more axles
Over	Not over			
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	44,000	D1	D1	E1

Tractive unit with two axles

Revenue weight of vehicle, kg		One or more semi-trailer axles	Two or more semi-trailer axles	Three or more semi-trailer axles
Over	Not over			
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	C1
34,000	38,000	F	F	E1
38,000	44,000	G	G	G

Tractive unit with three or more axles

Revenue weight of vehicle, kg		One or more semi-trailer axles	Two or more semi-trailer axles	Three or more semi-trailer axles
Over	Not over			
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

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

VED band	Non Direct Debit		Direct Debit		
	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 (12,000kgs and over)

VED band and rate	VED rates	
	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

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

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

To calculate the amount, first look up the **band** for the vehicle in **table T1**. Then, look up the **VED band and amount payable in table T3 or T4**. 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 band**, **the trailer weight category**, and **the total weight of the HGV and the trailer**.

(Please note: If pulling a trailer of **4,000kg and under** please use the tables on page 1).

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 40,000kg for a vehicle without road friendly suspension, or when the rigid HGV has two axles, and 44,000kg for other vehicle combinations.

Table T1 – Bands for rigid vehicles with trailers

Weight of rigid (not trailer)		Two-axled rigid	Three-axled rigid	Four-axled rigid
Over	Not over			
11,999kg	15,000kg	B(T)	B(T)	B(T)
15,000kg	21,000kg	D(T)	B(T)	B(T)
21,000kg	23,000kg	E(T)	C(T)	B(T)
23,000kg	25,000kg	E(T)	D(T)	C(T)
25,000kg	27,000kg	E(T)	D(T)	D(T)
27,000kg	44,000kg	E(T)	E(T)	E(T)

Table T3 – VED bands, rates and amounts payable for rigid vehicles with trailers WITH road friendly suspension

HGV axles (the rigid, not the trailer)	Trailer weight category	Total weight of HGV and trailer, not over	VED band and rate (letter) and rate (number)	VED rates		
				12 months	Six months	
Two	4,001-12,000kg	27,000kg	B(T)1	£230	£115	
		33,000kg	B(T)3	£295	£147.50	
		36,000kg	B(T)6	£401	£200.50	
	Over 12,000kg	38,000kg	B(T)4	£319	£159.50	
		40,000kg	B(T)7	£444	£222	
		4,001-12,000kg	30,000kg	D(T)1	£365	£182.50
	Over 12,000kg	38,000kg	D(T)4	£430	£215	
		40,000kg	D(T)5	£444	£222	
		4,001-12,000kg	33,000kg	B(T)1	£230	£115
	Three	Over 12,000kg	38,000kg	B(T)3	£295	£147.50
40,000kg			B(T)5	£392	£196	
44,000kg			B(T)3	£295	£147.50	
4,001-12,000kg		35,000kg	C(T)1	£305	£152.50	
		38,000kg	C(T)2	£370	£185	
		40,000kg	C(T)3	£392	£196	
Over 12,000kg		44,000kg	C(T)2	£370	£185	
		4,001-10,000kg	33,000kg	D(T)1	£365	£182.50
		36,000kg	D(T)3	£401	£200.50	
10,001-12,000kg		38,000kg	D(T)1	£365	£182.50	
	Over 12,000kg	44,000kg	D(T)4	£430	£215	
	4,001-12,000kg	35,000kg	B(T)1	£230	£115	
Four	Over 12,000kg	44,000kg	B(T)3	£295	£147.50	
		4,001-12,000kg	37,000kg	C(T)1	£305	£152.50
	Over 12,000kg	44,000kg	C(T)2	£370	£185	
		4,001-12,000kg	39,000kg	D(T)1	£365	£182.50
	Over 12,000kg	44,000kg	D(T)4	£430	£215	
		4,001-12,000kg	44,000kg	E(T)1	£535	£267.50
	Over 12,000kg	44,000kg	E(T)2	£600	£300	

**Table T4 – VED bands, rates and amounts payable for rigid vehicles with trailers
WITHOUT road friendly suspension**

HGV axles (the rigid, not the trailer)	Trailer weight category	Total weight of HGV and trailer, not over	VED band (letter) and rate (number)	VED rates		
				12 months	Six months	
Two	4,001-12,000kg	27,000kg	B(T)1	£230	£115	
		31,000kg	B(T)3	£295	£147.50	
		33,000kg	B(T)6	£401	£200.50	
		Over 12,000kg	36,000kg	B(T)10	£609	£304.50
			38,000kg	B(T)7	£444	£222
			40,000kg	B(T)9	£604	£302
	Over 12,000kg	30,000kg	D(T)1	£365	£182.50	
		33,000kg	D(T)4	£430	£215	
		36,000kg	D(T)8	£609	£304.50	
		38,000kg	D(T)5	£444	£222	
		40,000kg	D(T)7	£604	£302	
		29,000kg	B(T)1	£230	£115	
Three	4,001-10,000kg	31,000kg	B(T)2	£289	£144.50	
		33,000kg	B(T)1	£230	£115	
	10,001-12,000kg	36,000kg	B(T)3	£295	£147.50	
		38,000kg	B(T)5	£392	£196	
	Over 12,000kg	40,000kg	B(T)8	£542	£271	
		31,000kg	C(T)1	£305	£152.50	
		33,000kg	C(T)4	£401	£200.50	
		10,001-12,000kg	35,000kg	C(T)1	£305	£152.50
			36,000kg	C(T)2	£370	£185
		38,000kg	C(T)3	£392	£196	
	Over 12,000kg	40,000kg	C(T)5	£542	£271	
		31,000kg	D(T)1	£365	£182.50	
4,001-10,000kg		33,000kg	D(T)3	£401	£200.50	
		35,000kg	D(T)8	£609	£304.50	
10,001-12,000kg		36,000kg	D(T)1	£365	£182.50	
		37,000kg	D(T)2	£392	£196	
Over 12,000kg	38,000kg	D(T)4	£430	£215		
	40,000kg	D(T)6	£542	£271		
	4,001-12,000kg	35,000kg	B(T)1	£230	£115	
		40,000kg	B(T)3	£295	£147.50	
	Over 12,000kg	37,000kg	C(T)1	£305	£152.50	
		40,000kg	C(T)2	£370	£185	
Four	4,001-10,000kg	36,000kg	D(T)1	£365	£182.50	
		37,000kg	D(T)5	£444	£222	
	10,001-12,000kg	39,000kg	D(T)1	£365	£182.50	
		40,000kg	D(T)4	£430	£215	
	Over 12,000kg	38,000kg	E(T)1	£535	£267.50	
		40,000kg	E(T)3	£604	£302	
	10,001-12,000kg	40,000kg	E(T)1	£535	£267.50	

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

Number of seats (including the driving seat)	Non Direct Debit		Direct Debit		
	12 months	Six months	Single 12 month payment	Total payable by 12 monthly payments	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

Over	Not over	Non Direct Debit		Direct Debit		
		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 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	VED rates	
	12 months	Six months
	£1,585	£792.50

VED bands and rates for combined transport tax class 23

Tractive Unit with 3 or more axles used with a semi-trailer with three or more axles Over 41,000kgs Not over 44,000kgs	VED rates	
	12 months	Six months
	£10	£5

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

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