



Computer repair services	10
Dealing in waste or scrap	8.5
Entertainment or journalism	9.5
Estate agency or property management services	9.5
Farming or agriculture that is not listed elsewhere	5.5
Film, radio, television or video production	9.5
Financial services	10.5
Forestry or fishing	8
General building or construction services <sup>(1)</sup>	7.5
Hairdressing or other beauty treatment services	10.5
Hiring or renting goods	7.5
Hotel or accommodation	8.5
Investigation or security	9
Labour-only building or construction services <sup>(1)</sup>	11.5
Laundry or dry-cleaning services	9.5
Lawyer or legal services	12
Library, archive, museum or other cultural activity	7.5
Management consultancy	11
Manufacturing that is not listed elsewhere	7.5
Manufacturing fabricated metal products	8.5
Manufacturing food	7
Manufacturing yarn, textiles or clothing	7.5
Membership organisation	5.5
Mining or quarrying	8
Packaging	7.5
Photography	8.5
Post offices	2
Printing	6.5
Publishing	8.5
Pubs	5.5
Real estate activity not listed elsewhere	11
Repairing personal or household goods	7.5
Repairing vehicles	6.5
Retailing food, confectionary, tobacco, newspapers or children's clothing	2
Retailing pharmaceuticals, medical goods, cosmetics or toiletries	6
Retailing that is not listed elsewhere	5.5
Retailing vehicles or fuel	5.5
Secretarial services	9.5
Social work	8
Sport or recreation	6
Transport or storage, including couriers, freight, removals and taxis	8
Travel agency	8
Veterinary medicine	8
Wholesaling agricultural products	5.5
Wholesaling food	5
Wholesaling that is not listed elsewhere	6

<sup>(1)</sup> "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".

24th November 2008

Two of the Commissioners for Her Majesty's Revenue and Customs

*Mike Eland*  
*Steve Lamey*

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st December 2008, amend the VAT Regulations 1995 (S.I. 1995/2518).

Regulation 3 amends regulation 15 (change of rate, credit notes). It extends the period during which a credit note has to be issued following an election under section 88 of the Value Added Tax Act 1994 after a change of VAT rate from 14 to 45 days after the date when the rate change takes effect. It also allows the Commissioners to extend the period in a general or special direction.

Regulation 4 amends regulation 55K (flat rate scheme for small businesses, category of business) to substitute a new table with revised percentages based on the revised rate of VAT provided for in SI 2008 No. 3020. It also reformats the table in alphabetical order to make it easier to navigate.

A full Impact Assessment of the effect that this instrument (amongst others) will have on the costs of business and the voluntary sector is available from H M Revenue and Customs, 100 Parliament Street, London SW1A 2BQ and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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£4.00