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**Rating Manual section 6 part 3: valuation of all property classes**

From:

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**Section 215: animal boarding, kennels and catteries**

This publication is intended for Valuation Officers. It may contain links to internal resources that are not available through this version.

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[**1 Scope**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#scope)

**1.1** This guidance applies to animal boarding, kennels and catteries run commercially or as charity; such establishments may be located in commercial, residential or rural locations.

**1.2** This guidance does not cover large purpose built animal rescue centres (often sponsored by major charities). Advice on the treatment of such facilities should be sought from the Class Coordination Team.

**1.3** The expression “Animal Boarding” strictly speaking encompasses ‘Kennels & Catteries’, but for rating purposes ‘Animal Boarding’ establishments exclude private commercially run kennels and catteries, and tend to be larger operations.

**1.4** Animal Boarding hereditaments are therefore more likely to be run by charities that take in a variety of animals (including dogs & cats), domestic strays, pets whose owners are no longer able to cope, rescued animals and even wildlife (hedgehogs, birds, and the like), for medical treatment, re-homing, recuperation and/or repatriation.

**1.5** The types of hereditament are diverse: ranging from small establishments in converted farm buildings occupied together with small areas of land, to much larger purpose built premises with a full range of associated facilities, such as veterinary facilities, staff accommodation, etc.

**1.6** The latter may include horse and donkey sanctuaries and, where animal boarding is the primary use, horse and donkey animal boarding sanctuaries must not be confused with other hereditaments occupied for equestrian uses.

**1.7** Kennels and catteries are typically a business concern offering facilities for owners to care for their cats or dogs whilst on holiday or away from home.

[**2 List Description And Special Category Code**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#list-description-and-special-category-code)

**2.1 Animal Boarding**

List description: Animal Boarding and premises

BUT: 992

SCAT code: 013

Suffix: G

Primary description code: CX overwrite to ‘Animal Boarding’ and premises

**2.2 Kennels and Catteries**

List description: Kennel/ Cattery\* and premises

BUT:992

SCAT code: 143

Suffix: G

Primary description code: CX overwrite to Kennels/ Cattery\* and premises

* Describe as appropriate

[**3. Responsible Teams**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#responsible-teams)

**3.1** This is a Business Unit Class.

**3.2** It is recommended that each unit should allocate a named co-ordinator (member of the Class Co-ordination Team), to act as a point of contact within the unit.

**3.3** This Lead Valuer will assisting in the delivery of the unit’s valuation scheme and also for liaising on value and technical issues with other Lead Valuers across adjoining units.

[**4. Co-Ordination**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#co-ordination)

**4.1** Generalist caseworkers are responsible for the survey and valuation of this class.

**4.2** The Animal Boarding, Kennels and Cattery Co-ordination Team (CCT) has overall responsibility for the co-ordination of this class. You can find contact details here .P\CEO1\Intranet\Reval 2017\VP & CCTs).

The team is responsible for the approach to and the accuracy and consistency of properties within this class.

[**5 Legal Framework**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#legal-framework)

**5.1** The keeping and running of animal boarding establishments (including kennels & catteries) is controlled by the Animal Boarding Establishments Act 1963. This act details the requirements and safeguards which must be in place to ensure adequate care and welfare of animals. It ensures both the facilities and persons operating the business are of a suitable standard to care for animals.

**5.2** All establishments (regardless of size) must be licensed and are subsequently regulated by the local council in order to met minimum requirements.

For full details see :-

<https://www.gov.uk/animal-boarding-establishment-licence>

**5.3** New catteries are now required to conform to the current Chartered Institute of Environmental Health Model Licence Conditions & Guidance for Cat Boarding Establishments. Similarly, when buying or taking over an existing cattery it must be brought up to the current standard.

**5.4** Planning permission is likely to be necessary to convert premises or create a new cattery, kennel or animal boarding operation from scratch.

[**6. Survey Requirements**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#survey-requirements)

**6.1** Animal boarding, kennels and catteries should be measured to Gross Internal Area (GIA) having regard to the definitions contained in the VOA Code of Measuring Practice for Rating Purposes.

**6.2** To assist in recording all necessary factual information, an inspection guide and checklist have been created and stored within Appendix 1 and Appendix 2 of this section.

