

The following tables give the rates of vehicle tax for tax discs taken out from 1 April 2012. Please refer to your Registration Certificate (V5C) or new keeper details section (V5C/2) for the technical details of your vehicle.

**Standard Rates** – The following table contains the rates of vehicle tax for already registered cars.

Cars registered on or after 1 March 2001 based on CO <sub>2</sub> emissions and fuel type		Petrol Car (Tax Class 48) and Diesel Car (Tax Class 49)		Alternative fuel car (Tax Class 59)	
Bands	CO <sub>2</sub> emission figure (g/km)	12 months	Six months	12 months	Six months
Band A	Up to 100	£0	-	£0	-
Band B	101 to 110	£20	-	£10	-
Band C	111 to 120	£30	-	£20	-
Band D	121 to 130	£100	£55	£90	£49.50
Band E	131 to 140	£120	£66	£110	£60.50
Band F	141 to 150	£135	£74.25	£125	£68.75
Band G	151 to 165	£170	£93.50	£160	£88
Band H	166 to 175	£195	£107.25	£185	£101.75
Band I	176 to 185	£215	£118.25	£205	£112.75
Band J	186 to 200	£250	£137.50	£240	£132
Band K*	201 to 225	£270	£148.50	£260	£143
Band L	226 to 255	£460	£253	£450	£247.50
Band M	Over 255	£475	£261.25	£465	£255.75

\*Band K includes cars that have a CO<sub>2</sub> emission figure over 225g/km but were registered before 23 March 2006.

**First Year Rates** – From 1 April 2010, anyone buying a new car will pay a different rate of vehicle tax for the first tax disc. From the second tax disc onwards, the standard rate of vehicle tax will apply.

**Please note that the rates in the table below are only payable for a vehicle's first tax disc taken out at first registration. All other tax discs should be charged according to the standard rate table shown above.**

First Year Rates for cars registered on or after 1 April 2010 based on CO <sub>2</sub> emissions and fuel type		Petrol car (Tax Class 48) and Diesel car (Tax Class 49)		Alternative fuel car (Tax Class 59)	
Bands	CO <sub>2</sub> emission figure (g/km)	12 months	Six months	12 months	Six months
Band A	Up to 100	£0	-	£0	-
Band B	101 to 110	£0	-	£0	-
Band C	111 to 120	£0	-	£0	-
Band D	121 to 130	£0	-	£0	-
Band E	131 to 140	£120	£66	£110	£60.50
Band F	141 to 150	£135	£74.25	£125	£68.75
Band G	151 to 165	£170	£93.50	£160	£88
Band H	166 to 175	£275	-	£265	-
Band I	176 to 185	£325	-	£315	-
Band J	186 to 200	£460	-	£450	-
Band K	201 to 225	£600	-	£590	-
Band L	226 to 255	£815	-	£805	-
Band M	Over 255	£1030	-	£1020	-

Private or light goods vehicles (PLG) Tax Class 11 (goods vehicles weighing no more than 3500kg)	12 months	Six months
	Not over 1549cc	£135
Over 1549cc	£220	£121

Light goods vehicles Tax Class 39 (weighing no more than 3500kg)	12 months	Six months
	Vehicles registered on or after 1 March 2001	£215

Euro 4 light goods vehicles Tax Class 36 (weighing no more than 3500kg) Vehicles registered between 1 March 2003 and 31 December 2006 and which are Euro 4 compliant	12 months	Six months
		£135

Euro 5 light goods vehicles Tax Class 36 (weighing no more than 3500kg) Vehicles registered between 1 January 2009 and 31 December 2010 and which are Euro 5 compliant	12 months	Six months
		£135

<b>Motorcycles</b> (weighing no more than 450kg unladen)		12 months	Six months
<b>Tax Class 17</b> Motorcycles (with or without sidecar)	Not over 150cc	£16	-
	151 to 400cc	£36	-
	401 to 600cc	£55	£30.25
	Over 600cc	£76	£41.80
<b>Tax Class 50</b> Tricycles (weighing no more than 450kg without a sidecar)			
<b>(Tricycles weighing over 450kg must be taxed in the PLG class.)</b>	Not over 150cc	£16	-
	All other tricycles	£76	£41.80

