

**Fees and Charges for 2023-24**

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		2022-23				2023-24				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
SOCIAL WORK												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,514.67	Outwith the Scope	0.00	1,514.67	1,660.78	Outwith the Scope	0.00	1,660.78	146.11	10%	
Non - Residential Services - Lunch Clubs - per meal		4.80	Outwith the Scope	0.00	4.80	5.10	Outwith the Scope	0.00	5.10	0.30	6%	
Non - Residential Services - Telecare - Community Alarms - per week		5.75	Outwith the Scope	0.00	5.75	6.10	Outwith the Scope	0.00	6.10	0.35	6%	
Non - Residential Services - Telecare - Care Assist System - per week		4.90	Outwith the Scope	0.00	4.90	5.20	Outwith the Scope	0.00	5.20	0.30	6%	
Non - Residential Services - Telecare - Mobile Devices and Monitoring - per week		2.75	Outwith the Scope	0.00	2.75	2.90	Outwith the Scope	0.00	2.90	0.15	5%	
Non - Residential Services - Telecare - Canary System - per week		2.15	Outwith the Scope	0.00	2.15	2.25	Outwith the Scope	0.00	2.25	0.10	5%	
Non - Residential Services - Home Help - hourly rate		21.48	Outwith the Scope	0.00	21.48	23.40	Outwith the Scope	0.00	23.40	1.92	9%	Adjusted to reflect estimated changes in staff pay from April 2023.
Non - Residential Services - Housing Support - hourly rate		21.48	Outwith the Scope	0.00	21.48	23.40	Outwith the Scope	0.00	23.40	1.92	9%	Adjusted to reflect estimated changes in staff pay from April 2023.
Non - Residential Services - Employment Support - hourly rate		21.48	Outwith the Scope	0.00	21.48	23.40	Outwith the Scope	0.00	23.40	1.92	9%	Adjusted to reflect estimated changes in staff pay from April 2023.
Non - Residential Services -Sleepover Service - per night		119.88	Outwith the Scope	0.00	119.88	127.44	Outwith the Scope	0.00	127.44	7.56	6%	Adjusted to reflect estimed changes in staff pay from April 2023 and the 1.25% reduction in Employer's National Insurance Contributions from April 2023.
Non - Residential Services -Transport - per day		3.02	Outwith the Scope	0.00	3.02	3.20	Outwith the Scope	0.00	3.20	0.18	6%	Adjusted to be divisible by 2 to enable one-way charging
Non - Residential Services -Elderly Day Care - hourly rate		9.64	Outwith the Scope	0.00	9.64	10.20	Outwith the Scope	0.00	10.20	0.56	6%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		25.48	Outwith the Scope	0.00	25.48	27.00	Outwith the Scope	0.00	27.00	1.52	6%	Adjusted to be divisible by 4 to reflect quarter hour visits
Provision of Occupational Therapy Consultation - Per assessment/consultation		267.23	Outwith the Scope	0.00	267.23	283.30	Outwith the Scope	0.00	283.30	16.07	6%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		669.84	Outwith the Scope	0.00	669.84	710.00	Outwith the Scope	0.00	710.00	40.16	6%	
Provision of Professional Services - Full needs assessment only		508.55	Outwith the Scope	0.00	508.55	539.10	Outwith the Scope	0.00	539.10	30.55	6%	
Provision of Professional Services - Needs Review only		185.99	Outwith the Scope	0.00	185.99	197.10	Outwith the Scope	0.00	197.10	11.11	6%	
Children & Families - Local Authority Residential Care Provision: Dunculutha (weekly charge)		2,158.13	Outwith the Scope	0.00	2,158.13	2,285.08	Outwith the Scope	0.00	2,285.08	126.95	6%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		2,126.74	Outwith the Scope	0.00	2,126.74	2,300.88	Outwith the Scope	0.00	2,300.88	174.14	8%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		2,083.95	Outwith the Scope	0.00	2,083.95	2,223.04	Outwith the Scope	0.00	2,223.04	139.09	7%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Other Charges - Inter Country Adoptions		7,021.38	Outwith the Scope	0.00	7,021.38	7,442.70	Outwith the Scope	0.00	7,442.70	421.32	6%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 1 child	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 2 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 3 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Hostel Charges - Room hire - children's hearing - half day		24.00	Exempt	0.00	24.00	25.45	Exempt	0.00	25.45	1.45	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Hostel Charges - Room hire - children's hearing - Full day		40.05	Exempt	0.00	40.05	42.45	Exempt	0.00	42.45	2.40	6%	
Hostel Charges - Room hire - half day		40.05	Exempt	0.00	40.05	42.45	Exempt	0.00	42.45	2.40	6%	
Hostel Charges - Room hire - full day		72.05	Exempt	0.00	72.05	76.35	Exempt	0.00	76.35	4.30	6%	
Hostel Charges - Catering: Tea, Coffee and Biscuits		2.92	Standard	0.58	3.50	3.08	Standard	0.62	3.70	0.20	6%	
Hostel Charges - Catering: Soup and Sandwiches		5.71	Standard	1.14	6.85	6.04	Standard	1.21	7.25	0.40	6%	
Hostel Charges - Catering: Lunch (2 course with coffee)		8.71	Standard	1.74	10.45	9.25	Standard	1.85	11.10	0.65	6%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		33.38	Standard	6.68	40.05	35.38	Standard	7.08	42.45	2.40	6%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		46.83	Standard	9.37	56.20	49.63	Standard	9.93	59.55	3.35	6%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		33.38	Standard	6.68	40.05	35.38	Standard	7.08	42.45	2.40	6%	
Hostel Charges - accommodation - Other Groups - Half Board		46.83	Standard	9.37	56.20	49.63	Standard	9.93	59.55	3.35	6%	
Hostel Charges - accommodation - Other Groups - Full Board		53.42	Standard	10.68	64.10	56.63	Standard	11.33	67.95	3.85	6%	

		2022-23				2023-24				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
EDUCATION CHARGES												
Primary School Letting Charges per hour - Non-Profit Organisations (room let)		12.65	Exempt	0.00	12.65	13.40	Exempt	0.00	13.40	0.75	6%	
Primary School Letting Charges per hour - Commercial Rate (room let)		35.05	Exempt	0.00	35.05	37.15	Exempt	0.00	37.15	2.10	6%	
Primary School Letting Charges per hour - Non-Profit Organisations (sports facilities)		13.08	Standard	2.62	15.70	13.88	Standard	2.78	16.65	0.95	6%	
Primary School Letting Charges per hour - Commercial Rate (sports facilities)		35.71	Standard	7.14	42.85	37.83	Standard	7.57	45.40	2.55	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI		51.58	Standard	10.32	61.90	54.67	Standard	10.93	65.60	3.70	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI		51.58	Standard	10.32	61.90	54.67	Standard	10.93	65.60	3.70	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE		51.58	Standard	10.32	61.90	54.67	Standard	10.93	65.60	3.70	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL		51.58	Standard	10.32	61.90	54.67	Standard	10.93	65.60	3.70	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L		51.58	Standard	10.32	61.90	54.67	Standard	10.93	65.60	3.70	6%	
Primary School Synthetic All Weather Pitch charge per hour - Commercial Rate		87.88	Standard	17.58	105.45	93.17	Standard	18.63	111.80	6.35	6%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.30	Exempt	0.00	2.30	2.30	Exempt	0.00	2.30	0.00	0%	No inflation applied.
Sale of Meals to Pupils - Per meal (Secondary)		2.40	Exempt	0.00	2.40	2.40	Exempt	0.00	2.40	0.00	0%	No inflation applied.
Sale of Milk		0.10	Exempt	0.00	0.10	0.10	Exempt	0.00	0.10	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands		47,311.80	Exempt	0.00	47,311.80	50,150.50	Exempt	0.00	50,150.50	2,838.70	6%	
Inveraray Primary - Room hire - half day		41.25	Exempt	0.00	41.25	43.75	Exempt	0.00	43.75	2.50	6%	
Inveraray Primary - Room hire - full day		74.20	Exempt	0.00	74.20	78.65	Exempt	0.00	78.65	4.45	6%	
Inveraray Primary - Catering: Tea, Coffee and Scones		3.00	Standard	0.60	3.60	3.17	Standard	0.63	3.80	0.20	6%	
Inveraray Primary - Catering: Soup and Sandwiches		5.88	Standard	1.18	7.05	6.21	Standard	1.24	7.45	0.40	6%	
Inveraray Primary Charges - Catering: Lunch (2 course with coffee)		8.96	Standard	1.79	10.75	9.50	Standard	1.90	11.40	0.65	6%	
Instrumental Instruction charges - Per Annum		0.00	Exempt	0.00	0.00	0.00	Exempt	0.00	0.00	0.00	0%	Scottish Government's 100 day promise has removed Instrument Instruction Charges.

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LEGAL AND REGULATORY / COMMERCIAL SERVICES												
Solicitors Property Enquiry Certificates		170.87	Standard	34.18	205.05	181.13	Standard	36.23	217.35	12.30	6%	
Taxi Car Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Private Hire Car Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Taxi/Private Hire Car Driver Licence		113.00	Outwith the Scope	0.00	113.00	113.00	Outwith the Scope	0.00	113.00	0.00	0%	
Second Hand Dealer Licence		452.00	Outwith the Scope	0.00	452.00	452.00	Outwith the Scope	0.00	452.00	0.00	0%	
Second Hand Motor Dealer Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Metal Dealer Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Temporary exemption warrant - Metal Dealers		149.00	Outwith the Scope	0.00	149.00	149.00	Outwith the Scope	0.00	149.00	0.00	0%	
Boat Hire Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Street Trader Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Street Trader - Charity/Temporary		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Market Operator Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Market Operator - voluntary/charitable organisation holding one event per year		173.00	Outwith the Scope	0.00	173.00	173.00	Outwith the Scope	0.00	173.00	0.00	0%	
Public Entertainment Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Public Entertainment temporary Licence		149.00	Outwith the Scope	0.00	149.00	149.00	Outwith the Scope	0.00	149.00	0.00	0%	
Late hours catering licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Window Cleaner Licence		275.00	Outwith the Scope	0.00	275.00	275.00	Outwith the Scope	0.00	275.00	0.00	0%	
Substitution of vehicle (taxi/private hire) - same day		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Substitution of vehicle (taxi/private hire) - within 5 days		66.00	Outwith the Scope	0.00	66.00	66.00	Outwith the Scope	0.00	66.00	0.00	0%	
Certified copy of a licence		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	
Re-issue of a badge		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Re-issue of taxi/private hire car plate		41.00	Outwith the Scope	0.00	41.00	41.00	Outwith the Scope	0.00	41.00	0.00	0%	
Extract of Civic Government Register		36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Copy of Civic Government Register		90.00	Outwith the Scope	0.00	90.00	90.00	Outwith the Scope	0.00	90.00	0.00	0%	
Taxi Booking Office Licence		125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Amendment to Civic Govt Licence		77.00	Outwith the Scope	0.00	77.00	77.00	Outwith the Scope	0.00	77.00	0.00	0%	
Knife Dealers Licence		524.00	Outwith the Scope	0.00	524.00	524.00	Outwith the Scope	0.00	524.00	0.00	0%	
Skin piercing & tattoo operator Licence (premises occupied by them)		311.00	Outwith the Scope	0.00	311.00	311.00	Outwith the Scope	0.00	311.00	0.00	0%	
Skin piercing & tattoo operator Licence (premises under control of others)		250.00	Outwith the Scope	0.00	250.00	250.00	Outwith the Scope	0.00	250.00	0.00	0%	
Vehicle Inspection Fee		80.00	Outwith the Scope	0.00	80.00	80.00	Outwith the Scope	0.00	80.00	0.00	0%	
Vehicle inspection surcharge (Covid19 defog process)		12.50	Outwith the Scope	0.00	12.50	12.50	Outwith the Scope	0.00	12.50	0.00	0%	
Letting of Kitchen Accommodation - Monday to Friday (charge per hour)		23.08	Standard	4.62	27.70	24.46	Standard	4.89	29.35	1.65	6%	
Letting of Kitchen Accommodation - Saturday & Sunday (charge per hour)		26.08	Standard	5.22	31.30	27.67	Standard	5.53	33.20	1.90	6%	
Letting of Kitchen Accommodation - Public Holiday (charge per hour)		30.79	Standard	6.16	36.95	32.63	Standard	6.53	39.15	2.20	6%	
Letting of Kitchen Accommodation - Failure to Reinstate		65.17	Standard	13.03	78.20	69.08	Standard	13.82	82.90	4.70	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		19.00	Standard	3.80	22.80	20.13	Standard	4.03	24.15	1.35	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		24.33	Standard	4.87	29.20	25.79	Standard	5.16	30.95	1.75	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		24.71	Standard	4.94	29.65	24.71	Standard	4.94	29.65	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		31.58	Standard	6.32	37.90	31.58	Standard	6.32	37.90	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		26.54	Standard	5.31	31.85	28.13	Standard	5.63	33.75	1.90	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		31.83	Standard	6.37	38.20	33.75	Standard	6.75	40.50	2.30	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		34.46	Standard	6.89	41.35	34.46	Standard	6.89	41.35	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Assembly - up to 100 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		41.38	Standard	8.28	49.65	41.38	Standard	8.28	49.65	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		17.25	Standard	3.45	20.70	18.29	Standard	3.66	21.95	1.25	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		22.54	Standard	4.51	27.05	23.88	Standard	4.78	28.65	1.60	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		22.42	Standard	4.48	26.90	22.42	Standard	4.48	26.90	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		29.29	Standard	5.86	35.15	29.29	Standard	5.86	35.15	0.00	0%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		13.71	Standard	2.74	16.45	14.54	Standard	2.91	17.45	1.00	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £8.73 or £12.08 or Commercial either £10.68 or £14.83
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		19.00	Standard	3.80	22.80	20.13	Standard	4.03	24.15	1.35	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £8.73 or £12.08 or Commercial either £10.68 or £14.83

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		17.79	Standard	3.56	21.35	17.79	Standard	3.56	21.35	0.00	0%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £8.73 or £12.08 or Commercial either £10.68 or £14.83
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		24.71	Standard	4.94	29.65	24.71	Standard	4.94	29.65	0.00	0%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £8.73 or £12.08 or Commercial either £10.68 or £14.83
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Monday - Friday 09:00 to 20:00)		24.08	standard	4.82	28.90	25.54	standard	5.11	30.65	1.75	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		32.04	standard	6.41	38.45	33.96	standard	6.79	40.75	2.30	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Monday - Friday 09:00 to 20:00)		31.25	standard	6.25	37.50	33.13	standard	6.63	39.75	2.25	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		41.67	standard	8.33	50.00	44.17	standard	8.83	53.00	3.00	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room(Concession rate per hour Monday - Friday 09:00 to 20:00)		23.88	standard	4.78	28.65	25.29	standard	5.06	30.35	1.70	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		29.17	standard	5.83	35.00	30.92	standard	6.18	37.10	2.10	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Monday - Friday 09:00 to 20:00)		31.04	standard	6.21	37.25	32.92	standard	6.58	39.50	2.25	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		37.96	standard	7.59	45.55	40.25	standard	8.05	48.30	2.75	6%	

