

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE

meeting date: TUESDAY, 18 JANUARY 2022
title: COVID 19 ADDITIONAL RELIEF FUND
submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

- 1.1 To update Committee about the Covid 19 Additional Relief Fund (CARF) that was announced by the Chancellor on 21 December 2021.
- 1.2 To decide on the next steps regarding agreeing a local scheme.

2 BACKGROUND

- 2.1 Liability for Business Rates is based upon the rateable value of the property. Rateable Values are set by the Valuation Office Agency (VOA) and appear in the Business Rates Valuation List.
- 2.2 Rateable Values are updated at revaluations – the most recent being 2017 when they were based on the rental market on 1 April 2015. The next revaluation is planned for 1 April 2023 with a valuation date of 1 April 2021.
- 2.3 The revaluations ensure that rateable values reflect changes in economic factors, market conditions or changes in the general level of rents.
- 2.4 Between revaluations rateable values can only be changed to reflect ‘material changes of circumstances’ including, for example, physical changes to the property or locality.
- 2.5 Since the start of the pandemic the VOA have received many checks arguing that interventions concerning the use of property (such as requirements to close businesses or maintain social distancing to comply with health and safety legislation) are a material change of circumstances. If successful, there would be a major impact on the level of rateable values across a wide range of properties.
- 2.6 The Government did not believe that the challenges to rateable values and the removal of properties from the rating list was the right mechanism to help businesses that needed support in the pandemic. On 25 March 2021 the Government announced that they would introduce primary legislation with retrospective effect to clarify that Coronavirus and the Government’s response to it are not an appropriate use of the material change of circumstances provision.
- 2.7 The Government introduced the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill to give effect to their position and it received Royal assent on 15 December 2021.
- 2.8 On 25 March 2021 the Government announced a new Covid 19 Additional Relief Fund (CARF) of £1.5 billion. The fund is intended to be available to support businesses affected by the pandemic that are ineligible for the existing support linked to business rates, i.e., Small Business Rates Relief, Expand Retail Discount and Nursery Discount.

2.9 On 15 December 2021 the Government issued guidance to local authorities (Appendix 1) detailing how the scheme should operate and how much each authority has been allocated. Ribble Valley Borough Council's allocation totals £1,239,191.

3 ISSUES

3.1 The guidance states that billing authorities are responsible for designing a discretionary relief scheme in their area, however they must not award relief to ratepayers who have received Expanded Retail Discount or Nursery Discount, are liable for unoccupied properties (except where they are temporarily closed due to Government advice on Covid 19) and should direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to the impact.

3.2 The relief will be granted using powers contained in Section 47(8A) of the Local Government Finance Act 1988 which prevents awards to certain precepting authorities and prevents awards being made more than 6 months after the financial year that they relate to i.e., awards cannot now be made in respect of 2020/21.

3.3 It is for local authorities to determine how much relief shall be awarded to each eligible business subject to subsidy control rules detailed in the guidance.

3.4 The funding is limited to the allocation referred to at 2.9 and detailed in Appendix 1.

3.5 A meeting is due to take place on Tuesday 11 January 2022, of Lancashire Revenues Managers, to discuss the issues regarding this scheme and how best to implement it in each area.

4 SUGGESTED APPROACH

4.1 It is difficult to estimate the level of demand from businesses in this area and therefore it would be prudent to invite applications from businesses that meet the eligibility criteria for an initial set period e.g., up to 28 February 2022, and then determine the level of relief to award to each category of property based on the applications received.

5 **RECOMMENDED THAT COMMITTEE**

5.1 Endorse the suggested approach and invite applications from businesses who meet the eligibility criteria set out in the guidance at Appendix 1, with the view to another report coming to your next meeting to determine the level of relief to be awarded.

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Department for Levelling Up,
Housing & Communities

COVID-19 Additional Relief Fund (CARF): Local Authority Guidance



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About this guidance

1. This guidance is intended to support local authorities in administering the COVID-19 Additional Relief Fund (CARF). This guidance applies to England only.
2. This guidance sets out the scope of CARF and the criteria which local authorities should have regard to when determining awards from the fund. The guidance does not replace existing legislation.
3. Enquiries on this measure should be addressed to: ndr@communities.gov.uk

Introduction

4. COVID-19 has presented a significant and unprecedented challenge for businesses. Since the start of the pandemic the Government's response to support businesses has been of a similarly unprecedented scale. The Government has provided over £400 billion of direct support to the economy during this financial year and last, which has helped to safeguard jobs, businesses and public services in every region and nation of the UK through the pandemic. The Government's support has included making £16 billion available to provide business rates relief for retail, hospitality and leisure properties, given the direct impact of COVID-19 and the Government's interventions on businesses in these sectors.
5. On 25 March the Government announced a new COVID-19 Additional Relief Fund (CARF) of £1.5 billion. The fund will be available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates.
6. The £1.5 billion will be allocated to local authorities based upon the estimated rateable value in each local authority rating list which falls within the scope of the fund, weighted for the Gross Value Added (GVA) impacts of COVID-19 per sector. An explanation of the allocation methodology, categories and definitions is at Annex A to F. Individual local authority allocations are published alongside this guidance.
7. This document provides guidance to authorities about the operation and delivery of the policy.

The COVID-19 Additional Relief Fund (CARF)

How will the relief be provided?

8. The Government is not changing the legislation relating to the business rates reliefs available to properties. Instead, the Government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities where relief is granted using discretionary relief powers under section 47 of the Local Government Finance Act 1988. It will be for individual billing authorities to adopt a local scheme and determine in each individual case whether, having regard to this guidance and their own local scheme, to grant relief under section 47. The relief is available to reduce chargeable amounts in respect of 2021/22.
9. Central government will fully reimburse local authorities for discretionary relief awards which comply with this guidance up to the maximum level of the allocations. Because billing authorities have completed their NNDR1s for 2021/22 already, payments to major precepting authorities will be unaffected by the award of the relief. Therefore, within the year billing authorities only will be provided with “on account” section 31 payments covering the full amount of relief awarded to ensure that their cashflow is not affected.
10. After the end of the year, billing authorities will also be asked to provide outturn data on the actual total cost of providing the relief via the NNDR3 forms for 2021/22. The loss of income resulting from the relief for each billing authority and major precepting authority will be reconciled against the on-account payments made over the course of the year and any difference will be paid or recovered.
11. The Department for Levelling Up, Housing and Communities will undertake a regular DELTA collection exercise. This will be used to monitor implementation progress. Authorities should therefore ensure they put in place arrangements to support this data collection process. Billing authorities should ensure that they are able to monitor and report the take-up of the scheme at Parliamentary constituency level and local authority level, and by the Special Category code of the hereditaments.

