

Notes About Tax Classes

For more information go to www.direct.gov.uk/vehicletax

For more information about DVLA's online services, go to www.direct.gov.uk/onlinemotoringservices

This leaflet gives general guidance only. It must not be treated as a complete and authoritative statement of the law on any particular case. If, after reading it you require further information, you should contact your nearest DVLA local office.

NOTES ABOUT TAX CLASSES

INTRODUCTION

Vehicles are classified for tax purposes according to their construction and the purpose for which they are used. The main classes and eligible vehicles are listed below:-

CLASS	TYPE OF VEHICLE AND/OR USE
Private/Light Goods (PLG)	Vehicles registered before the 1.3.01: Private motor cars; goods vehicles not more than 3,500kg revenue weight; vehicles used for "private" (non-trade or business) purposes (including 3 wheeled vehicles over 450kg unladen). Vehicles registered after 1.3.01: vehicles that do not come into the scope of the first six tax classes, listed below.
Petrol Car	Effective from 1.3.01. Passenger vehicle in the M1* category weighing not more than 3,500kg revenue weight. Tax rates based on individual vehicle's CO ₂ value. Propulsion must be petrol.
Diesel Car	Effective from 1.3.01. Passenger vehicle in the M1* category weighing not more than 3,500kg revenue weight. Tax rates based on individual vehicle's CO ₂ value. Propulsion must be diesel.
Alternative Fuel Car	Effective from 1.3.01. Passenger vehicle in the M1* category weighing not more than 3,500kg revenue weight. Tax rates based on individual vehicle's CO ₂ value. Propulsion must be gas, gas bi-fuel, hybrid electric, gas diesel or electric diesel.
Light Goods Vehicle	Effective from 1.3.01. N1* vehicles designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen). No CO ₂ captured.
Euro 4 Light Goods Vehicle	Light Goods Vehicles registered between 01/03/03 and 31/12/06 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 4 emission standards.
Euro 5 Light Goods Vehicle	Light Goods Vehicles registered between 01/01/09 and 31/12/10 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 5 emission standards. Propulsion must be diesel.
Heavy Goods Vehicles (HGV)	General goods carrying vehicles with a revenue weight in excess of 3,500kg.
Reduced Pollution Heavy Goods Vehicles	Vehicles registered before 01/10/06 meeting the Reduced Pollution requirements and issued with a valid Reduced Pollution Certificate.
Private/HGV	Goods vehicles, with a revenue weight in excess of 3,500kg, used privately.
Special Types	Vehicles which have been issued with a Special Types General Order (STGO) or an individual order and are used to carry or haul exceptional loads.
Reduced Pollution Special Types	See Reduced Pollution Heavy Goods Vehicles.
Haulage Vehicles	Vehicles which are constructed and used solely for haulage.
Reduced Pollution General Haulage Vehicles	See Reduced Pollution Heavy Goods Vehicles.
Bus	Buses, coaches, public service vehicles with 9 or more seats.
Reduced Pollution Bus	See Reduced Pollution Heavy Goods Vehicles.
Motorcycle	Bicycles, 3-wheelers under 450kg unladen.
Electric Motorcycle	Electrically propelled bicycles and tricycles.
Special Vehicles	Mobile crane, mobile pump, digging machine, works truck, road roller, showman's HGV, showman's haulage, special trailer (for showman's rigid goods vehicles over 12,000kg pulling laden trailers over 4,000kg).
Small Island Vehicles	Goods vehicles based and used on certain offshore islands.

Recovery Vehicle	Recovery vehicles and breakdown trucks over 3,500kg revenue weight.
Special Concessionary	Agricultural machines, mowing machines, electric, gritter, snowplough, steam vehicles.
Emergency Vehicles	Ambulance (inc. veterinary), fire engine, fire service, mine rescue, lifeboat haulage, lighthouse authority, police.
Exempt Vehicles	'Limited use' vehicles, vehicles used by a disabled person, Disabled Passenger Vehicle, Historic vehicles, National Health Service vehicles.

*M1 – as defined in EC Directive 70/156 “vehicles used for the carriage of passengers and comprising no more than eight seats in addition to the driver’s seat”. CO₂ emission is ascertained as part of the Type Approval process, and is recorded on individual vehicle’s Certificate of Conformity.

*N1 – defined as “vehicles used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes”. No CO₂ information is collected for these vehicles.

Information on rates of vehicle tax is available from www.direct.gov.uk/vehicletax and in leaflet ‘Rates of vehicle tax’ (V149). You can get the V149 from www.direct.gov.uk/motoringleaflets Post Office® branches that issue tax discs or DVLA local offices. The address of your nearest DVLA local office can be found on the website www.direct.gov.uk/dvlocal or by phoning 0300 123 1277 (you will be asked to give your postcode.)