		2022-23				2023-24				Increase		Notes/Comments	
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
TRADING STANDARDS													
Notes to Fireworks & Explosives charges													
<p>1. If you keep fireworks, shotgun cartridges, certain bird scarers or other explosive products for sale you are likely to require an explosive licence.</p> <p>2. You can generally store up to 2,000 kg of explosives with a licence issued by us, although there are some conditions relating to its storage.</p> <p>3. We will need to know the hazard type and quantity of the explosives you wish to store to determine whether your store is suitable.</p> <p>4. The quantity you will be allowed to store will depend on the hazard type of the explosives.</p> <p>5. Regulation 27 of the Explosives Regulation 2014 sets out the distances that must be maintained between a store and a building or other place. This is known as the separation distance. You will not normally be required to maintain separation distances if you store no more than: a) 250kg hazard type 4 b) 25kg hazard type 3 (or combination of hazard type 3 and hazard type 4)</p> <p>6. The most common fees for storage of fireworks for one year are set out below. Discounted rates are available for periods of 2-5 years.</p> <p>7. Prices for other types of explosive licences are available upon request.</p> <p>8. All fees for storage of explosives are set by the UK Government, and can currently be found in Schedule 7 of the Health and Safety and Nuclear (Fees) Regulations as amended by the Health and Safety and Nuclear (Fees) (Amendment) Regulations 2023. These regulations are subject to change at short notice.</p>													
Explosives/Fireworks - Issue of Store Licence (i.e. when separation distances apply)	STATUTORY CHARGE	189.00	Outwith the Scope	0.00	189.00	193.00	Outwith the Scope	0.00	193.00	4.00	2%	All explosives and fireworks fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.	
Explosives/Fireworks - Renewal of store licence (i.e. when separation distances apply)	STATUTORY CHARGE	88.00	Outwith the Scope	0.00	88.00	90.00	Outwith the Scope	0.00	90.00	2.00	2%	All explosives and fireworks fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.	
Explosives/Fireworks - Issue of registration for keeping explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	111.00	Outwith the Scope	0.00	111.00	113.00	Outwith the Scope	0.00	113.00	2.00	2%	All explosives and fireworks fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.	
Explosives/Fireworks - Renewal of registration for keeping Explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	55.00	Outwith the Scope	0.00	55.00	56.00	Outwith the Scope	0.00	56.00	1.00	2%	All explosives and fireworks fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.	
Fee to transfer, vary or replace a licence or registration	STATUTORY CHARGE	37.00	Outwith the Scope	0.00	37.00	38.00	Outwith the Scope	0.00	38.00	1.00	3%	All explosives and fireworks fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.	



Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PETROLEUM												
Notes to Petroleum charges												
1. A fee is payable to store petrol under regulation 6 (petrol filling stations) or regulation 14 (non work-place storage) of the Petroleum (Consolidation) Regulations 2014. All fees for storage of petroleum are set by the UK Government, and can currently be found in Schedule 7 of the Health and Safety and Nuclear (Fees) Regulations 2022 as amended by the Health and Safety and Nuclear (Fees) (Amendment) Regulations 2023.. These regulations are subject to change at short notice. 2. The current fees for a certificate or licence for one year are shown below. Prices for multiple-year certificates or licences are available on request. 3. Historical Records - We hold historical records of tanks previously licensed for the storage of petroleum spirit. Information regarding specific premises and whether tanks were present and the methods used for making them safe from the danger of fire or explosion can be disclosed on written request. The disclosure is subject to payment of a reasonable fee.												
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity <2500 litres	STATUTORY CHARGE	45.00	Outwith the Scope	0.00	45.00	46.00	Outwith the Scope	0.00	46.00	1.00	2%	All petroleum storage fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity between 2500 and 50000 litres	STATUTORY CHARGE	61.00	Outwith the Scope	0.00	61.00	62.00	Outwith the Scope	0.00	62.00	1.00	2%	All petroleum storage fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity > 50000 litres	STATUTORY CHARGE	128.00	Outwith the Scope	0.00	128.00	131.00	Outwith the Scope	0.00	131.00	3.00	2%	All petroleum storage fees are set by the UK Government and can be found in Schedule 7 of the current Health and Safety and Nuclear (Fees) Regulations These Regulations are subject to change at short notice.
Historical Records - Charge for Officer time (per hour) - out of hours or weekend work incurs a 50% surcharge on the hourly rate	Officer cost per hour	81.46	Standard	16.29	97.75	86.33	Standard	17.27	103.60	5.85	6%	Disclosure of historical records is subject to a reasonable hourly fee
Metrology												
Notes to Metrology (Weights & Measures) Calibration Charges												
1. The 2023/24 guidance is based on a chargeable rate of £103.60 per officer per hour, designed to facilitate full cost recovery for metrological activity. A charge is made per officer hour spent at the place of submission of the equipment for the purposes of examination, adjustment, testing or retesting of the equipment. It should be noted that the time taken should be quoted on the account and should not include any time spent on research or on travel to the site at which the equipment is to be tested. 2. An additional charge of £69.10 per hour will be applied when another officer is required to provide assistance to the inspector. 3. For any work not covered by this guidance, or which varies significantly or is carried out in exceptional circumstances, an appropriate charge may be calculated as a surcharge to the hourly rate. 4. When a visit is made by a Trading Standards Officer to any premises for the purpose of carrying out any calibration functions, each visit may be subject to a minimum charge of £103.60 per Officer per visit regardless of the nature or amount of work requested or completed. 5. Visits carried out partly or entirely outside of normal office hours may incur a surcharge of 50% of the standard hourly rate per Officer per hour. 6. The guidance relates to the cost of testing single items. Inspectors should not be inhibited from departing from the quoted fee in locally determined circumstances. Discounted fees may be appropriate, for example, in the following circumstances: a. Where more than a single item is submitted on one occasion and particularly where large quantities are involved; b. Where facilities, equipment or assistance are provided by the submitter by prior arrangement; 7. When supplying specialist equipment (including but not limited to weighbridge test unit, van and test weights, etc) an additional fee may be charged hourly, daily or per appointment, according to circumstance.												
Weights and Measures:- all certification & verification work – Weights & Measures Inspector.	Officer cost per hour	81.46	Standard	16.29	97.75	86.33	Standard	17.27	103.60	5.85	6%	VAT rate applies unless work undertaken under the Measuring Instruments (EEC
Weights and Measures:- all certification & verification work – Assisting Officer.	Officer cost per hour	54.33	Standard	10.87	65.20	57.58	Standard	11.52	69.10	3.90	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Commission on trade union deductions		2.50%	Standard		2.50%	2.50%	Standard		2.50%			Percentage charge - same as previous year
Arrestment handling charge per item		0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	This is a Statutory Charge. The maximum that can be charged is £1
Info to Banks etc - Handling Charge		23.88	Standard	4.78	28.65	25.29	Standard	5.06	30.35	1.70	6%	
Registrars Fees and Charges (Extracts at time of registration)		10.00	Outwith the Scope	0.00	10.00	10.00	Outwith the Scope	0.00	10.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars Fees and Charges (Extracts outwith a calendar month of registration)		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars Search & Genealogy - Particular Search		5.00	Outwith the Scope	0.00	5.00	5.00	Outwith the Scope	0.00	5.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars Search & Genealogy - General Search		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars - Recording of name, or change of name or surname or alternative name		40.00	Outwith the Scope	0.00	40.00	40.00	Outwith the Scope	0.00	40.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars - Printing a copy certificate and delivering within the UK		16.00	Outwith the Scope	0.00	16.00	17.00	Outwith the Scope	0.00	17.00	1.00	6%	Comprises £15 set by Registrar General and £2 postage charged by council.
Registrars - Printing a copy certificate and delivering outwith the UK		19.00	Outwith the Scope	0.00	19.00	20.00	Outwith the Scope	0.00	20.00	1.00	5%	Comprises £15 set by Registrar General and £5 postage charged by council.
Marriage Notices (Per Person)		45.00	Outwith the Scope	0.00	45.00	45.00	Outwith the Scope	0.00	45.00	0.00	0%	Set by Registrar General - no increase for 2023-24 (was increased in May 2022)
Civil Marriage/Partnership Solemnisation		55.00	Outwith the Scope	0.00	55.00	55.00	Outwith the Scope	0.00	55.00	0.00	0%	Set by Registrar General - no increase for 2023-24
Registrars Rental Income - Registrars Office Wedding		106.50	Outwith the Scope	0.00	106.50	112.90	Outwith the Scope	0.00	112.90	6.40	6%	
Registrars Rental Income - Registrars Office Wedding - Saturday		214.40	Outwith the Scope	0.00	214.40	227.25	Outwith the Scope	0.00	227.25	12.85	6%	
Admin charges, approved venue weekday		280.75	Outwith the Scope	0.00	280.75	297.60	Outwith the Scope	0.00	297.60	16.85	6%	
Admin charges, approved venue Saturday		333.20	Outwith the Scope	0.00	333.20	353.20	Outwith the Scope	0.00	353.20	20.00	6%	
Admin charges, evenings after 6pm		378.90	Outwith the Scope	0.00	378.90	401.65	Outwith the Scope	0.00	401.65	22.75	6%	
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		423.20	Outwith the Scope	0.00	423.20	448.60	Outwith the Scope	0.00	448.60	25.40	6%	
Blue Badges		20.00	Outwith the Scope	0.00	20.00	20.00	Outwith the Scope	0.00	20.00	0.00	0%	Set by Scottish Government
Registrars Travel Fees - rate per mile		0.60	Zero Rated	0.00	0.60	0.60	Zero Rated	0.00	0.60	0.00	0%	
Customer Service Point Room Hire - Non Profit Organisations (room let)		12.65	Exempt	0.00	12.65	13.40	Exempt	0.00	13.40	0.75	6%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Half day		41.25	Exempt	0.00	41.25	43.75	Exempt	0.00	43.75	2.50	6%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Full day		74.20	Exempt	0.00	74.20	78.65	Exempt	0.00	78.65	4.45	6%	
Customer Service Point Room Hire - Commercial Rate (room let)		35.05	Exempt	0.00	35.05	37.15	Exempt	0.00	37.15	2.10	6%	
Naming Ceremonies at Registration Office - Monday - Friday		96.00	Standard	16.00	96.00	85.00	Standard	17.00	102.00	6.00	6%	
Naming Ceremonies at Registration Office - Saturday		106.67	Standard	21.33	128.00	113.33	Standard	22.67	136.00	8.00	6%	
Naming Ceremonies at a Venue or Location - Monday - Friday		115.00	Standard	23.00	138.00	121.67	Standard	24.33	146.00	8.00	6%	
Naming Ceremonies at a Venue or Location - Saturday		141.67	Standard	28.33	170.00	150.00	Standard	30.00	180.00	10.00	6%	
Naming Ceremonies - Additional charge if a second registration escort is required for a large ceremony		45.00	Standard	9.00	54.00	47.50	Standard	9.50	57.00	3.00	6%	
Naming Ceremonies - Additional charge for each child of the same family		8.33	Standard	1.67	10.00	9.17	Standard	1.83	11.00	1.00	10%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Naming Ceremonies - Additional charge if held as part of a civil marriage/partnership		45.00	Standard	9.00	54.00	47.50	Standard	9.50	57.00	3.00	6%	
Renewal of Vows Ceremony at Registration Office - Monday - Friday		133.33	Standard	26.67	160.00	141.67	Standard	28.33	170.00	10.00	6%	
Renewal of Vows Ceremony at Registration Office - Saturday		176.67	Standard	35.33	212.00	187.50	Standard	37.50	225.00	13.00	6%	
Renewal of Vows Ceremony at a Venue or Location - Monday - Friday		195.00	Standard	39.00	234.00	206.67	Standard	41.33	248.00	14.00	6%	
Renewal of Vows Ceremony at a Venue or Location - Saturday		195.00	Standard	39.00	234.00	206.67	Standard	41.33	248.00	14.00	6%	
Renewal of Vows - Additional charge if a second registration escort is required for a large ceremony		45.00	Standard	9.00	54.00	47.50	Standard	9.50	57.00	3.00	6%	
Extract/Search of Lair Register on Islands		33.00	Outwith the Scope	0.00	33.00	35.00	Outwith the Scope	0.00	35.00	2.00	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LOCAL DEVELOPMENT PLAN & PRINTING												
Local Development Plan (Incl of P&P) - Proposals Maps Book		59.75	Outwith the Scope	0.00	59.75	63.35	Outwith the Scope	0.00	63.35	3.60	6%	Replacing all Local Plans. Community Councils 50% reduction
Local Development Plan (Incl of P&P) - Written Statement		29.80	Outwith the Scope	0.00	29.80	31.60	Outwith the Scope	0.00	31.60	1.80	6%	
Landscape Capacity Study (Incl P&P) - Bute & Cowal		27.55	Outwith the Scope	0.00	27.55	29.20	Outwith the Scope	0.00	29.20	1.65	6%	Replacing all Local Plans. Community Councils 50% reduction
Landscape Capacity Study (Incl P&P) - Mull		13.10	Outwith the Scope	0.00	13.10	13.90	Outwith the Scope	0.00	13.90	0.80	6%	
Landscape Capacity Study (Incl P&P) - North & South Kintyre		15.80	Outwith the Scope	0.00	15.80	16.75	Outwith the Scope	0.00	16.75	0.95	6%	
Landscape Capacity Study (Incl P&P) - Lorn		31.35	Outwith the Scope	0.00	31.35	33.25	Outwith the Scope	0.00	33.25	1.90	6%	
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		19.95	Outwith the Scope	0.00	19.95	21.15	Outwith the Scope	0.00	21.15	1.20	6%	
Landscape Capacity Study (Incl P&P) - Islay		10.40	Outwith the Scope	0.00	10.40	11.00	Outwith the Scope	0.00	11.00	0.60	6%	
Location Plans (10 Copies)		31.80	Outwith the Scope	0.00	31.80	33.70	Outwith the Scope	0.00	33.70	1.90	6%	
Printing - Internal Service Only - A2 Prints each		10.10	Outwith the Scope	0.00	10.10	10.70	Outwith the Scope	0.00	10.70	0.60	6%	
Printing - Internal Service Only - A2 Prints (+11) each		7.20	Outwith the Scope	0.00	7.20	7.65	Outwith the Scope	0.00	7.65	0.45	6%	
Printing - Internal Service Only - A1 Prints (1-10 copies) each		14.35	Outwith the Scope	0.00	14.35	15.20	Outwith the Scope	0.00	15.20	0.85	6%	
Printing - Internal Service Only - A1 Prints (+11 copies) each		11.45	Outwith the Scope	0.00	11.45	12.15	Outwith the Scope	0.00	12.15	0.70	6%	
Printing - Internal Service Only - A0 Prints (1-10 copies) each		21.55	Outwith the Scope	0.00	21.55	22.85	Outwith the Scope	0.00	22.85	1.30	6%	
Printing - Internal Service Only - A0 Prints (+11 copies) each		18.75	Outwith the Scope	0.00	18.75	19.90	Outwith the Scope	0.00	19.90	1.15	6%	
Statutory Street Naming and/or numbering of one property		98.25	Outwith the Scope	0.00	98.25	104.15	Outwith the Scope	0.00	104.15	5.90	6%	
Statutory Street Naming and/or numbering for the 2nd and each additional property		49.15	Outwith the Scope	0.00	49.15	52.10	Outwith the Scope	0.00	52.10	2.95	6%	Renaming or renumbering a street - pricing as for new properties
Statutory Street Naming a new street		214.90	Outwith the Scope	0.00	214.90	227.80	Outwith the Scope	0.00	227.80	12.90	6%	
Changing a property name or adding to the Royal Mail database		94.85	Outwith the Scope	0.00	94.85	100.55	Outwith the Scope	0.00	100.55	5.70	6%	
Confirming an address to a solicitor, property owner or any organisation - per letter		63.30	Outwith the Scope	0.00	63.30	67.10	Outwith the Scope	0.00	67.10	3.80	6%	
Phase 1 Habitat Surveys		417.85	Outwith the Scope	0.00	417.85	442.90	Outwith the Scope	0.00	442.90	25.05	6%	Travel to be charged at Council Rate 34.1p/mile Possible overnight stay to be charged at a maximum of £50.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>ENVIRONMENTAL HEALTH</b>												
Food Examination - Export of Food/Fish Certificates	Per Certificate	102.45	Outwith the Scope	0.00	102.45	108.60	Outwith the Scope	0.00	108.60	6.15	6%	
Food Examination - Export of Food/Fish Certificates - less than 60kg in weight	Per Certificate	44.55	Outwith the Scope	0.00	44.55	47.20	Outwith the Scope	0.00	47.20	2.65	6%	
Food Examination - Condemnation Certificate (Voluntary Surrender)		230.63	Standard	46.13	276.75	244.46	Standard	48.89	293.35	16.60	6%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	461.45	Outwith the Scope	0.00	461.45	489.15	Outwith the Scope	0.00	489.15	27.70	6%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	363.60	Outwith the Scope	0.00	363.60	385.40	Outwith the Scope	0.00	385.40	21.80	6%	
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Animal Welfare Establishment - New licence	Vets Fees to be added	228.38	Outwith the Scope	0.00	228.38	242.10	Outwith the Scope	0.00	242.10	13.72	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Animal Welfare Establishment - Variation of licence	Vets Fees to be added	182.70	Outwith the Scope	0.00	182.70	193.65	Outwith the Scope	0.00	193.65	10.95	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Animal Welfare Establishment - Licensing enforcement visit No. 1	Vets Fees to be added	190.31	Outwith the Scope	0.00	190.31	201.75	Outwith the Scope	0.00	201.75	11.44	6%	Subsequent enforcement visits: charged at hourly rate of £30.45 in half-hourly increments
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Dog, Cat or Rabbit Breeding - New licence	Vets Fees to be added	182.70	Outwith the Scope	0.00	182.70	193.65	Outwith the Scope	0.00	193.65	10.95	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Dog, Cat or Rabbit Breeding - Variation of licence	Vets Fees to be added	137.03	Outwith the Scope	0.00	137.03	145.25	Outwith the Scope	0.00	145.25	8.22	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Dog, Cat or Rabbit Breeding - Licensing enforcement visit No. 1	Vets Fees to be added	159.86	Outwith the Scope	0.00	159.86	169.45	Outwith the Scope	0.00	169.45	9.59	6%	Subsequent enforcement visits: charged at hourly rate of £30.45 in half-hourly increments
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, • Operating a business of selling animals as pets • animal rehoming activities (other than operating as an animal welfare establishment) New licence	Vets Fees to be added	197.93	Outwith the Scope	0.00	197.93	209.80	Outwith the Scope	0.00	209.80	11.87	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, • Operating a business of selling animals as pets • animal rehoming activities (other than operating as an animal welfare establishment) Variation of licence	Vets Fees to be added	152.25	Outwith the Scope	0.00	152.25	161.40	Outwith the Scope	0.00	161.40	9.15	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, • Operating a business of selling animals as pets • animal rehoming activities (other than operating as an animal welfare establishment) Licensing enforcement visit No. 1	Vets Fees to be added	175.09	Outwith the Scope	0.00	175.09	185.60	Outwith the Scope	0.00	185.60	10.51	6%	Subsequent enforcement visits: charged at hourly rate of £30.45 in half-hourly increments
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	196.95	Outwith the Scope	0.00	196.95	208.75	Outwith the Scope	0.00	208.75	11.80	6%	
Licences/Registration - Animal Boarding Establishments Act 1963 (Home boarding)	Vets Fees to be added	136.60	Outwith the Scope	0.00	136.60	144.80	Outwith the Scope	0.00	144.80	8.20	6%	
Licences/Registration - Zoo Act	Vets Fees to be added	1,097.40	Outwith the Scope	0.00	1,097.40	1,163.25	Outwith the Scope	0.00	1,163.25	65.85	6%	
Licences/Registration - Venison Dealers		187.90	Outwith the Scope	0.00	187.90	199.15	Outwith the Scope	0.00	199.15	11.25	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Licences/Registration - Cinema Licence		695.55	Outwith the Scope	0.00	695.55	737.30	Outwith the Scope	0.00	737.30	41.75	6%	
Licences/Registration - Theatre Licence		177.00	Outwith the Scope	0.00	177.00	187.60	Outwith the Scope	0.00	187.60	10.60	6%	
HMO - premises of up to 10 persons		899.90	Outwith the Scope	0.00	899.90	953.90	Outwith the Scope	0.00	953.90	54.00	6%	Tri-Annual Licence
HMO - premises with more than 10 persons		1,101.15	Outwith the Scope	0.00	1,101.15	1,167.20	Outwith the Scope	0.00	1,167.20	66.05	6%	Tri-Annual Licence
HMO- Amendment to HMO licence		132.90	Outwith the Scope	0.00	132.90	140.85	Outwith the Scope	0.00	140.85	7.95	6%	Tri-Annual Licence
HMO - Refund if a new/renewal application is unsuccessful		225.10	Outwith the Scope	0.00	225.10	238.60	Outwith the Scope	0.00	238.60	13.50	6%	
Performing Animals Licence application/renewal		126.70	Outwith the Scope	0.00	126.70	134.30	Outwith the Scope	0.00	134.30	7.60	6%	Vet Fees to be added
Residential Caravan sites- first or new application		657.75	Outwith the Scope	0.00	657.75	697.20	Outwith the Scope	0.00	697.20	39.45	6%	5 year licence
Residential Caravan sites- renewal submitted before expiry date		530.45	Outwith the Scope	0.00	530.45	562.30	Outwith the Scope	0.00	562.30	31.85	6%	5 year licence
Residential Caravan sites- renewal submitted after expiry date		657.75	Outwith the Scope	0.00	657.75	697.20	Outwith the Scope	0.00	697.20	39.45	6%	5 year licence
Residential Caravan sites- recovery of costs related to enforcement action			Outwith the Scope	0.00	Full costs recovery		Outwith the Scope	0.00	Full costs recovery			
Environmental Health Charge for Officer time (per hour) where appropriate ( out of hours or weekend work incurs a 50% surcharge on the hourly rate).		94.30	Outwith the Scope	0.00	94.30	99.95	Outwith the Scope	0.00	99.95	5.65	6%	
Attestation for export business		100.00	Outwith the Scope	0.00	100.00	106.00	Outwith the Scope	0.00	106.00	6.00	6%	
Additional inspections or interventions required as part of attestation		94.30	Outwith the Scope	0.00	94.30	99.95	Outwith the Scope	0.00	99.95	5.65	6%	Officer cost per hour
Private Water Supplies - Visit charge Regulated supply		75.00	Outwith the Scope	0.00	80.00	84.80	Outwith the Scope	0.00	84.80	4.80	6%	
Private Water Supplies -Single visit to regulated supply with multiple commercial properties		75.00	Outwith the Scope	0.00	80.00	84.80	Outwith the Scope	0.00	84.80	4.80	6%	If more than one property on supply to be sampled, additional £10 per property applies as per line below.
Private Water Supplies - multiple commercial properties charge per additional property above		10.00	Outwith the Scope	0.00	10.00	10.60	Outwith the Scope	0.00	10.60	0.60	6%	Charge of £10 for additional commercial property sampled.
Private Water Supplies -Regulated :Analytical parameter cost		0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At cost
Private Water Supplies -Zonal charge per regulated supply		15.00	Outwith the Scope	0.00	15.00	15.90	Outwith the Scope	0.00	15.90	0.90	6%	Analytical costs divided by number of regulated supplies as of 1 <sup>st</sup> January in calendar year
Private water supply-Regulated supply: Initial Risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	132.50	Outwith the Scope	0.00	132.50	7.50	6%	
Private water supply - Regulated Supply: Programmed/review risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Private water supply - Regulated risk assessments (cost per additional hour or part thereof)	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	£50 per additional hour
Private Water Supplies: Regulated supplies: desktop review of risk assessment	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	
Private Water Supplies - Visit charge Type B	STATUTORY CHARGE	70.00	Outwith the Scope	0.00	70.00	70.00	Outwith the Scope	0.00	70.00	0.00	0%	Charge capped at £70.
Private Water Supplies - Type B - Monitoring & analytical cost	STATUTORY CHARGE	118.00	Outwith the Scope	0.00	118.00	118.00	Outwith the Scope	0.00	118.00	0.00	0%	Charge capped at £118.
Private Water Supplies - Type B - request sample and analytical cost	STATUTORY CHARGE	145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Charge capped at £145.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Private water supply- Initial risk assessment visit (TypeB) and report	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Capped
Private waters (Regulated and Type B) - Other Parameters may be sampled if there is a specific need. Those charges will directly reflect those passed to us by the testing laboratory	At Cost	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At Cost
Private Landlord Registration - principal fee for registration as landlord	STATUTORY CHARGE	68.00	Outwith the Scope	0.00	68.00	68.00	Outwith the Scope	0.00	68.00	0.00	0%	Scottish Government prescribe these charges for Local Authorities to apply
Private Landlord Registration - property fee per property	STATUTORY CHARGE	16.00	Outwith the Scope	0.00	16.00	16.00	Outwith the Scope	0.00	16.00	0.00	0%	
Private Landlord Registration- late application fee	STATUTORY CHARGE	137.00	Outwith the Scope	0.00	137.00	137.00	Outwith the Scope	0.00	137.00	0.00	0%	
Short-term let licensing - home letting/home sharing accomodating to 4 guests		226.00	Outwith the Scope	0.00	226.00	239.55	Outwith the Scope	0.00	239.55	13.55	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accomodating 5-8 guests		316.00	Outwith the Scope	0.00	316.00	334.95	Outwith the Scope	0.00	334.95	18.95	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accomodating 9 -12 guests		497.00	Outwith the Scope	0.00	497.00	526.80	Outwith the Scope	0.00	526.80	29.80	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accomodating 13-20 guests		633.00	Outwith the Scope	0.00	633.00	671.00	Outwith the Scope	0.00	671.00	38.00	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accomodating 21 and over guests		814.00	Outwith the Scope	0.00	814.00	862.85	Outwith the Scope	0.00	862.85	48.85	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accomodating up to 4 guests		316.00	Outwith the Scope	0.00	316.00	334.95	Outwith the Scope	0.00	334.95	18.95	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accomodating 5-8 guests		452.00	Outwith the Scope	0.00	452.00	479.10	Outwith the Scope	0.00	479.10	27.10	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accomodating 9 - 12 guests		678.00	Outwith the Scope	0.00	678.00	718.70	Outwith the Scope	0.00	718.70	40.70	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accomodating 13- 20 guests		904.00	Outwith the Scope	0.00	904.00	958.25	Outwith the Scope	0.00	958.25	54.25	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accomodating 21 and over guests		1,130.00	Outwith the Scope	0.00	1,130.00	1,197.80	Outwith the Scope	0.00	1,197.80	67.80	6%	Tri-Annual Licence
Short-term let licensing- temporary licence fee		0.00				50% of total licence fee				0.00	0%	
Short-term let licensing- Temporary exemption application		0.00				50% of total licence fee				0.00	0%	
Short-term let licensing- Variation in Licence/change in circumstances		77.00	Outwith the Scope	0.00	77.00	81.60	Outwith the Scope	0.00	81.60	4.60	6%	
Short-term let licensing- Certified copy of licence/duplicate licence		41.00	Outwith the Scope	0.00	41.00	43.45	Outwith the Scope	0.00	43.45	2.45	6%	
Short-term let licensing - Enforcement charge (Hourly rate)		94.30	Outwith the Scope	0.00	94.30	99.95	Outwith the Scope	0.00	99.95	5.65	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PLANNING SERVICES</b>												
Additional administration fee in respect of an Advert required in terms of Regulation 20 of the Town & Country Planning (Development Management Procedure) (Scotland) Regulations 2008		174.17	Standard	34.83	209.00	185.00	Standard	37.00	222.00	13.00	6%	
Planning Section 50 Licence Certificate		148.00	Outwith the Scope	0.00	148.00	157.00	Outwith the Scope	0.00	157.00	9.00	6%	
Pre Application advice for major planning applications		833.33	Standard	166.67	1,000.00	883.33	Standard	176.67	1,060.00	60.00	6%	
Pre Application advice for local planning applications	Maximum £848	666.67	Standard	133.33	800.00	706.67	Standard	141.33	848.00	48.00	6%	
Pre-Application Initiation & follow up 30min meeting		31.67	Standard	6.33	38.00	33.33	Standard	6.67	40.00	2.00	5%	includes 20min prep and 10 mins follow up
Pre-Application Initiation & follow up 1hour meeting		63.33	Standard	12.67	76.00	67.50	Standard	13.50	81.00	5.00	7%	includes 40min prep and 20 mins follow up
Pre-Application Initiation & follow up 2hour meeting		96.67	Standard	19.33	116.00	102.50	Standard	20.50	123.00	7.00	6%	includes 40min prep and 20 mins follow up
High Hedge complaint		478.00	Outwith the Scope	0.00	478.00	507.00	Outwith the Scope	0.00	507.00	29.00	6%	£50 charge if investigated but not classed as a hedge
S64 submission relating to Householder Development		51.50	Outwith the Scope	0.00	51.50	54.50	Outwith the Scope	0.00	54.50	3.00	6%	
S64 submission relating to Non-Householder Local Development		103.00	Outwith the Scope	0.00	103.00	109.00	Outwith the Scope	0.00	109.00	6.00	6%	
S64 submission relating to Major Development		206.00	Outwith the Scope	0.00	206.00	218.00	Outwith the Scope	0.00	218.00	12.00	6%	S64 submissions relating to a single dwelling/plot within a larger Major Development shall be charged as a Non-Householder Local Development
Administration Charge for non e-Planning application submissions - Householder Application		20.50	Outwith the Scope	0.00	20.50	21.50	Outwith the Scope	0.00	21.50	1.00	5%	Exemptions to this charge will be applied where submissions cannot be made through the ePlanning portal including: - Pre-application Screening Notice; - Proposal of Application Notice; - Applications for modification or discharge of planning obligations under s75A; - Applications for marine fish farm development; - Applications for a High Hedge Notice;
Administration Charge for non e-Planning application submissions - Non-Householder Local Application		51.50	Outwith the Scope	0.00	51.50	54.50	Outwith the Scope	0.00	54.50	3.00	6%	
Administration Charge for non e-Planning application submissions - Major Application		103.00	Outwith the Scope	0.00	103.00	109.00	Outwith the Scope	0.00	109.00	6.00	6%	
Property History Search - Copy Document Record Search where specific planning application reference required is provided		38.50	Outwith the Scope	0.00	38.50	41.00	Outwith the Scope	0.00	41.00	2.50	6%	additional printing charges will be applied for provision of hardcopy documentation; no fee for provision of e-copy
Property History Search - Copy Document Record Search where specific planning application reference is not provided		90.00	Outwith the Scope	0.00	90.00	95.00	Outwith the Scope	0.00	95.00	5.00	6%	
Planning Statutory Fees												<a href="https://www.argyll-bute.gov.uk/planning-and-building/planning/planning-fees">https://www.argyll-bute.gov.uk/planning-and-building/planning/planning-fees</a>



