

The following tables give the rates of vehicle tax for tax discs taken out from 1 April 2010. 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	£90	£49.50	£80	£44
Band E	131 to 140	£110	£60.50	£100	£55
Band F	141 to 150	£125	£68.75	£115	£63.25
Band G	151 to 165	£155	£85.25	£145	£79.75
Band H	166 to 175	£180	£99	£170	£93.50
Band I	176 to 185	£200	£110	£190	£104.50
Band J	186 to 200	£235	£129.25	£225	£123.75
Band K*	201 to 225	£245	£134.75	£235	£129.25
Band L	226 to 255	£425	£233.75	£415	£228.25
Band M	Over 255	£435	£239.25	£425	£233.75

\*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	£110	£60.50	£100	£55
Band F	141 to 150	£125	£68.75	£115	£63.25
Band G	151 to 165	£155	£85.25	£145	£79.75
Band H	166 to 175	£250	-	£240	-
Band I	176 to 185	£300	-	£290	-
Band J	186 to 200	£425	-	£415	-
Band K	201 to 225	£550	-	£540	-
Band L	226 to 255	£750	-	£740	-
Band M	Over 255	£950	-	£940	-

Private or light goods vehicles (PLG) Tax Class 11 (goods vehicles weighing no more than 3500kg)	12 months	Six months
	Not over 1549cc	£125
Over 1549cc	£205	£112.75

Light goods vehicles Tax Class 39 (weighing no more than 3500kg)	12 months	Six months
	Vehicles registered on or after 1 March 2001	£200

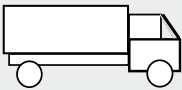
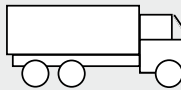
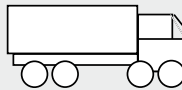
<b>Euro 4 light goods vehicles Tax Class 36</b> (weighing no more than 3500kg) <b>Vehicles registered between 1 March 2003 and 31 December 2006 and which are Euro 4 compliant</b>	12 months	Six months
	£125	£68.75

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

<b>Motorcycles</b> (weighing no more than 450kg unladen)			
<b>Tax Class 17</b> Motorcycles (with or without sidecar)	12 months	Six months	
	Not over 150cc	£15	-
	151 to 400cc	£33	-
	401 to 600cc	£50	-
	Over 600cc	£70	£38.50
<b>Tax Class 50</b> Tricycles (weighing no more than 450kg without a sidecar)	12 months	Six months	
	Not over 150cc	£15	-
(Tricycles weighing over 450kg must be taxed in the PLG class.)	All other tricycles	£70	£38.50

<b>Trade licences</b>		
Trade licences available for all vehicles Trade licences available only for: • bicycles (weighing no more than 450kg without a sidecar) • tricycles (weighing no more than 450kg without a sidecar)	12 months	Six months
	£165	£90.75
	£70	£38.50
	£70	£38.50

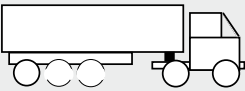
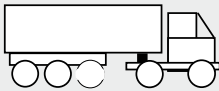
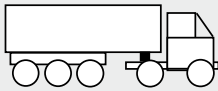
<b>Key to Heavy Goods Vehicle (HGV) tax bands for rigid and articulated vehicles</b>				
HGV tax band	Standard (Tax Class 01)		Reduced pollution (Tax Class 45)	
	12 months	Six months	12 months	Six months
A	£165	£90.75	£160	£88
B	£200	£110	£160	£88
C	£450	£247.50	£210	£115.50
D	£650	£357.50	£280	£154
E	£1,200	£660	£700	£385
F	£1,500	£825	£1,000	£550
G	£1,850	£1,017.50	£1,350	£742.50

<b>Rigid vehicles</b>			
			
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

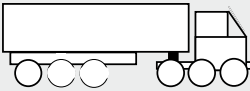
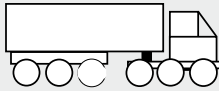
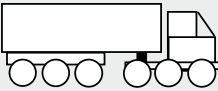
<b>Trailer tax Tax Class 02</b> If the vehicle towing the trailer has a weight of over 12,000kg and tows loaded trailers over 4000kg, extra tax must be paid.				Reduced pollution <b>Trailer tax (Tax Class 46)</b>	
Over	Not Over	12 months	Six months	12 months	Six months
4,000 12,000	12,000	£165 £230	£90.75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

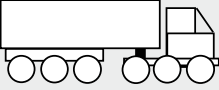
**Note:** vehicles that tow trailers weighing 4000kg or below do not come within a trailer tax class and no extra tax has to be paid.

<b>Articulated vehicles with a two-axled tractive unit</b>			
			
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 (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.

<b>Articulated vehicles with a three-axled tractive unit</b>			
			
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 (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	£165	£90.75
25,000kg	-	£410	£225.50

Special vehicles		
<b>Tax Class 14</b> (weighing over 3,500kg)	12 months	Six months
Showman's goods, showman's haulage, works trucks, digging machines, road rollers, mobile cranes and pumps	£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

## 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 DVLA local office or by phoning us on 0300 790 6802.
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 Heavy Goods Vehicle (HGV)' (V85/1) reminder will be issued. You must apply to tax at a DVLA local office.
5. † for Post Office® branches – only applications on the Renewal Reminder for a tax disc or Statutory Off Road Notification (SORN) (V11) are acceptable for these classes.
6. ◆ Applications for taxing in these classes must be made at a DVLA 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.