

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 (£1,643 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 of vehic	•	Two	Three	Four or		
Over	Not over	axles	axles	more axles		
3,500	7,500	A0	A0	A0		
7,500	11,999	В0	B0	В0		
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	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	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	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	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			
DΩ	0207	0112 05	0207	CO17 25	0100 60			

Heavy Goods Vehicle (HGV) - Tax class 01

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

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

HGV levy rates								
	Euro VI c	or later	Euro V or earlier					
Weight category	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	Euro VI or late	er	Euro V or ear	Euro V or earlier			
category	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.

			HGV and trailer	VED rate	VED rates	
HGV axles (not trailer)	HGV weight (not trailer) (kgs)	Trailer weight (kgs)	weight (kgs) (not over)	12 months	6 months	
		4,001-12,000kgs	27,000kgs	£238	£119	
			33,000kgs	£306	£153	
	12,000-15,000	Over 12,000kgs	36,000kgs	£416	£208	
Two		Over 12,000kgs	38,000kgs	£331	£165.50	
IWO			40,000kgs	£460	£230	
		4,001-12,000kgs	30,000kgs	£378	£189	
	15,001-21,000	Over 12,000kgs	38,000kgs	£446	£223	
		Over 12,000kgs	40,000kgs	£460	£230	
	12,000-21,000	4,001-12,000kgs	33,000kgs	£238	£119	
			38,000kgs	£306	£153	
		Over 12,000kgs	40,000kgs	£406	£203	
			44,000kgs	£306	£153	
	21,001-23,000	4,001-12,000kgs	35,000kgs	£316	£158	
Three		Over 12,000kgs	38,000kgs	£383	£191.50	
THEE			40,000kgs	£406	£203	
			44,000kgs	£383	£191.50	
		4.004.40.0001	33,000kgs	£378	£189	
	00 001 07 000	4,001-10,000kgs	36,000kgs	£416	£208	
	23,001-27,000	10,001-12,000kgs	38,000kgs	£378	£189	
		Over 12,000kgs	44,000kgs	£446	£223	
	12,000-23,000	4,001-12,000kgs	35,000kgs	£238	£119	
	12,000-23,000	Over 12,000kgs	44,000kgs	£306	£153	
	22 001 25 000	4,001-12,000kgs	37,000kgs	£316	£158	
Four	23,001-25,000	Over 12,000kgs	44,000kgs	£383	£191.50	
rour	25 001 27 000	4,001-12,000kgs	39,000kgs	£378	£189	
	25,001-27,000	Over 12,000kgs	44,000kgs	£446	£223	
	27 001 44 000	4,001-12,000kgs	44,000kgs	£555	£277.50	
	27,001-44,000	Over 12,000kgs	44,000kgs	£622	£311	

T2 VED rate payable for rigid vehicles with trailers

T1 HGV levy rates							
Weight category	Euro VI or late	er	Euro V or ear	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 axide				HGV and	VED rates		
Part				•			
Two 31,000kgs 2306 £153 Two 26,000-15,000 Over 12,000kgs 33,000kgs £416 £208 38,000kgs £631 £315,50 38,000kgs £626 £313 4,001-12,000kgs 30,000kgs £626 £313 £189 33,000kgs £446 £223 38,000kgs £460 £230 4,001-12,000kgs 36,000kgs £626 £313 £315.50 \$36,000kgs £626 £313 4,001-10,000kgs 36,000kgs £626 £313 £29,000kgs £626 £313 12,000-21,000 10,001-12,000kgs 33,000kgs £238 £119 31,000kgs £306 £153 £189 4,001-10,000kgs 33,000kgs £238 £119 36,000kgs £246 £233 4,001-10,000kgs 33,000kgs £246 £233 4,001-12,000kgs 31,000kgs £246 £203 10,001-12,000kgs 31,000kgs £316 £158 21,	(not trailer)	(not trailer) (kgs)	0 (0)				
Table Tabl			4,001-12,000kgs				
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Part							
Part		15,001-21,000	Over 12,000kgs				
Part			-				
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Four	Three		Over 12,000kgs				
Four				38,000kgs	£406		
Four	Three			40,000kgs	£562	£281	
Four				31,000kgs	£378	£189	
Four			4,001-10,000kgs	33,000kgs	£416	£208	
Four				35,000kgs	£631	£315.50	
Four		23,001-27,000	10.001_12.000kgs	36,000kgs	£378	£189	
Four 25,001-27,000 27,001-44,000 27,001-44,000 20			10,001-12,000kgs	37,000kgs	£406	£203	
Four			Over 12 000kgs	38,000kgs	£446	£223	
Four 12,000-23,000 Over 12,000kgs 40,000kgs £306 £153				40,000kgs	£562	£281	
Four		12 000-23 000	4,001-12,000kgs	35,000kgs	£238	£119	
Four		12,000-23,000	Over 12,000kgs	40,000kgs	£306	£153	
Four Over 12,000kgs 40,000kgs £383 £191.50		22 001 25 000	4,001-12,000kgs	37,000kgs	£316	£158	
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27,001-44,000 4001-10,000kgs 38,000kgs £555 £277.50 40,000kgs £626 £313		25,001-27,000	10,001-12,000kg	39,000kgs	£378	£189	
27,001-44,000 4001-10,000kgs 40,000kgs £626 £313			Over 12,000kgs	40,000kgs	£446	£223	
27,001-44,000 40,000kgs £626 £313			4001 10 000kgg	38,000kgs	£555	£277.50	
10,001-12,000kgs 40,000kgs £555 £277.50		27,001-44,000	4001-10,000Kgs	40,000kgs	£626	£313	
			10,001-12,000kgs	40,000kgs	£555	£277.50	

Special vehicles Tax Class 14 (weighing over 3,500kg)							
	Non Dir	ect 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 De	Direct Debit		
Number of seats (including the driving seat)	12 months	6 months	Single 12 month payment		Single 6 month payment	
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 Dir	ect Debit	Direct Debit					
Over	Not over	12 months	6 months	Single 12 month payment	Total payable by 12 monthly payments	Single 6 month payment			
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										
Those used to carry	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)	
very large loads that cannot be separated	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
 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	£465.60

Tractive unit with 3 or more axles used with	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)	
a semi-trailer with 3 or more axles over	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
41,000kgs, Not over 44,000kgs	£607.00	£363.20	£786.00	£470.60	£10.00	£5.00	£597.00	£358.20	£776	£465.60

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	Single 6 month payment				
£365.00	£200.75	£365	£383.25	£191.63				

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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