Which properties will benefit from relief?

12. Billing authorities will be responsible for designing the discretionary relief schemes that are to operate in their areas. However, in developing and implementing their schemes local authorities must, if they are funding the relief from the section 31 grant:
 - a. not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
 - b. not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
 - c. direct their support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

13. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, certain precepting authorities (e.g. a parish or county council) or a functional body, within the meaning of the Greater London Authority Act 1999.

How much relief will be available?

14. It will be for local authorities to determine the level of relief for individual hereditaments.

15. The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where billing authorities have provided relief using their wider discretionary relief powers introduced by the Localism Act 2011 which are not funded by section 31 grants. As required in the NNDR3 guidance notes, the former categories of discretionary relief prior to the Localism Act should be applied first in the sequence of discretionary reliefs and, therefore, before any relief provided under the COVID-19 Additional Relief Fund (CARF). Billing authorities may wish to use their discretionary powers to offer further discounts outside this scheme. However, where an authority applies a locally funded relief, this must be applied after CARF.

Recalculation of relief

16. Depending upon how local authorities choose to award CARF, the amount of relief awarded may need to be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.
17. Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills (other than to comply with any international agreement). Such a revocation or variation can only take effect at the end of a financial year but, within these regulations, local authorities may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible or reduces the value of the award, the relevant bill can be amended in the year to reflect the loss of the relief.
18. Therefore, when making an award for CARF, local authorities should ensure in the conditions of the award that the relief are subject to the property's continuing eligibility.

Subsidy Control

Trade and Co-operation Agreement

19. Providing discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities under the CARF Scheme will need to comply with the UK's domestic and international subsidy control obligations (see the [BEIS guidance for public authorities](#) which explains the subsidies chapter of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments).

Small Amounts of Financial Assistance Allowance

20. To the extent that a Local Authority is seeking to provide relief that falls within the Small Amounts of Financial Assistance Allowance, Article 364 of the TCA allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to 325,000 Special Drawing Rights (£343,000 as at 9 December 2021) in a three-year period (consisting of the current financial year and the two previous financial years). To administer a subsidy under the Small Amounts of Financial Assistance Allowance it is necessary for the Local Authority to establish that the award of subsidy will not result in the economic actor having received more than £343,000 of subsidy under the Small Amounts of Financial Assistance Allowance.

The COVID-19 Additional Relief Fund Allowance

21. Where the Small Amounts of Financial Assistance Allowance has been reached, additional relief may be awarded in compliance with the principles set out in Article 366 of the TCA and in compliance with Article 364.3 of the TCA. For the purposes of this scheme, the COVID-19 Additional Relief Fund Allowance, permits an economic actor to receive additional relief of up to a further £1,900,000 for COVID-19 related losses.
22. This may be combined with the Small Amounts of Financial Assistance Allowance to permit an economic actor to receive up to £2,243,000 from the CARF Scheme (or less if they have already used some of their Small Amounts of Financial Assistance limit or claimed other COVID-19 related subsidies). It should be noted that Extended Retail Discount granted in either 2020/21 or 2021/22 does not count towards these allowances, but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit (such as the Retail Relief in 2019/20), or under the EU State aid de minimis limit, in the last three years, should be counted.

COVID-19 Additional Relief Fund Further Allowance

23. If an economic actor has reached the £2,243,000 limit set out above, then it may still be able to receive up to a further £10 million as a COVID-19 Additional Relief Fund Further Allowance under the CARF Scheme, if it satisfies the following conditions:
 - a. the relief relates to uncovered fixed costs (i.e. costs not covered by profits or insurance etc) during the period of COVID-19 (commencing 1 March 2020). An economic actor may benefit from relief up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with fewer than 50 employees and less than £9 million turnover where the limit is instead 90%), and
 - b. the enterprise has shown a decline in turnover during the eligible period of at least 30% compared to the same period in 2019.
24. Therefore, local authorities will wish to ask ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the above allowances. Where authorities are delivering CARF via applications then this declaration can be requested as part of the application process – sample paragraphs for which are below. As part of awarding the relief, local authorities should ask businesses to keep necessary documentation to evidence this.

Transparency

25. Local Authorities must also ensure the transparency obligations under Article 369 of the TCA are complied with. The transparency database can be found at <https://manageuksubsidies.beis.gov.uk/>
26. If the relief is awarded under the Small Amounts of Financial Assistance Allowance, LAs must ask the recipient whether, when cumulated with any de minimis EU State Aid or Small Amounts of Financial Assistance under the TCA that the business has received in the last three years, the relief will mean that the recipient has received more than 325,000 Special Drawing Rights (approximately £343,000 as at 9 December). If it has, then the relief must be declared on the BEIS transparency database within six months of it being awarded.
27. If the relief is awarded under the COVID-19 Additional Relief Fund Allowance, Local Authorities must ask the recipient whether, when cumulated with any other support received under the allowances, the recipient has received more than £500,000. If it has, then the relief must be declared on the BEIS transparency database within six months of it being made. Awards made under the COVID-19 Additional Relief Fund Further Allowance, which by their nature will be in excess of £500,000, must also be declared on the BEIS transparency database within six months of it being made.
28. For access to and any further questions on the database, please contact the BEIS subsidy control team at subsidycontrol@beis.gov.uk.
29. Where Local Authorities have further questions about subsidy control or any of the above allowance and obligations, they should seek advice from their legal department in the first instance.

Sample paragraph to include in CARF applications.

The CARF scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). However, for CARF there is an exemption for subsidies under the value of approximately £2,243,000 per economic actor (broadly speaking, for example, a holding company and its subsidiaries). This allowance comprises 325,000 Special Drawing Rights (at current exchange rates about £343,000) for Small Amounts of Financial Assistance and a further £1,900,000 for COVID-19 related subsidy.

Therefore, to be awarded CARF you must not have claimed over the period 2019/20 to 2021/22 more than £2,243,000 from schemes which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances. COVID-19 business grants you have received from local government and the

2019/20 Retail Relief should count towards this limit, but you should not count any Extended Retail Discount you have received since 1 April 2020. Further details of subsidy control can be found at:

<https://www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance>

In your application for CARF you must indicate:

if you have not to date received any subsidy which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances, confirm this in your application, or

if you have received other such subsidies, then you should provide the name and total value of those subsidies.

