

# HMRC Flat Rate Scheme percentages for businesses not listed as Limited Cost Business

## Guide to using the list

The descriptions are what HMRC reasonably believes relate to business types. Remember:

- If you find a match or a close fit to your business - use that sector.
- Check to make sure your business is not mentioned in a composite sector. Some of the sectors refer to more than one business type.
- If there is no sector that mentions your business, look at the sectors for 'Businesses not mentioned elsewhere. 'The table has one for retail, one for business services and one for manufacturing.
- If you still can't find a sector you can use, you may use 'Any other activity not listed elsewhere.' Only use this sector if your business does not fit with anything else.

Type of business	Current VAT flat rate (%)
Accountancy or book-keeping	14.5
Advertising	11
Agricultural services	11
Any other activity not listed elsewhere	12

<b>Type of business</b>	<b>Current VAT flat rate (%)</b>
<b>Architect, civil and structural engineer or surveyor</b>	14.5
<b>Boarding or care of animals</b>	12
<b>Business services not listed elsewhere</b>	12
<b>Catering services including restaurants and takeaways before 15 July 2020</b>	12.5
<b>Catering services including restaurants and takeaways from 15 July 2020 to 30 September 2021</b>	4.5
<b>Catering services including restaurants and takeaways from 1 October 2021 to 31 March 2022</b>	8.5
<b>Computer and IT consultancy or data processing (include IT Contractors)</b>	14.5
<b>Computer repair services</b>	10.5
<b>Entertainment or journalism</b>	12.5
<b>Estate agency or property management services</b>	12
<b>Farming or agriculture not listed elsewhere</b>	6.5
<b>Film, radio, television or video production</b>	13

<b>Type of business</b>	<b>Current VAT flat rate (%)</b>
<b>Financial services</b>	13.5
<b>Forestry or fishing</b>	10.5
<b>General building or construction services*</b>	9.5
<b>Hairdressing or other beauty treatment services</b>	13
<b>Hiring or renting goods</b>	9.5
<b>Hotel or accommodation before 15 July 2020</b>	10.5
<b>Hotel or accommodation from 15 July 2020 to 30 September 2021</b>	0
<b>Hotel or accommodation from 1 October 2021 to 31 March 2022</b>	5.5
<b>Investigation or security</b>	12
<b>Labour-only building or construction services*</b>	14.5
<b>Laundry or dry-cleaning services</b>	12
<b>Lawyer or legal services</b>	14.5
<b>Library, archive, museum or other cultural activity</b>	9.5

<b>Type of business</b>	<b>Current VAT flat rate (%)</b>
<b>Management consultancy</b>	14
<b>Manufacturing fabricated metal products</b>	10.5
<b>Manufacturing food</b>	9
<b>Manufacturing not listed elsewhere</b>	9.5
<b>Manufacturing yarn, textiles or clothing</b>	9
<b>Membership organisation</b>	8
<b>Mining or quarrying</b>	10
<b>Packaging</b>	9
<b>Photography</b>	11
<b>Post offices</b>	5
<b>Printing</b>	8.5
<b>Publishing</b>	11
<b>Pubs before 15 July 2020</b>	6.5
<b>Pubs from 15 July 2020 to 30 September 2021</b>	1

<b>Type of business</b>	<b>Current VAT flat rate (%)</b>
<b>Pubs from 1 October 2021 to 31 March 2022</b>	<b>4</b>
<b>Real estate activity not listed elsewhere</b>	<b>14</b>
<b>Repairing personal or household goods</b>	<b>10</b>
<b>Repairing vehicles</b>	<b>8.5</b>
<b>Retailing food, confectionery, tobacco, newspapers or children's clothing</b>	<b>4</b>
<b>Retailing pharmaceuticals, medical goods, cosmetics or toiletries</b>	<b>8</b>
<b>Retailing not listed elsewhere</b>	<b>7.5</b>
<b>Retailing vehicles or fuel</b>	<b>6.5</b>
<b>Secretarial services</b>	<b>13</b>
<b>Social work</b>	<b>11</b>
<b>Sport or recreation</b>	<b>8.5</b>
<b>Transport or storage, including couriers, freight, removals and taxis</b>	<b>10</b>

<b>Type of business</b>	<b>Current VAT flat rate (%)</b>
<b>Travel agency</b>	10.5
<b>Veterinary medicine</b>	11
<b>Wholesaling agricultural products</b>	8
<b>Wholesaling food</b>	7.5
<b>Wholesaling not listed elsewhere</b>	8.5

\*‘Labour-only building or construction services’ means building services where the value of the materials supplied is less than 10% of the turnover for those services. If more than this amount, the business is classed as ‘General building or construction services’.