		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BUILDING STANDARDS												
Property Inspection		372.00	Outwith the Scope	0.00	372.00	394.00	Outwith the Scope	0.00	394.00	22.00	6%	
Re - Inspection Fee Property Inspection Applications		185.00	Outwith the Scope	0.00	185.00	196.00	Outwith the Scope	0.00	196.00	11.00	6%	
Confirmation of completion Applications		297.00	Outwith the Scope	0.00	297.00	315.00	Outwith the Scope	0.00	315.00	18.00	6%	
Re - Inspection Fee Confirmation of Completion Applications		170.00	Outwith the Scope	0.00	170.00	180.00	Outwith the Scope	0.00	180.00	10.00	6%	
Confirmation of Exempt class of works		75.00	Outwith the Scope	0.00	75.00	80.00	Outwith the Scope	0.00	80.00	5.00	7%	
Building Standards Section 50 Licence Certificate		148.00	Outwith the Scope	0.00	148.00	157.00	Outwith the Scope	0.00	157.00	9.00	6%	
Property Enquiries (if Application Number known)		43.00	Outwith the Scope	0.00	43.00	46.00	Outwith the Scope	0.00	46.00	3.00	7%	
Property Enquiries (if Application Number not known)		107.00	Outwith the Scope	0.00	107.00	113.00	Scope	0.00	113.00	6.00	6%	
Building Standards Statutory Fees												<a href="#">Fee Calculator (ebuildingstandards.scot)</a>
HOUSING												
Housing - Homeless Temporary Accommodation - Bedsit/1 Bed - per week		57.06	Outwith the Scope	0.00	57.06	57.06	Outwith the Scope	0.00	57.06	0.00	0.00	Not subject to inflation - only the service charge is inflated.
Housing - Homeless Temporary Accommodation - 2 Bed Flat/House - per week		64.62	Outwith the Scope	0.00	64.62	64.62	Outwith the Scope	0.00	64.62	0.00	0.00	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Outwith the Scope	0.00	71.37	71.37	Outwith the Scope	0.00	71.37	0.00	0.00	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Outwith the Scope	0.00	76.67	76.67	Outwith the Scope	0.00	76.67	0.00	0.00	
Housing - Homeless Tenants Service Charge per week		50.35	Outwith the Scope	0.00	50.35	53.35	Outwith the Scope	0.00	53.35	3.00	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		330.25	Outwith the Scope	0.00	330.25	353.95	Outwith the Scope	0.00	353.95	23.70	7%	Scottish Government Landfill Tax increase of £3.50 per tonne confirmed.
Confidential Sacks - Includes Uplift, Shredding and disposal	Internal Use Only - Minimum of 8 sacks per order	16.45	Outwith the Scope	0.00	16.45	17.45	Outwith the Scope	0.00	17.45	1.00	6%	
Domestic Use Only 140 Litre Bins		37.45	Outwith the Scope	0.00	37.45	39.70	Outwith the Scope	0.00	39.70	2.25	6%	
Domestic Use Only 240 Litre Bins		37.45	Outwith the Scope	0.00	37.45	39.70	Outwith the Scope	0.00	39.70	2.25	6%	
Commercial Use Only 240 Litre Bins		95.79	Standard	19.16	114.95	101.54	Standard	20.31	121.85	6.90	6%	
Commercial Use Only 360 Litre Bins		139.33	Standard	27.87	167.20	147.71	Standard	29.54	177.25	10.05	6%	
Commercial Use Only 660 Litre Bins		351.46	Standard	70.29	421.75	372.54	Standard	74.51	447.05	25.30	6%	
Commercial Use Only 1100 Litre Bins		428.08	Standard	85.62	513.70	453.75	Standard	90.75	544.50	30.80	6%	
Commercial Use Only 1280 Litre Bins		440.83	Standard	88.17	529.00	467.29	Standard	93.46	560.75	31.75	6%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	72.00	Outwith the Scope	0.00	72.00	76.30	Outwith the Scope	0.00	76.30	4.30	6%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	44.80	Outwith the Scope	0.00	44.80	47.50	Outwith the Scope	0.00	47.50	2.70	6%	
Commercial Special Uplift (Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour)	158.38	Standard	31.68	190.05	167.88	Standard	33.58	201.45	11.40	6%	
Commercial Special Uplift (Non-industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour) - <b>Housing Associations should be</b>	158.38	Outwith the Scope	0.00	158.38	167.88	Outwith the Scope	0.00	167.88	9.50	6%	Provided not Industrial waste as per Environmental Protection Act 1990. <u>For commercial fridge/freezer disposal, contact the Waste Team for advice.</u>
Return of Supermarket trolleys (each)		44.21	Standard	8.84	53.05	46.88	Standard	9.38	56.25	3.20	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
COMMERCIAL REFUSE												
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	393.89	Outwith the Scope	0.00	393.89	422.17	Outwith the Scope	0.00	422.17	28.28	7%	Minimum Charge 2023/24 - £422.17 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly mixed waste service is available only, the minimum charge will be adjusted accordingly.
Wheeled Bins - 340 ltr	Based on 1 uplift per week	557.94	Outwith the Scope	0.00	557.94	598.00	Outwith the Scope	0.00	598.00	40.06	7%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	1,070.56	Outwith the Scope	0.00	1,070.56	1,147.43	Outwith the Scope	0.00	1,147.43	76.87	7%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,297.62	Outwith the Scope	0.00	1,297.62	1,390.79	Outwith the Scope	0.00	1,390.79	93.17	7%	Agreements are issued Annually to all commercial/front end loader customers. Payments are either made in advance or by direct debit.
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,783.49	Outwith the Scope	0.00	1,783.49	1,911.54	Outwith the Scope	0.00	1,911.54	128.05	7%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	2,075.27	Outwith the Scope	0.00	2,075.27	2,224.27	Outwith the Scope	0.00	2,224.27	149.00	7%	Front End Loader service provided by Renewi Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Renewi above this level to be charged at cost + 2% to customers.
Loads - Bands 1-5		957.45	Outwith the Scope	0.00	957.45	1,026.19	Outwith the Scope	0.00	1,026.19	68.74	7%	
Loads - Bands 6-10		2,157.44	Outwith the Scope	0.00	2,157.44	2,312.35	Outwith the Scope	0.00	2,312.35	154.90	7%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	2,096.39	Outwith the Scope	0.00	2,096.39	2,246.91	Outwith the Scope	0.00	2,246.91	150.52	7%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,474.84	Outwith the Scope	0.00	2,474.84	2,652.53	Outwith the Scope	0.00	2,652.53	177.69	7%	
Pull Out Charge - Commercial only		106.09	Outwith the Scope	0.00	106.09	112.46	Outwith the Scope	0.00	112.46	6.37	6%	This charge is per bin.
COMMERCIAL REFUSE (private waste contractor's with Council acting as sub-contractor)												
Supply of Sacks for Commercial Use (pack of 50)		330.27	Standard	66.05	396.32	353.98	Standard	70.80	424.78	28.46	7%	Minimum Charge 2023/24 - £506.61 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly mixed waste service is available only, the minimum charge will be adjusted accordingly.
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	393.89	Standard	78.78	472.67	422.17	Standard	84.43	506.61	33.94	7%	
Wheeled Bins - 340 ltr	Based on 1 uplift per week	557.94	Standard	111.59	669.52	598.00	Standard	119.60	717.60	48.08	7%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	1,070.56	Standard	214.11	1,284.67	1,147.43	Standard	229.48	1,376.91	92.24	7%	Agreements are issued Annually to all commercial/front end loader customers. Payments are either made in advance or by direct debit.
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,297.62	Standard	259.52	1,557.14	1,390.79	Standard	278.16	1,668.95	111.81	7%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,783.49	Standard	356.70	2,140.19	1,911.54	Standard	382.31	2,293.85	153.67	7%	Front End Loader service provided by Renewi Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Renewi above this level to be charged at cost + 2% to customers.
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	2,075.27	Standard	415.05	2,490.32	2,224.27	Standard	444.85	2,669.13	178.81	7%	
Loads - Bands 1-5		957.45	Standard	191.49	1,148.94	1,026.19	Standard	205.24	1,231.42	82.48	7%	
Loads - Bands 6-10		2,157.44	Standard	431.49	2,588.93	2,312.35	Standard	462.47	2,774.82	185.89	7%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	2,096.39	Standard	419.28	2,515.67	2,246.91	Standard	449.38	2,696.30	180.63	7%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,474.84	Standard	494.97	2,969.81	2,652.53	Standard	530.51	3,183.05	213.24	7%	
Pull Out Charge - Commercial only		106.09	Standard	21.22	127.31	112.46	Standard	22.49	134.95	7.64	6%	This charge is per bin.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RECYCLING CHARGES												
Office Paper - Large Bag / 1 x week		158.75	Outwith the Scope	0.00	158.75	168.27	Outwith the Scope	0.00	168.27	9.52	6%	Council glass services may be subject to change following the introduction of The Scottish Government Deposit Return Scheme in August 2023.
Paper, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year	Fortnightly Charge - Weekly services shall be charged accordingly at fortnightly rate x 2	105.27	Outwith the Scope	0.00	105.27	111.58	Outwith the Scope	0.00	111.58	6.32	6%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin		148.37	Outwith the Scope	0.00	148.37	157.27	Outwith the Scope	0.00	157.27	8.90	6%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		283.85	Outwith the Scope	0.00	283.85	300.88	Outwith the Scope	0.00	300.88	17.03	6%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		344.09	Outwith the Scope	0.00	344.09	364.73	Outwith the Scope	0.00	364.73	20.65	6%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		472.05	Outwith the Scope	0.00	472.05	500.37	Outwith the Scope	0.00	500.37	28.32	6%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre and only sold and used when no space for a blue bin.	1.58	Outwith the Scope	0.00	1.58	1.67	Outwith the Scope	0.00	1.67	0.09	6%	At Waste Disposal Sites and Civic Amenity/Recycling Sites, use by the commercial sector (if permitted by the license conditions) should only be allowed in return for the payment of the appropriate rate, equivalent to the disposal charge excluding landfill tax. A pre-paid punch card system is available. There are some exceptions to this e.g. commercial wood from Council operated island waste disposal sites, where high haulage costs are incurred and an appropriate charge is levied to cover this.
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	46.07	Outwith the Scope	0.00	46.07	48.84	Outwith the Scope	0.00	48.84	2.76	6%	
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree, Islay and Jura	3.84	Outwith the Scope	0.00	3.84	4.08	Outwith the Scope	0.00	4.08	0.23	6%	Paper and cardboard recycling charges are also applicable for plastic and cans where such recycling is available.
Commercial Wood Delivered by Contractors	Island waste disposal sites on Mull, Islay and Tiree	116.64	Outwith the Scope	0.00	116.64	123.64	Outwith the Scope	0.00	123.64	7.00	6%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	66.25	Outwith the Scope	0.00	66.25	70.22	Outwith the Scope	0.00	70.22	3.97	6%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		91.27	Outwith the Scope	0.00	91.27	96.75	Outwith the Scope	0.00	96.75	5.48	6%	
Segregated Glass Collection - 660 litre bin 1 x weekly		179.57	Outwith the Scope	0.00	179.57	190.35	Outwith the Scope	0.00	190.35	10.77	6%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		270.72	Outwith the Scope	0.00	270.72	286.97	Outwith the Scope	0.00	286.97	16.24	6%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	100.36	Outwith the Scope	0.00	100.36	106.39	Outwith the Scope	0.00	106.39	6.02	6%	
Mixed Glass Collection - 660 litre bin		270.72	Outwith the Scope	0.00	270.72	286.97	Outwith the Scope	0.00	286.97	16.24	6%	
Mixed Glass Collection - 1100 litre bin		406.08	Outwith the Scope	0.00	406.08	430.44	Outwith the Scope	0.00	430.44	24.36	6%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	173.26	Outwith the Scope	0.00	173.26	183.66	Outwith the Scope	0.00	183.66	10.40	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	296.97	Outwith the Scope	0.00	296.97	314.79	Outwith the Scope	0.00	314.79	17.82	6%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	619.30	Outwith the Scope	0.00	619.30	656.46	Outwith the Scope	0.00	656.46	37.16	6%	
<b>RECYCLING CHARGES (private waste contractor's with Council acting as sub-contractor)</b>												
Office Paper - Large Bag / 1 x week		158.75	Standard	31.75	190.50	168.27	Standard	33.65	201.92	11.42	6%	
Paper, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year		105.27	Standard	21.05	126.33	111.58	Standard	22.32	133.90	7.57	6%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin	Fortnightly Charge - Weekly services shall be charged accordingly at fortnightly rate x 2	148.37	Standard	29.67	178.04	157.27	Standard	31.45	188.72	10.68	6%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		283.85	Standard	56.77	340.62	300.88	Standard	60.18	361.06	20.44	6%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		344.09	Standard	68.82	412.91	364.73	Standard	72.95	437.68	24.77	6%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		472.05	Standard	94.41	566.46	500.37	Standard	100.07	600.45	33.99	6%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre and only sold and used when no space for a blue bin.	1.58	Standard	0.32	1.89	1.67	Standard	0.33	2.01	0.11	6%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	66.25	Standard	13.25	79.50	70.22	Standard	14.04	84.27	4.77	6%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		91.27	Standard	18.25	109.52	96.75	Standard	19.35	116.09	6.57	6%	
Segregated Glass Collection - 660 litre bin 1 x weekly		179.57	Standard	35.91	215.48	190.35	Standard	38.07	228.42	12.94	6%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		270.72	Standard	54.14	324.86	286.97	Standard	57.39	344.37	19.50	6%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	100.36	Standard	20.07	120.43	106.39	Standard	21.27	127.65	7.22	6%	
Mixed Glass Collection - 660 litre bin		270.72	Standard	54.14	324.86	286.97	Standard	57.39	344.37	19.50	6%	
Mixed Glass Collection - 1100 litre bin		406.08	Standard	81.22	487.30	430.44	Standard	86.09	516.53	29.24	6%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	173.26	Standard	34.65	207.91	183.66	Standard	36.73	220.40	12.48	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	296.97	Standard	59.39	356.37	314.79	Standard	62.96	377.75	21.38	6%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	619.30	Standard	123.86	743.16	656.46	Standard	131.29	787.75	44.59	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>SKIPS</b>												
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	6.08	Standard	1.22	7.30	6.46	Standard	1.29	7.75	0.45	6%	Charge for skip hire if not part of commercial waste collection contract.
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	79.75	Outwith the Scope	0.00	79.75	84.55	Outwith the Scope	0.00	84.55	4.80	6%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	101.25	Outwith the Scope	0.00	101.25	107.35	Outwith the Scope	0.00	107.35	6.10	6%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	125.35	Outwith the Scope	0.00	125.35	132.85	Outwith the Scope	0.00	132.85	7.50	6%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	357.75	Outwith the Scope	0.00	357.75	372.60	Outwith the Scope	0.00	372.60	14.85	4%	Landfill tax on inactive waste at Council landfill sites on Mull, Islay and Tiree may be charged. This will depend on the type of inactive waste and it's use on the landfill site. A contractor with such waste should contact the Council to discuss this prior to disposal of inactive waste.
Commercial - Tipping Charge per Service, including Landfill Tax (Inactive)	Tiree Only - See notes	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	Tipping Charges - Tiree, no weighbridge, charges based on assumed weights based on vehicle size.  Tipping Charges - Islay and Mull - charge based on weighbridge - see Waste Disposal Charges.