You must not apply for CARF using this form if you have already exceeded the £2,243,000 allowance. However, we will still consider applications for support under the CARF scheme if you have reached this limit provided you can evidence that you:

Intend to use the support to fund uncovered fixed costs (costs not covered by profits for insurance etc) during the period of COVID-19. Economic actors may claim for up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover where the limit is instead 90%), and

have shown a decline in turnover of at least 30% within the April 2020 to March 2021 period, compared to the same 2019 to 2020 period.

You may claim up to a further £10 million of additional allowance (on top of the £2,243,000) if you meet the above tests and you have not claimed any other support from the additional allowance up to an aggregate £10 million limit (such as from the COVID-19 business grants).

The Government and [*name of local authority*] will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above these thresholds. A ratepayer who falsely applies for any relief, or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

New Burdens

30. The Government recognises that the implementation of this policy will place an additional burden on local authorities. In accordance with the New Burdens doctrine the Government will conduct an assessment of the expected reasonable additional costs associated with the implementation of the policy, working closely with local government in doing so.

Annexes A-F: CARF Allocation methodology, categories and definitions

Annex A: COVID-19 Additional Relief Fund Allocation methodology

Introduction

1. This document sets out the methodology used to calculate each English local authority's allocation of the £1.5bn COVID-19 Additional Relief Fund. Allocations will be paid to the authorities responsible for billing business ratepayers, known as billing authorities, which includes Shire Districts, Unitary Authorities, Metropolitan Districts and London Boroughs.

Proxy for impact of COVID-19

2. The allocation methodology uses the change in Gross Value Added (GVA) as a proxy for the economic impacts of COVID-19 on each business sector. The GVA data used is available here:

<https://www.ons.gov.uk/economy/grossdomesticproductgdp/datasets/monthlygrossdomesticproductbygrossvalueadded>

3. The calculation uses the change in GVA compared to Feb-20 for the period April 2020 to March 2021. This data is split by business sector according to the first level Standard Industrial Classification (SIC), apart from in two cases:
 - a. Category H (Transport and Storage) has been split into two separate categories, given the large variance in Covid-19 impact between the transport and storage sectors. Details of this split are provided in Annex B.
 - b. Category X is used where a property type doesn't fit into a specific business sector (e.g. Offices) but the most common uses are likely fall into SIC categories J, K, L, M or N.
4. The allocation method uses the average of the twelve datapoints. Each month compared to Feb-20 is weighted equally. This data is for the United Kingdom.

SIC Code	Definition	Average GVA Reduction
A	Agriculture, Forestry and Fishing	-13%
B	Mining and Quarrying	-8%

C	Manufacturing	-9%
D	Energy	-1%
E	Water and Waste Management	0%
F	Construction	-14%
G	Wholesale and Retail	-8%
I	Hospitality	-55%
J	Information and Communication	-6%
K	Financial Services	-2%
L	Real Estate Activities	-2%
M	Professional Services	-7%
N	Administrative Services	-21%
O	Public administration	1%
P	Education	-20%
Q	Health	-10%
R	Arts, Entertainment and Recreation	-34%
S	Other Services	-32%
X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services	-6%
Y	Transport	-32%
Z	Storage and Distribution	-1%

Table 1: Average GVA reduction by SIC category

Property stock and COVID-19 impact

5. For each local authority's allocation, we use information on the property stock in that area. We use the Valuation Office Agency (VOA) Ratings List as at October 2021.
6. The VOA data contains information about the rateable value (RV), location and type of property for all properties liable for business rates. The type of property is determined by its Special Category Code, or SCat code.
7. To account for the differing severity of Covid-19 impacts on sectors, we weight the RV of each hereditament by GVA impact. In order to do this, we have worked with the VOA to develop a mapping from SCat codes to SIC codes. This is shown in Annex C.

Calculation of allocation

8. An authority's allocation is calculated by summing RV in each SIC category and weighting it by GVA change. We then sum across each sector to get an authority's total GVA-weighted RV. Each authority's share of the total GVA-weighted RV in England is applied to the £1.5bn funds available to calculate their allocation. This can alternatively be represented as:

$$(1) \quad RV_{i,j}^w = GVA_i * RV_{i,j}$$

Calculate GVA-weighted RV change for sector i and authority j .

$$(2) \quad RV_j^w = \sum_{i=1}^n RV_{i,j}^w$$

Calculate sum of GVA-weighted RV for all sectors $i = 1$ to n , where n is the number of sectors.

$$(3) \quad RV_{Eng}^w = \sum_{j=1}^m RV_j^w$$

Calculate sum of GVA-weighted RV for all authorities $j = 1$ to m , where m is the number of authorities.

$$(4) \quad Allocation_j = \frac{RV_j^w}{RV_{Eng}^w} * 1,500,000,000$$

Calculate authority j 's share of the total GVA-weighted RV and multiply by the total funds available.

9. Where sectors have seen a positive change to their GVA over the relevant period, the sector RV has been given a zero weighting, as opposed to a negative weighting, in order to avoid a detrimental impact on properties within other sectors within that authority. This applies to SIC code O (Public Administration).
10. In accordance with the guidance that local authorities should not award relief to properties that have already been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS), the following property types have been given a zero weighting in the allocation: retail, hospitality, leisure, nurseries, and airports. For the purposes of this allocation, retail, hospitality, leisure and nursery properties are defined in Annex D, and airports are defined in Annex E.
11. In order to ensure consistency with the Central Ratings List and the fact that these industries have been relatively insulated from the adverse impacts of COVID-19, the following sectors have been deemed out of scope of the relief and given a zero weighting: networks supplying utilities and associated properties. These are defined at Annex F.
12. Allocations are rounded to the nearest pound.

