

HM Revenue and Customs (HMRC) requires us to ensure that we are correctly charging VAT on water services.

To confirm your position, we would be grateful if you could complete the online SIC form at [castlewater.co.uk/englandsicform](http://castlewater.co.uk/englandsicform). Alternatively, you can download and complete the form, and return it to us by post to **1 Boat Brae, Rattray, Blairgowrie, PH10 7BH**.

It is possible that we will not have to charge VAT on your water services, but we are unable to make an assessment of your position without your completed form. **If you do not complete and submit a form, we are required by HMRC to charge VAT by default on your water services.**

HMRC has chosen the 1980 Standard Industrial Classification (SIC) activity codes as a method of identifying which groups of customers must be charged VAT on their water services. By completing the attached form, you will help us establish the correct SIC code for your organisation.

If you have several sites, the SIC code for your largest business activity must be applied to all your sites including domestic properties. Please do not change the SIC code for the business activity conducted at each site. If the water bill should be addressed to the occupier of a domestic property, please return the form with a note so that we can correct our records.

Please help us by returning this form **within 14 days**. If you have any questions about using this form please contact us. The fastest way to get in touch is by webchat at [castlewater.co.uk](http://castlewater.co.uk). Thank you.

## Standard Industrial Classification

### Division 0

#### Agriculture, Forestry and Fishing

- 010 Agriculture and Horticulture
- 020 Forestry
- 030 Fishing

### Division 1

#### Energy and Water Supply Industries

- 111 Coal Extraction and Manufacture of Solid Fuels
- 120 Coke Ovens
- 130 Extraction of Mineral Oil and Natural Gas
- 140 Mineral Oil Processing
- 152 Nuclear Fuel Production

#### Production and Distribution of Electricity, Gas and Other Forms of Energy

- 161 Production and Distribution of Electricity
- 162 Public Gas Supply
- 163 Production and Distribution of Other Forms of Energy
- 170 Water Supply Industry

### Division 2

#### Extraction of Minerals and Ores Other Than Fuels Manufacture of Metals, Mineral Products and Chemicals

- 210 Extraction and Preparation of Metalliferous Ores Metal Manufacturing
- 221 Iron and Steel Industry
- 222 Steel Tubes
- 223 Drawing, Cold Rolling and Cold Forming of Steel
- 224 Non-Ferrous Metals Industry

#### Extraction of Minerals Not Elsewhere Specified

- 231 Extraction of Stone, Clay, Sand and Gravel Specified
- 233 Salt Extraction and Refining
- 239 Extraction of Other Minerals Not Elsewhere

#### Manufacture of Non-Metallic Mineral Products

- 241 Structural Clay Products
- 242 Cement, Lime and Plaster
- 243 Building Products of Concrete, Cement or Plaster
- 244 Asbestos Goods
- 245 Working of Stone and Other Non-Metallic Minerals Not Elsewhere Specified
- 246 Abrasive Products
- 247 Glass and Glassware

- 248 Refractory and Ceramic Goods Chemical Industry
- 251 Basic Industrial Chemicals
- 255 Paints, Varnishes and Printing Ink
- 256 Specialised Chemical Products mainly for Industrial and Agricultural Purposes
- 257 Pharmaceutical Products
- 258 Soap and Toilet Preparations
- 259 Specialised Chemical Products mainly for Household and Office use
- 260 Production of Man-Made Fibres

### **Division 3**

#### **Metal Goods, Engineering and Vehicles Industries**

##### **Manufacture of Metal Goods Not Elsewhere Specified**

- 311 Foundries
- 312 Forging, Pressing and Stamping
- 313 Bolts, Nuts, etc; Springs; Non-Precision Chains; Metals Treatment
- 314 Metal Doors, Windows, etc.
- 316 Hand Tools and Finished Metal Goods Mechanical Engineering
- 320 Industrial Plant and Steelwork
- 321 Agricultural Machinery and Tractors
- 322 Metal-Working Machine Tools and Engineers' Tools
- 323 Textile Machinery
- 324 Machinery for the Food, Chemical and Related Industries; Process Engineering Contractors
- 325 Mining Machinery, Construction and Mechanical Handling Equipment
- 326 Mechanical Power Transmission Equipment
- 327 Machinery for the Printing, Paper, Wood, Leather, Rubber, Glass and Related Industries; Laundry and Dry Cleaning Machinery
- 328 Other Machinery and Mechanical Equipment
- 329 Ordnance, Small Arms and Ammunition
- 330 Manufacture of Office Machinery and Data Processing Equipment

##### **Electrical and Electronic Engineering**

- 341 Insulated Wires and Cables
- 342 Basic Electrical Equipment
- 343 Electrical Equipment for industrial use, and Batteries and Accumulators
- 344 Telecommunication Equipment, Electrical Measuring Equipment, Electronic Capital Goods

