



Driver & Vehicle Agency Rates of vehicle tax



The following tables give the rates of vehicle tax for tax discs taken out from 1 May 2009. Please refer to your Registration Certificate (V5C(NI)) or new keeper details section (V5C/2(NI)) for the technical details of your vehicle.

Private or light goods vehicles (PLG) Tax Class 11 (goods vehicles weighing no more than 3500kg)			
		12 months	Six months
Registered before 1 March 2001 private vehicles, light vans cars, taxi's etc.	Not over 1549cc	£125	£68.75
	Over 1549cc	£190	£104.50

Light goods vehicles Tax Class 39 (weighing no more than 3500kg)			
		12 months	Six months
Vehicles registered on or after 1 March 2001		£185	£101.75

Euro 4 light goods vehicles Tax Class 36 (weighing no more than 3500kg)			
		12 months	Six months
Vehicles registered between 1 March 2003 and 31 December 2006 and which are Euro 4 compliant		£125	£68.75

Euro 5 light goods vehicles Tax Class 36 (weighing no more than 3500kg)			
		12 months	Six months
Vehicles registered between 1 January 2009 and 31 December 2010 and which are Euro 5 compliant		£125	£68.75

Cars registered on or after 1 March 2001 based on CO ₂ emissions and fuel type		Diesel car Tax Class 49		Petrol car Tax Class 48		Alternative fuel car Tax Class 59	
Bands	CO ₂ emission figure (g/km)	12 months	Six months	12 months	Six months	12 months	Six months
Band A	Up to 100	£0	-	£0	-	£0	-
Band B	101 to 110	£35	-	£35	-	£15	-
Band C	111 to 120	£35	-	£35	-	£15	-
Band D	121 to 130	£120	£66	£120	£66	£100	£55
Band E	131 to 140	£120	£66	£120	£66	£100	£55
Band F	141 to 150	£125	£68.75	£125	£68.75	£105	£57.75
Band G	151 to 165	£150	£82.50	£150	£82.50	£130	£71.50
Band H	166 to 175	£175	£96.25	£175	£96.25	£155	£85.25
Band I	176 to 185	£175	£96.25	£175	£96.25	£155	£85.25
Band J	186 to 200	£215	£118.25	£215	£118.25	£200	£110
Band K*	201 to 225	£215	£118.25	£215	£118.25	£200	£110
Band L	226 to 255	£405	£222.75	£405	£222.75	£390	£214.50
Band M	Over 255	£405	£222.75	£405	£222.75	£390	£214.50

*Band K includes cars that have a CO₂ emission figure over 225g/km but were registered before 23 March 2006.

Trade licences			
		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)		£66	£36.30
• tricycles (weighing no more than 450kg without a sidecar)		£66	£36.30

Motorcycles (weighing no more than 450kg unladen)			
		12 months	Six months
Tax Class 17 Motorcycles (with or without sidecar)			
	Not over 150cc	£15	-
	151 to 400cc	£33	-
	401 to 600cc	£48	-
	Over 600cc	£66	£36.30
Tax Class 50 Tricycles			
	Not over 150cc	£15	-
	450kg without a sidecar	£66	£36.30
	All other tricycles		
(Tricycles weighing over 450kg must be taxed in the PLG class.)			



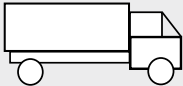
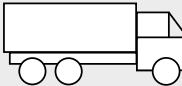
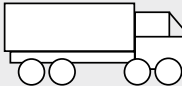
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Environment

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Key to Heavy Goods Vehicle (HGV) Tax Bands				
HGV Tax Bands	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

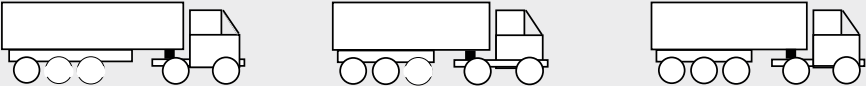
Rigid vehicles			
			
Vehicle weight	Two-axled rigid	Three-axled rigid	Four or more axled rigid
Not over 7,500kg	A	A	A
Not over 15,000kg	B	B	B
Not over 21,000kg	D	B	B
Not over 23,000kg	D	C	B
Not over 25,000kg	D	D	C
Not over 27,000kg	D	D	D
Not over 44,000kg	D	D	E

Trailer tax Tax Class 02				Reduced pollution Trailer tax (Tax Class 46)	
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


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

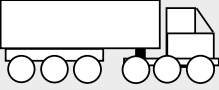
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D	£650	£357.50	£280	£154
E	£1,200	£660	£700	£385
F	£1,500	£825	£1,000	£550
G	£1,850	£1,017.50	£1,350	£742.50

Articulated vehicles with a two-axled tractive unit			
			
Vehicle weight	Semi-trailer with one or more axles	Semi-trailer with two or more axles	Semi-trailer with three or more axled
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 (see note 1 over the page). 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 replate. 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 three-axled tractive unit			
			
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 (see note 1 over the page). 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 replate. 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.

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

† Special types vehicles Tax Class 57 (Those used to carry very large loads that cannot be separated – in conjunction with a Special Types General Order).	Tax Class 57		◆ Reduced pollution special types vehicles Tax Class 58	
	12 months	Six months	12 months	Six months
	£2,585	£1,421.75	£2,085	£1,146.75

† Recovery vehicles Tax Class 47			
Over	Not over	12 months	Six months
3,500kg 25,000kg	25,000kg -	£165 £410	£90.75 £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
† Private HGV Tax Class 10 (weighing more than 3500kg)	£165	£90.75
Small island vehicles Tax Class 16	£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 4000kg, extra tax has to be paid.			
Over	Not over	12 months	Six months
4,000kg 12,000kg	12,000 -	£165 £230	£90.75 £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
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

Notes

1. Goods vehicles are taxed according to their revenue weight. This is the confirmed maximum weight for vehicles that have to be plated and tested. For non-testable vehicles this will be the maximum weight at which a vehicle can lawfully be used.
2. This leaflet reflects the rates shown in schedule 1 to the Vehicle Excise and Registration Act 1994.
3. You can get more information on tax classes in leaflet Notes About Taxation Classes (V355/1). You can get a copy of this from your DVA local office or by phoning us on 0845 402 4000 or International Tel: +44 120 477 0768.
4. If there is a choice of tax classes for articulated vehicles, a Renewal reminder for a tax disc or Statutory Off Road Notification (SORN) for a lorry or bus (V13(NI)) reminder will be issued. You must apply to tax at a DVA local office.
5. † for Post Office® branches – only applications on the Renewal Reminder for a tax disc or Statutory Off Road Notification (SORN) (V11(NI)) are acceptable for these classes.
6. ◆ Applications for taxing in these classes must be made at a DVA Local Office.
7. Construction and Use Regulations and the Road Vehicle (Authorised Weight) Regulations must be met. The only exception is where a Section 44 Order is made by the Secretary of State, which gives a general or specific exemption from construction and use requirements.