Annex B: Split of the Transport and Storage SIC1 Category

Category	SIC2 Components	Description
Transport	49.1-2	Rail transport
	49.3-5	Land transport
	50	Water transport
	51	Air transport
Storage and Distribution	52	Warehousing/transport support activities
	53	Postal and Courier Activities

This split, and subsequent GVA weighting, uses data from:

<https://www.ons.gov.uk/economy/economicoutputandproductivity/output/datasets/indexofservices>

Annex C: Mapping of SIC to Special Category Code

SCat code	Special category description	SIC code	SIC definition
	RETAIL SECTOR		
	Retail - Financial & Professional Services Sub-sector		
021	Banks/Insurance/Building Society Offices and Other A2 Uses	K	Financial Services
	Retail - Shops Sub-sector		
008	Airport Let Outs	G	Wholesale and Retail
024	Betting Offices	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
086	Departmental and Walk Round Stores (Large)	G	Wholesale and Retail
097	Factory Shops	G	Wholesale and Retail
098	Farm Shops	G	Wholesale and Retail
106	Convenience Stores	G	Wholesale and Retail
139	Hypermarkets/Superstores (over 2500m ²)	G	Wholesale and Retail
152	Large Food Stores (750 - 2500m ²)	G	Wholesale and Retail
154	Large Shops (750 - 1850m ²)	G	Wholesale and Retail
155	Large Shops (Over 1850m ²)	G	Wholesale and Retail
210	Pharmacies	G	Wholesale and Retail
235	Retail Warehouses and Foodstores	G	Wholesale and Retail
243	Sales Kiosks	G	Wholesale and Retail
249	Shops	G	Wholesale and Retail
251	Showrooms	G	Wholesale and Retail
417	Hairdressing/Beauty Salons	S	Other Services
425	Pharmacies Within/Adjacent to Surgery/Health Centre	Q	Health
429	Post Offices	G	Wholesale and Retail
442	Takeaway Food Outlet (Predominantly Off Premises)	I	Hospitality
504	Kiosks Within/Part of Specialist Property	G	Wholesale and Retail
507	Salons/Clinics Within/Part of Specialist Property	S	Other Services

508	Shops Within/Part of Specialist Property	G	Wholesale and Retail
710	Residual Malls	G	Wholesale and Retail
738	Builders Merchant	G	Wholesale and Retail
011	Amusement Arcades	R	Arts, Entertainment and Recreation
165	Markets (Other Than Livestock)	G	Wholesale and Retail
	OTHER SECTOR		
	Assembly And Leisure Sub-sector		
004	Agricultural Showgrounds (National Scheme)	R	Arts, Entertainment and Recreation
012	Amusement Parks	R	Arts, Entertainment and Recreation
014	Arenas	R	Arts, Entertainment and Recreation
022	Beach Huts	I	Hospitality
025	Bingo Halls (National Scheme)	R	Arts, Entertainment and Recreation
026	Bird Sanctuaries	R	Arts, Entertainment and Recreation
028	Bowling Alleys	R	Arts, Entertainment and Recreation
029	Bowling Centres (Indoor)	R	Arts, Entertainment and Recreation
030	Bowling Greens (Outdoor)	R	Arts, Entertainment and Recreation
047	Caravan Parks (Leisure) (National Scheme)	I	Hospitality
048	Caravan Sites and Pitches (National Scheme)	I	Hospitality
049	Casinos and Gambling Clubs	R	Arts, Entertainment and Recreation
054	Chalet Parks (National Scheme)	I	Hospitality
056	Cinemas (National Scheme)	R	Arts, Entertainment and Recreation
060	Clubhouses	R	Arts, Entertainment and Recreation
061	Clubs and Institutions	R	Arts, Entertainment and Recreation
070	Concert Halls (National Scheme)	R	Arts, Entertainment and Recreation
074	Conference and Exhibition Centres	R	Arts, Entertainment and Recreation
075	Conference Centres in Country Houses	N	Administrative Services
081	Cricket Centres	R	Arts, Entertainment and Recreation

082	Cricket Grounds (County)	R	Arts, Entertainment and Recreation
083	Cricket Grounds/Pitches (Non-County)	R	Arts, Entertainment and Recreation
084	Dance Schools and Centres	R	Arts, Entertainment and Recreation
091	Drive-In Restaurants	I	Hospitality
092	Drive-Thru Restaurants	I	Hospitality
104	Food Courts	I	Hospitality
107	Football Grounds	R	Arts, Entertainment and Recreation
108	Football Pitches	R	Arts, Entertainment and Recreation
109	Football Stadia	R	Arts, Entertainment and Recreation
116	Go Kart Rinks	R	Arts, Entertainment and Recreation
117	Golf Courses	R	Arts, Entertainment and Recreation
118	Golf Driving Ranges	R	Arts, Entertainment and Recreation
121	Greyhound Racetracks	R	Arts, Entertainment and Recreation
125	Health Farms	R	Arts, Entertainment and Recreation
128	Heritage Railways	R	Arts, Entertainment and Recreation
132	Horse Racecourses	R	Arts, Entertainment and Recreation
140	Ice Rinks	R	Arts, Entertainment and Recreation
145	Lakes With Water Sport Facilities	R	Arts, Entertainment and Recreation
164	Marinas (National Scheme)	R	Arts, Entertainment and Recreation
188	Model Villages	R	Arts, Entertainment and Recreation
191	Motor Racetracks	R	Arts, Entertainment and Recreation
195	Museums and Art Galleries (Contractors)	R	Arts, Entertainment and Recreation
196	Museums and Art Galleries (Non-Contractors)	R	Arts, Entertainment and Recreation
199	Night Clubs and Discotheques	R	Arts, Entertainment and Recreation
208	Pavilions	R	Arts, Entertainment and Recreation
213	Pleasure Piers	R	Arts, Entertainment and Recreation

214	Point to Point and Eventing Courses	R	Arts, Entertainment and Recreation
216	Polo Grounds	R	Arts, Entertainment and Recreation
225	Public Halls	R	Arts, Entertainment and Recreation
226	Public Houses/Pub Restaurants (National Scheme)	I	Hospitality
227	Public Houses/Pub Restaurants (Inc. Lodge) (National Scheme)	I	Hospitality
229	Racing Stables (National Scheme)	R	Arts, Entertainment and Recreation
234	Restaurants	I	Hospitality
236	Riding Schools and Livery Stables (National Scheme)	R	Arts, Entertainment and Recreation
237	Rifle and Weapons Ranges	R	Arts, Entertainment and Recreation
238	Roadside Restaurants (National Scheme)	I	Hospitality
239	Roller Skating Rinks	R	Arts, Entertainment and Recreation
240	Royal Palaces	R	Arts, Entertainment and Recreation
241	Rugby League Grounds	R	Arts, Entertainment and Recreation
242	Rugby Union Grounds	R	Arts, Entertainment and Recreation
252	Ski Centres	R	Arts, Entertainment and Recreation
253	Snooker Halls/Clubs	R	Arts, Entertainment and Recreation
254	Speedway Racetracks	R	Arts, Entertainment and Recreation
256	Sporting Rights	R	Arts, Entertainment and Recreation
257	Sports and Leisure Centres (LA) (Dry Only) (National Scheme)	R	Arts, Entertainment and Recreation
258	Sports and Leisure Centres (LA) (Wet and Dry) (National Scheme)	R	Arts, Entertainment and Recreation
259	Sports and Leisure Centres (Private)(Dry Only)	R	Arts, Entertainment and Recreation
260	Sports and Leisure Centres (Private)(Wet and Dry)	R	Arts, Entertainment and Recreation
261	Sports Grounds	R	Arts, Entertainment and Recreation
262	Sports Stadia	R	Arts, Entertainment and Recreation