**6.3** To facilitate potential future changes of data capture, the number of animal ‘pens’ in addition to floor areas should be recorded.

**Rateability**

**6.4** Animal boarding, including kennels & catteries, is a non-domestic use and should be shown in local rating lists.

**6.5** When inspecting these classes, special care must be taken with the following -

* identifying the correct unit of assessment
* the domestic/ non domestic borderline
* agricultural exemption

Taking each one in turn -

Identification of the ‘Unit of Assessment’

**6.6** Care should be taken in identifying the correct rateable occupier, particularly where facilities are shared between different ventures. It is not uncommon for larger animal boarding establishments to provide facilities such as gift shops and cafes. Other Non- Domestic uses may be present on site such as equestrian facilities’ or holiday homes. Details should be sought as to whether these constitute ‘let outs’ and/ or are operated on a separate basis.

Domestic/ Non Domestic borderline

**6.7** Occupiers may contend that any buildings specially used in connection with the business is ancillary to their dwelling houses and that, as a consequence, such operations are not subject to non-domestic rating. This argument should be firmly rejected. Commercially run animal boarding, kennels and catteries are a non-domestic use and should not be regarded as a domestic “appurtenance” under section 66(1)(b) of LGFA 1988.

**6.8** Section 66(1)(b) - which is covered in detail within Rating Manual, states that domestic property must fulfil the conditions of being -

it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with living accommodation”.

**6.9** It is highly unlikely Animal boarding, kennels and catteries will fulfil these requirements. The argument that the prime motivation is not profit making, but to support a related hobby or charity is not relevant.

**6.10** Consideration of ‘domestic use’ should be given however, where animals **belonging to the owners** of a dwelling are boarded in an appurtenance to the dwelling. Such an appurtenance must be **within the curtilage** of the dwelling and also be expected to pass, together with the living accommodation, under the same conveyance without further mention. See the decision of the President of Lands Tribunal in Martin & Others v Hewitt (VO) 2003 RA 275, (the Windermere boathouse cases), for a further exploration of this point.

**6.11** Regard must also be had to the relative size of the living accommodation and to the size of the Animal Boarding/Kennels and Catteries use and not vice versa.

**6.12** That said, animal boarding operations occupied together with living accommodation should not be regarded as appurtenances belonging to, or enjoyed with, the living accommodation. They are not domestic premises and should be treated as composite non-domestic hereditaments in the same way that a shop and flat would be.

**6.13** A consideration of the planning permission may be of assistance in deciding whether or not animal boarding (including kennels, catteries and other relevant ancillary facilities) may be treated as appurtenant to the domestic property.

Agricultural exemption

**6.14** Any argument that land or buildings fall within the agricultural exemption provisions of Schedule 5 to the Local Government Finance Act 1988 (LGFA 1988) is misplaced and should be resisted.

Para 2(1)(a) defines “agricultural land” as:

“land used as arable, meadow or pasture ground only” (emphasis added)

In the vast majority of cases, animal boarding (including kennels & catteries) have land which is used as enclosed runs or for the purpose of exercise and not as pasture. This clearly does not fall within the provisions of para 2(1)(a) and such areas should be included within rating lists.

**6.15** However, certain larger animal boarding operations may occupy “agricultural land” used for example for grazing of horses or ponies and where this is the only use, exemption is likely to be appropriate for that land.

**6.16** “Pasture ground” is land upon which animals graze or feed upon grasslands, and not simply exercise.

**6.17** The issue of agricultural land is explored more fully in Rating Manual section 6 part 6: Part D: paragraph 4.4.

**6.18** Where difficulties arise, cases should be referred to the Technical Adviser.

**Facilities offered**

**6.19** Kennels and catteries are typically a business concern offering facilities for owners to care for their cats or dogs whilst on holiday or away from home. They may offer some or all of the following:-

* Housing in purpose built kennels, or “chalets” – built of block work or timber, ideally with “anti-sneeze” barriers
* Runs for exercising – open, closed or mesh construction on concrete or grass
* Isolation facilities if required
* Access to a veterinary surgeon/ on site first aid facilities
* A register of pets currently boarded
* Feeding facilities
* Parking – for dropping off pets, and for clients and staff
* Pet Taxi Service – for transportation to and from the facility
* Storage – for the animals’ personal items ; food, medication, etc
* Office(s)
* Shop – sometimes a full shop selling food and accessories
* Walking services
* Grooming and clipping services

**6.20** Kennels & catteries generally fall into in three types or categories:

* Category A -

The best establishment with brick/block kennels

Good ancillary accommodation; may have a shop for selling food and accessories

Relatively close to centres of population

They will generally be the larger more profitable operations.

