# **Vehicle tax**

## The cost of vehicle tax for large rigid and articulated goods vehicles - www.direct.gov.uk

Calculate the cost of vehicle tax for your vehicle using the tables below. The tables contain the rates of vehicle tax for the different tax classes, together with tax class (TC) codes to distinguish them.

The rates shown apply to tax discs taken out from 1 April 2010.

## Key to rates of vehicle tax for rigid, two and three axled articulated vehicles - standard class (TC01)

<b>HGV Tax Bands</b>	12 months rate	6 months rate
Α	£165.00	£90.75
В	£200.00	£110.00
С	£450.00	£247.50
D	£650.00	£357.50
E	£1,200.00	£660.00
F	£1,500.00	£825.00
G	£1,850.00	£1,017.50

### Key to rates of vehicle tax for rigid, two and three axled articulated vehicles - reduced pollution (TC45)

<b>HGV Tax Bands</b>	12 months rate	6 months rate
Α	*£160.00	*£88.00
В	*£160.00	*£88.00
С	£210.00	£115.50
D	£280.00	£154.00
E	£700.00	£385.00
F	£1,000.00	£550.00
G	£1,350.00	£742.50

<sup>\*</sup> Where two or more bands show the same rate of vehicle tax the renewal reminder may display one band only.

### Rigid vehicles

Vehicle weight	Two axled rigid	Three axled rigid	Four or more axled rigid
Not over 7,500kg	Α	Α	A
Not over 15,000kg	В	В	В
Not over 21,000kg	D	В	В
Not over 23,000kg	D	С	В
Not over 25,000kg	D	D	С
Not over 27,000kg	D	D	D
Not over 44,000kg	D	D	E

### **Trailer duty (TC02)**

Part VIII (10)

Where the drawing vehicle has a weight of over 12,000kg and draws laden trailers over 4,000kg, additional trailer duty is payable.

4,000kg	12,000kg	£165.00	£90.75
12 000ka	No limit	£230 00	£126.50

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

Note: Vehicles that draw trailers 4,000kg or below do not come within a trailer taxation class and no additional trailer duty is payable.

#### Reduced pollution trailer duty (TC46)

Part VIII (10)

Where the drawing vehicle has a weight of over 12,000kg and draws laden trailers over 4,000kg, additional trailer duty is payable.

Over	Not over	12 months rate	6 months rate
4,000kg	12,000kg	£165.00	£90.75
12,000kg	No limit	£230.00	£126.50

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

Note: Vehicles that draw trailers 4,000kg or below do not come within a trailer taxation class and no additional trailer duty is payable.

#### Two axled tractive unit articulated vehicles

Vehicle weight	1 or more axled semi trailer	2 or more axled semi trailer	3 or more axled semi trailer
Not over 25,000kg	Α	A	Α
Not over 28,000kg	С	Α	A
Not over 31,000kg	D	D	A
Not over 34,000kg	Е	Е	С
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 retax 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 axled trailer with road friendly suspension.

### Three axled tractive unit articulated vehicles

Vehicle weight	1 or more axled semi trailer	2 or more axled semi trailer	3 or more axled semi trailer
Not over 28,000kg	Α	Α	Α
Not over 31,000kg	С	A	Α
Not over 33,000kg	E	С	Α
Not over 34,000kg	E	D	Α
Not over 36,000kg	E	D	С
Not over 38,000kg	F	E	D
Not over 44,000kg	G	G	Е

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 replate. If taxed in barrom greater flexibility as the vehicle can operate up to 40,000kg when used with a two a	and G, the haulier benefits xled trailer.