

| Valuation Office Agency Scat code | Special category description                               | SIC code | SIC definition                                                                               |
|-----------------------------------|------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------|
|                                   | <b>RETAIL SECTOR</b>                                       |          |                                                                                              |
| 021                               | Banks/Insurance/Building Society Offices and Other A2 Uses | K        | Financial Services                                                                           |
|                                   | <b>Retail - Shops Sub-sector</b>                           |          |                                                                                              |
| 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                                                                         |
| 139                               | Hypermarkets/Superstores (over 2500m <sup>2</sup> )        | G        | Wholesale and Retail                                                                         |
| 152                               | Large Food Stores (750 -2500m <sup>2</sup> )               | G        | Wholesale and Retail                                                                         |
| 154                               | Large Shops (750 - 1850m <sup>2</sup> )                    | G        | Wholesale and Retail                                                                         |
| 155                               | Large Shops (Over 1850m <sup>2</sup> )                     | G        | Wholesale and Retail                                                                         |
| 425                               | Pharmacies Within/Adjacent to Surgery/Health Centre        | Q        | Health                                                                                       |
| 429                               | Post Offices                                               | G        | Wholesale and Retail                                                                         |
| 738                               | Builders Merchant                                          | G        | Wholesale and Retail                                                                         |
|                                   | <b>OTHER SECTOR</b>                                        |          |                                                                                              |
|                                   | <b>Assembly And Leisure Sub-sector</b>                     |          |                                                                                              |
| 004                               | Agricultural Showgrounds (National Scheme)                 | R        | Arts, Entertainment and Recreation                                                           |
| 022                               | Beach Huts                                                 | I        | Hospitality                                                                                  |
| 026                               | Bird Sanctuaries                                           | R        | Arts, Entertainment and Recreation                                                           |
| 049                               | Casinos and Gambling Clubs                                 | R        | Arts, Entertainment and Recreation                                                           |
| 225                               | Public Halls                                               | R        | Arts, Entertainment and Recreation                                                           |
| 229                               | Racing Stables (National Scheme)                           | R        | Arts, Entertainment and Recreation                                                           |
| 264                               | Stables and Loose Boxes                                    | R        | Arts, Entertainment and Recreation                                                           |
| 293                               | Village Halls Scout Huts Cadet Huts etc.                   | R        | Arts, Entertainment and Recreation                                                           |
|                                   | <b>Education Sub-sector</b>                                |          |                                                                                              |
| 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 WithinHospitals                      | P | Education                     |
| 505 | Nurseries/Creches Within/Part of Specialist Property       | P | Education                     |
| 995 | Educational Miscellaneous                                  | P | Education                     |
|     | <b>Health Sub-sector</b>                                   |   |                               |
| 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                        |
|     | <b>Non Residential Institutions Sub-sector</b>             |   |                               |
| 067 | Community Day Centres                                      | Q | Health                        |
| 156 | Libraries                                                  | O | Public administration         |
|     | <b>Other - Offices Sub-sector</b>                          |   |                               |
| 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       |
|     | <b>Other - Other Sub-sector</b>                            |   |                               |
| 001 | AA/RAC Service Centres andBoxes                            | Y | Transport                     |
| 003 | Advertising Right                                          | J | Information and Communication |
| 010 | Ambulance Stations                                         | O | Public administration         |
| 015 | Army Hereditaments                                         | O | Public administration         |
| 043 | Car Spaces                                                 | Y | Transport                     |
| 053 | Cemeteries (National Scheme)                               | S | Other Services                |
| 058 | Civic Amenity Sites                                        | E | Water and Waste Management    |
| 076 | Contractors Huts andCompounds                              | F | Construction                  |
| 080 | Crematoria (With and Without Cemeteries) (National Scheme) | S | Other Services                |
| 101 | Fire Stations                                              | O | Public administration         |
| 111 | Funeral Parlours/Chapels of Rest                           | S | Other Services                |

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| 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                                                                |
| 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 |
| 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                                                                                    |
| 998 | Crown Miscellaneous                            | O | Public administration                                                                        |
|     | <b>Other - Retail Sub-sector</b>               |   |                                                                                              |
| 018 | ATMs                                           | K | Financial Services                                                                           |
| 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                                                                         |
| 250 | Showhouses (National Scheme)                   | G | Wholesale and Retail                                                                         |
| 419 | Land Used for Display                          | G | Wholesale and Retail                                                                         |
| 432 | Sales Offices                                  | L | Real Estate Activities                                                                       |
|     | <b>Residential Institutions Sub-sector</b>     |   |                                                                                              |
| 201 | Nursing Homes (Inc. Old Peoples Homes)         | Q | Health                                                                                       |
| 220 | Prison Service Hereditaments                   | O | Public administration                                                                        |