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>HOUSEHOLDER SCRAP CAR REMOVAL AND DISPOSAL SERVICE (Service not available to Commercial Customers they should make their own arrangements with appropriate vehicle dismantlers)</b>												
Scrap Car Deposit Voucher - per car	The voucher service is <b>not</b> available in Helensburgh and Lomond, where advice can be sought from your local area office.	88.54	Standard	17.71	106.25	93.88	Standard	18.78	112.65	6.40	6%	Householder must pay fee and show registration document as proof of ownership before voucher can be issued. Car must be taken to appropriate Council or Renewi disposal site by Householder.
Removal and disposal from householders		145.54	Standard	29.11	174.65	154.29	Standard	30.86	185.15	10.50	6%	Householders should be advised of national takeback schemes i.e. Cartakeback and Autogreen, before proceeding with removal request and payment.
Removal of abandoned car where owner can be traced - Statutory Fee		300.00	Outwith the Scope	0.00	300.00	300.00	Outwith the Scope	0.00	300.00	0.00	0%	Charge set by Legislation. If car has to be stored due to its condition (e.g. still taxed) in Council Depot an additional £20.60 per storage charge per day should be added.
Removal of car by arrangement on private, or other public sector ground, where the last registered keeper cannot be traced. The Executive Director of the Development and Infrastructure Department shall have the discretion to require a payment in advance from the landowner		174.65	Outwith the Scope	0.00	174.65	185.15	Outwith the Scope	0.00	185.15	10.50	6%	A 24 hour notice on the car must be served prior to removal and disposal.



		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>WASTE DISPOSAL</b>												
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Scottish Government)	Charge includes Landfill Tax	98.60	Outwith the Scope	0.00	98.60	102.10	Outwith the Scope	0.00	102.10	3.50	4%	
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	132.50	Outwith the Scope	0.00	132.50	138.00	Outwith the Scope	0.00	138.00	5.50	4%	
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	3.15	Outwith the Scope	0.00	3.15	3.25	Outwith the Scope	0.00	3.25	0.10	3%	
Inactive Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	
Assumed Loads per vehicle type - Small Van/pick up (Escort size)	0.4 tonnes	54.25	Outwith the Scope	0.00	54.25	56.55	Outwith the Scope	0.00	56.55	2.30	4%	
Assumed Loads per vehicle type - Medium Van/pick up (Transit size)	0.8 tonnes	108.30	Outwith the Scope	0.00	108.30	112.85	Outwith the Scope	0.00	112.85	4.55	4%	
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	162.40	Outwith the Scope	0.00	162.40	169.25	Outwith the Scope	0.00	169.25	6.85	4%	
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	406.10	Outwith the Scope	0.00	406.10	423.20	Outwith the Scope	0.00	423.20	17.10	4%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PUBLIC CONVENIENCES												
Entrance Fee (where Public Convenience entry system fitted)		0.50	Outwith the Scope	0.00	0.50	0.50	Outwith the Scope	0.00	0.50	0.00	0%	
Radar Keys		4.35	Outwith the Scope	0.00	4.35	4.60	Outwith the Scope	0.00	4.60	0.25	6%	Purchased at Area Offices.
PEST CONTROL												
Eradication of rats and mice, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		134.12	Standard	26.82	160.94	162.28	Standard	32.46	194.74	33.80	21%	Payment must be made in advance. The charge includes 2 visits. Further charges during the initial treatment may be necessary where eradication requires more than 2 visits. Advice on the total charge for eradication can be provided by officers.
Eradication of rats and mice. Charge for third visit (if required) for individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		67.06	Standard	13.41	80.47	81.14	Standard	16.23	97.37	16.90	21%	
Eradication of rats and mice for Council owned properties.		134.12	Outwith the Scope	0.00	134.12	162.29	Outwith the Scope	0.00	162.29	28.17	21%	
Eradication of rats and mice. Charge for third visit (if required) Council owned properties.		67.05	Outwith the Scope	0.00	67.05	81.13	Outwith the Scope	0.00	81.13	14.08	21%	
Eradication of wasps and ants, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		102.91	Standard	20.58	123.49	124.52	Standard	24.90	149.42	25.93	21%	Payment must be made in advance. The charge includes 1 visit. Further charges may be necessary where eradication requires additional visits. Advice on the total charge for eradication can be provided by officers during the initial treatment.
Eradication of wasps and ants for Council owned properties.		102.91	Outwith the Scope	0.00	102.91	124.52	Outwith the Scope	0.00	124.52	21.61	21%	
Eradication of fleas and bed bugs, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.	Minimum fee listed only	503.93	Standard	100.79	604.71	609.75	Standard	121.95	731.70	126.99	21%	The cost of this service would be agreed with the customer at the time of the survey.
Eradication of fleas and bed bugs for Council owned properties.	Minimum fee listed only	503.93	Outwith the Scope	0.00	503.93	609.75	Outwith the Scope	0.00	609.75	105.82	21%	
Eradication of moles for Council owned land only		503.93		0.00	503.93	609.75		0.00	609.75	105.82	21%	Works to be carried out only on Council owned land due to nature of control.
Non refundable survey charge		43.18	Standard	8.64	51.81	52.25	Standard	10.45	62.70	10.88	21%	If works progress to a contract/work agreement, the survey fee can be discounted from the costs of the works.

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
DOG FEES												
												Payment in advance. Proof of identity must be shown at the Area Office when payment is made. A receipt will be issued to allow the owner to collect their dog from the kennels. In order for Kennel Operators to accept dogs there is a requirement that they are inoculated.
Standard Fee		26.50	Outwith the Scope	0.00	26.50	28.10	Outwith the Scope	0.00	28.10	1.60	6%	
Boarding fee		18.70	Outwith the Scope	0.00	18.70	19.80	Outwith the Scope	0.00	19.80	1.10	6%	First 24 hour period, statutory charge applied plus boarding fee. The boarding fee only, will be applied for each subsequent day the dog is in boardings.
Kennel Inoculation Fee		44.04	Standard	8.81	52.85	46.67	Standard	9.33	56.00	3.15	6%	
												Dog microchipping will be required by law from April 2016. Dogs (when not already microchipped) will be microchipped before returning to the owner.
Dog microchipping		38.79	Standard	7.76	46.55	41.13	Standard	8.23	49.35	2.80	6%	
Room Hire - Hermitage Park Pavilion												
Hermitage Park Pavilion Community Room (Concession rate per hour Monday to Friday)		19.00	Standard	3.80	22.80	20.13	Standard	4.03	24.15	1.35	6%	A 25% reduction on cost will be offered to groups making block bookings. A block booking is defined as 5 or more bookings within any 3 month period.
Hermitage Park Pavilion Community Room (Concession rate per hour Saturday and Sunday)		24.33	Standard	4.87	29.20	25.79	Standard	5.16	30.95	1.75	6%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Monday to Friday)		24.71	Standard	4.94	29.65	26.21	Standard	5.24	31.45	1.80	6%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Saturday and Sunday)		31.58	Standard	6.32	37.90	33.46	Standard	6.69	40.15	2.25	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PLAYING FIELDS												
Hire of lined Pitch with Changing Facilities including attendant required for changing facilities (2.5 hours)	18 and over	76.00	Standard	15.20	91.20	80.54	Standard	16.11	96.65	5.45	6%	All hire must be paid for in advance. Block Bookings (10 consecutive bookings) booked in advance is VAT exempt.
	Under 18's	37.96	Standard	7.59	45.55	40.25	Standard	8.05	48.30	2.75	6%	Minimum of 48 hours notice is required if the pitch requires to be lined.
Hire of lined Pitch only (2.5 hours)	18 and over	37.96	Standard	7.59	45.55	40.25	Standard	8.05	48.30	2.75	6%	48 hours notice of cancellation required in order to be reimbursed.
	Under 18's	19.00	Standard	3.80	22.80	20.13	Standard	4.03	24.15	1.35	6%	
Hire of Pitch for Training (2 hours)	All ages	19.00	Standard	3.80	22.80	20.13	Standard	4.03	24.15	1.35	6%	
Hire of Pitch for Training with changing facilities (2 hours)	18 and over	23.04	Standard	4.61	27.65	24.42	Standard	4.88	29.30	1.65	6%	
	Under 18's	11.50	Standard	2.30	13.80	12.21	Standard	2.44	14.65	0.85	6%	
Hire of Pony Park - Bute	Concession	38.67	Standard	7.73	46.40	41.00	Standard	8.20	49.20	2.80	6%	
Hire of Howie Pavilion, Lomond		10.15	Exempt	0.00	10.15	10.75	Exempt	0.00	10.75	0.60	6%	Hire of Howie Pavilion - standard VAT should be applied if Council staff are involved in setting up the hall.

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
OUTDOOR RECREATION												
Putting and Crazy Golf	Adult	2.79	Standard	0.56	3.35	2.96	Standard	0.59	3.55	0.20	6%	The stadium fee is the daily rate applied and is for use of the stadium hire only, including the spectator area/pavilion and toilet block. Any other service requirements are outwith this charge, and will be charged separately.
	Concession	1.46	Standard	0.29	1.75	1.54	Standard	0.31	1.85	0.10	6%	
Tennis - Per Session	Adult	2.79	Standard	0.56	3.35	2.96	Standard	0.59	3.55	0.20	6%	
	Concession	1.46	Standard	0.29	1.75	1.54	Standard	0.31	1.85	0.10	6%	
Tennis - Season Ticket	Adult	52.46	Standard	10.49	62.95	55.63	Standard	11.13	66.75	3.80	6%	
	Concession	25.83	Standard	5.17	31.00	27.38	Standard	5.48	32.85	1.85	6%	
Tennis - Hire of Racquet and Balls	Adult	2.79	Standard	0.56	3.35	2.96	Standard	0.59	3.55	0.20	6%	
	Concession	1.46	Standard	0.29	1.75	1.54	Standard	0.31	1.85	0.10	6%	
Bowling - Per Session	Adult	2.79	Standard	0.56	3.35	2.96	Standard	0.59	3.55	0.20	6%	
	Concession	1.46	Standard	0.29	1.75	1.54	Standard	0.31	1.85	0.10	6%	
Bowling - Season Ticket	Adult	63.25	Standard	12.65	75.90	67.04	Standard	13.41	80.45	4.55	6%	
	Concession	31.75	Standard	6.35	38.10	33.67	Standard	6.73	40.40	2.30	6%	
Cricket Wicket (unprepared)	Adult	35.00	Standard	7.00	42.00	37.08	Standard	7.42	44.50	2.50	6%	
Cricket Wicket (prepared)	Adult	63.25	Standard	12.65	75.90	67.04	Standard	13.41	80.45	4.55	6%	
Hire of McCaigs Tower (Weddings)		316.46	Standard	63.29	379.75	335.46	Standard	67.09	402.55	22.80	6%	
Hire of Stadium (Mossfield, Dunoon and Rothesay) for a major event - MINIMUM CHARGE		759.29	Standard	151.86	911.15	804.83	Standard	160.97	965.80	54.65	6%	
Dunoon Stadium - Hire of running Track-without marking		12.71	Standard	2.54	15.25	13.46	Standard	2.69	16.15	0.90	6%	
Dunoon Stadium - Hire of Running Track-with marking		56.96	Standard	11.39	68.35	60.38	Standard	12.08	72.45	4.10	6%	
Grass Tracks - Hire of Running Track (without marking)		12.71	Standard	2.54	15.25	13.46	Standard	2.69	16.15	0.90	6%	
Grass Tracks - Hire of Running Track (with marking)		172.08	Standard	34.42	206.50	182.42	Standard	36.48	218.90	12.40	6%	
Grandstand (Public Restricted)		241.75	Standard	48.35	290.10	256.25	Standard	51.25	307.50	17.40	6%	
Rental of Stall - Per Linear Metre		63.54	Standard	12.71	76.25	67.38	Standard	13.48	80.85	4.60	6%	
Rental of Stall - by Registered Charity - by Stall		30.42	Standard	6.08	36.50	32.25	Standard	6.45	38.70	2.20	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>FAIRS</b>												Charges for commercial refuse/tidy up will be over and above the charges noted.
Hire of ground for 1 week (7 days) With total frontage of all rides/stalls, less than 49 linear metres		386.70	Exempt	0.00	386.70	409.90	Exempt	0.00	409.90	23.20	6%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		7.95	Exempt	0.00	7.95	8.45	Exempt	0.00	8.45	0.50	6%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		5.90	Exempt	0.00	5.90	6.25	Exempt	0.00	6.25	0.35	6%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		4.00	Exempt	0.00	4.00	4.25	Exempt	0.00	4.25	0.25	6%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FLORAL DECORATIONS												
Hire of Round or Half Baskets (each)		19.46	Standard	3.89	23.35	20.63	Standard	4.13	24.75	1.40	6%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		23.67	Standard	4.73	28.40	25.08	Standard	5.02	30.10	1.70	6%	
Tubs to 16" diameter (each)		27.92	Standard	5.58	33.50	29.58	Standard	5.92	35.50	2.00	6%	
Tubs over 16" diameter (each)		40.46	Standard	8.09	48.55	42.88	Standard	8.58	51.45	2.90	6%	
Handling Charge		At cost price with prior notice										