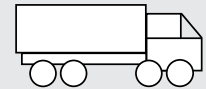
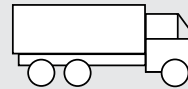
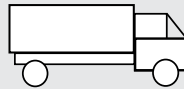
<b>Trade licences</b>		12 months	Six months
Trade licences available for all vehicles		£165	£90.75
Trade licences available only for:			
• bicycles (weighing no more than 450kg without a sidecar)		£76	£41.80
• tricycles (weighing no more than 450kg without a sidecar)		£76	£41.80

### Key Table to Heavy Goods Vehicle (HGV) tax bands for rigid and articulated vehicles

HGV tax band	Standard (Tax Class 01)		Reduced pollution (Tax Class 45)	
	12 months	Six months	12 months	Six months
A	£165	£90.75	£160	£88
B	£200	£110	£160	£88
C	£450	£247.50	£210	£115.50
D	£650	£357.50	£280	£154
E	£1,200	£660	£700	£385
F	£1,500	£825	£1,000	£550
G	£1,850	£1,017.50	£1,350	£742.50

### Rigid vehicles – Table 1

★ If your vehicle comes within one of the marked (★) bands, please see Table 2 below. Vehicles of a certain weight and axle configuration that do not have Road Friendly Suspension (RFS) may attract a different rate of vehicle tax. You can check if your vehicle has RFS by looking at the Certificate of Conformity, Goods Vehicle Type Approval Certificate or by contacting the vehicle manufacturer. Further information can be found on the website at [www.businesslink.gov.uk/RFS](http://www.businesslink.gov.uk/RFS). If your vehicle does not meet the specifications given in Table 2, please refer to the Key table above for the rate of vehicle tax.



Vehicle weight	Two-axled rigid	Three-axled rigid	Four or more axled rigid
Not over 7,500kg	A	A	A
Not over 15,000kg	B★	B	B
Not over 21,000kg	D	B★	B
Not over 23,000kg	D	C★	B
Not over 25,000kg	D	D★	C
Not over 27,000kg	D	D★	D★
Not over 44,000kg	D	D	E

### Rigid vehicles – Table 2

Your Chosen HGV Band from Table 1 (marked with ★)	Vehicle Weight	Axle Configuration	Standard (Tax Class 01)				Reduced pollution (Tax Class 45)			
			Without RFS		With RFS		Without RFS		With RFS	
			12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months
B	Exactly 15,000kg	Two-axled rigid	£238	£130.90	£200	£110	£238	£130.90	£160	£88
B	Exactly 21,000kg	Three-axled rigid	£200	£110	£200	£110	£193	£106.15	£160	£88
C	23,000kg to 25,999kg	Three-axled rigid	£450	£247.50	£450	£247.50	£299	£164.45	£210	£115.50
D			£650	£357.50	£650	£357.50	£299	£164.45	£280	£154
D	Exactly 27,000kg	Four or more axled rigid	£650	£357.50	£650	£357.50	£314	£172.70	£280	£154

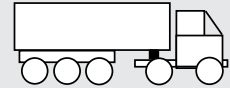
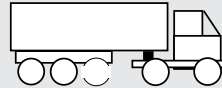
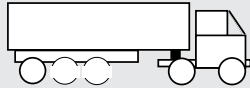
<b>Trailer tax</b>		<b>Tax Class 02</b>		<b>Reduced pollution Trailer tax (Tax Class 46)</b>	
If the vehicle towing the trailer has a weight of over 12,000kg and tows loaded trailers over 4000kg, extra tax must be paid.					
Over	Not Over	12 months	Six months	12 months	Six months
4,000	12,000	£165	£90.75	£165.00	£90.75
12,000		£230	£126.50	£230.00	£126.50

**Trailer HGV Tax Example:** a two-axled rigid vehicle weighing 16,260kg that tows trailers with a weight of 12,130kg would pay £650 plus the £230 annual rate of trailer tax.

**Note:** vehicles that tow trailers weighing 4000kg or below do not come within a trailer tax class and no extra tax has to be paid.

