

## Flat Rate Scheme percentage rates from 1 January 2010

Category of business	To 30-Nov-08	From 01-Dec-08	From 01-Jan-10
Accountancy or book-keeping	13	11.5	13
Advertising	9.5	8.5	10
Agricultural services	7.5	7	10
Any other activity not listed elsewhere	10	9	10.5
Architect, civil and structural engineer or surveyor	12.5	11	13
Boarding or care of animals	10.5	9.5	10.5
Business services that are not listed elsewhere	11	9.5	10.5
Catering services including restaurants and takeaways	12	10.5	11
Computer and IT consultancy or data processing	13	11.5	13
Computer repair services	11	10	9.5
Dealing in waste or scrap	9.5	8.5	9.5
Entertainment or journalism	11	9.5	11
Estate agency or property management services	11	9.5	10.5
Farming or agriculture that is not listed elsewhere	6	5.5	6
Film, radio, television or video production	10.5	9.5	11.5
Financial services	11.5	10.5	12
Forestry or fishing	9	8	9.5
General building or construction services*	8.5	7.5	8.5
Hairdressing or other beauty treatment services	12	10.5	11.5
Hiring or renting goods	8.5	7.5	8.5
Hotel or accommodation	9.5	8.5	9.5
Investigation or security	10	9	10.5
Labour-only building or construction services*	13.5	11.5	13
Laundry or dry-cleaning services	11	9.5	10.5
Lawyer or legal services	13	12	13
Library, archive, museum or other cultural activity	7.5	7.5	8.5
Management consultancy	12.5	11	12.5
Manufacturing fabricated metal products	10	7.5	9.5
Manufacturing food	7.5	8.5	8
Manufacturing that is not listed elsewhere	8.5	7	8.5
Manufacturing yarn, textiles or clothing	8.5	7.5	8
Membership organisation	5.5	5.5	7
Mining or quarrying	9	8	9
Packaging	8.5	7.5	8
Photography	9.5	8.5	10
Post offices	2	2	4.5
Printing	7.5	6.5	7.5
Publishing	9.5	8.5	10
Pubs	5.5	5.5	6
Real estate activity not listed elsewhere	12	11	12.5
Repairing personal or household goods	8.5	7.5	9
Repairing vehicles	7.5	6.5	7.5
Retailing food, confectionary, tobacco, newspapers or children's clothing	2	2	3.5
Retailing pharmaceuticals, medical goods, cosmetics or toiletries	7	6	7
Retailing that is not listed elsewhere	6	5.5	6.5
Retailing vehicles or fuel	7	5.5	6
Secretarial services	11	9.5	11.5
Social work	8.5	8	10
Sport or recreation	7	6	7.5
Transport or storage, including couriers, freight, removals and taxis	9	8	9
Travel agency	9	8	9.5
Veterinary medicine	9.5	8	10
Wholesaling agricultural products	6	5.5	7
Wholesaling food	5.5	5	6.5
Wholesaling that is not listed elsewhere	7	6	7.5