- and Passive Electronic Components
- 345 Other Electronic Equipment
- 346 Domestic-Type Electric Appliances
- 347 Electric Lamps and Other Electric Lighting Equipment
- 348 Electrical Equipment Installation

##### **Manufacture of Motor Vehicles and Parts thereof**

- 351 Motor Vehicles and their Engines
- 352 Motor Vehicle Bodies, Trailers and Caravans
- 353 Motor Vehicle Parts

##### **Manufacture of Other Transport Equipment**

- 361 Shipbuilding and Repairing
- 362 Railway and Tramway Vehicles
- 363 Cycles and Motorcycles
- 364 Aerospace Equipment Manufacturing and Repairing
- 365 Other Vehicles

##### **Instrument Engineering**

- 371 Measuring, Checking and Precision Instruments and Apparatus
- 372 Medical and Surgical Equipment and Orthopedic Appliances
- 373 Optical Precision Instruments and Photographic Equipment
- 374 Clocks, Watches and Other Timing Devices

### **Division 4**

#### **Other Manufacturing Industries**

##### **Food, Drink and Tobacco Manufacturing Industries**

- 411 Organic Oils and Fats (Other than Crude Animal Fats)
- 412 Slaughtering of Animals and Production of Meat and By-Products
- 413 Preparation of Milk and Milk Products
- 414 Processing of Fruit and Vegetables
- 415 Fish Processing
- 416 Grain Milling
- 418 Starch
- 419 Bread, Biscuits and Flour Confectionery
- 420 Sugar and Sugar By-Products
- 421 Ice Cream, Cocoa, Chocolate and Sugar Confectionery
- 422 Animal Feeding Stuffs
- 423 Miscellaneous Foods
- 424 Spirit Distilling and Compounding
- 426 Wines, Ciders and Perry

- 427 Brewing and Malting
- 428 Soft Drinks
- 429 Tobacco Industry

#### Textile Industry

- 431 Woollen and Worsted Industry
- 432 Cotton and Silk Industries
- 433 Throwing, Texturing, etc. of Continuous Filament Yarn
- 434 Spinning and Weaving of Flax, Hemp and Ramie
- 435 Jute and Polypropylene Yarns and Fabrics
- 436 Hosiery and Other Knitted Goods
- 437 Textile Finishing
- 438 Carpets and Other Textile Floor Coverings
- 439 Miscellaneous Textiles

#### Manufacture of Leather and Leather Goods

- 441 Leather (Tanning and Dressing) and Fellmongery
- 442 Leather Goods

#### Footwear and Clothing Industries

- 451 Footwear
- 453 Clothing, Hats and Gloves
- 455 Household Textiles and Other Made up Textiles
- 456 Fur Goods

#### Timber and Wooden Furniture Industries

- 461 Saw milling, Planing, etc. of Wood
- 462 Manufacture of Semi-Finished Wood Products and Further Processing and Treatment of Wood
- 463 Builders' Carpentry and Joinery
- 464 Wooden Containers
- 465 Other Wooden Articles (Except Furniture)
- 466 Articles of Cork and Plaiting Materials, Brushes and Brooms
- 467 Wooden and Upholstered Furniture and Shop and Office Fittings

#### Manufacture of Paper, Paper Products, Printing and Publishing

- 471 Pulp, Paper and Board
- 472 Conversion of Paper and Board
- 475 Printing and Publishing

#### Processing of Rubber and Plastics

- 481 Rubber Products

- 482 Retreading and Specialist Repairing of Rubber Tyres
- 483 Processing of Plastics

#### Other Manufacturing Industries

- 491 Jewellery and Coins
- 492 Musical Instruments
- 493 Photographic and Cinematographic Processing Laboratories
- 494 Toys and Sports Goods
- 495 Miscellaneous Manufacturing Industries

#### Division 5

##### Construction

- 500 General Construction and Demolition Work
- 501 Construction and Repair of Buildings
- 502 Civil Engineering
- 503 Installation of Fixtures and Fittings
- 504 Building Completion Work

#### Division 6

##### Distribution, Hotels, Catering and Repairs

##### Wholesale Distribution (Except Dealing In Scrap and Waste Materials)

- 611 Wholesale Distribution of Agricultural Raw Materials, Live Animals, Textile Raw Materials and Semi-Manufactures
- 612 Wholesale Distribution of Fuels, Ores, Metals and Industrial Materials
- 613 Wholesale Distribution of Timber and Building Materials
- 614 Wholesale Distribution of Machinery, Industrial Equipment and Vehicles
- 615 Wholesale Distribution of Household Goods, Hardware and Ironmongery
- 616 Wholesale Distribution of Textiles, Clothing, Footwear and Leather Goods
- 617 Wholesale Distribution of Food, Drink and Tobacco
- 618 Wholesale Distribution of Pharmaceutical, Medical and other Chemists' Goods
- 619 Other Wholesale Distribution Including General Wholesalers