**Articulated vehicles with a two-axled tractive unit – Table 1**

\* If your vehicle comes within one of the marked (\*) bands, please see Table 2 below. Vehicles of a certain weight and axle configuration that do not have Road Friendly Suspension (RFS) may attract a different rate of vehicle tax. You can check if your vehicle has RFS by looking at the Certificate of Conformity, Goods Vehicle Type Approval Certificate or by contacting the vehicle manufacturer. Further information can be found on the website at [www.businesslink.gov.uk/RFS](http://www.businesslink.gov.uk/RFS). If your vehicle does not meet the specifications given in Table 2, please refer to the Key table on page 2 for the rate of vehicle tax.



Vehicle weight	Semi-trailer with one or more axles	Semi-trailer with two or more axles	Semi-trailer with three or more axles
Not over 25,000kg	A*	A*	A*
Not over 28,000kg	C*	A*	A*
Not over 31,000kg	D	D*	A*
Not over 34,000 kg	E	E	C
Not over 38,000kg	F	F	E
Not over 44,000kg	G	G	G

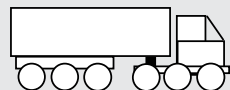
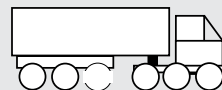
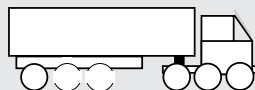
**Example:** goods vehicles are taxed according to their revenue weight. A two-axled tractive unit with a revenue weight of 38,000kg must be taxed in either band E or band F. When taxed in band E, the vehicle can operate up to 38,000kg while being used with a three-axled trailer. It may also operate up to 34,000kg with a two-axled trailer and up to 26,000kg with a one-axled trailer without the need to re-tax or replat. If taxed in band F, the haulier benefits from greater flexibility as the vehicle can operate up to 38,000kg with a two-axle trailer fitted with road-friendly suspension.

**Articulated vehicles with a two-axled tractive unit – Table 2**

Your Chosen HGV Tax Band from Table 1 (marked with*)	Vehicle Weight	Axle Configuration	Standard (Tax Class 01)				Reduced pollution (Tax Class 45)			
			Without RFS		With RFS		Without RFS		With RFS	
			12 months	6 months	12 months	6 months	12 months	6 months	12 months	6 months
A	Exactly 25,000kg	Semi-trailer with either: • one or more axles • two or more axles • three or more axles	£266	£146.30	£165	£90.75	£266	£146.30	£160	£88
A	25,001kg to 27,999kg		£165	£90.75	£165	£90.75	£266	£146.30	£160	£88
C			£450	£247.50	£450	£247.50	£266	£146.30	£210	£115.50
A	Exactly 28,000kg	Semi-trailer with either: • two or more axles • three or more axles	£177	£97.35	£165	£90.75	£177	£97.35	£160	£88
A	Exactly 31,000kg		£165	£90.75	£165	£90.75	£403	£221.65	£160	£88
D			£650	£357.50	£650	£357.50	£403	£221.65	£280	£154

**Articulated vehicles with a three-axled tractive unit – Table 1**

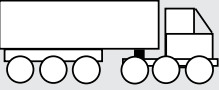
\* If your vehicle comes within one of the marked (\*) bands, please see Table 2 on page 4. Vehicles of a certain weight and axle configuration that do not have Road Friendly Suspension (RFS) may attract a different rate of vehicle tax. You can check if your vehicle has RFS by looking at the Certificate of Conformity, Goods Vehicle Type Approval Certificate or by contacting the vehicle manufacturer. Further information can be found on the website at [www.businesslink.gov.uk/RFS](http://www.businesslink.gov.uk/RFS). If your vehicle does not meet the specifications given in Table 2, please refer to the Key table on page 2 for the rate of vehicle tax.



Vehicle weight	Semi-trailer with one or more axles	Semi-trailer with two or more axles	Semi-trailer with three or more axles
Not over 28,000kg	A	A	A
Not over 31,000kg	C	A	A
Not over 33,000kg	E	C	A
Not over 34,000kg	E	D	A
Not over 36,000kg	E	D*	C*
Not over 38,000kg	F	E	D
Not over 44,000kg	G	G	E

**Example:** goods vehicles are taxed according to their revenue weight. A three-axled tractive unit with a revenue weight of 44,000kg must be taxed in either band E or band G. When taxed in band E, the vehicle can operate up to 44,000kg while being used with a three-axled trailer. It may also operate up to 38,000kg with a two-axled trailer and up to 36,000kg with a one-axled trailer without the need to re-tax or replat. If taxed in band G, the haulier benefits from greater flexibility as the vehicle can operate up to 40,000kg when used with a two-axled trailer.