* Category B -

The normal “run of the mill” establishment

This may have similar standard of kennel/ cattery to Category A or be of timber\* construction

Generally smaller and unlikely to have a shop

May still be within a good catchment area.

* Category C -

This category contains the residue (those not in A and B above)

Will include establishments with poorer quality buildings, likely to be timber\*, and those in poor catchment areas.

It will also include the small “hobby” type of operation.

* Please note, modern timber structures finished to a high standard should be treated as being the same quality as permanent buildings.

**Quality Considerations**

**6.21** Reputation is a very important consideration for any kennel or cattery operator who wants to build up a long lasting and successful business. This is because cat and dog owners have a natural ”telegraph” system; they often know and meet , for example at the veterinary surgery, out walking (the dog) or at the shops, etc.

**6.22** Success of a business is not necessarily reflected in the quality of the buildings.

**6.23** Notwithstanding this the quality of a kennel or cattery may have an impact on its potential value. The following provides an indication of the features that may provide an insight into whether one kennel or cattery is better or worse than any other:

|  |  |
| --- | --- |
| **Better Features** | **Poor Features** |
| \* BIG: 2m wide Chalets (or kennels) allowing ample room for stretching \* BRIGHT: lots of natural daylight \* FREEDOM: attached run \* FEWER KENNELS: quiet and calm \* HEATED: Comfortable | \* SMALL: 1m wide kennels, which are cramped \* DARK: very little light \* CONFINED: no attached run \* LOTS OF KENNELS: noisy and stressful \* UNHEATED: Uncomfortable, potentially cold |

[**7 Survey Capture**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#survey-capture)

Sub Location Codes

**7.1** Locally defined Sub Location Codes should be used.

Accommodation Use Codes

**7.2** To ensure consistency, the following AUCs should be adopted -

Buildings used to house animals - CAT or DOG (factor 1:00)

Wire (or enclosed runs) attached to pet enclosures- PEN (factor .20)

Reception, office and staff rooms - REC (factor (1.25)

Stores and other inferior accommodation - SHD (factor .50)

Exercise areas, grass surface- RUG

Exercise areas, concrete or tarmac- RUH

RSA Matrices

**7.3** Locally defined address based matrices should be used to value all classes contained within this section.

[**8. Valuation Approach**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#valuation-approach)

**8.1** A rentals basis is appropriate for all classes contained within this section.

**8.2** It is accepted that local evidence may be limited or need significant adjustment. Tenants improvements are unlikely to be reflected, and passing rents may include domestic property.

**8.3** Animal boarding establishments may include horse and donkey sanctuaries. Where animal boarding is the primary use, such sanctuaries must not be confused with other hereditaments occupied for equestrian uses (for example riding schools and livery stables). These are dealt with elsewhere in the Rating Manual and are of a different mode & category.

**8.4** Whilst the charging regime and occupancy levels are helpful in ascertaining the quality and location of buildings, care should be taken not to reflect elements of over trading or under trading. Kennels and catteries generally build a sound reputation over time and personalities are often key to the commercial viability of any operation. From a rating viewpoint, it is vital to consider the position of the ‘hypothetical occupier’ rather than the actual operator.

[**9 Valuation Support**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#valuation-support)

**9.1** Surveys, location/ site plans and inspection check lists must be filed on EDRM. The proximity and location of the subject property in relation to nearby towns/ airports etc should be record.

**9.2** Survey capture and valuation must be stored on RSA.

[**Practice note: 2017: Animal boarding, kennels and catteries**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#practice-note-2017-animal-boarding-kennels-and-catteries)

**1. Market Appraisal**

**1.1** The state of the market as at the Antecedent Valuation Date (AVD) is generally considered to be positive. The findings are in contrast to the state of play at the last AVD and it seems the industry has moved on.