263	Squash Courts	R	Arts, Entertainment and Recreation
264	Stables and Loose Boxes	R	Arts, Entertainment and Recreation
265	Stately Homes and Historic Houses (National Scheme)	R	Arts, Entertainment and Recreation
272	Swimming Pools (Local Authority)	R	Arts, Entertainment and Recreation
273	Swimming Pools (Private)	R	Arts, Entertainment and Recreation
277	Tennis Centres	R	Arts, Entertainment and Recreation
278	Tennis Courts/Clubs	R	Arts, Entertainment and Recreation
279	Theatres (National Scheme)	R	Arts, Entertainment and Recreation
280	Theme Parks	R	Arts, Entertainment and Recreation
283	Totalisators On Horse Racecourses	R	Arts, Entertainment and Recreation
284	Tourist Attractions	R	Arts, Entertainment and Recreation
293	Village Halls Scout Huts Cadet Huts etc	R	Arts, Entertainment and Recreation
296	War Games Courses/Misc Ag. Use	R	Arts, Entertainment and Recreation
303	Bars (valued on floorspace)	I	Hospitality
304	Zoos and Safari Parks	R	Arts, Entertainment and Recreation
403	Aquaria	R	Arts, Entertainment and Recreation
405	Boathouses	R	Arts, Entertainment and Recreation
409	Cafes	I	Hospitality
410	Changing Rooms	R	Arts, Entertainment and Recreation
416	Gymnasia/Fitness Suites	R	Arts, Entertainment and Recreation
421	Miniature Railways	R	Arts, Entertainment and Recreation
426	Pitch and Putt/Putting Greens	R	Arts, Entertainment and Recreation
431	Religious Retreats/Study Centres (Residential)	R	Arts, Entertainment and Recreation
500	Cafes/Restaurants Within/Part of Specialist Property	I	Hospitality
503	Gymnasia/Fitness Suites Within/Part of Specialist Property	R	Arts, Entertainment and Recreation

509	Sports and Leisure Centres Within/Part of Specialist Property	R	Arts, Entertainment and Recreation
715	Football Training Grounds	R	Arts, Entertainment and Recreation
739	Soccer Centres	R	Arts, Entertainment and Recreation
993	Leisure Miscellaneous	R	Arts, Entertainment and Recreation
	Education Sub-sector		
065	Colleges of Further Education (National Scheme)	P	Education
085	Day Nurseries/Play Schools	P	Education
159	Local Authority Schools (National Scheme)	P	Education
206	Oxbridge Colleges	P	Education
223	Public and Independent Schools (National Scheme)	P	Education
288	Universities (Excluding Oxbridge) (National Scheme)	P	Education
440	University Occupation Within Hospitals	P	Education
505	Nurseries/Creches Within/Part of Specialist Property	P	Education
995	Educational Miscellaneous	P	Education
	Health Sub-sector		
134	Hospitals and Clinics NHS (National Scheme)	Q	Health
135	Hospitals and Clinics (Private) (National Scheme)	Q	Health
436	Surgeries Clinics Health Centres (Contractors Valuation)	Q	Health
437	Surgeries Clinics Health Centres (Rental Valuation)	Q	Health
	Hotels, Guest & Boarding, Self Catering etc Sub-sector		
062	Coaching Inns	I	Hospitality
077	Country House Hotels	I	Hospitality
099	Field Study Activity and Adventure Centres	R	Arts, Entertainment and Recreation
122	Guest and Boarding Houses	I	Hospitality
130	Holiday Centres	I	Hospitality
131	Holiday Homes (Self Catering)	I	Hospitality
136	Hostels	I	Hospitality
137	Hotels (3 Star and Under)	I	Hospitality
138	Hotels (4 Star and Above) and Chain Op. 3 Star (National Scheme)	I	Hospitality
160	Lodges (National Scheme)	I	Hospitality

281	Timeshare Complexes (National Scheme)	I	Hospitality
722	Serviced Apartments	I	Hospitality
	Non Residential Institutions Sub-sector		
067	Community Day Centres	Q	Health
156	Libraries	O	Public administration
	Other - Offices Sub-sector		
057	Civic and Public Buildings (Local Authority Occupations)	O	Public administration
411	Coastguard Stations	O	Public administration
415	Courts (Rental Valuation)	O	Public administration
414	Courts (Contractors Valuation)	O	Public administration
215	Police Stations	O	Public administration
418	Information/Visitor Centres	N	Administrative Services
506	Offices Within/Part of Specialist Property	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	Other - Other Sub-sector		
001	AA/RAC Service Centres and Boxes	Y	Transport
003	Advertising Right	J	Information and Communication
010	Ambulance Stations	O	Public administration
013	Animal Boarding	I	Hospitality
015	Army Hereditaments	O	Public administration
039	Car Parks (NCP and Multi-Storey)	Y	Transport
040	Car Parks (Surfaced Open)	Y	Transport
041	Car Parks (Unsurfaced Open)	Y	Transport
043	Car Spaces	Y	Transport
053	Cemeteries (National Scheme)	S	Other Services
058	Civic Amenity Sites	E	Water and Waste Management
076	Contractors Huts and Compounds	F	Construction
080	Crematoria (With and Without Cemeteries) (National Scheme)	S	Other Services
100	Film and TV Studios	J	Information and Communication
101	Fire Stations	O	Public administration
102	Fish Farms	A	Agriculture, Forestry and Fishing
111	Funeral Parlours/Chapels Of Rest	S	Other Services
112	Game Farms	R	Arts, Entertainment and Recreation
123	Gypsy Camp Sites (Short Stay)	I	Hospitality
124	Hatcheries/Poultry Farms	A	Agriculture, Forestry and Fishing
141	Interactive Telephone Kiosks	J	Information and Communication