From April 2010 any vehicle being first registered in tax class Petrol Car, Diesel Car and Alternative Fuel Car will attract a different rate of vehicle tax for the first tax disc. These are known as First Year Rates. Full details on First Year Rates are available at www.direct.gov.uk/firstyearrates

DVLA local offices are open 9am to 5pm Monday to Friday and 9.30am to 5pm on the second Wednesday of each month.

Detailed notes on the various classes follow.

1 The Private/Light Goods Class (PLG)

This class mainly covers private cars and light goods vehicles (not over 3,500kg revenue weight) that do not fall under the Graduated VED Schemes. However, any vehicle which does not fall within the other classes, described in this booklet falls within the “PLG” class for duty purposes. Within the PLG tax class, there are 2 vehicle tax bands:

Vehicles with an engine size up to and including 1549cc pay a reduced rate, whilst vehicles with an engine size of 1550cc and over pay a standard rate of duty.

1.1 Graduated Vehicle Excise Duty

There are four elements:

- i) Passenger vehicles registered since 1.3.01 and type approved as category M1, the tax class and rate of duty payable for diesel, petrol and alternative fuel cars is based on a combination of the vehicle's fuel type and CO₂ emission (measured as part of the Type Approval process).
- ii) Light goods vehicles registered since 1.3.01 and type approved as N1 (mainly light vans, revenue weight not exceeding 3,500kg).
- iii) Euro 4 light goods vehicles registered between 01/03/03 and 31/12/06 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 4 emission standards.
- iv) Euro 5 light goods vehicles registered between 01/01/09 and 31/12/10 designed for the carriage of goods and not exceeding 3,500kg (including 3 wheeled vehicles over 450kg unladen) and meeting Euro 5 emission standards. Propulsion must be diesel.

2 Heavy Goods Vehicle Class (HGV)

The term “Goods Vehicle” means a mechanically propelled vehicle (other than a motor bicycle or tricycle not over 450kg unladen) which is constructed or adapted for the conveyance of goods or burden of any description, including samples, and which exceeds 3,500kg revenue weight*. A goods vehicle is subject to payment of tax in the “HGV” class if it carries goods for or in connection with a trade or business or for hire or reward.

*Revenue weight – since 1.7.95, all goods vehicles over 3,500kg are taxed according to their “revenue weight”. Revenue weight means either, “confirmed maximum weight” determined by the Plating and Testing Regulations (i.e. vehicles subject to plating and testing) or, “design weight” for vehicles not subject to plating and testing. Design weight is the maximum weight a vehicle can lawfully operate laden in the UK as laid down in the Road Vehicles (Construction and Use) Regulations 1986, the Motor Vehicles (Construction and Use) Regulations (NI) 1989 and the Road Vehicles (Authorised Weight) Regulations 1998.

In addition, from 1st April 2011, there is a legislative requirement for those in HGV tax classes to declare if their vehicle has Road Friendly Suspension (RFS). This can be found by referring to the Goods Vehicle Type Approval (GVTA) Certificate or Certificate of Conformity. To notify DVLA of RFS, the letter R needs to be added to the V55 form, after the vehicle's tax class, for example ‘HGV R’.

2.1 Heavy Goods Vehicles, Special Types And General Haulage Vehicles – Reduced Pollution Tax Classes

Certain vehicles registered between January 1999 and 30th September 2006 in the above taxation classes may be eligible for a concession in vehicle tax. In order to receive

this concession the vehicle must meet the requirements of the Vehicles Excise Duty (Reduced Pollution) Regulations 1998 and must have a valid Reduced Pollution Certificate.

Further detailed information is available from www.direct.gov.uk/motoring and in www.businesslink.gov.uk/RPCertificates.

3 Private HGV

Heavy goods vehicles used unladen, privately or for driver training purposes are licensed in the “Private HGV” tax class. If a vehicle is to be used laden for commercial purposes the Private HGV class does not apply and it must be taxed in the HGV class.

4 Special Types

By definition “Special Types” vehicles are either unusual themselves, or have been specially built for – and are used for – out of the ordinary operations. The conditions for tax in the Special Types tax class are:

(A) Constructionally

The vehicle must be a heavy motor used for the carriage of exceptional loads or a heavy locomotive, light locomotive or a motor tractor used to draw trailers carrying exceptional loads.

