

Specialist Heavy Vehicles

Information adapted from DVLA leaflet, ['Notes about Tax Classes'](#)

Tax Class Group	Tax Class	Definition
Special Vehicles	Mobile Crane	<p>A mobile crane is defined as a vehicle which is designed and constructed as a mobile crane and which:</p> <ul style="list-style-type: none"> d) is used on 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 ii) when it is so proceeding it does not carry any load except that which is necessary for its propulsion or equipment.
	Mobile Pumps	<p>“Mobile pumping vehicles” means a vehicle:</p> <ul style="list-style-type: none"> a) which is constructed or adapted for use and used for the conveyance of a pump and a jib. b) which is used on roads only; <ul style="list-style-type: none"> 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 ii) for the purpose of proceeding to and from a place where the pump is to be or has been used c) which, when so proceeding, does not carry; <ul style="list-style-type: none"> i) the material that is to be or has been pumped ii) any other load except such as is necessary for the propulsion or equipment of the vehicle or for the operation of the pump. <p>Mobile pumping vehicles must satisfy the following requirements.</p> <p>The pump and the jib is:</p> <ul style="list-style-type: none"> a) built in as part of the vehicle b) designed so that material pumped by the pump is delivered to a desired height or depth through piping that; <ul style="list-style-type: none"> i) is attached to the pump and the jib ii) is raised or lowered to that height or depth by operation of the jib.
	Digging Machine	<p>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:</p> <ul style="list-style-type: none"> d) is used on a road only for excavating or digging work or for going to or from the place where the work is to be carried out 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.
	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 roads only: <ul style="list-style-type: none"> d) for carrying goods between private premises and a vehicle on a road in the immediate vicinity ii) passing between one part and another or to other private premises in the immediate vicinity iii) in connection with road works at or in the immediate vicinity of the site of such works.
	Road Roller	There are no restrictions on the construction of a road roller or in the circumstances under which it is used.
	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 her/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.
Special Concessionary	Agricultural Machines	The "Agricultural Machine" tax class includes: <ul style="list-style-type: none"> i) An Agricultural Tractor – a tractor used on roads solely for the purposes relating to agriculture, horticulture, forestry or activities falling within:- <ul style="list-style-type: none"> a) cutting verges bordering roads b) cutting hedges or trees bordering roads or bordering verges which border roads. ii) An Off Road Tractor means a tractor which is not an agricultural tractor and which is:- <ul style="list-style-type: none"> a) designed and constructed primarily for use otherwise than on roads 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: <ul style="list-style-type: none"> 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 d) is used solely for the purposes relating to agriculture, horticulture or forestry

	Mowing Machines	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).
	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
	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 roads against frost, snow and ice, (with or without materials used for the purpose of the machine).
	Snow Plough	A snow plough is a vehicle which is kept and used exclusively for clearing snow from 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 roads.
	Steam Vehicles	All steam powered vehicles.
Recovery Vehicle		The term "Recovery Vehicle" means a vehicle with a weight exceeding 3,500kg, which is either constructed or permanently adapted primarily for the purpose of lifting, towing and transporting a disabled vehicle.