		X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
143	Kennels and Catteries		
144	Laboratories	M	Professional Services
146	Land Used For Advertising	J	Information and Communication
147	Land Used For Car Boot Sales	G	Wholesale and Retail
150	Landfill Sites	E	Water and Waste Management
189	Moorings (Floating Hereditaments)	I	Hospitality
190	Mortuaries	O	Public administration
197	Navy Hereditaments	O	Public administration
202	Observatories	M	Professional Services
224	Public Conveniences (National Scheme)	O	Public administration
228	Public Telephone Kiosks (National Scheme)	J	Information and Communication
230	RAF Hereditaments	O	Public administration
232	Recording Studios	J	Information and Communication
269	Stud Farms	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
270	Studios	R	Arts, Entertainment and Recreation
285	Training Centre (Non Residential)	Q	Health
292	Veterinary Clinics / Animal Clinics	M	Professional Services
294	Vineyards/Wineries	C	Manufacturing
298	Waste Recycling Plants	E	Water and Waste Management
302	Windmills	C	Manufacturing
420	Lifeboat Stations	O	Public administration
424	Pet Grooming Parlours	M	Professional Services
428	Police Training Colleges	P	Education
438	Telescope Sites	O	Public administration
439	University - Ancillary Land or Buildings	P	Education
501	Car Parking Within/Part of Specialist Property	Y	Transport
513	Miscellaneous Within/Part of Specialist Property	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
725	Park and Ride Car Parks	Y	Transport
992	Commercial Miscellaneous	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services

998	Crown Miscellaneous	O	Public administration
		X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
999	Miscellaneous		
	Other - Retail Sub-sector		
018	ATMs	K	Financial Services
019	Auction Rooms	G	Wholesale and Retail
038	Car Auction Buildings/Sites	G	Wholesale and Retail
042	Car Showrooms	G	Wholesale and Retail
044	Car Supermarkets	G	Wholesale and Retail
045	Car Washes (Stand Alone)	G	Wholesale and Retail
046	Car/Caravan Sales/Display/Hiring Sites	G	Wholesale and Retail
114	Garden Centres	G	Wholesale and Retail
757	Plant Nurseries	G	Wholesale and Retail
133	Hospital Let Outs	G	Wholesale and Retail
193	Motorway Service Area Let Outs	G	Wholesale and Retail
194	Motorway and Major Road Service Areas	G	Wholesale and Retail
209	Petrol Filling Stations (National Scheme)	G	Wholesale and Retail
211	Photographic Booths	G	Wholesale and Retail
250	Showhouses (National Scheme)	G	Wholesale and Retail
266	Station Let Outs	G	Wholesale and Retail
419	Land Used for Display	G	Wholesale and Retail
427	Pitches for Stalls Sales or Promotions	G	Wholesale and Retail
432	Sales Offices	L	Real Estate Activities
	Residential Institutions Sub-sector		
201	Nursing Homes (Inc. Old Peoples Homes)	Q	Health
220	Prison Service Hereditaments	O	Public administration
286	Training Centre (Residential)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	Storage & Distribution Sub-sector		
119	Grain Silos	Z	Storage and Distribution
120	Granaries and Intervention Stores	Z	Storage and Distribution
157	Liquid Bulk Storage (Incl Petrol and Oil) (National Scheme)	Z	Storage and Distribution
404	Archives	O	Public administration
412	Cold Stores (Contractors Valuation)	Z	Storage and Distribution

413	Cold Stores (Rental Valuation)	Z	Storage and Distribution
	Transport Sub-sector		
005	Air Ports (Minor) (National Scheme)	Y	Transport
006	Air Strips (National Scheme)	Y	Transport
036	Bus Stations	Y	Transport
059	Civil Airports	Y	Transport
089	Docks and Harbours (Non-Statutory)	Y	Transport
126	Heliports	Y	Transport
161	Lorry Parks	Y	Transport
231	Railways and Tramways (Non Leisure)	Y	Transport
282	Tolls (Ferries Roads and Bridges)	Y	Transport
287	Truck Stops	G	Wholesale and Retail
712	Rail Freight Depots	Y	Transport
714	Rail Maintenance Depots	Y	Transport
737	Ferry Terminal	Y	Transport
	Utilities Sub-sector		
066	Communication Stations (National Scheme)	J	Information and Communication
088	District Heating Undertakings and Networks	D	Energy
090	Domestic Fuel Installations	O	Public administration
094	Electricity Undertakings (Non-Statutory)	D	Energy
115	Gas Processing Plants	D	Energy
149	Landfill Gas Generator Sites	D	Energy
219	Power Generators	D	Energy
246	Sewage Works (National Scheme)	E	Water and Waste Management
275	Telecommunications Cable Networks (National Scheme)	J	Information and Communication
276	Telecommunications Switching Centres	J	Information and Communication
300	Water Undertakings (Non-Statutory)	E	Water and Waste Management
726	Telecommunications Large Broadcast Sites	J	Information and Communication
729	Renewable Generators – Mixed Technologies	D	Energy
733	Battery Storage	D	Energy
741	Independent Gas Transporter	D	Energy
742	Independent Distribution Network Operator	D	Energy
743	Renewable Power Generator - Photovoltaic	D	Energy

744	Renewable Power Generator - Wind	D	Energy
745	Renewable Power Generator - Other	D	Energy
746	Renewable Power Generator - Hydro	D	Energy
747	Fossil Fuel Power Station	D	Energy
748	Nuclear Power Station	D	Energy
	OFFICE SECTOR		
	Offices Sub-sector		
203	Offices (Inc Computer Centres)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
204	Offices (Headquarters/Institutional)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	INDUSTRY SECTOR		
	General Industrial Sub-sector		
105	Food Processing Centres	C	Manufacturing
110	Foundries	C	Manufacturing
289	Vehicle Repair Workshops and Garages	G	Wholesale and Retail
408	Business Units	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
512	Workshops Within/Part of Specialist Property	C	Manufacturing
096	Factories Workshops and Warehouses (Incl Bakeries and Dairies)	C	Manufacturing
153	Large Industrials (Over 20 000m ²)	C	Manufacturing
192	Motor Vehicle Works	C	Manufacturing
198	Newspaper Printing Works (National Scheme)	C	Manufacturing
207	Paper Mills	C	Manufacturing
	Industry - Storage & Distribution Sub-sector		
034	Bullion/Money Stores (National Scheme)	Z	Storage and Distribution
129	High Tech Warehouses	Z	Storage and Distribution
148	Land Used For Storage	Z	Storage and Distribution
151	Large Distribution Warehouses	Z	Storage and Distribution
217	Post Office Sorting Centres	Z	Storage and Distribution
267	Storage Depots	Z	Storage and Distribution
268	Stores	Z	Storage and Distribution