(B) Use

The vehicle/trailer combination referred to above cannot be used on public roads unless either it complies with the Road Vehicle (Authorisation of Special Types) (General) Order 2003 Statutory Instrument No. 1998 (STGO for short) or an individual Vehicle Special Order (VSO) has been issued for the vehicle.

THE 2003 STGO Regulations can be found on the internet at: www.opsi.gov.uk/si/si2003/20031998.htm

Enquiries or applications for individual VSO's should be made to:
Transport Technology and Standards Division
(Vehicle Special Orders),
Zone 2/01 Great Minster House
76 Marsham Street
London SW1P 4DR
Email: tts.enquiries@dft.gsi.gov.uk

Further information about the taxing of Special Types Vehicles is contained in leaflet INF13, available from DVLA local offices and DVLA.

4.1 Reduced Pollution Special Types

As Special Types but in addition please see section 2.1.

5 General Haulage Vehicles

The term “Haulage Vehicle” means a vehicle constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment.

5.1 Reduced Pollution General Haulage Vehicles

As above but in addition please see section 2.1.

6 Bus

The bus tax class applies to vehicles with 9 or more seats that are used for the carriage of passengers for hire or reward; that is vehicles that meet the Public Service Vehicle (PSV) definition.

Buses used for voluntary, community or other non-profit

making purposes do not fall into the Bus class because they are exempted from the requirement of a PSV licence. These vehicles are taxed at the PLG rate.

6.1 Reduced Pollution Bus

Certain buses with 9 seats or more, registered between January 1999 and 30th September 2006, may be eligible for a concession in vehicle tax and pay a flat rate. To be eligible for this concession a bus must meet the requirements of the vehicle tax (Reduced Pollution) Regulations 1998 and must be accompanied by a valid Reduced Pollution Certificate. Further detailed information is available from www.direct.gov.uk/motoring and in www.businesslink.gov.uk/RPCertificates.

7 Motorcycle

The term "Motorcycle" means a motorbicycle or a motor tricycle under 450kg unladen.

"Motorbicycle" includes a two wheeled motor scooter, a bicycle with an attachment for propelling it by mechanical power and a motorbicycle to which a side-car is attached.

"Motor tricycle" includes a three wheeled motor scooter and a tricycle with an attachment for propelling it by mechanical power.

7.1 Electric Motorcycle

Since 1.4.01 electrically propelled bicycles and tricycles not exceeding 450kg unladen are exempt from vehicle tax.

8 Special Vehicles

The "Special Vehicle" tax class encompasses the following vehicles:

- Mobile Crane
- Mobile Pumps
- Digging Machine
- Works Truck
- Road Roller
- Showman's HGV
- Showman's Haulage
- Special Trailer

Vehicles of these descriptions weighing up to 3,500kg pay the PLG rate and tax in the PLG class. Vehicles of these descriptions over 3,500kg pay the basic HGV rate and tax in the Special Vehicles class. If these vehicles are used for purposes outside this concession, the appropriate HGV rate applies.

8.1 Mobile Crane

A mobile crane is defined as a vehicle which is designed and constructed as a mobile crane and which:

- i) is used on public roads only as a crane in connection with work being carried out on a site in the immediate vicinity or proceeding to and from the place where it is to be used as a crane; and
- ii) when it is so proceeding it does not carry any load except that which is necessary for its propulsion or equipment.

8.2 Mobile Pumping Vehicles

"Mobile pumping vehicles" means a vehicle:-

- a) which is constructed or adapted for use and used for the conveyance of a pump and a jib.

- b) which is used on public roads only;
 - i) when the vehicle is stationary and the pump is being used to pump material from a point in the immediate vicinity to another such point, or
 - ii) for the purpose of proceeding to and from a place where the pump is to be or has been used, and
- c) which, when so proceeding, does not carry;
 - i) the material that is to be or has been pumped, or
 - ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump.

Mobile pumping vehicles must satisfy the following requirements:-

The pump and the jib is:-

- a) built in as part of the vehicle, and
- b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that;
 - i) is attached to the pump and the jib, and
 - ii) is raised or lowered to that height or depth by operation of the jib.

8.3 Digging Machine

The term "Digging Machine" means a vehicle designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which:

- i) is used on a public road only for excavating or digging work or for going to or from the place where the work is to be carried out; and
- ii) when it is so proceeding does not carry any load other than that which is necessary for its propulsion or equipment.

A mobile compressor (that is those which form part of the vehicle and not drawn as a trailer) used exclusively for the purpose of supplying power to pneumatic drills to be used in accordance with the conditions above may be classified as a digging machine.

