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STATUTORY INSTRUMENTS

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**2003 No. 3220**

The Value Added Tax (Amendment) (No. 6) Regulations 2003

PART 3

FLAT-RATE SCHEME FOR SMALL BUSINESSES

20. In regulation 55K (category of business), for the Table substitute—

**Table**

<i>Category of business</i>	<i>Appropriate percentage</i>
Retailing food, confectionery, tobacco, newspapers or children's clothing	2
Membership organisation	5.5
Postal and courier services	
Pubs	
Wholesaling food	
Farming or agriculture that is not listed elsewhere	6
Retailing that is not listed elsewhere	
Wholesaling agricultural products	
Retailing pharmaceuticals, medical goods, cosmetics or toiletries	7
Retailing vehicles or fuel	
Sport or recreation	
Wholesaling that is not listed elsewhere	
Agricultural services	7.5
Library, archive, museum or other cultural activity	
Manufacturing food	

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\* "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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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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<i>Category of business</i>	<i>Appropriate percentage</i>
Printing	
Repairing vehicles	
General building or construction services*	8.5
Hiring or renting goods	
Manufacturing that is not listed elsewhere	
Manufacturing yarn, textiles or clothing	
Packaging	
Repairing personal or household goods	
Social work	
Forestry or fishing	9
Mining or quarrying	
Transport or storage, including freight, removals and taxis	
Travel agency	
Advertising	9.5
Dealing in waste or scrap	
Hotel or accommodation	
Photography	
Publishing	
Veterinary medicine	
Any other activity not listed elsewhere	10
Investigation or security	
Manufacturing fabricated metal products	
Boarding or care of animals	10.5
Film, radio, television or video production	
Business services that are not listed elsewhere	11
Computer repair services	

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<i>Category of business</i>	<i>Appropriate percentage</i>
Entertainment or journalism	
Estate agency or property management services	
Laundry or dry-cleaning services	
Secretarial services	
Financial services	11.5
Catering services, including restaurants and takeaways	12
Hairdressing or other beauty treatment services	
Real estate activity not listed elsewhere	
Architect, civil and structural engineer or surveyor	12.5
Management consultancy	
Accountancy or book-keeping	13
Computer and IT consultancy or data processing	
Lawyer or legal services	
Labour-only building or construction services*	13.5

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