

The following tables give the rates of vehicle excise duty which take effect for all licences taken out from 23 March 2006. The notes on the vehicle licence application forms explain how and where to apply. **Please read them carefully.**

<b>Private / Light Goods Vehicles</b> (ie. goods vehicles not over 3,500 kg revenue weight)			
<b>Part I</b>			
<b>TC11</b>			
<b>Registered before 1st March 2001</b>			
Private Vehicles Light Vans, Cars, Taxis etc.			
	12 month rate £	6 month rate £	
Not over 1549cc	110.00	60.50	
Over 1549cc	175.00	96.25	

<b>Motorcycles Part II</b> (not over 450 kg unladen)			
<b>TC17</b>			
Motorcycles (with or without sidecar)			
	12 month rate £	6 month rate £	
Not over 150cc	15.00	-	
151 – 400cc	31.00	-	
401 – 600cc	46.00	-	
Over 600cc	62.00	34.10	
<b>TC50</b>			
Tricycles (not over 450kg unladen)			
Not Over 150cc	15.00	-	
All other tricycles	62.00	34.10	

<b>Vehicles registered on or after 1st March 2001 Part I</b>		<b>Diesel Car TC 49</b>		<b>Petrol Car TC 48</b>		<b>Alternative Fuel Car TC 59</b>	
Bands	CO <sub>2</sub> Emission Figure (g/km)	12 month rate £	6 month rate £	12 month rate £	6 month rate £	12 month rate £	6 month rate £
Band A	Up to 100	0.00	-	0.00	-	0.00	-
Band B	101 – 120	50.00	-	40.00	-	30.00	-
Band C	121 – 150	110.00	60.50	100.00	55.00	90.00	49.50
Band D	151 – 165	135.00	74.25	125.00	68.75	115.00	63.25
Band E	166 – 185	160.00	88.00	150.00	82.50	140.00	77.00
Band F	Over 185	195.00	107.25	190.00	104.50	180.00	99.00

<b>Vehicles registered on or after 23rd March 2006</b>		<b>Diesel Car TC 49</b>		<b>Petrol Car TC 48</b>		<b>Alternative Fuel Car TC 59</b>	
Band	CO <sub>2</sub> Emission Figure (g/km)	12 month rate £	6 month rate £	12 month rate £	6 month rate £	12 month rate £	6 month rate £
Band G	Over 225	215.00	118.25	210.00	115.50	200.00	110.00

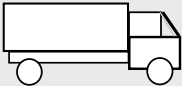
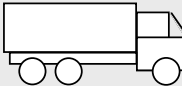
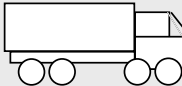
<b>Euro 4 Light Goods Vehicles Part I TC36</b> (not over 3,500kg revenue weight)			
<b>Vehicles registered between 1st March 2003 – 31st December 2006</b>			
	12 month rate £	6 month rate £	
	110.00	60.50	

<b>Light Goods Vehicles Part I TC39</b> (not over 3,500 kg revenue weight)			
<b>Vehicles registered on or after 1st March 2001</b>			
	12 month rate £	6 month rate £	
	170.00	93.50	

<b>Buses TC34 Part III</b>				<b>Reduced Pollution ♦ Buses TC38</b>	
Seating Capacity V5 (excluding driver)	Seating Capacity V5C (including driver)	12 month rate £	6 month rate £	12 month rate £	6 month rate £
9 – 16	10 – 17	165.00	90.75	165.00	90.75
17 – 35	18 – 36	220.00	121.00	165.00	90.75
36 – 60	37 – 61	330.00	181.50	165.00	90.75
61 and over	62 and over	500.00	275.00	165.00	90.75

<b>Trade Licences</b>			
		12 month rate £	6 month rate £
Trade Licences available for all vehicles		165.00	90.75
Trade Licences available only for			
Bicycles	] not over 450 kg unladen	60.00	33.00
Tricycles			

Key to HGV, VED bands Part VIII				
Lorry VED Band	Standard TC01		◆ Reduced pollution TC45	
	12 month rate £	6 month rate £	12 month rate £	6 month rate £
A	165.00	90.75	160.00	88.00
B	200.00	110.00	160.00	88.00
C	450.00	247.50	210.00	115.50
D	650.00	357.50	280.00	154.00
E	1,200.00	660.00	700.00	385.00
F	1,500.00	825.00	1,000.00	550.00
G	1,850.00	1,017.50	1,350.00	742.50

Rigid vehicles			
			
Vehicle weight	2 axled rigid	3 axled rigid	4 or more axled rigid
Not over 7,500 kg	A	A	A
Not over 15,000 kg	B	B	B
Not over 21,000 kg	D	B	B
Not over 23,000 kg	D	C	B
Not over 25,000 kg	D	D	C
Not over 27,000 kg	D	D	D
Not over 44,000 kg	D	D	E

† Trailer Duty TC02 Part VIII (10) Where the drawing vehicle has a weight of over 12,000 kg and draws laden trailers over 4,000 kg, additional trailer duty is payable.				◆ Reduced Pollution Trailer Duty TC46	
Over	Not Over	12 month rate £	6 month rate £	12 month rate £	6 month rate £
4,000	12,000	165.00	90.75	165.00	90.75
12,000	-	230.00	126.50	230.00	126.50

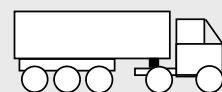
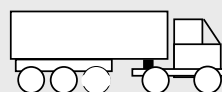
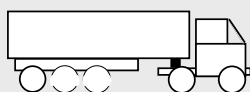
**Example:** A 2-axled vehicle with a weight of 16,260 kg that draws trailers with a weight of 12,130 kg would pay £650 plus £230.00 annual rate.

