

APPENDIX: Table of sectors and rates

Trade Sector	Appropriate % from 1 Jan 2010 to 3 January 2011	Appropriate % from 4 January 2011
Accountancy or book-keeping	13	14.5
Advertising	10	11
Agricultural services	10	11
Any other activity not listed elsewhere	10.5	12
Architect, civil and structural engineer or surveyor	13	14.5
Boarding or care of animals	10.5	12
Business services that are not listed elsewhere	10.5	12
Catering services including restaurants and takeaways	11	12.5
Computer and IT consultancy or data processing	13	14.5
Computer repair services	9.5	10.5
Dealing in waste or scrap	9.5	10.5
Entertainment or journalism	11	12.5
Estate agency or property management services	10.5	12
Farming or agriculture that is not listed elsewhere	6	6.5
Film, radio, television or video production	11.5	13
Financial services	12	13.5
Forestry or fishing	9.5	10.5
General building or construction services*	8.5	9.5
Hairdressing or other beauty treatment services	11.5	13
Hiring or renting goods	8.5	9.5
Hotel or accommodation	9.5	10.5
Investigation or security	10.5	12
Labour-only building or construction services*	13	14.5
Laundry or dry-cleaning services	10.5	12
Lawyer or legal services	13	14.5
Library, archive, museum or other cultural activity	8.5	9.5
Management consultancy	12.5	14
Manufacturing fabricated metal products	9.5	10.5
Manufacturing food	8	9
Manufacturing that is not listed elsewhere	8.5	9.5
Manufacturing yarn, textiles or clothing	8	9

Membership organisation	7	8
Mining or quarrying	9	10
Packaging	8	9
Photography	10	11
Post offices	4.5	5
Printing	7.5	8.5
Publishing	10	11
Pubs	6	6.5
Real estate activity not listed elsewhere	12.5	14
Repairing personal or household goods	9	10
Repairing vehicles	7.5	8.5
Retailing food, confectionary, tobacco, newspapers or children's clothing	3.5	4
Retailing pharmaceuticals, medical goods, cosmetics or toiletries	7	8
Retailing that is not listed elsewhere	6.5	7.5
Retailing vehicles or fuel	6	6.5
Secretarial services	11.5	13
Social work	10	11
Sport or recreation	7.5	8.5
Transport or storage, including couriers, freight, removals and taxis	9	10
Travel agency	9.5	10.5
Veterinary medicine	10	11
Wholesaling agricultural products	7	8
Wholesaling food	6.5	7.5
Wholesaling that is not listed elsewhere	7.5	8.5

“Labour-only building or construction services” means building or construction services where the value of materials supplied is less than 10 per cent of relevant turnover from such services; any other building or construction services are “general building or construction services”.

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