



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 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 (£1,643 annual/£821.50 six months), levy rate Euro VI or later – £597, Euro V or earlier – £776 applies. The following rates are applicable from 1 April 2025.

Rigid goods vehicles

Revenue weight of vehicle, kgs		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, kgs		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, kgs		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	6 months	Single 12 month payment	Total payable by 12 monthly installments	Single 6 month payment
A0	£171	£94.05	£171	£179.55	£89.78
B0	£207	£113.85	£207	£217.35	£108.68

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

VED band and rate	12 months	6 months
A1	£83	£41.50
A2	£87	£43.50
A3	£104	£52
A4	£151	£75.50
A5	£157	£78.50
B1	£98	£49
B2	£109	£54.50
B3	£130	£65
C1	£218	£109
C2	£275	£137.50
C3	£300	£150
D1	£311	£155.50
E1	£580	£290
E2	£631	£315.50
F	£715	£357.50
G	£881	£440.50

HGV levy rates

Weight category	Euro VI or later		Euro V or earlier	
	12 months	6 months	12 months	6 months
12,000kgs-31,000kgs	£155	£93	£202	£121.20
31,001kgs-38,000kgs	£373	£223.80	£485	£291
Over 38,000kgs	£597	£358.20	£776	£465.60

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, **you should combine the levy rate for the vehicle in table T1 with the VED rate 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).

Note – Where a table does not specify a VED rate for a particular vehicle combination, the maximum VED rate (£631 annual/£315.50 six months) and appropriate levy rate for the weight combination will apply. To calculate the amount, first look up the **levy rate** for the combined vehicle and trailer weight in **table 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 months	6 months	12 months	6 months
12,000kgs-31,000kgs	£155	£93	£202	£121.20
31,001kgs-38,000kgs	£373	£223.80	£485	£291
Over 38,000kgs	£597	£358.20	£776	£465.60

Examples of calculations

- Two axles – HGV weight (not trailer) – 15,000kg, Trailer weight – 12,000kg.**
 Equates to a combined weight of 27,000kg.
 For a Euro VI HGV with road friendly suspension, it is the following:
 HGV Levy Rate = £155, VED Rate for 12 months = £238. Total = £393.
- Three axles – HGV weight (not trailer) - 23,000kg, Trailer weight - 7,000kg.**
 Equates to a combined weight of 30,000kgs.
 For a Euro V HGV with road friendly suspension, it is the following:
 HGV Levy Rate = £202, VED Rate for 12 months = £316. Total = £518.
- Four axles – HGV weight (not trailer) – 27,000kg, Trailer weight – 13,000kg.**
 Equates to a combined weight of 40,000kgs.
 For a Euro V HGV with road friendly suspension, it is the following:
 HGV Levy Rate = £776, VED Rate for 12 months = £446. Total = £1,222.

T2 VED rate payable for rigid vehicles with trailers WITH road friendly suspension

HGV axles (not trailer)	HGV weight (not trailer) (kgs)	Trailer weight (kgs)	HGV and trailer weight (kgs) (not over)	VED rates		
				12 months	6 months	
Two	12,000-15,000	4,001-12,000kgs	27,000kgs	£238	£119	
			33,000kgs	£306	£153	
		Over 12,000kgs	36,000kgs	£416	£208	
			38,000kgs	£331	£165.50	
			40,000kgs	£460	£230	
			4,001-12,000kgs	30,000kgs	£378	£189
Three	15,001-21,000	Over 12,000kgs	38,000kgs	£446	£223	
			40,000kgs	£460	£230	
			4,001-12,000kgs	33,000kgs	£238	£119
			38,000kgs	£306	£153	
			Over 12,000kgs	40,000kgs	£406	£203
				44,000kgs	£306	£153
Four	21,001-23,000	4,001-12,000kgs	35,000kgs	£316	£158	
			38,000kgs	£383	£191.50	
		Over 12,000kgs	40,000kgs	£406	£203	
			44,000kgs	£383	£191.50	
			33,000kgs	£378	£189	
			4,001-10,000kgs	36,000kgs	£416	£208
Four	23,001-27,000	10,001-12,000kgs	38,000kgs	£378	£189	
		Over 12,000kgs	44,000kgs	£446	£223	
			4,001-12,000kgs	35,000kgs	£238	£119
			Over 12,000kgs	44,000kgs	£306	£153
			4,001-12,000kgs	37,000kgs	£316	£158
			Over 12,000kgs	44,000kgs	£383	£191.50
Four	25,001-27,000	4,001-12,000kgs	39,000kgs	£378	£189	
		Over 12,000kgs	44,000kgs	£446	£223	
	27,001-44,000	4,001-12,000kgs	44,000kgs	£555	£277.50	
		Over 12,000kgs	44,000kgs	£622	£311	

T1 HGV levy rates

Weight category	Euro VI or later		Euro V or earlier	
	12 months	6 months	12 months	6 months
12,000kgs-31,000kgs	£155	£93	£202	£121.20
31,001kgs-38,000kgs	£373	£223.80	£485	£291
Over 38,000kgs	£597	£358.20	£776	£465.60

Examples of calculations

- Two axles - HGV weight (not trailer) – 21,000kg, Trailer weight – 9,000kg.**
 Equates to a combined weight of 30,000kg.
 For a Euro VI HGV without road friendly suspension, it is the following:
 HGV Levy Rate = £155, VED Rate for 12 months = £378. Total = £533
- Three axles - HGV weight (not trailer) – 25,000kg, Trailer weight – 10,000kg.**
 Equates to a combined weight of 35,000kgs.
 For a Euro V HGV without road friendly suspension, it is the following:
 HGV Levy Rate = £485, VED Rate for 12 months = £631. Total = £1,116.
- Four axles - HGV weight (not trailer) – 31,000kg, Trailer weight – 7,000kg.**
 Equates to a combined weight of 38,000kgs.
 For a Euro VI HGV without road friendly suspension,
 it is the following: HGV Levy Rate = £373, VED Rate for 12 months = £555.
 Total = £928.