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BURIAL CHARGES												
*Interment/Re Opening Lair Interment (Child under 18)	No charge	883.00	Outwith the Scope	0.00	883.00	936.00	Outwith the Scope	0.00	936.00	53.00	6%	* 100% to be added to interment/lair charges (except for the transfer of title deed) for non residents of Argyll & Bute with the following exemptions:  1. Clear proof that deceased lived permanently in Argyll & Bute within 10 years of death.  2. If the deceased person has been in long term residential care outwith the boundaries of Argyll & Bute Council, but was previously a resident of Argyll & Bute and was moved to such residential care at the behest of this, or a previous Local Authority.  3. Any resident or former resident of Argyll & Bute who has died in the service of their country.  4. Permission for erection of memorial to be paid at same time as purchase of lair.
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge		329.00	Outwith the Scope	0.00	329.00	349.00	Outwith the Scope	0.00	349.00	20.00	6%	
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		94.00	Outwith the Scope	0.00	94.00	100.00	Outwith the Scope	0.00	100.00	6.00	6%	
*Burial of cremated remains at minimum depth	Deceased remains being interred at 3 feet as per current procedures	199.00	Outwith the Scope	0.00	199.00	211.00	Outwith the Scope	0.00	211.00	12.00	6%	
*Burial of cremated remains at available depth	Deceased remains being interred at a greater depth per new legislation	883.00	Outwith the Scope	0.00	883.00	936.00	Outwith the Scope	0.00	936.00	53.00	6%	
*Scattering of Ashes		153.00	Outwith the Scope	0.00	153.00	162.00	Outwith the Scope	0.00	162.00	9.00	6%	
Purchase of Lair - exclusive right of burial (Child under 18)						No charge						
*Purchase of Single Lair, incl maintenance		1,041.00	Exempt	0.00	1,041.00	1,103.00	Exempt	0.00	1,103.00	62.00	6%	
*Purchase of Double Lair, incl maintenance		2,084.00	Exempt	0.00	2,084.00	2,209.00	Exempt	0.00	2,209.00	125.00	6%	
*Purchase of Treble Lair, incl maintenance		3,126.00	Exempt	0.00	3,126.00	3,314.00	Exempt	0.00	3,314.00	188.00	6%	
*Lair for Casket only		214.00	Exempt	0.00	214.00	227.00	Exempt	0.00	227.00	13.00	6%	
*Woodland and Green Burial Service Burial Charge		883.00	Outwith the Scope	0.00	883.00	936.00	Outwith the Scope	0.00	936.00	53.00	6%	
*Woodland and Green Burial Service Standard Lair		2,086.00	Exempt	0.00	2,086.00	2,211.00	Exempt	0.00	2,211.00	125.00	6%	
Transfer of Title Deeds		57.00	Outwith the Scope	0.00	57.00	60.00	Outwith the Scope	0.00	60.00	3.00	5%	
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		32.95	Outwith the Scope	0.00	32.95	34.95	Outwith the Scope	0.00	34.95	2.00	6%	
Administration Fee for Return of Lair	10% of purchase price (90% returned)		Standard		0.00		Standard		0.00			
Permission to erect Standard Memorial or one off design		172.00	Exempt	0.00	172.00	182.00	Exempt	0.00	182.00	10.00	6%	
Permission to erect semi recumbent book type memorial		84.00	Exempt	0.00	84.00	89.00	Exempt	0.00	89.00	5.00	6%	
Erection of plaques at Cemeteries (where consent granted)		84.00	Outwith the Scope	0.00	84.00	89.00	Outwith the Scope	0.00	89.00	5.00	6%	
Erection of inscribed memorial plaque (for previously unmarked graves)		287.00	Outwith the Scope	0.00	287.00	304.00	Outwith the Scope	0.00	304.00	17.00	6%	
Erection of Headstone (Tiree ONLY)		221.00	Outwith the Scope	0.00	221.00	234.00	Outwith the Scope	0.00	234.00	13.00	6%	
Exhumations (not including re interment)		945.00	Exempt	0.00	945.00	1,002.00	Exempt	0.00	1,002.00	57.00	6%	
Exhumations of Caskets (hourly rate)		61.80	Exempt	0.00	61.80	65.50	Exempt	0.00	65.50	3.70	6%	



Description	Other	2022-23				2023-24				Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
CREMATORIUM CHARGES													
Child (under 18)						No charge							
Adults 18 years and over		836.00	Exempt	0.00	836.00	886.00	Exempt	0.00	886.00	50.00	6%		
Adults 18 years and over - Saturday		926.00	Exempt	0.00	926.00	982.00	Exempt	0.00	982.00	56.00	6%		
Additional Charge - Public Holiday		298.00	Exempt	0.00	298.00	316.00	Exempt	0.00	316.00	18.00	6%		
Direct Cremations (no use of chapel)		573.00	Exempt	0.00	573.00	607.00	Exempt	0.00	607.00	34.00	6%		
Direct Cremations (no use of chapel) - Saturday		634.00	Exempt	0.00	634.00	672.00	Exempt	0.00	672.00	38.00	6%	This complies with the Scottish Governments funeral poverty guidance.	
Direct Cremations (no use of chapel) - Additional Charge Public Holiday		298.00	Exempt	0.00	298.00	316.00	Exempt	0.00	316.00	18.00	6%		
Clergy		84.17	Standard	16.83	101.00	89.17	Standard	17.83	107.00	6.00	6%		
Access to Undertake Live Streaming of Cremation Services						20.83	Standard	4.17	25.00	25.00		New charge	
Dispersal of Ashes		32.95	Exempt	0.00	32.95	34.95	Exempt	0.00	34.95	2.00	6%		
Casket - Purchase		60.00	Standard	12.00	72.00	63.33	Standard	12.67	76.00	4.00	6%		
Urn (plus carrier) - Purchase		27.46	Standard	5.49	32.95	29.13	Standard	5.83	34.95	2.00	6%		
Book of Remembrance (per line)		37.50	Standard	7.50	45.00	40.00	Standard	8.00	48.00	3.00	7%		
Small Book of Remembrance (2 Lines)		119.17	Standard	23.83	143.00	126.67	Standard	25.33	152.00	9.00	6%		
Small Book of Remembrance (5 Lines)		222.50	Standard	44.50	267.00	235.83	Standard	47.17	283.00	16.00	6%		
Small Book of Remembrance (8 Lines)		326.67	Standard	65.33	392.00	346.67	Standard	69.33	416.00	24.00	6%		
Small Book of Remembrance (Gilded Motif)		80.00	Standard	16.00	96.00	85.00	Standard	17.00	102.00	6.00	6%		
Badges		61.67	Standard	12.33	74.00	65.00	Standard	13.00	78.00	4.00	5%		
Coat of Arms and Floral Motif		83.33	Standard	16.67	100.00	88.33	Standard	17.67	106.00	6.00	6%		
Retention of Ashes - per month		14.40	Exempt	0.00	14.40	15.25	Exempt	0.00	15.25	0.85	6%		
Chapel of Rest		45.83	Standard	9.17	55.00	48.33	Standard	9.67	58.00	3.00	5%		
Plaque - Single with inscription (25 years)		208.33	Standard	41.67	250.00	220.83	Standard	44.17	265.00	15.00	6%		
Plaque - Single continuation of lease (25 years)		125.83	Standard	25.17	151.00	133.33	Standard	26.67	160.00	9.00	6%		
Plaque - Double with single inscriptions (25 years)		302.50	Standard	60.50	363.00	320.83	Standard	64.17	385.00	22.00	6%		
Plaque - Double with two inscriptions (25 years)		384.17	Standard	76.83	461.00	407.50	Standard	81.50	489.00	28.00	6%		
Plaque - Double continuation of lease (25 years)		251.67	Standard	50.33	302.00	266.67	Standard	53.33	320.00	18.00	6%		
Additional inscription		113.33	Standard	22.67	136.00	120.00	Standard	24.00	144.00	8.00	6%		
Use of Crematorium Chapel for a Burial Service		263.33	Standard	52.67	316.00	279.17	Standard	55.83	335.00	19.00	6%		
Memorial Kerbstone - (10 years)		258.33	Standard	51.67	310.00	274.17	Standard	54.83	329.00	19.00	6%		
Inscription for Kerbstone		9.75	Standard	1.95	11.70	10.33	Standard	2.07	12.40	0.70	6%		

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>FERRY FARES</b>												
SPT Concessionary Travel Scheme - Single	<b>STATUTORY CHARGE</b>											Statutory Charge Set by SPT
SPT Concessionary Travel Scheme - Return	<b>STATUTORY CHARGE</b>											
Out of hours Service - Cuan/Easdale/Lismore - up to Midnight		81.40	Zero Rated	0.00	81.40	81.40	Zero Rated	0.00	81.40	0.00	0%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		105.20	Zero Rated	0.00	105.20	105.20	Zero Rated	0.00	105.20	0.00	0%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Adult - Return		2.50	Zero Rated	0.00	2.50	2.50	Zero Rated	0.00	2.50	0.00	0%	
Easdale/Cuan Passenger Fares - Adult – 5 Return Journeys		8.00	Zero Rated	0.00	8.00	8.00	Zero Rated	0.00	8.00	0.00	0%	
Easdale/Cuan Passenger Fares - Child – Return		1.40	Zero Rated	0.00	1.40	1.40	Zero Rated	0.00	1.40	0.00	0%	
Easdale/Cuan Passenger Fares - Child – 5 Return Journeys		3.90	Zero Rated	0.00	3.90	3.90	Zero Rated	0.00	3.90	0.00	0%	
Easdale freight (domestic & commercial) - half boat load						11.67	Standard	2.33	14.00			New Charge for 23-24
Easdale freight (domestic & commercial) - full boat load						22.50	Standard	4.50	27.00			New Charge for 23-24
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		4.70	Zero Rated	0.00	4.70	4.70	Zero Rated	0.00	4.70	0.00	0%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and Including 5m		9.70	Zero Rated	0.00	9.70	9.70	Zero Rated	0.00	9.70	0.00	0%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and Including 5m - 5 Return Journeys		32.00	Zero Rated	0.00	32.00	32.00	Zero Rated	0.00	32.00	0.00	0%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m – 3 Monthly Unlimited (domestic travellers only - car and driver only)		280.30	Zero Rated	0.00	280.30	280.30	Zero Rated	0.00	280.30	0.00	0%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - Return		4.00	Zero Rated	0.00	4.00	4.00	Zero Rated	0.00	4.00	0.00	0%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - 10 Journeys		12.90	Zero Rated	0.00	12.90	12.90	Zero Rated	0.00	12.90	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		14.25	Standard	2.85	17.10	14.25	Standard	2.85	17.10	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		16.50	Standard	3.30	19.80	16.50	Standard	3.30	19.80	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		18.75	Standard	3.75	22.50	18.75	Standard	3.75	22.50	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		69.67	Standard	13.93	83.60	69.67	Standard	13.93	83.60	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		80.58	Standard	16.12	96.70	80.58	Standard	16.12	96.70	0.00	0%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m -5 Return Journeys		91.42	Standard	18.28	109.70	91.42	Standard	18.28	109.70	0.00	0%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Lismore Passenger Fares - Adult - Single		2.30	Zero Rated	0.00	2.30	2.30	Zero Rated	0.00	2.30	0.00	0%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Jura Passenger Fares - Adult - Single		2.20	Zero Rated	0.00	2.20	2.20	Zero Rated	0.00	2.20	0.00	0%	
Lismore Passenger Fares - Adult - 10 Journeys		14.30	Zero Rated	0.00	14.30	14.30	Zero Rated	0.00	14.30	0.00	0%	
Jura Passenger Fares - Adult - 10 Journeys		13.70	Zero Rated	0.00	13.70	13.70	Zero Rated	0.00	13.70	0.00	0%	
Lismore Passenger Fares - Child - Single		1.30	Zero Rated	0.00	1.30	1.30	Zero Rated	0.00	1.30	0.00	0%	
Jura Passenger Fares - Child - Single		1.20	Zero Rated	0.00	1.20	1.20	Zero Rated	0.00	1.20	0.00	0%	
Lismore Passenger Fares - Child - 10 Journeys		6.90	Zero Rated	0.00	6.90	6.90	Zero Rated	0.00	6.90	0.00	0%	
Jura Passenger Fares - Child - 10 Journeys		6.60	Zero Rated	0.00	6.60	6.60	Zero Rated	0.00	6.60	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Excursion Return		17.40	Zero Rated	0.00	17.40	17.40	Zero Rated	0.00	17.40	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		8.40	Zero Rated	0.00	8.40	8.40	Zero Rated	0.00	8.40	0.00	0%	
Jura Vehicle Fares - all vehicles up to and including 5m - single journey (including driver)		10.80	Zero Rated	0.00	10.80	10.80	Zero Rated	0.00	10.80	0.00	0%	
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys (including driver)		69.90	Zero Rated	0.00	69.90	69.90	Zero Rated	0.00	69.90	0.00	0%	
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		344.60	Zero Rated	0.00	344.60	344.60	Zero Rated	0.00	344.60	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single		4.30	Zero Rated	0.00	4.30	4.30	Zero Rated	0.00	4.30	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		28.00	Zero Rated	0.00	28.00	28.00	Zero Rated	0.00	28.00	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 5.01m to 8.0m - single excl driver		23.40	Zero Rated	0.00	23.40	23.40	Zero Rated	0.00	23.40	0.00	0%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 8.01m to 12.0m - single excl driver		26.30	Zero Rated	0.00	26.30	26.30	Zero Rated	0.00	26.30	0.00	0%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		19.42	Standard	3.88	23.30	19.42	Standard	3.88	23.30	0.00	0%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		21.83	Standard	4.37	26.20	21.83	Standard	4.37	26.20	0.00	0%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		24.50	Standard	4.90	29.40	24.50	Standard	4.90	29.40	0.00	0%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		99.20	Outwith the Scope	0.00	99.20	99.20	Outwith the Scope	0.00	99.20	0.00	0%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PIERS AND HARBOURS - RATES - GOODS, PASSENGERS &amp; VEHICLES</b>												<b>Rates for Goods Shipped, Transhipped or Unshipped at the Pier or Ferry Slip or within the Harbour</b>
General Goods Packaged (per tonne )Includes Fruit, Beverages, Meat, Dairy Products, General Groceries and Confectionery, Cured Fish, etc.		2.62	Zero Rated	0.00	2.62	2.91	Zero Rated	0.00	2.91	0.29	11%	In determining weights for the purpose of charging dues, the weights of the containers of any goods shall be included.
Dry Bulk Commodities (per tonne) Ores, Aggregates and Crushed Stone, Cement and Building Materials, Timber (including Logs), Salt, etc.		2.33	Zero Rated	0.00	2.33	2.59	Zero Rated	0.00	2.59	0.26	11%	In terms of liquid, gaseous bulk products, bulk shipments of materials may be charged at discounted rates subject to a request being made in writing to the Executive Director, Development and Infrastructure, who will then refer the letter to the full Council.
Liquid and Gaseous Bulk Products (per tonne)		2.92	Zero Rated	0.00	2.92	3.24	Zero Rated	0.00	3.24	0.32	11%	
Explosives (per tonne)		103.98	Zero Rated	0.00	103.98	115.42	Zero Rated	0.00	115.42	11.44	11%	
Livestock - Poultry (per bird)		0.46	Zero Rated	0.00	0.46	0.51	Zero Rated	0.00	0.51	0.05	11%	
Animals (per Animal)		0.87	Zero Rated	0.00	0.87	0.97	Zero Rated	0.00	0.97	0.10	11%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Smolt (per thousand)		5.95	Zero Rated	0.00	5.95	6.60	Zero Rated	0.00	6.60	0.65	11%	Passengers Personal Baggage shall be free of charge.
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%		If Applicable	0.00	0.00		If Applicable	0.00	0.00			2.5% of catch
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.53	Zero Rated	0.00	0.53	0.59	Zero Rated	0.00	0.59	0.06	11%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.33	Zero Rated	0.00	0.33	0.37	Zero Rated	0.00	0.37	0.04	12%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.68	Zero Rated	0.00	1.68	1.86	Zero Rated	0.00	1.86	0.18	11%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		2.67	Zero Rated	0.00	2.67	2.96	Zero Rated	0.00	2.96	0.29	11%	
Rates on Passenger and Vehicles - Cycles (each)		0.46	Zero Rated	0.00	0.46	0.51	Zero Rated	0.00	0.51	0.05	11%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		1.13	Zero Rated	0.00	1.13	1.25	Zero Rated	0.00	1.25	0.12	11%	
Rates on Passenger and Vehicles - Buses (each)		9.29	Zero Rated	0.00	9.29	10.31	Zero Rated	0.00	10.31	1.02	11%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		1.13	Zero Rated	0.00	1.13	1.25	Zero Rated	0.00	1.25	0.12	11%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - MISCELLANEOUS												
Mobile Cranage - for each lift		14.89	Zero Rated	0.00	14.89	16.53	Zero Rated	0.00	16.53	1.64	11%	For goods remaining in sheds or on the pier or quays for a period longer than 24 hours, 50% of the original pier dues shall be charged for each 24 hours or part thereof. Provided that in the case of sheds occupied from time to time under lease or let from the Council such dues shall not be charged against the occupier or leasee. The terms of such leases or lets shall be subject to individual negotiation with the Executive Director. (Note there is a minimum charge of £10.00 for some items)
Fresh Water - per tonne or part thereof (minimum charge £10)		4.27	Zero Rated	0.00	4.27	4.74	Zero Rated	0.00	4.74	0.47	11%	
Left Luggage - per article up to 24hours (minimum charge £10)		3.68	Standard	0.74	4.41	4.08	Standard	0.82	4.90	0.49	11%	
Parcels and Packages up to 50 kg (minimum charge £10)		0.38	Standard	0.08	0.46	0.43	Standard	0.09	0.51	0.05	11%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		4.12	Standard	0.82	4.94	4.57	Standard	0.91	5.48	0.54	11%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		4.12	Standard	0.82	4.94	4.57	Standard	0.91	5.48	0.54	11%	
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately (NB to be charged to ferries where additional resources are required)		167.10	Zero Rated	0.00	167.10	185.50	Zero Rated	0.00	185.50	18.40	11%	
Timber Debris Clearance		417.83	Standard	83.57	501.40	463.79	Standard	92.76	556.55	55.15	11%	Cost of clearing site reflected in increase in charge.
Use of Linkspan - Commercial use		400.65	Zero Rated	0.00	400.65	444.70	Zero Rated	0.00	444.70	44.05	11%	
Use of Linkspan - non-vehicular traffic		46.70	Zero Rated	0.00	46.70	51.85	Zero Rated	0.00	51.85	5.15	11%	
Operational Duties on behalf of external bodies												
Car and Pedestrian marshalling - Rothesay and Dunoon (per day)		135.75	Standard	27.15	162.90	150.67	Standard	30.13	180.80	17.90	11%	
Freight handling - Rothesay Harbour		13.33	Standard	2.67	16.00	14.79	Standard	2.96	17.75	1.75	11%	
Electricity (per unit)		0.21	Standard	0.04	0.25	0.23	Standard	0.05	0.28	0.03	12%	
Slipway Landing fee		6.65	Zero Rated	0.00	6.65	7.40	Zero Rated	0.00	7.40	0.75	11%	
Cruise calls/tenders		667.65	Zero Rated	0.00	667.65	741.10	Zero Rated	0.00	741.10	73.45	11%	
Oban Transit Marina												
Daily Rate (Between 11:00 and 16:00)		11.08	Standard	2.22	13.30	12.29	Standard	2.46	14.75	1.45	11%	
Overnight Charge (per metre length)		2.79	Standard	0.56	3.35	3.08	Standard	0.62	3.70	0.35	10%	Maximum of 3 nights stay