301	Wholesale Warehouses	G	Wholesale and Retail
510	Stores Within/Part of Specialist Property	Z	Storage and Distribution
511	Warehouses Within/Part of Specialist Property	Z	Storage and Distribution
721	Self Storage Facility	Z	Storage and Distribution
	Industry Other Sub-sector		
068	Computer Centres (Non-Purpose Built)	N	Administrative Services
069	Computer Centres (Purpose Built)	N	Administrative Services
007	Aircraft Works With Airfields	C	Manufacturing
009	Aluminium Smelting Works	C	Manufacturing
016	Artificial Fibre Works	C	Manufacturing
017	Asphalt Plants	C	Manufacturing
020	Baling Plant	C	Manufacturing
023	Beet Sugar Factories	C	Manufacturing
027	Boat Yards	C	Manufacturing
031	Breweries (National Scheme)	C	Manufacturing
032	Brickworks (Traditional) Clay Tile/Pipe Works	C	Manufacturing
033	Bulk Cement Storage Depots	C	Manufacturing
037	Cable Head End Buildings	J	Information and Communication
050	Cattle Breeding Centres	A	Agriculture, Forestry and Fishing
051	Cement Tile Works	C	Manufacturing
052	Cement Works	C	Manufacturing
055	Chemical Works	C	Manufacturing
063	Coking and Carbonising Plants	C	Manufacturing
071	Concrete Batching Plants	C	Manufacturing
072	Concrete Block Works	C	Manufacturing
073	Concrete Product Works	C	Manufacturing
079	Creameries	C	Manufacturing
087	Distilleries	C	Manufacturing
093	Effluent Minewater Treatment Plant and Premises	E	Water and Waste Management
095	Exhaust and Tyre Centres	G	Wholesale and Retail
103	Flour Mills (National Scheme)	C	Manufacturing
113	Garages (Transport and Commercial)	Y	Transport
127	Hereditals Used For Primary Treatment/Processing Of Minerals	B	Mining and Quarrying
142	Iron and/or Steel Works	C	Manufacturing
158	Livestock Markets (National Scheme)	C	Manufacturing
162	Maltings - Non Trad	C	Manufacturing
163	Maltings - Trad	C	Manufacturing
166	Mechanised Handling Depots	Z	Storage and Distribution

167	Mineral Producing Hereditament - Blockstone	B	Mining and Quarrying
168	Mineral Producing Hereditament - Brine	B	Mining and Quarrying
169	Mineral Producing Hereditament - Chalk	B	Mining and Quarrying
170	Mineral Producing Hereditament - China Clay	B	Mining and Quarrying
171	Mineral Producing Hereditament - Clay	B	Mining and Quarrying
172	Mineral Producing Hereditament - Coal	B	Mining and Quarrying
173	Mineral Producing Hereditament - Fluorspar	B	Mining and Quarrying
174	Mineral Producing Hereditament - Gas	B	Mining and Quarrying
175	Mineral Producing Hereditament - Hardrock	B	Mining and Quarrying
176	Mineral Producing Hereditament - Inert	E	Water and Waste Management
177	Mineral Producing Hereditament - Oil	B	Mining and Quarrying
178	Mineral Producing Hereditament - Other Mineral Category	B	Mining and Quarrying
179	Mineral Producing Hereditament - Putrescible	E	Water and Waste Management
180	Mineral Producing Hereditament - Sand and Gravel	B	Mining and Quarrying
181	Mineral Producing Hereditament - Shale Burnt	B	Mining and Quarrying
182	Mineral Producing Hereditament - Shale Unburnt	B	Mining and Quarrying
183	Mineral Producing Hereditament - Slate	B	Mining and Quarrying
184	Mineral Producing Hereditament With Batching Plant	B	Mining and Quarrying
186	Mineral Producing Hereditament With Tunnel Kiln	B	Mining and Quarrying
187	MOD Hereditaments	O	Public administration
200	Nuclear Establishments	E	Water and Waste Management
205	Oil Refineries	C	Manufacturing
212	Pipelines	Y	Transport
218	Potteries	C	Manufacturing
221	Properties Involving Extraction Of Materials For Profit	B	Mining and Quarrying
222	Provender Mills (National Scheme)	C	Manufacturing
233	Refuse Destructor Plants/Disposal Sites	E	Water and Waste Management

244	Scrap Metal/Breakers Yard	E	Water and Waste Management
245	Sea Dredged Aggregate Processing Plants and Depots	B	Mining and Quarrying
247	Ship Building Yards	C	Manufacturing
248	Ship Repair Yards	C	Manufacturing
255	Spoil Heap Workings	B	Mining and Quarrying
274	Tanneries	C	Manufacturing
290	Vehicle Testing Centres (With Test Tracks)	C	Manufacturing
291	Vehicle Testing Centres (Without Test Tracks)	O	Public administration
295	Wafer Fabrications (National Scheme)	C	Manufacturing
297	Waste Incinerator Plants	E	Water and Waste Management
299	Waste Transfer Stations	E	Water and Waste Management
400	Abattoirs and Slaughter Houses (Contractors Valuation)	C	Manufacturing
401	Abattoirs and Slaughter Houses (Rental Valuation)	C	Manufacturing
402	Agricultural Research Centres	M	Professional Services
406	Bus Garages (Contractors Valuation)	Y	Transport
407	Bus Garages (Rental Valuation)	Y	Transport
422	Pack Houses	A	Agriculture, Forestry and Fishing
423	Peat Fields	B	Mining and Quarrying
430	Pumping Mines	B	Mining and Quarrying
433	Statutory Docks and Harbours (Formula)	Y	Transport
434	Statutory Docks and Harbours (Non-Formula Prescribed)	Y	Transport
435	Statutory Docks and Harbours (Other)	Y	Transport
441	Weighbridges	Y	Transport
502	Garages Within/Part of Specialist Property	Y	Transport
994	Industrial Miscellaneous	C	Manufacturing
997	Minerals Miscellaneous	B	Mining and Quarrying