**1.2** A sharp increase in the popularity of pure bred miniatures has spawned an industry of premium products. New areas of the market are emerging from designer pet clothing ranges to ‘cat cafes’.

**1.3** The PFMA (Pet Food Manufacturers Association) has produced a report showing statistics as follows:-

**National ownership statistics as at 2014**

**Dogs:** 9 million (24% of households)

**Cats:** 8 million (17% of households)

|  |  |  |
| --- | --- | --- |
| **Region** | **Cats** | **Dogs** |
| North-East | 14 | 36 |
| North-West | 14 | 25 |
| Yorks & Humb | 16 | 27 |
| East Midland | 20 | 26 |
| West Midland | 21 | 28 |
| East of England | 22 | 21 |
| London | 12 | 8 |
| South East | 21 | 22 |
| South West | 23 | 25 |
| Wales | 21 | 35 |

**1.4** The South West has the highest number of cat ownership households. The North East and Wales have by far the highest number of dog owners.

**1.5** Alternatives to Pet Boarding have emerged in recent years:-

i.Doggy day care - for working canine owners

ii.Home visits - usually 2 visits a day for dog walking and feeding

iii.House sitting - someone moves in and looks after the house and pets while owners are away

**1.6** Kennels and catteries are thought by many owners not to be the first choice, with animals potentially suffering from separation anxiety/ depression etc from being locked up without their owners,. Even so, for many, it is the only option.

**1.7** Good kennels will be purpose built and well insulated and heated, with generously sized runs. The very best will have CCT cameras and some even have webcams so that fretful owners can view their pets via portable devices. UK Pet industry analysis is forecasting continued growth and, according to an online help guide entitled ‘The Woof Book Guide To Boarding & kennels’, boarding kennels are still one of the most popular ways to ensure pets are well cared for whilst the owners are on holiday.

**1.8** Fees generally range from £10 - £50 per day. Often, the smaller kennels are more popular because large establishments taking more than 20 dogs can be noisy and stressful to some dogs.

**1.9** Canine ‘Hotels’ offer a much higher level of care, including miniature real beds, spa and grooming treatments. The kennels are far larger than traditional kennels, with glass partitioning and web cams etc. These tend to be at the higher end of the price range.

**1.10** The high cost of keeping animals can also mean more unwanted animals being left at charitable animal boarding establishments, Statistics from The Dogs Trust state that 15,000 dogs were admitted into its 20 centres in 2014, but at the same time nearly all were re-homed. This is a further indication of an increasing trend in pet ownership. The Cats Protection Charity takes in over 194,000 cats and kittens every year to its 31 adoption centres and local animal rescues take in many more.

**1.11** Increased publicity and ‘homeless animal’ sponsorship has seen a dramatic increase in the size and quality of well known charitable animal rescue centres. Many now comprise large purpose built complexes offering an extensive range of facilities including veterinary care.

**2. Changes Since The Last Practice Note**

**2.1** To ensure consistency throughout the network, the suggested ranges and advice as contained within paragraph 4 of this Practice Note should be adopted.

**3. Ratepayer Discussions**

**3.1** To date, no discussions have been held with the industry. There is no agreed scheme for this class.

**4. Valuation Scheme**

**4.1** It is envisaged that a rentals comparison approach is adopted for the valuation of animal boarding hereditaments, including kennels and catteries.

**4.2** Whilst it is acknowledged that reliable local rental evidence may be limited for these classes, the following indicative ranges will assist in achieving consistency across the network. These values are based on centrally obtained rental evidence. To ensure a consistent approach across the network, analysis and adjustment has been undertaken by the Class Coordination Team.

**4.3** Kennels & catteries generally fall into in three types or categories:

**Suggested £ psm range**

Category A £ 50:00 plus

Category B £ 30:00 to £50:00

Category C £ 15:00 to £30:00

For ease of reference, the different types as detailed within the Rating Manual are replicated below -

\*\*Category A - \*\*

The best establishment with brick/block kennelsGood ancillary accommodation; may have a shop for selling food and accessories

Relatively close to centres of population

They will generally be the larger more profitable operations.

\*\*Category B - \*\*

The normal “run of the mill” establishment

This may have similar standard of kennel/ cattery to Category A or be of timber\* construction

Generally smaller and unlikely to have a shop

May still be within a good catchment area.

