

Flat Rate Percentages				
Category of business	30/11/2008	01/12/2008	01/01/2010	Change
Accountancy or book-keeping	13	11.5	13	0
Advertising	9.5	8.5	10	0.5
Agricultural services	7.5	7	10	2.5
Any other activity not listed elsewhere	10	9	10.5	0.5
Architect, civil and structural engineer or surveyor	12.5	11	13	0.5
Boarding or care of animals	10.5	9.5	10.5	0
Business services that are not listed elsewhere	11	9.5	10.5	-0.5
Catering services including restaurants and takeaways	12	10.5	11	-1
Computer and IT consultancy or data processing	13	11.5	13	0
Computer repair services	11	10	9.5	-1.5
Dealing in waste or scrap	9.5	8.5	9.5	0
Entertainment or journalism	11	9.5	11	0
Estate agency or property management services	11	9.5	10.5	-0.5
Farming or agriculture that is not listed elsewhere	6	5.5	6	0
Film, radio, television or video production	10.5	9.5	11.5	1
Financial services	11.5	10.5	12	0.5
Forestry or fishing	9	8	9.5	0.5
General building or construction services*	8.5	7.5	8.5	0
Hairdressing or other beauty treatment services	12	10.5	11.5	-0.5
Hiring or renting goods	8.5	7.5	8.5	0
Hotel or accommodation	9.5	8.5	9.5	0
Investigation or security	10	9	10.5	0.5
Labour-only building or construction services*	13.5	11.5	13	-0.5
Laundry or dry-cleaning services	11	9.5	10.5	-0.5
Lawyer or legal services	13	12	13	0
Library, archive, museum or other cultural activity	7.5	7.5	8.5	1
Management consultancy	12.5	11	12.5	0
Manufacturing that is not listed elsewhere	7.5	7.5	9.5	2
Manufacturing fabricated metal products	8.5	8.5	8	-0.5
Manufacturing food	8.5	7	8.5	0
Manufacturing yarn, textiles or clothing	10	7.5	8	-2
Membership organisation	5.5	5.5	7	1.5
Mining or quarrying	9	8	9	0
Packaging	8.5	7.5	8	-0.5
Photography	9.5	8.5	10	0.5
Post offices	2	2	4.5	2.5
Printing	7.5	6.5	7.5	0
Pubs	5.5	5.5	6	0.5
Publishing	9.5	8.5	10	0.5
Real estate activity not listed elsewhere	12	11	12.5	0.5
Repairing personal or household goods	8.5	7.5	9	0.5
Repairing vehicles	7.5	6.5	7.5	0
Retailing food, confectionary, tobacco, newspapers or	2	2	3.5	1.5
Retailing pharmaceuticals, medical goods, cosmetics or	7	6	7	0
Retailing that is not listed elsewhere	7	5.5	6.5	-0.5
Retailing vehicles or fuel	6	5.5	6	0
Secretarial services	11	9.5	11.5	0.5
Social work	8.5	8	10	1.5
Sport or recreation	7	6	7.5	0.5
Transport or storage, including couriers, freight,	9	8	9	0
Travel agency	9	8	9.5	0.5
Veterinary medicine	9.5	8	10	0.5
Wholesaling agricultural products	6	5.5	7	1
Wholesaling food	5.5	5	6.5	1
Wholesaling that is not listed elsewhere	7	6	7.5	0.5