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

**Key to HGV, VED bands Part VIII**

Lorry VED Band	Standard TC01		◆ Reduced pollution TC45	
	12 month rate £	6 month rate £	12 month rate £	6 month rate £
A	165.00	90.75	160.00	88.00
B	200.00	110.00	160.00	88.00
C	450.00	247.50	210.00	115.50
D	650.00	357.50	280.00	154.00
E	1,200.00	660.00	700.00	385.00
F	1,500.00	825.00	1,000.00	550.00
G	1,850.00	1,017.50	1,350.00	742.50

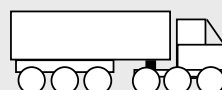
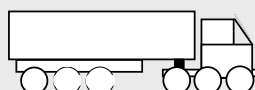
**Two axled tractive unit articulated vehicles**



Vehicle weight	1 or more axled semi-trailer	2 or more axled semi-trailer	3 or more axled semi-trailer
Not over 25,000 kg	A	A	A
Not over 28,000 kg	C	A	A
Not over 31,000 kg	D	D	A
Not over 34,000 kg	E	E	C
Not over 38,000 kg	F	F	E
Not over 44,000 kg	G	G	G

**Example:** Goods vehicles are taxed according to their revenue weight (see note 1 overleaf). A 2-axle tractive unit with a revenue weight of 38,000kg must be licensed in either band E or band F. When licensed in band E, the vehicle can operate up to 38,000kg while being used with a 3-axle trailer. It may also operate up to 34,000kg with a 2-axle trailer and up to 26,000kg with a 1-axle trailer without the need to relicense or replate. If licensed in band F, the haulier benefits from greater flexibility as the vehicle can operate up to 38,000kg with a 2-axle trailer fitted 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 28,000 kg	A	A	A
Not over 31,000 kg	C	A	A
Not over 33,000 kg	E	C	A
Not over 34,000 kg	E	D	A
Not over 36,000 kg	E	D	C
Not over 38,000 kg	F	E	D
Not over 44,000 kg	G	G	E

**Example:** Goods vehicles are taxed according to their revenue weight (see note 1 overleaf). A 3-axle tractive unit with a revenue weight of 44,000kg must be licensed in either band E or band G. When licensed in band E, the vehicle can operate up to 44,000kg while being used with a 3-axle trailer. It may also operate up to 38,000kg with a 2-axle trailer and up to 36,000kg with a 1-axle trailer without the need to relicense or replate. If licensed in band G, the haulier benefits from greater flexibility as the vehicle can operate up to 40,000kg when used with a 2-axle trailer.

**Please be aware of Construction and Use requirements see note 7 on reverse**

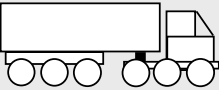
<b>Special Vehicles Part IV</b>		
<b>TC14</b> (over 3,500 kg revenue weight)		
Showman's Goods, Showman's Haulage, Works Trucks, Digging Machines, Road Rollers, Mobile Cranes/Pumps.	12 month rate £	6 month rate £
	165.00	90.75
† <b>Private HGV TC10</b> (exceeding 3,500kg revenue weight)		
	165.00	90.75
<b>Small Island Vehicles TC16</b> <b>PART VIII</b> (not available at post offices)		
	165.00	90.75

† <b>General Haulage Vehicles Part VII</b>			◆ <b>Reduced Pollution General Haulage Vehicles TC56</b>	
<b>TC55</b>				
	12 month rate £	6 month rate £	12 month rate £	6 month rate £
	350.00	192.50	165.00	90.75

† <b>Special Trailer Duty TC15</b>			
Where the drawing vehicle is a special vehicle (Showman's) and has a revenue weight of over 12,000 kg and draws laden trailers over 4,000 kg, additional trailer duty is payable.			
Over	Not Over	12 month rate £	6 month rate £
4,000 12,000	12,000 -	165.00 230.00	90.75 126.50

† <b>Recovery Vehicles TC47 Part V</b>			
Over	Not over	12 month rate £	6 month rate £
3,500 kg 25,000 kg	25,000 kg -	165.00 410.00	90.75 225.50

† <b>"Special Types Vehicles" Part VI TC57</b>			◆ <b>Reduced Pollution Special Types Vehicles TC58</b>	
(Those used to carry abnormal indivisible loads – in conjunction with a Special Types General Order)	12 month rate £	6 month rate £	12 month rate £	6 month rate £
	2,585.00	1,421.75	2,085.00	1,146.75

◆ <b>Combined Transport TC 23 Part VIII</b>				◆ <b>Reduced Pollution Combined Transport TC53</b>	
3 or more axled tractive unit used with 3 or more axled semi trailer					
					
Over	Not over	12 month rate £	6 month rate £	12 month rate £	6 month rate £
41,000 kg	44,000 kg	650.00	357.50	280.00	154.00

## Notes

1. Goods Vehicles are taxed according to their "Revenue Weight". This is the confirmed maximum weight (ie gross weight or gross train weight) for vehicles subject to plating and testing. For non-testable vehicles this will be the maximum weight at which a vehicle can lawfully operate under construction and use limits (ie the design weight).
2. This leaflet reflects the rates shown in Schedule 1 to the Vehicle Excise and Registration Act 1994.
3. Further information on tax classes, including exempt vehicles, is contained in leaflet V355/1. Copies are available from DVLA Local Offices or from DVLA (Tel: 0870 240 0010).
4. † For post offices – only applications on V11s are acceptable for these classes.
5. ◆ Applications for licensing in these tax classes must be made at a DVLA Local Office.
6. Where there is a choice of bands for articulated vehicles a V85/1 reminder will be issued. Licensing renewal applications 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 dispensation from construction and use requirements.