\*\*Category C - \*\*

This category contains the residue (those not in A and B above)

Will include establishments with poorer quality buildings, likely to be timber\*, and those in poor catchment areas.

It will also include the small “hobby” type of operation.

* Please note, modern timber structures finished to a high standard should be treated as being the same quality as permanent buildings.

**4.4** Where buildings are clearly of a different scale or specification from the norm, the above values are not considered appropriate and advice should be sought from the CCT.

[**Appendix 1 : Example of an Animal Boarding Licence Application**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#appendix-1--example-of-an-animal-boarding-licence-application)

APPLICATION FOR LICENCE TO KEEP A BOARDING ESTABLISHMENT FOR ANIMALS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Please tick appropriate box:- | Grant |  | Renewal |  | If Renewal state Licence No: | \_\_\_\_\_\_\_\_\_\_\_\_\_. |

To: **\_\_\_\_\_\_\_ COUNCIL, LICENSING SECTION, [\*ADDRESS OF COUNCIL HERE] I/We \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**\_ of **\_\_\_\_\_\_\_\_\_\_\_\_** Post Code **\_\_\_\_ Tel. No. \_\_\_\_\_\_**\_ as [proposed] occupiers(s) of the premises mentioned below HEREBY APPLY under section 1 of the Animal Boarding Establishments Act 1963, for a LICENCE to KEEP AN ANIMAL BOARDING ESTABLISHMENT

|  |  |  |
| --- | --- | --- |
| at the premises. I/We enclose the sum of: | £ | being the fee payable on this application. |

**THE APPROPRIATE FEE MUST ACCOMPANY THIS APPLICATION**

**PARTICULARS**

|  |  |
| --- | --- |
| **1**.Postal Address of Premises |  |
| **2.**Number, Construction and size of quarters in which animals [are][will be] accomodated |  |
| **3.**Types of animals which are[intended to be] accommodated on the premises |  |
| **4.**Heating Arrangements |  |
| **5.**Method of ventilation of premises |  |
| **6.**Lighting arrangements Natural   Artificial |  |
| **7.**Water Supply |  |
| **8.**Arrangements for food storage |  |
| **9.**Arrangement for disposal of excreta |  |
| **10.**Description of isolation facilities for the control of infectious disease |  |
| **11.**Name and address of usual veterinary surgeon |  |

I/WE CERTIFY that to the best of [my][our] knowledge and belief, the above particulars are true. Dated: **\_\_\_\_\_\_\_\_**\_ Signed:\* **\_\_\_\_\_\_\_\_\_\_\_\_ \*If signing on behalf of a Company or partnership, \_\_\_\_\_\_\_\_\_\_\_\_**\_

Receipt No:

Date:

[**Rating manual - Section 6 part 3 - Section 215 : Animal Boarding, Kennels & Catteries: Practice Note 1: 2010 : Revaluation 2010**](https://www.gov.uk/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries#rating-manual---section-6-part-3---section-215--animal-boarding-kennels--catteries-practice-note-1-2010--revaluation-2010)

**1. Co-ordination Arrangements**

This is a Group Class. Responsibility for identifying, adjusting and analysing rents lies with the Group, as does responsibility for ensuring effective co-ordination.

For further information regarding co-ordination, see [Rating Manual : Section 6: Part 1](https://www.gov.uk/guidance/rating-manual-section-6-chhallenges-to-the-rating-list/part-1-co-ordination)

The R2010 Special Category Codes (SCat) should be used as follows:

**SCat 013:** Animal Boarding

**SCat 143:** Kennels & Catteries

As a Group Class, the appropriate suffix letter is G.

The VOA Rating Support Application (RSA) must be used to support the valuation of relevant hereditaments for the purposes of the 2010 revaluation. The following codes should be used:

**Animal Boarding:** BCI = M; BUT = 992; Sub Location – Locally Defined; SCat Code 013(G); Primary Description Code to be CX, overtype default description to “Animal Boarding and premises” as applicable.

**Kennels & Catteries:** BCI = M; BUT = 992; Sub Location – Locally Defined; SCat Code 143(G); Primary Description Code to be CX, overtype default description to “Kennel / Cattery and premises” as applicable.