8.4 Works Truck

The term "Works Truck" means a goods vehicle (that is a vehicle constructed or adapted for use and used for the conveyance of goods or burden of any description) which is designed for use in private premises and used on public roads only:-

- i) for carrying goods between private premises and a vehicle on a road in the immediate vicinity; or
- ii) passing between one part and another or to other private premises in the immediate vicinity; or
- iii) in connection with road works at or in the immediate vicinity of the site of such works.

8.5 Road Rollers

There are no restrictions on the construction of a road roller or in the circumstances under which it is used.

8.6 Showman's HGV

A showman's goods vehicle is a vehicle registered in the name of a person who follows the business of a travelling showman and which is used solely by him for that purpose, and which is a goods vehicle permanently fitted with a living van or

some other special type of body or superstructure, forming part of the equipment of the show of the registered keeper.

8.7 Showman's Haulage Vehicle

The term "Showman's Haulage Vehicle" means a vehicle which is constructed and used on public roads solely for haulage and not for the purpose of carrying or having superimposed upon it any load except such as is necessary for its propulsion or equipment and which is registered in the name of a person following the business of a travelling showman and used solely by him for the purpose of his business and for no other purpose.

8.8 Special Trailer

Applies to showman's rigid vehicles over 12,000kg pulling laden trailers over 4,000kg.

9 Small Island Vehicles

The "Small Islands" class is solely for goods vehicles based and used on certain offshore islands. Vehicles claiming entitlement to the class are required to tax at selected DVLA local offices. Goods vehicles up to 17,000kg claiming the concession, are also entitled to operate on the mainland. Vehicles over this weight claiming this concession and which travel to the mainland are limited to 5km distance restriction at ports so as to allow loading and unloading.

10 Recovery Vehicle

The term "Recovery Vehicle" means a vehicle weighing more than 3,500kg, which is either constructed or permanently adapted primarily for the purpose of lifting, towing and transporting a disabled vehicle or for any one or more of those purposes.

11 Special Concessionary

The term "Special Concessionary" is a collective description for the following tax classes which have been exempt from vehicle tax since 1.4.01:

Agricultural Machines	{	Agricultural Tractor Off Road Tractor Agricultural Engine Light Agricultural Vehicle
Mowing Machines		
Electric		
Gritter		
Snowplough		
Steam Vehicles		

11.1 Agricultural Machine

The "Agricultural Machine" tax class includes:

- i) An Agricultural Tractor – a tractor used on public roads solely for the purposes relating to agriculture, horticulture, forestry or activities falling within:-
 - a) cutting verges bordering public roads;
 - b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- ii) An Off Road Tractor means a tractor which is not an agricultural tractor and which is:-
 - a) designed and constructed primarily for use otherwise than on roads; and

- b) incapable by reason of its construction of exceeding a speed of 25 miles per hour on the level under its own power.

iii) Agricultural Engine – a machine specially designed/ converted to perform an agricultural operation on the land (for example a combine harvester).

iv) Light Agricultural Vehicle – means a vehicle which:

- a) has a revenue weight not exceeding 1,000kg,
- b) is designed and constructed so as to seat only the driver,
- c) is designed and constructed primarily for use otherwise than on roads, and
- d) is used solely for the purposes relating to agriculture, horticulture or forestry

11.2 Mowing Machine

The term "Mowing Machine" may be taken as a vehicle which is designed and constructed purely for cutting grass and which is used solely for that purpose (but not a tractor used to tow gang-mowers, which is to be taxed as Agricultural Machine).

11.3 Electrically Propelled Vehicle

The term "Electrically Propelled Vehicle" means one where the electric motive power is derived from a source external to the vehicle or from any electric storage battery, which is not connected to a source of power, when the vehicle is in motion. For electric motorcycles please see section 7.1.

11.4 Gritter

A gritter is a vehicle which is fitted with machinery for spreading salt, sand or similar material and which is used solely for treating public roads against frost, snow and ice, (or used for the conveyance of such machinery and materials used for the purpose of the machine).

11.5 Snow Plough

A snow plough is a vehicle which is kept and used exclusively for clearing snow from public roads by means of a snow plough or similar machine (for example a blower), or used for the purpose of going to or from the place where it is to be used for clearing snow from public roads.

11.6 Steam Vehicles

All steam powered vehicles have been exempt from vehicle tax since 1.4.01.

12 Emergency Vehicles

The term "Emergency Vehicles" is a collective description for the following tax classes, which are all exempt from vehicle tax:

Ambulance
Fire Engine
Fire Service
Mine Rescue
Lifeboat Haulage
Lighthouse Authority
Police

12.1 Ambulance

A "Human Ambulance" means:

- a) a vehicle that is constructed or adapted for, and used

for no other purpose than, the carriage of sick, injured or disabled persons to or from welfare centres or places where medical or dental treatment is given; and

- b) is readily identifiable as a vehicle used for the carriage of such persons by virtue of being marked "Ambulance" on both sides.