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - VESSELS												
1 - Basic Rate - all vessels to be charged at this rate unless eligible for categories 2, 3, 4 - see comment 2												COMMENTS 1. The category and rate under which a vessel is to be charged must be paid at the time of the berthing or on invoicing as appropriate.
Up to 5 metres in length	Per visit up to 24 hours	13.80	Zero Rated	0.00	13.80	15.30	Zero Rated	0.00	15.30	1.50	11%	
Up to 6 metres in length	Per visit up to 24 hours	16.65	Zero Rated	0.00	16.65	18.50	Zero Rated	0.00	18.50	1.85	11%	2. All vessels are liable for dues at the Basic Rate. Only those, which are actively engaged in the relevant activity, are eligible for Category 2,3 or 4.
Up to 7 metres in length	Per visit up to 24 hours	19.10	Zero Rated	0.00	19.10	21.20	Zero Rated	0.00	21.20	2.10	11%	
Up to 8 metres in length	Per visit up to 24 hours	22.05	Zero Rated	0.00	22.05	24.50	Zero Rated	0.00	24.50	2.45	11%	3. All vessels actively engaged in commercial undertaking, these would be subject to minimum payment by length as for unregistered vessels.
Up to 9 metres in length	Per visit up to 24 hours	24.75	Zero Rated	0.00	24.75	27.45	Zero Rated	0.00	27.45	2.70	11%	
Up to 10 metres in length	Per visit up to 24 hours	27.55	Zero Rated	0.00	27.55	30.60	Zero Rated	0.00	30.60	3.05	11%	4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges.
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.70	Zero Rated	0.00	2.70	3.00	Zero Rated	0.00	3.00	0.30	11%	
Up to 5 metres in length	Weekly	68.45	Zero Rated	0.00	68.45	76.00	Zero Rated	0.00	76.00	7.55	11%	5. The above rates and dues include for Port Waste Facilities to the level required by local and leisure craft. Any requirements for additional waste facilities or specialised waste disposal, in terms of the Merchant Shipping & Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, must be made to the Service Director at least 24 hours in advance. This cost shall be paid prior to the provision of the service.
Up to 6 metres in length	Weekly	82.15	Zero Rated	0.00	82.15	91.20	Zero Rated	0.00	91.20	9.05	11%	
Up to 7 metres in length	Weekly	95.75	Zero Rated	0.00	95.75	106.30	Zero Rated	0.00	106.30	10.55	11%	6. Concession rates for unlimited use will be available only for vessels "regularly sailing". Additional dues will be required for vessels, which have made payment for unlimited use but are not "regularly sailing". A vessel will be deemed to be "regularly sailing" if it leaves the installation for a continuous period of not less than 6 hours between 0600 hours and 2000 hours in any one day for more than 14 days.
Up to 8 metres in length	Weekly	111.35	Zero Rated	0.00	111.35	123.60	Zero Rated	0.00	123.60	12.25	11%	
Up to 9 metres in length	Weekly	124.25	Zero Rated	0.00	124.25	137.90	Zero Rated	0.00	137.90	13.65	11%	7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof.
Up to 10 metres in length	Weekly	136.95	Zero Rated	0.00	136.95	152.00	Zero Rated	0.00	152.00	15.05	11%	
Up to 5 metres in length	Summer	502.25	Zero Rated	0.00	502.25	557.50	Zero Rated	0.00	557.50	55.25	11%	
Up to 6 metres in length	Summer	602.65	Zero Rated	0.00	602.65	668.95	Zero Rated	0.00	668.95	66.30	11%	
Up to 7 metres in length	Summer	703.10	Zero Rated	0.00	703.10	780.45	Zero Rated	0.00	780.45	77.35	11%	
Up to 8 metres in length	Summer	803.50	Zero Rated	0.00	803.50	891.90	Zero Rated	0.00	891.90	88.40	11%	
Up to 9 metres in length	Summer	903.95	Zero Rated	0.00	903.95	1,003.40	Zero Rated	0.00	1,003.40	99.45	11%	
Up to 10 metres in length	Summer	1,004.50	Zero Rated	0.00	1,004.50	1,115.00	Zero Rated	0.00	1,115.00	110.50	11%	
Up to 5 metres in length	Winter	365.25	Zero Rated	0.00	365.25	405.45	Zero Rated	0.00	405.45	40.20	11%	
Up to 6 metres in length	Winter	438.30	Zero Rated	0.00	438.30	486.50	Zero Rated	0.00	486.50	48.20	11%	
Up to 7 metres in length	Winter	511.50	Zero Rated	0.00	511.50	567.75	Zero Rated	0.00	567.75	56.25	11%	
Up to 8 metres in length	Winter	584.35	Zero Rated	0.00	584.35	648.65	Zero Rated	0.00	648.65	64.30	11%	
Up to 9 metres in length	Winter	657.45	Zero Rated	0.00	657.45	729.75	Zero Rated	0.00	729.75	72.30	11%	
Up to 10 metres in length	Winter	730.45	Zero Rated	0.00	730.45	810.80	Zero Rated	0.00	810.80	80.35	11%	
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT									0.00			
Up to 5 metres in length	Per visit up to 24 hours	11.75	Standard	2.35	14.10	13.04	Standard	2.61	15.65	1.55	11%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Up to 6 metres in length	Per visit up to 24 hours	14.00	Standard	2.80	16.80	15.54	Standard	3.11	18.65	1.85	11%	8. All concession rates for unlimited use must be paid for in advance of the period for which they cover. Failure to do so will result in full rates being applied.  9. VAT Zero Rating only applies where the vessels are "qualifying ships". A "qualifying ship" is legally defined as any ship of a gross tonnage of not less than 15 tonnes and neither designed nor adapted for use for recreation or pleasure. The customer is a business customer who belongs outside the UK (it does not matter what size the vessel is).
Up to 7 metres in length	Per visit up to 24 hours	16.33	Standard	3.27	19.60	18.13	Standard	3.63	21.75	2.15	11%	
Up to 8 metres in length	Per visit up to 24 hours	18.63	Standard	3.73	22.35	20.67	Standard	4.13	24.80	2.45	11%	
Up to 9 metres in length	Per visit up to 24 hours	21.00	Standard	4.20	25.20	23.29	Standard	4.66	27.95	2.75	11%	
Up to 10 metres in length	Per visit up to 24 hours	23.29	Standard	4.66	27.95	25.83	Standard	5.17	31.00	3.05	11%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.34	Standard	0.47	2.81	2.60	Standard	0.52	3.12	0.31	11%	
Up to 5 metres in length	Weekly	58.25	Standard	11.65	69.90	64.67	Standard	12.93	77.60	7.70	11%	
Up to 6 metres in length	Weekly	69.79	Standard	13.96	83.75	77.46	Standard	15.49	92.95	9.20	11%	
Up to 7 metres in length	Weekly	81.46	Standard	16.29	97.75	90.42	Standard	18.08	108.50	10.75	11%	
Up to 8 metres in length	Weekly	94.71	Standard	18.94	113.65	105.13	Standard	21.03	126.15	12.50	11%	
Up to 9 metres in length	Weekly	105.54	Standard	21.11	126.65	117.17	Standard	23.43	140.60	13.95	11%	
Up to 10 metres in length	Weekly	116.42	Standard	23.28	139.70	129.21	Standard	25.84	155.05	15.35	11%	
Up to 5 metres in length	Summer	426.88	Standard	85.38	512.25	473.83	Standard	94.77	568.60	56.35	11%	
Up to 6 metres in length	Summer	512.25	Standard	102.45	614.70	568.58	Standard	113.72	682.30	67.60	11%	
Up to 7 metres in length	Summer	597.58	Standard	119.52	717.10	663.33	Standard	132.67	796.00	78.90	11%	
Up to 8 metres in length	Summer	682.96	Standard	136.59	819.55	758.08	Standard	151.62	909.70	90.15	11%	
Up to 9 metres in length	Summer	768.38	Standard	153.68	922.05	852.92	Standard	170.58	1,023.50	101.45	11%	
Up to 10 metres in length	Summer	853.79	Standard	170.76	1,024.55	947.71	Standard	189.54	1,137.25	112.70	11%	
Up to 5 metres in length	Winter	310.50	Standard	62.10	372.60	344.67	Standard	68.93	413.60	41.00	11%	
Up to 6 metres in length	Winter	372.50	Standard	74.50	447.00	413.46	Standard	82.69	496.15	49.15	11%	
Up to 7 metres in length	Winter	434.67	Standard	86.93	521.60	482.50	Standard	96.50	579.00	57.40	11%	
Up to 8 metres in length	Winter	496.71	Standard	99.34	596.05	551.33	Standard	110.27	661.60	65.55	11%	
Up to 9 metres in length	Winter	558.92	Standard	111.78	670.70	620.42	Standard	124.08	744.50	73.80	11%	
Up to 10 metres in length	Winter	621.04	Standard	124.21	745.25	689.38	Standard	137.88	827.25	82.00	11%	
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)		0.49	Zero Rated	0.00	0.49	0.54	Zero Rated	0.00	0.54	0.05	10%	
If not registered then:												
Up to 5 metres in length	Per visit up to 24 hours	7.08	Zero Rated	0.00	7.08	7.86	Zero Rated	0.00	7.86	0.78	11%	
Up to 10 metres in length	Per visit up to 24 hours	14.02	Zero Rated	0.00	14.02	15.56	Zero Rated	0.00	15.56	1.54	11%	
Up to 15 metres in length	Per visit up to 24 hours	21.10	Zero Rated	0.00	21.10	23.42	Zero Rated	0.00	23.42	2.32	11%	
Up to 20 metres in length	Per visit up to 24 hours	27.98	Zero Rated	0.00	27.98	31.06	Zero Rated	0.00	31.06	3.08	11%	
Up to 25 metres in length	Per visit up to 24 hours	35.12	Zero Rated	0.00	35.12	38.98	Zero Rated	0.00	38.98	3.86	11%	
Up to 30 metres in length	Per visit up to 24 hours	42.58	Zero Rated	0.00	42.58	47.26	Zero Rated	0.00	47.26	4.68	11%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	1.54	Zero Rated	0.00	1.54	1.71	Zero Rated	0.00	1.71	0.17	11%	
Up to 5 metres in length	Weekly	34.45	Zero Rated	0.00	34.45	38.24	Zero Rated	0.00	38.24	3.79	11%	
Up to 10 metres in length	Weekly	69.16	Zero Rated	0.00	69.16	76.77	Zero Rated	0.00	76.77	7.61	11%	
Up to 15 metres in length	Weekly	103.42	Zero Rated	0.00	103.42	114.80	Zero Rated	0.00	114.80	11.38	11%	
Up to 20 metres in length	Weekly	138.81	Zero Rated	0.00	138.81	154.08	Zero Rated	0.00	154.08	15.27	11%	
Up to 25 metres in length	Weekly	173.46	Zero Rated	0.00	173.46	192.54	Zero Rated	0.00	192.54	19.08	11%	
Up to 30 metres in length	Weekly	208.23	Zero Rated	0.00	208.23	231.14	Zero Rated	0.00	231.14	22.91	11%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.		0.1355	Zero Rated	0.00	0.1355	0.1504	Zero Rated	0.00	0.1504	0.01	11%	Ferry Charges rounded to 4 decimal places
Unmanned Pier		0.1355	Zero Rated	0.00	0.1355	0.1504	Zero Rated	0.00	0.1504	0.01	11%	Ferry Charges rounded to 4 decimal places
Laying up of ferry at a non ferry/commercial berth		0.43	Zero Rated	0.00	0.43	0.48	Zero Rated	0.00	0.48	0.05	12%	
4 - Vessels regularly engaged in commercial fishing and paying appropriate fish landing dues to Council:												
Up to 10 metres in length	Per visit up to 24 hours	3.20	Zero Rated	0.00	3.20	3.55	Zero Rated	0.00	3.55	0.35	11%	
Up to 15 metres in length	Per visit up to 24 hours	4.73	Zero Rated	0.00	4.73	5.25	Zero Rated	0.00	5.25	0.52	11%	
Up to 20 metres in length	Per visit up to 24 hours	6.35	Zero Rated	0.00	6.35	7.05	Zero Rated	0.00	7.05	0.70	11%	
Up to 25 metres in length	Per visit up to 24 hours	7.94	Zero Rated	0.00	7.94	8.81	Zero Rated	0.00	8.81	0.87	11%	
Up to 30 metres in length	Per visit up to 24 hours	9.48	Zero Rated	0.00	9.48	10.52	Zero Rated	0.00	10.52	1.04	11%	
Over 30 metres in length - charge per metre		0.49	Zero Rated	0.00	0.49	0.54	Zero Rated	0.00	0.54	0.05	10%	
Up to 10 metres in length	Weekly	16.22	Zero Rated	0.00	16.22	18.00	Zero Rated	0.00	18.00	1.78	11%	
Up to 15 metres in length	Weekly	24.44	Zero Rated	0.00	24.44	27.13	Zero Rated	0.00	27.13	2.69	11%	
Up to 20 metres in length	Weekly	32.51	Zero Rated	0.00	32.51	36.09	Zero Rated	0.00	36.09	3.58	11%	
Up to 25 metres in length	Weekly	40.73	Zero Rated	0.00	40.73	45.21	Zero Rated	0.00	45.21	4.48	11%	
Up to 30 metres in length	Weekly	48.54	Zero Rated	0.00	48.54	53.88	Zero Rated	0.00	53.88	5.34	11%	
Up to 10 metres in length	Annual charge	422.60	Zero Rated	0.00	422.60	469.10	Zero Rated	0.00	469.10	46.50	11%	
Up to 15 metres in length	Annual charge	633.95	Zero Rated	0.00	633.95	703.70	Zero Rated	0.00	703.70	69.75	11%	
Up to 20 metres in length	Annual charge	842.95	Zero Rated	0.00	842.95	935.65	Zero Rated	0.00	935.65	92.70	11%	
Up to 25 metres in length	Annual charge	1,059.00	Zero Rated	0.00	1,059.00	1,175.50	Zero Rated	0.00	1,175.50	116.50	11%	
Up to 30 metres in length	Annual charge	1,263.05	Zero Rated	0.00	1,263.05	1,402.00	Zero Rated	0.00	1,402.00	138.95	11%	

