



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 44,000kg the VED paid is equal to that for special types vehicles (£1,703 annual/£851.50 six months), levy rate Euro VI or later – £619, Euro V or earlier – £804 applies. The following rates are applicable from 1 April 2026.

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 12,000kg)

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	£177	£97.35	£177	£185.85	£92.93
B0	£215	£118.25	£215	£225.75	£112.88

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

VED band and rate	12 months	6 months
A1	£86	£43
A2	£90	£45
A3	£108	£54
A4	£157	£78.50
A5	£163	£81.50
B1	£102	£51
B2	£113	£56.50
B3	£135	£67.50
C1	£226	£113
C2	£285	£142.50
C3	£311	£155.50
D1	£322	£161
E1	£601	£300.50
E2	£654	£327
F	£741	£370.50
G	£913	£456.50

HGV levy rates

Weight category	Euro VI or later		Euro V or earlier	
	12 months	6 months	12 months	6 months
12,000kg-31,000kg	£161	£96.60	£209	£125.40
31,001kg-38,000kg	£387	£232.20	£503	£301.80
Over 38,000kg	£619	£371.40	£804	£482.40

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, 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.

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 (£654 annual/£327 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 40,000kg for a vehicle without road friendly suspension, or when the rigid HGV has two axles, and 44,000kg 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
12,000kg-31,000kg	£161	£96.60	£209	£125.40
31,001kg-38,000kg	£387	£232.20	£503	£301.80
Over 38,000kg	£619	£371.40	£804	£482.40

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 = £161, VED Rate for 12 months = £247. Total = £408.
- Three axles – HGV weight (not trailer) – 23,000kg, Trailer weight - 7,000kg.**
 Equates to a combined weight of 30,000kg.
 For a Euro V HGV with road friendly suspension, it is the following:
 HGV Levy Rate = £209, VED Rate for 12 months = £328. Total = £537.
- Four axles – HGV weight (not trailer) – 27,000kg, Trailer weight – 13,000kg.**
 Equates to a combined weight of 40,000kg.
 For a Euro V HGV with road friendly suspension, it is the following:
 HGV Levy Rate = £804, VED Rate for 12 months = £462. Total = £1,266.

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

HGV axles (not trailer)	HGV weight (not trailer) (kg)	Trailer weight (kg)	HGV and trailer weight (kg) (not over)	VED rates	
				12 months	6 months
Two	12,000-15,000	4,001-12,000kg	27,000kg	£247	£123.50
			33,000kg	£317	£158.50
			36,000kg	£431	£215.50
		Over 12,000kg	38,000kg	£343	£171.50
	15,001-21,000		40,000kg	£477	£238.50
		4,001-12,000kg	30,000kg	£392	£196
			38,000kg	£462	£231
		Over 12,000kg	40,000kg	£477	£238.50
Three	12,000-21,000	4,001-12,000kg	33,000kg	£247	£123.50
			38,000kg	£317	£158.50
		Over 12,000kg	40,000kg	£421	£210.50
			44,000kg	£317	£158.50
	21,001-23,000	4,001-12,000kg	35,000kg	£328	£164
			38,000kg	£397	£198.50
		Over 12,000kg	40,000kg	£421	£210.50
			44,000kg	£397	£198.50
	23,001-27,000		33,000kg	£392	£196
		4,001-10,000kg	36,000kg	£431	£215.50
		10,001-12,000kg	38,000kg	£392	£196
		Over 12,000kg	44,000kg	£462	£231
Four	12,000-23,000	4,001-12,000kg	35,000kg	£247	£123.50
		Over 12,000kg	44,000kg	£317	£158.50
	23,001-25,000	4,001-12,000kg	37,000kg	£328	£164
		Over 12,000kg	44,000kg	£397	£198.50
	25,001-27,000	4,001-12,000kg	39,000kg	£392	£196
		Over 12,000kg	44,000kg	£462	£231
	27,001-44,000	4,001-12,000kg	44,000kg	£575	£287.50
		Over 12,000kg	44,000kg	£645	£322.50