Articulated vehicles with a three-axled tractive unit – Table 2										
Your Chosen HGV Band from Table 1 (marked with*)	Vehicle Weight	Axle Configuration	Standard (Tax Class 01)				Reduced pollution (Tax Class 45)			
			Without RFS		With RFS		Without RFS		With RFS	
			12 months	Six months	12 months	Six months	12 months	Six months	12 months	Six months
C	Exactly 36,000kg	Semi-trailer with either: • two or more axles • three or more axles	£450	£247.50	£450	£247.50	£394	£216.70	£210	£115.50
D			£650	£357.50	£650	£357.50	£394	£216.70	£280	£154

Combined transport – Table 1 Tax Class 23					Reduced pollution combined transport Tax Class 53	
Tractive unit with three or more axles used with a semi-trailer with three or more axles						
						
Over	Not over	12 months	Six months	12 months	Six months	
41,000kg*	44,000kg*	£650	£357.50	£280	£154	

\* If your vehicle is taxed in the reduced pollution combined transport tax class, weighs 41,001kg to 43,999kg and does not have Road Friendly Suspension (RFS), please see Table 2 to the right for the rate of vehicle tax. You can check whether your vehicle has RFS by looking at the Certificate of Conformity, Goods Vehicle Type Approval Certificate or by contacting the vehicle manufacturer. Further information can be found on the website at [www.businesslink.gov.uk/RFS](http://www.businesslink.gov.uk/RFS)

Table 2 – Reduced Pollution Combined Transport		
Vehicle Weight	Reduced Pollution Combined Transport Without RFS	
	12 months	Six months
41,001 to 43,999kg	£464	£255.20

Special types vehicles	Tax Class 57		Reduced pollution special types vehicles Tax Class 58	
	12 months	Six months	12 months	Six months
	(Those used to carry very large loads that cannot be separated – in conjunction with a Special Types General Order).	£2,585	£1,421.75	£2,085

Recovery vehicles Tax Class 47			
Over	Not over	12 months	Six months
3,500kg	25,000kg	£165	£90.75
25,000kg	-	£410	£225.50

Special vehicles			
Tax Class 14 (weighing over 3,500kg)			
Showman's goods, showman's haulage, works trucks, digging machines, road rollers, mobile cranes and pumps	12 months	Six months	
	£165	£90.75	
<b>Private HGV Tax Class 10</b> (weighing more than 3500kg)	£165	£90.75	
<b>Small island vehicles Tax Class 16</b>	£165	£90.75	

Special trailer tax Tax Class 15			
Where the vehicle towing the trailer is a special vehicle (showman's) that weighs over 12,000kg, and it tows loaded trailers weighing over 4,000kg, extra tax has to be paid.			
Over	Not over	12 months	Six months
4,000kg	12,000	£165	£90.75
12,000kg	-	£230	£126.50

General haulage vehicles Tax Class 55		Reduced pollution general haulage vehicles Tax Class 56	
12 months	Six months	12 months	Six months
£350	£192.50	£165	£90.75

Buses Tax Class 34			Reduced pollution buses Tax Class 38	
Number of seats (including the driving seat)	12 months	Six months	12 months	Six months
10 to 17	£165	£90.75	£165	£90.75
18 to 36	£220	£121	£165	£90.75
37 to 61	£330	£181.50	£165	£90.75
62 and over	£500	£275	£165	£90.75

**Further Information** – you can get more information on taxing your vehicle on the website at [www.direct.gov.uk/vehicletax](http://www.direct.gov.uk/vehicletax) or in our booklet 'What you need to know about registering and taxing your vehicle' (V100), which you can get from [www.direct.gov.uk/motoringleaflets](http://www.direct.gov.uk/motoringleaflets), all Post Office® branches and DVLA local offices. You can find the addresses for your nearest DVLA local office on the website at [www.direct.gov.uk/dvlocal](http://www.direct.gov.uk/dvlocal) or by phoning 0300 123 1277 (you will be asked to give your postcode). For more information about DVLA's online services, please visit [www.direct.gov.uk/onlinemotoring](http://www.direct.gov.uk/onlinemotoring)