

Table 3 - Petrol Filling Stations 2023 Practice Note

Shop Values

Shop RV									
Shop		Total Retail plus LMFC Throughput							
		250,000 litres	500,000 litres	1m litres	2m litres	2.5m litres	3m litres	4m litres	5m litres and over
Turnover £	10,000	£150	£150	£150	£155	£158	£160	£180	£200
	25,000	£375	£375	£375	£388	£394	£400	£450	£500
	50,000	£750	£750	£750	£775	£788	£800	£900	£1,000
	75,000	£1,125	£1,125	£1,125	£1,163	£1,181	£1,200	£1,350	£1,500
	100,000	£1,500	£1,500	£1,500	£1,550	£1,575	£1,600	£1,800	£2,000
	150,000	£2,475	£2,475	£2,475	£2,558	£2,599	£2,640	£2,970	£3,300
	200,000	£3,600	£3,600	£3,600	£3,720	£3,780	£3,840	£4,320	£4,800
	250,000	£4,875	£4,875	£4,875	£5,038	£5,119	£5,200	£5,850	£6,500
	300,000	£6,300	£6,300	£6,300	£6,510	£6,615	£6,720	£7,560	£8,400
	350,000	£7,875	£7,875	£7,875	£8,138	£8,269	£8,400	£9,450	£10,500
	400,000	£9,600	£9,600	£9,600	£9,920	£10,080	£10,240	£11,520	£12,800
	450,000	£11,475	£11,475	£11,475	£11,858	£12,049	£12,240	£13,770	£15,300
	500,000	£13,500	£13,500	£13,500	£13,950	£14,175	£14,400	£16,200	£18,000
	600,000	£18,000	£18,000	£18,000	£18,600	£18,900	£19,200	£21,600	£24,000
	750,000	£24,609	£24,609	£24,609	£25,430	£25,840	£26,250	£29,531	£32,813
	1,000,000	£37,500	£37,500	£37,500	£38,750	£39,375	£40,000	£45,000	£50,000
	1,250,000	£49,219	£49,219	£49,219	£50,859	£51,680	£52,500	£59,063	£65,625
	1,500,000	£60,000	£60,000	£60,000	£62,000	£63,000	£64,000	£72,000	£80,000
	2,000,000	£82,500	£82,500	£82,500	£85,250	£86,625	£88,000	£99,000	£110,000
3,000,000	£115,500*	£115,500*	£115,500*	£115,500*	£115,500*	£115,500*	£115,500*	£115,500*	

This table shows indicative Rateable Values to be applied at turnover and throughput thresholds. Interpolation varies according to the turnover and throughput adopted.

The total rateable value of the shop of the shop should not exceed £115,500 and those shops marked * would therefore have their rateable values capped at £115,500.

Shop turnovers should not include monies received from National Lottery sales and Paypoint/Payzone facilities which are valued separately.

Due to the relatively low commission received, compared with the average level of gross profitability achieved on general forcourt shop sales, National Lottery Sales turnover should be valued at 1% to rateable value, and Paypoint/Payzone turnover at 0.25% to rateable value.