Further details can be found in the relevant RSA data capture instructions as appropriate.

**2. Trends in the Animal Boarding Market**

Animal boarding is affected by the general economic situation. At the antecedent valuation date (AVD) of 1 April 2008, there is wide forecasting of an economic downturn and, whilst this had not materialised to any discernable degree on the ground, the implications could be felt over the next few years.

For animal boarding, the cost of keeping animals may mean more unwanted animals being left at the appropriate charitable operations.

At the kennel & cattery end of the market, if owners go on holiday on fewer occasions, this will have an impact on profitability. Similarly, there is an increasing trend for “pet-sitting” services, where pets are looked after at home; this is mainly an option for cat owners, as it is not advisable for dogs to be left alone throughout the day. This general trend may be opted for as an alternative for using a kennel or cattery, but equally may just indicate that neighbours are no longer prepared to “help each other out” in the same way as they did five or ten years ago.

At AVD there is no indication of any particular impact of these factors on good kennels & catteries, which always appear well subscribed. Only time will tell if these or less popular kennels & catteries remain as successful over the next few years. In any event, it remains to be seen whether any detrimental effects on the kennels & catteries market translates to an impact on rental value.

**3. Basis of Valuation**

It is envisaged that a rentals comparison approach is adopted for the valuation of animal boarding hereditaments, including kennels and catteries.

Where there is no rental information, and no other assistance or acceptable “rules of thumb” available to assist, it may be appropriate to consider the receipts and expenditure in those occupations being run for profit, which encompasses kennels & catteries in the main. Having said that, it is considered that the vast majority of animal boarding occupations, kennels and catteries will be dealt with on a rentals comparison basis, and the need to rely on an approach involving receipts and expenditure will be rare.

**4. Essential Information**

If a consistent and correct basis is to be achieved, then it is essential to obtain actual rents passing, together with sufficient background information to be able to adjust and analyse them effectively, before applying any locally derived scheme of valuation to any non-rented hereditaments. Requests for Information should be made on forms of return as appropriate.

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Send me the survey[Don’t have an email address?](https://www.smartsurvey.co.uk/s/gov-uk-banner/?c=/guidance/rating-manual-section-6-part-3-valuation-of-all-property-classes/section-215-animal-boarding-kennels-and-catteries&gcl=1627485790.1515403243)

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**Services and information**

* [Benefits](https://www.gov.uk/browse/benefits)
* [Births, deaths, marriages and care](https://www.gov.uk/browse/births-deaths-marriages)
* [Business and self-employed](https://www.gov.uk/browse/business)
* [Childcare and parenting](https://www.gov.uk/browse/childcare-parenting)
* [Citizenship and living in the UK](https://www.gov.uk/browse/citizenship)
* [Crime, justice and the law](https://www.gov.uk/browse/justice)
* [Disabled people](https://www.gov.uk/browse/disabilities)
* [Driving and transport](https://www.gov.uk/browse/driving)
* [Education and learning](https://www.gov.uk/browse/education)
* [Employing people](https://www.gov.uk/browse/employing-people)
* [Environment and countryside](https://www.gov.uk/browse/environment-countryside)
* [Housing and local services](https://www.gov.uk/browse/housing-local-services)
* [Money and tax](https://www.gov.uk/browse/tax)
* [Passports, travel and living abroad](https://www.gov.uk/browse/abroad)
* [Visas and immigration](https://www.gov.uk/browse/visas-immigration)
* [Working, jobs and pensions](https://www.gov.uk/browse/working)

**Departments and policy**

* [How government works](https://www.gov.uk/government/how-government-works)
* [Departments](https://www.gov.uk/government/organisations)
* [Worldwide](https://www.gov.uk/world)
* [Publications](https://www.gov.uk/government/publications)
* [Announcements](https://www.gov.uk/government/announcements)

**Support links**

* [Help](https://www.gov.uk/help)
* [Cookies](https://www.gov.uk/help/cookies)
* [Contact](https://www.gov.uk/contact)
* [Terms and conditions](https://www.gov.uk/help/terms-conditions)
* [Rhestr o Wasanaethau Cymraeg](https://www.gov.uk/cymraeg)
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