A "Veterinary Ambulance" means:

- a) a vehicle which is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given; and
- b) is readily identifiable as a vehicle used for the carriage of such animals by virtue of being marked "Veterinary Ambulance" on both sides.

12.2 Fire Engine and Fire Service

Fire Engines are:

- a) constructed or adapted for use for the purpose of fire fighting, salvage or both, and
- b) used solely for the purpose in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 has functions (whoever uses it for those purposes).

Any vehicle kept by a fire and rescue authority while it is used or kept on a public road for the purposes of the authority's fire functions.

12.3 Mine Rescue

Vehicles used solely as Mine Rescue vehicles or for the purposes of conveying or drawing emergency winding gear at mines are exempt from vehicle tax. The exemption also includes vehicles which are equipped with stretchers, blankets, first aid outfits, breathing and reviving apparatus and fire fighting appliances or which carry supplies of such equipment. The vehicles which benefit from exemption must be used for no purpose other than conveying rescue workers and apparatus to collieries during a rescue operation or practice drill, or as ambulances for carrying the injured colliers to hospital. The vehicles which qualify for the exemption should be clearly marked as "Mine Rescue" vehicles.

12.4 Lifeboat Haulage and Lighthouse Authority Vehicles

Vehicles which are used solely for hauling lifeboats and conveying the gear which is necessary for the boats are exempt from vehicle tax.

An exemption also applies to vehicles which are used by the general lighthouse authorities of Trinity House and Commissioners for Northern Lighthouses.

12.5 Police Vehicles

The "Police" tax class applies to vehicles used for police purposes.

13 Limited Use

Applies to a vehicle used solely in connection with agriculture, horticulture or forestry and its road travel does not exceed 1.5km each trip between different areas of land occupied by the same person.

14 Vehicle Used by a Disabled Person

An application for exemption from vehicle tax may be made for vehicles used by, or for the purposes of a disabled person. A "nil" tax disc is issued.

An application must be supported by an exemption certificate, which is issued by the Department for Work and Pensions (DWP) or the Service Personnel and Veterans Agency (SPVA). The vehicle must be registered in the name of the disabled person or the nominee named on the exemption certificate. The vehicle must be used solely for the purposes of the disabled person

Exemption certificates may be issued to:

- i) those in receipt of the higher rate of the mobility component of Disability Living Allowance. The appropriate exemption certificate issued by DWP is the Certificate of Entitlement or DLA 404.
- ii) those in receipt of the War Pensioners Mobility Supplement. The appropriate exemption certificate issued by the SPVA is the WPA0442.
- iii) those in receipt of of Attendance Allowance or care component of Disability Living Allowance under the repealed *Disabled Passenger Scheme. The appropriate exemption certificate is the MHS 330. The beneficiary must be the registered keeper of the vehicle.

Holders of a MY182 exemption certificate issued to beneficiaries of the old Mobility Allowances may continue to use their MY182 until all the re-taxing spaces are used. They should then apply to the DWP for a Certificate of Entitlement.

Invalid carriages and vehicles not exceeding 508kg unladen weight which are adapted and used or kept on a road, are exempt from vehicle tax and do not require an exemption certificate for taxing purposes. Any such vehicle which weighs less than 113.4kg (250lbs) and cannot exceed a speed of 4 miles per hour is exempt from both registration and taxing.

*The Disabled Passenger Scheme was repealed on 13.10.93. No new applications via this scheme can now be considered however, persons who were already holding or had applied for an MHS330, before this date, remain entitled to benefit from the exemption from tax.

15 Disabled Passenger Vehicle

This tax class is for vehicles (other than ambulances) used by organisations that provide transport for the disabled. Disabled Passenger Vehicles are subject to annual taxing (and issue of "Nil" tax disc). Before registration in this class DVLA local offices have to establish if the application is from an organisation recognised by the Secretary of State and must be supported by a declaration on headed paper as a body catering for the transport needs of the disabled.

16 Historic Vehicles

All vehicles, except buses and goods vehicles used commercially are exempt from vehicle tax if they were constructed before 1.1.73. See 'Exemption from vehicle excise duty for historic vehicles' (INF34) for more information.

17 National Health Service Vehicles

All Health Authority and NHS trust vehicles with the exception of ambulances are taxed in the "National Health Service Vehicle" tax class.