T3 VED rate payable for rigid vehicles with trailers WITHOUT road friendly suspension

HGV axles (not trailer)	HGV weight (not trailer) (kgs)	Trailer weight (kgs)	HGV and trailer weight (kgs) (not over)	VED rates		
				12 months	6 months	
Two	12,000-15,000	4,001-12,000kgs	27,000kgs	£238	£119	
			31,000kgs	£306	£153	
			33,000kgs	£416	£208	
			36,000kgs	£631	£315.50	
			38,000kgs	£460	£230	
			40,000kgs	£626	£313	
		4,001-12,000kgs	30,000kgs	£378	£189	
			33,000kgs	£446	£223	
	15,001-21,000	Over 12,000kgs	36,000kgs	£631	£315.50	
			38,000kgs	£460	£230	
			40,000kgs	£626	£313	
			29,000kgs	£238	£119	
		31,000kgs	£300	£150		
		33,000kgs	£238	£119		
Three	12,000-21,000	4,001-10,000kgs	36,000kgs	£306	£153	
			38,000kgs	£406	£203	
			40,000kgs	£562	£281	
			31,000kgs	£316	£158	
			33,000kgs	£416	£208	
			35,000kgs	£316	£158	
	21,001-23,000	Over 12,000kgs	36,000kgs	£383	£191.50	
			38,000kgs	£406	£203	
			40,000kgs	£562	£281	
			31,000kgs	£378	£189	
			4,001-10,000kgs	33,000kgs	£416	£208
			35,000kgs	£631	£315.50	
23,001-27,000	10,001-12,000kgs	36,000kgs	£378	£189		
		37,000kgs	£406	£203		
		38,000kgs	£446	£223		
		40,000kgs	£562	£281		
		4,001-12,000kgs	35,000kgs	£238	£119	
		Over 12,000kgs	40,000kgs	£306	£153	
Four	12,000-23,000	4,001-12,000kgs	37,000kgs	£316	£158	
			40,000kgs	£383	£191.50	
			36,000kgs	£378	£189	
			37,000kgs	£460	£230	
			10,001-12,000kg	39,000kgs	£378	£189
			Over 12,000kgs	40,000kgs	£446	£223
	23,001-25,000	4,001-10,000kgs	38,000kgs	£555	£277.50	
			40,000kgs	£626	£313	
			10,001-12,000kgs	40,000kgs	£555	£277.50

Special vehicles Tax Class 14 (weighing over 3,500kg)

	Non Direct Debit		Direct Debit		
	12 months	6 months	Single 12 month payment	Total payable by 12 monthly payments	Single 6 month payment
Showman's goods, showman's haulage, works trucks, digging machines, road rollers, mobile cranes and pumps	£171	£94.05	£171	£179.55	£89.78
Private HGV Tax Class 10 (weighing more than 3,500kg)	£171	£94.05	£171	£179.55	£89.78
Small island vehicles Tax Class 16	£171	£94.05	£171	£179.55	£89.78

Buses Tax Class 34

	Non Direct Debit		Direct Debit		
	12 months	6 months	Single 12 month payment	Total payable by 12 monthly payments	Single 6 month payment
Number of seats (including the driving seat)					
10 to 17	£171	£94.05	£171	£179.55	£89.78
18 to 36	£230	£126.50	£230	£241.50	£120.75
37 to 61	£340	£187	£340	£357	£178.50
62 and over	£510	£280.50	£510	£535.50	£267.75

Recovery vehicles Tax Class 47

		Non Direct Debit		Direct Debit		
		12 months	6 months	Single 12 month payment	Total payable by 12 monthly payments	Single 6 month payment
Over	Not over					
3,500kg	25,000kg	£171	£94.05	£171	£179.55	£89.78
25,000kg	-	£430	£236.50	£430	£451.50	£225.75

VED and levy bands and rates for special types vehicles Tax Class 57

	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	6 months	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
	Those used to carry very large loads that cannot be separated – in conjunction with a Special Types Order	£2,240	£1,179.70	£2,419	£1,287.10	£1,643	£821.50	£597	£358.20	£776

VED and levy bands and rates for combined transport Tax Class 23

	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	6 months	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
	Tractive unit with 3 or more axles used with a semi-trailer with 3 or more axles over 41,000kgs, Not over 44,000kgs	£607.00	£363.20	£786.00	£470.60	£10.00	£5.00	£597.00	£358.20	£776

General haulage vehicles Tax Class 55

Non Direct Debit		Direct Debit	
12 months	6 months	Single 12 month payment	Total payable by 12 monthly payments
£365.00	£200.75	£365	£383.25
		Single 6 month payment	
		£191.63	

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