##### Dealing in Scrap and Waste Materials

- 621 Dealing in Scrap Metals
- 622 Dealing in Other Scrap Materials or General Dealers
- 630 Commission Agents Retail Distribution

- 641 Food Retailing
- 642 Confectioners, Tobacconists and Newsagents; Off-Licences
- 643 Dispensing and Other Chemists
- 645 Retail Distribution of Clothing
- 646 Retail Distribution of Footwear and Leather Goods
- 647 Retail Distribution of Furnishing Fabrics and Household Textiles
- 648 Retail Distribution of Household Goods, Hardware and Ironmongery
- 651 Retail Distribution of Motor Vehicles and Parts
- 652 Filling Stations (Motor Fuel and Lubricants)
- 653 Retail Distribution of Books, Stationery and Office Supplies
- 654 Other Specialised Retail Distribution (Non-Food)
- 656 Mixed Retail Businesses

#### Hotels and Catering

- 661 Restaurants, Snack Bars, Cafes and Other Eating Places
- 662 Public Houses and Bars
- 663 Night Clubs and Licensed Clubs
- 664 Canteens and Messes
- 665 Hotel Trade
- 667 Other Tourist or Short-Stay Accommodation

#### Repair of Consumer Goods and Vehicles

- 671 Repair and Servicing of Motor Vehicles
- 672 Repair of Footwear and Leather Goods
- 673 Repair of Other Consumer Goods

#### Division 7

##### Transport and Communication

- 710 Railways

#### Other Inland Transport

- 721 Scheduled Road Passenger Transport and Urban Railways
- 722 Other Road Passenger Transport
- 723 Road Haulage
- 726 Transport Not Elsewhere Specified
- 740 Sea Transport
- 750 Air Transport

#### Supporting Services to Transport

- 761 Supporting Services to Inland Transport
- 763 Supporting Services to Sea Transport

- 764 Supporting Services to Air Transport
- 770 Miscellaneous Transport Services and Storage Not Elsewhere Specified
- 790 Postal Services and Telecommunications

#### Division 8

##### Banking, Finance, Insurance, Business Services and Leasing

##### Banking And Finance

- 814 Banking and Bill-Discounting
- 815 Other Financial Institutions
- 820 Insurance, Except for Compulsory Social Security

##### Business Services

- 831 Activities Auxiliary to Banking and Finance
- 832 Activities Auxiliary to Insurance
- 834 House and Estate Agents
- 835 Legal Services
- 836 Accountants, Auditors and Tax Experts
- 837 Professional and Technical Services Not Elsewhere Specified
- 838 Advertising
- 839 Business Services

##### Renting of Movable

- 841 Hiring Out Agricultural and Horticultural Equipment
- 842 Hiring Out Construction Machinery and Equipment
- 843 Hiring Out Office Machinery and Furniture
- 846 Hiring Out Consumer Goods
- 848 Hiring Out Transport Equipment
- 849 Hiring Out Other Movable
- 850 Owning and Dealing in Real Estate

#### Division 9

##### Other Services

##### Public Administration, National Defence and Compulsory Social Security

- 911 National and Local Government Services Not Elsewhere Specified
- 912 Justice
- 913 Police
- 914 Fire Services
- 915 National Defence
- 919 Social Security

### Sanitary Services

- 921 Refuse Disposal, Sanitation and Similar Services
- 923 Cleaning Services

### Education

- 931 Higher Education
- 932 School Education (Nursery, Primary and Secondary)
- 933 Education Not Elsewhere Specified and Vocational Training
- 936 Driving and Flying Schools
- 940 Research and Development

### Medical and Other Health Services: Veterinary Services

- 951 Hospitals, Nursing Homes etc.
- 952 Other Medical Care Institutions
- 953 Medical Practices
- 954 Dental Practices
- 955 Agency and Private Midwives, Nurses, etc.
- 956 Veterinary Practices and Animal Hospitals

### Other Services Provided to the General Public

- 961 Social Welfare, Charitable and Community Services
- 963 Trade Unions, Business and Professional Associations
- 966 Religious Organisations and Similar Associations
- 969 Tourist Offices and Other Community Services

### Recreational Services and Other Cultural Services

- 971 Film Production, Distribution and Exhibition
- 974 Radio and Television Services, Theatres, etc.
- 976 Authors, Music Composers and Other Own Account Artists Not Elsewhere Specified
- 977 Libraries, Museums, Art Galleries, etc.
- 979 Sport and Other Recreational Services  
Personal Services
- 981 Laundries, Dyers and Dry Cleaners
- 982 Hairdressing and Beauty Parlours
- 989 Personal Services Not Elsewhere Specified
- 990 Domestic Services
- 000 Diplomatic Representation, International Organisations, Allied Armed Forces

Your SIC code is only used to see if we must charge VAT on the water we supply to you and different rules apply to our other charges.

Our wastewater charges are normally Zero Rated. VAT may apply to our charges for making new water and sewer connections but this depends on the type of building to be connected.