T1 HGV levy rates

Weight category	Euro VI or later		Euro V or earlier	
	12 months	6 months	12 months	6 months
12,000kg-31,000kg	£161	£96.60	£209	£125.40
31,001kg-38,000kg	£387	£232.20	£503	£301.80
Over 38,000kg	£619	£371.40	£804	£484.40

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 = £161, VED Rate for 12 months = £392. Total = £553
- Three axles – HGV weight (not trailer) – 25,000kg, Trailer weight – 10,000kg.**
 Equates to a combined weight of 35,000kg.
 For a Euro V HGV without road friendly suspension, it is the following:
 HGV Levy Rate = £503, VED Rate for 12 months = £654. Total = £1,157.
- Four axles – HGV weight (not trailer) – 31,000kg, Trailer weight – 7,000kg.**
 Equates to a combined weight of 38,000kg.
 For a Euro VI HGV without road friendly suspension, it is the following: HGV Levy Rate = £387, VED Rate for 12 months = £575.
 Total = £962.

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

HGV axles (not trailer)	HGV weight (not trailer) (kg)	Trailer weight (kg)	HGV and trailer weight (kg) (not over)	VED rates	
				12 months	6 months
Two	12,000-15,000	4,001-12,000kg	27,000kg	£247	£123.50
		Over 12,000kg	31,000kg	£317	£158.50
			33,000kg	£431	£215.50
			36,000kg	£654	£327
			38,000kg	£477	£238.50
			40,000kg	£649	£324.50
	15,001-21,000	4,001-12,000kg	30,000kg	£392	£196
		Over 12,000kg	33,000kg	£462	£231
			36,000kg	£654	£327
			38,000kg	£477	£238.50
			40,000kg	£649	£324.50
			29,000kg	£247	£123.50
Three	12,000-21,000	4,001-10,000kg	31,000kg	£311	£155.50
		10,001-12,000kg	33,000kg	£247	£123.50
		Over 12,000kg	36,000kg	£317	£158.50
			38,000kg	£421	£210.50
			40,000kg	£583	£291.50
			31,000kg	£328	£164
	21,001-23,000	4,001-10,000kg	33,000kg	£431	£215.50
		10,001-12,000kg	35,000kg	£328	£164
		Over 12,000kg	36,000kg	£397	£198.50
			38,000kg	£421	£210.50
			40,000kg	£583	£291.50
			31,000kg	£392	£196
Four	23,001-27,000	4,001-10,000kg	33,000kg	£431	£215.50
		Over 12,000kg	35,000kg	£654	£327
			36,000kg	£392	£196
			37,000kg	£421	£210.50
			38,000kg	£462	£231
			40,000kg	£583	£291.50
	12,000-23,000	4,001-12,000kg	35,000kg	£247	£123.50
		Over 12,000kg	40,000kg	£317	£158.50
	23,001-25,000	4,001-12,000kg	37,000kg	£328	£164
		Over 12,000kg	40,000kg	£397	£198.50
	25,001-27,000	Over 12,000kg	36,000kg	£392	£196
			37,000kg	£477	£238.50
			39,000kg	£392	£196
		Over 12,000kg	40,000kg	£462	£231
	27,001-44,000	4001-10,000kg	38,000kg	£575	£287.50
		10,001-12,000kg	40,000kg	£649	£324.50
		10,001-12,000kg	40,000kg	£575	£287.50

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	£177	£97.35	£177	£185.85	£92.93
Private HGV Tax Class 10 (weighing more than 3,500kg)	£177	£97.35	£177	£185.85	£92.93
Small island vehicles Tax Class 16	£177	£97.35	£177	£185.85	£92.93

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	£177	£97.35	£177	£185.85	£92.93
18 to 36	£240	£132	£240	£252	£126
37 to 61	£350	£192.50	£350	£367.50	£183.75
62 and over	£530	£291.50	£530	£556.50	£278.25

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	£177	£97.35	£177	£185.85	£92.93
25,000kg	-	£440	£242	£440	£462	£231

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	6 months	12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
	£2,322	£1,222.90	£2,507	£1,333.90	£1,703	£851.50	£619	£371.40	£804	£482.40

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 41,000kg, Not over 44,000kg	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
	£629	£376.40	£814	£487.40	£10.00	£5.00	£619	£371.40	£804	£482.40

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
£380	£209	£380	£399	£199.50

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