Annex D: Definition of Retail, Hospitality and Leisure properties

SCat Code	Special category description
4	Agricultural Showgrounds (National Scheme)
8	Airport Let Outs
11	Amusement Arcades
12	Amusement Parks
14	Arenas
19	Auction Rooms
22	Beach Huts
24	Betting Offices
25	Bingo Halls (National Scheme)
26	Bird Sanctuaries
28	Bowling Alleys
29	Bowling Centres (Indoor)
30	Bowling Greens (Outdoor)
38	Car Auction Buildings/Sites
42	Car Showrooms
44	Car Supermarkets
45	Car Washes (Stand Alone)
46	Car/Caravan Sales/Display/Hiring Sites
47	Caravan Parks (Leisure) (National Scheme)
48	Caravan Sites and Pitches (National Scheme)
49	Casinos and Gambling Clubs
54	Chalet Parks (National Scheme)
56	Cinemas (National Scheme)
60	Clubhouses
61	Clubs and Institutions
62	Coaching Inns
70	Concert Halls (National Scheme)
74	Conference and Exhibition Centres
75	Conference Centres in Country Houses
77	Country House Hotels
81	Cricket Centres
82	Cricket Grounds (County)
83	Cricket Grounds/Pitches (Non-County)
84	Dance Schools and Centres
85	Day Nurseries/Play Schools
86	Departmental and Walk Round Stores (Large)
91	Drive-In Restaurants
92	Drive-Thru Restaurants
97	Factory Shops
98	Farm Shops
99	Field Study Activity and Adventure Centres

104	Food Courts
106	Convenience Stores
107	Football Grounds
108	Football Pitches
109	Football Stadia
114	Garden Centres
116	Go Kart Rinks
117	Golf Courses
118	Golf Driving Ranges
121	Greyhound Racetracks
122	Guest and Boarding Houses
125	Health Farms
128	Heritage Railways
130	Holiday Centres
131	Holiday Homes (Self Catering)
132	Horse Racecourses
136	Hostels
137	Hotels (3 Star and Under)
138	Hotels (4 Star and Above) and Chain Op. 3 Star (National Scheme)
139	Hypermarkets/Superstores (over 2500m2)
140	Ice Rinks
145	Lakes With Water Sport Facilities
152	Large Food Stores (750 - 2500m2)
154	Large Shops (750 - 1850m2)
155	Large Shops (Over 1850m2)
160	Lodges (National Scheme)
164	Marinas (National Scheme)
165	Markets (Other Than Livestock)
188	Model Villages
191	Motor Racetracks
195	Museums and Art Galleries (Contractors)
196	Museums and Art Galleries (Non-Contractors)
199	Night Clubs and Discotheques
208	Pavilions
209	Petrol Filling Stations (National Scheme)
210	Pharmacies
211	Photographic Booths
213	Pleasure Piers
214	Point to Point and Eventing Courses
216	Polo Grounds
225	Public Halls
226	Public Houses/Pub Restaurants (National Scheme)
227	Public Houses/Pub Restaurants (Inc. Lodge) (National Scheme)
229	Racing Stables (National Scheme)
234	Restaurants
235	Retail Warehouses and Foodstores

236	Riding Schools and Livery Stables (National Scheme)
237	Rifle and Weapons Ranges
238	Roadside Restaurants (National Scheme)
239	Roller Skating Rinks
240	Royal Palaces
241	Rugby League Grounds
242	Rugby Union Grounds
243	Sales Kiosks
249	Shops
250	Showhouses (National Scheme)
251	Showrooms
252	Ski Centres
253	Snooker Halls/Clubs
254	Speedway Racetracks
256	Sporting Rights
257	Sports and Leisure Centres (LA) (Dry Only) (National Scheme)
258	Sports and Leisure Centres (LA) (Wet and Dry) (National Scheme)
259	Sports and Leisure Centres (Private)(Dry Only)
260	Sports and Leisure Centres (Private)(Wet and Dry)
261	Sports Grounds
262	Sports Stadia
263	Squash Courts
264	Stables and Loose Boxes
265	Stately Homes and Historic Houses (National Scheme)
266	Station Let Outs
272	Swimming Pools (Local Authority)
273	Swimming Pools (Private)
277	Tennis Centres
278	Tennis Courts/Clubs
279	Theatres (National Scheme)
280	Theme Parks
281	Timeshare Complexes (National Scheme)
283	Totalisators On Horse Racecourses
284	Tourist Attractions
293	Village Halls Scout Huts Cadet Huts etc
296	War Games Courses/Misc Ag. Use
303	Bars (valued on floorspace)
304	Zoos and Safari Parks
403	Aquaria
405	Boathouses
409	Cafes
410	Changing Rooms
416	Gymnasia/Fitness Suites
417	Hairdressing/Beauty Salons
421	Miniature Railways
425	Pharmacies Within/Adjacent to Surgery/Health Centre

426	Pitch and Putt/Putting Greens
431	Religious Retreats/Study Centres (Residential)
432	Sales Offices
442	Takeaway Food Outlet (Predominantly Off Premises)
500	Cafes/Restaurants Within/Part of Specialist Property
503	Gymnasia/Fitness Suites Within/Part of Specialist Property
504	Kiosks Within/Part of Specialist Property
505	Nurseries/Creches Within/Part of Specialist Property
507	Salons/Clinics Within/Part of Specialist Property
508	Shops Within/Part of Specialist Property
509	Sports and Leisure Centres Within/Part of Specialist Property
710	Residual Malls
722	Serviced Apartments
738	Builders Merchant
739	Soccer Centres
757	Plant Nurseries
993	Leisure Miscellaneous

Annex E: Definition of airports

SCat code	Special category description
005	Air Ports (Minor) (National Scheme)
059	Civil Airports

Annex F: Definition of network supplying utilities and associated properties

SCat code	Special category description
094	Electricity Undertakings (Non-Statutory)
115	Gas Processing Plants
212	Pipelines
275	Telecommunications Cable Networks (National Scheme)
276	Telecommunications Switching Centres
300	Water Undertakings (Non-Statutory)
726	Telecommunications Large Broadcast Sites
729	Renewable Generators – Mixed Technologies
741	Independent Gas Transporter
742	Independent Distribution Network Operator
743	Renewable Power Generator - Photovoltaic
744	Renewable Power Generator - Wind
745	Renewable Power Generator - Other
746	Renewable Power Generator - Hydro
747	Fossil Fuel Power Station
748	Nuclear Power Station