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|     | <b>Storage &amp; Distribution Sub-sector</b>                |   |                               |
| 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      |
|     | <b>Transport Sub-sector</b>                                 |   |                               |
| 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                     |
|     | <b>Utilities Sub-sector</b>                                 |   |                               |
| 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                                | D | Energy                        |

|     |                                                                                            |   |                          |
|-----|--------------------------------------------------------------------------------------------|---|--------------------------|
|     | Technologies                                                                               |   |                          |
| 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                   |
|     | <b>INDUSTRY SECTOR</b>                                                                     |   |                          |
|     | <b>General Industrial Sub-sector</b>                                                       |   |                          |
| 105 | Food Processing Centres                                                                    | C | Manufacturing            |
| 110 | Foundries                                                                                  | C | Manufacturing            |
| 289 | Vehicle Repair Workshops and Garages                                                       | G | Wholesale and Retail     |
| 096 | Factories Workshops and Warehouses involved in food production (Incl Bakeries and Dairies) | C | Manufacturing            |
| 153 | Large Industrials (Over 20000m <sup>2</sup> )                                              | C | Manufacturing            |
| 192 | Motor Vehicle Works                                                                        | C | Manufacturing            |
| 198 | Newspaper Printing Works(National Scheme)                                                  | C | Manufacturing            |
| 207 | Paper Mills                                                                                | C | Manufacturing            |
|     | <b>Industry - Storage &amp; Distribution Sub-sector</b>                                    |   |                          |
| 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 |
|     | <b>Industry Other Sub-sector</b>                                                           |   |                          |
| 068 | Computer Centres (Non- Purpose Built)                                                      | N | Administrative Services  |

|     |                                                              |   |                                   |
|-----|--------------------------------------------------------------|---|-----------------------------------|
| 069 | Computer Centres (PurposeBuilt)                              | 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              |

|     |                                                            |   |                            |
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| 171 | Mineral Producing Hereditament<br>- Clay                   | B | Mining and Quarrying       |
| 172 | Mineral Producing Hereditament<br>- Coal                   | B | Mining and Quarrying       |
| 173 | Mineral Producing Hereditament<br>- Fluorspar              | B | Mining and Quarrying       |
| 174 | Mineral Producing Hereditament<br>- Gas                    | B | Mining and Quarrying       |
| 175 | Mineral Producing Hereditament<br>- Hardrock               | B | Mining and Quarrying       |
| 176 | Mineral Producing Hereditament<br>- Inert                  | E | Water and Waste Management |
| 177 | Mineral Producing Hereditament<br>- Oil                    | B | Mining and Quarrying       |
| 178 | Mineral Producing Hereditament<br>- Other Mineral Category | B | Mining and Quarrying       |
| 179 | Mineral Producing Hereditament<br>- Putrescible            | E | Water and Waste Management |
| 180 | Mineral Producing Hereditament<br>- Sand and Gravel        | B | Mining and Quarrying       |
| 181 | Mineral Producing Hereditament<br>- Shale Burnt            | B | Mining and Quarrying       |
| 182 | Mineral Producing Hereditament<br>- Shale Unburnt          | B | Mining and Quarrying       |
| 183 | Mineral Producing Hereditament<br>- Slate                  | B | Mining and Quarrying       |
| 184 | Mineral Producing Hereditament With<br>Batching Plant      | B | Mining and Quarrying       |
| 186 | Mineral Producing Hereditament With<br>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<br>Materials For Profit | B | Mining and Quarrying       |
| 222 | Provender Mills (National Scheme)                          | C | Manufacturing              |
| 233 | Refuse Destructor<br>Plants/Disposal Sites                 | E | Water and Waste Management |
| 244 | Scrap Metal/Breakers Yard                                  | E | Water and Waste Management |
| 245 | Sea Dredged Aggregate Processing<br>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              |

### APPENDIX 3

|     |                                                        |   |                                   |
|-----|--------------------------------------------------------|---|-----------------------------------|
| 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              |