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.



Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>AIRFIELD CHARGES</b>												<b>Standard Landing Charges - Applicable to all types of operation (including "Touch and Go" and circuits) MTWA = Maximum Take-Off Weight Authorised</b>
Standard Landing Charges - up to 500kg MTWA		10.42	Standard	2.08	12.50	11.25	Standard	2.25	13.50	1.00	8%	Charge for ultra lights and flexwings.
Standard Landing Charges - 501kg to 1000kg MTWA		14.58	Standard	2.92	17.50	15.42	Standard	3.08	18.50	1.00	6%	Landing Charge Rebates - Only Available if full payment is made prior to final departure or approved credit facilities have been agreed.
Standard Landing Charges - 1001kg to 1500kg MTWA		20.83	Standard	4.17	25.00	22.50	Standard	4.50	27.00	2.00	8%	A) Visiting Aircraft on Training Flights First landing - full rate, Subsequent landings - 50% discount (only applies to aircraft operating within 15nm after 1st landing).
Standard Landing Charges - 1501kg to 2000kg MTWA		27.50	Standard	5.50	33.00	29.17	Standard	5.83	35.00	2.00	6%	B) Safety-related Diversionary Landing (AOPA Scheme). The Council is prepared to consider requests for waiver of charges from a General Aviation (GA) pilot who makes a general safety-related diversionary landing. This waiver only applies to domestic GA traffic. Assessment of the waiver will be carried out by the senior Airport Officer on duty. The council reserves the right to opt out of the AOPA scheme at any time subject to three month's notice being given to AOPA by the council. Eligibility for waiver will be based on the same criteria as for a light aircraft landing fee, i.e. private flight in accordance with Schedule 1 of the ANO 2016.
Standard Landing Charges - 2001kg to 2500kg MTWA		32.50	Standard	6.50	39.00	34.17	Standard	6.83	41.00	2.00	5%	Flying Clubs, The council may negotiate agreements for reduced landing charges for flights made for the purpose of the clubs at an airport but not flights made for hire or reward outside the normal range or scope of club activities. These charges will increase on an annual basis - as a minimum - by the agreed Council Inflation Rate.
Standard Landing Charges - 2501kg to 3000kg MTWA		43.33	Standard	8.67	52.00	45.83	Standard	9.17	55.00	3.00	6%	
Standard Landing Charges - 3001kg to 3500kg MTWA		59.17	Standard	11.83	71.00	62.50	Standard	12.50	75.00	4.00	6%	
Standard Landing Charges - 3501kg to 4000kg MTWA		70.00	Standard	14.00	84.00	74.17	Standard	14.83	89.00	5.00	6%	
Standard Landing Charges - 4001kg to 4500kg MTWA		85.00	Standard	17.00	102.00	90.00	Standard	18.00	108.00	6.00	6%	
Standard Landing Charges - 4501kg to 5000kg MTWA		97.50	Standard	19.50	117.00	103.33	Standard	20.67	124.00	7.00	6%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		14.58	Standard	2.92	17.50	15.42	Standard	3.08	18.50	1.00	6%	
Standard Landing Fee for Coll and Colonsay		7.50	Standard	1.50	9.00	7.92	Standard	1.58	9.50	0.50	6%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Flights outside normal hours of availability - Oban		435.00	Standard	87.00	522.00	460.83	Standard	92.17	553.00	31.00	6%	Flights outside normal hours of availability as described in the UK AIP and on the airport website whereby the type of flight requires a Licensed Aerodrome. Where flights are made outside of these hours by arrangement with the Council, an out of hours charge will be payable in accordance with these rates or such rates as agreed with the Council at the time of the arrangement. The rates notes are subject to a minimum charge equivalent to 2 hours. Note: an extension of up to one hour immediately following normal opening hours would incur a charge at 50% of the normal hourly rate i.e. £261. 48hr notice minimum for out of hours availability. 50% of the fees applied to a request for out of hours will be taken at the time the booking (at least 48hrs notification). This will be refunded if cancelled before the airports normal closing time on the day of the planned visit. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability - Coll and Colonsay		217.50	Standard	43.50	261.00	230.83	Standard	46.17	277.00	16.00	6%	
Flights outside normal hours of availability - Indemnity Certificate		40.83	Standard	8.17	49.00	43.33	Standard	8.67	52.00	3.00	6%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - First 24 hours	NO CHARGE	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	No charge.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - Not exceeding 5 tonnes MTWA - charge is per 500kg or part thereof		2.83	Standard	0.57	3.40	3.00	Standard	0.60	3.60	0.20	6%	Weekly Parking Permit - applications may be made to the Station Manager for the purchase of these at a discounted rate (20% reduction). Arrangement and payment must be made in advance of the aircraft parking fee arrangement period.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - over 5 tonnes MTWA - charge is per 500kg or part thereof		4.83	Standard	0.97	5.80	5.08	Standard	1.02	6.10	0.30	5%	
Aircraft Parking charges - Refusal of Instruction to move/remove parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		50.00	Standard	10.00	60.00	53.33	Standard	10.67	64.00	4.00	7%	The Council may at any time order an aircraft operator either to move a parked aircraft to another position or remove it from the airport. Failure to comply with the order within the period specified in it will render the operator liable to this charge.
Damage to Airport Property - Where an airport user damages airport property (for which the avoidance of doubt includes, but is not limited to, the runway, buildings, security barriers and fences) the Council shall have the right to recharge the user for any and all reasonable costs incurred by the Council. This includes, but is not limited to make good materials, vehicles, manpower, equipment etc., deemed necessary to make good the damage.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		6.50	Standard	1.30	7.80	6.92	Standard	1.38	8.30	0.50	6%	The application process is the same as for a normal indemnity certificate/permit. The cost is £8.30 for one week. Voucher is non-transferable.
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		10.42	Standard	2.08	12.50	11.25	Standard	2.25	13.50	1.00	8%	The application process is the same as for a normal indemnity certificate/permit. The cost is £13.50 for 2 weeks. Voucher is non-transferable.
Landing Loyalty Cards - A card with 5 sections which all get stamped after each landing. The first 4 are paid and the 5th one is free and the card is complete.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	Cards to be produced with a unique number.
Fire Training Courses - Extinguisher Training and bespoke fire training can all be arranged locally - phone for details.		14.58	Standard	2.92	17.50	15.42	Standard	3.08	18.50	1.00	6%	Price is per delegate. Bespoke training costs are based on customer requirements.
Fire Training Courses - Fire Warden Training and bespoke fire training can all be arranged locally - phone for details.		12.50	Standard	2.50	15.00	13.33	Standard	2.67	16.00	1.00	7%	Price is per delegate. Bespoke training costs are based on customer requirements.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Miscellaneous - Event Bookings, Special Promotions, Business Rates can be arranged and costs vary according to requirements. Business rates are subject to approval from Strategic Transportation Manager.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	These require various periods of notification and will require approval in advance. Any information on events or promotions will be advertised on the airports website.
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release of animals).		67.00	Outwith the scope	0.00	67.00	71.00	Outwith the scope	0.00	71.00	4.00	6%	Landing/taking off without indemnity - 6 month ban and £71 to be paid within one calendar month, £670 per month thereafter. Trespassing on airport grounds £596.
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release of animals).		632.00	Outwith the scope	0.00	632.00	670.00	Outwith the scope	0.00	670.00	38.00	6%	Landing/taking off without indemnity - 6 month ban and £71 to be paid within one calendar month, £670 per month thereafter. Trespassing on airport grounds £596.
Sale of aviation fuel												Based on variable monthly rate advised by supplier TOTAL

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>NETWORK MANAGEMENT</b>												
Temporary Traffic Regulation Orders - Provision of Temporary TRO		991.00	Outwith the Scope	0.00	991.00	1,050.00	Outwith the Scope	0.00	1,050.00	59.00	6%	<b>Plus cost of advert plus cost of traffic management</b>  1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Event organisers have the option to make a grant application to the local committee for their costs to cover the TTRO. Alternatively event organisers shall recover the costs of the TTRO from the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers. Certain community events may be exempt from this charge - please consult with a local roads officer to confirm.  2 - Cost of adverts will vary depending on the publication in which they are placed.
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		496.00	Outwith the Scope	0.00	496.00	526.00	Outwith the Scope	0.00	526.00	30.00	6%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		496.00	Outwith the Scope	0.00	496.00	526.00	Outwith the Scope	0.00	526.00	30.00	6%	
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		496.00	Outwith the Scope	0.00	496.00	526.00	Outwith the Scope	0.00	526.00	30.00	6%	
Controlled Signing- Removal of Illegal Signs	<b>AT-COST</b>		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Controlled Signing - Release of impounded signs		20.00	Outwith the Scope	0.00	20.00	21.00	Outwith the Scope	0.00	21.00	1.00	5%	
Scaffoldings & Hoardings - Fees for Licence		101.00	Outwith the Scope	0.00	101.00	107.00	Outwith the Scope	0.00	107.00	6.00	6%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		42.00	Outwith the Scope	0.00	42.00	45.00	Outwith the Scope	0.00	45.00	3.00	7%	One off charge for extension + £23.00 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		31.00	Outwith the Scope	0.00	31.00	33.00	Outwith the Scope	0.00	33.00	2.00	6%	
Provision of signing and guarding	<b>AT-COST + 12.5%</b>	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Permission to open up the Road by non Statutory Organisations - Commercial		298.00	Outwith the Scope	0.00	298.00	316.00	Outwith the Scope	0.00	316.00	18.00	6%	For each and every opening. To be charged at commercial rate unless advised differently by Roads Network and Standards Manager
Permission to open up the Road by non Statutory Organisations - Residential		151.00	Outwith the Scope	0.00	151.00	160.00	Outwith the Scope	0.00	160.00	9.00	6%	
Permission to erect Traffic Signals on Roads (1 Month)		105.00	Outwith the Scope	0.00	105.00	111.00	Outwith the Scope	0.00	111.00	6.00	6%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		209.00	Outwith the Scope	0.00	209.00	222.00	Outwith the Scope	0.00	222.00	13.00	6%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		105.00	Outwith the Scope	0.00	105.00	111.00	Outwith the Scope	0.00	111.00	6.00	6%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		523.00	Outwith the Scope	0.00	523.00	554.00	Outwith the Scope	0.00	554.00	31.00	6%	Not supply and erection.

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RCC Inspections (per RCC)		56.67	Standard	11.33	68.00	60.00	Standard	12.00	72.00	4.00	6%	£62.00 per £1,000 of Road Bond Value.
RCC Processing (Initial Application + 1 Review)	NIL		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	Option of Time in Line to be available.
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS	0.00	Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	Staff Costs + On costs for Sub Standard Application
Street Works Register Fines - Fines are levied at a cost of £120 per breach	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Street Works Register - Fines - Fines are only levied against Utility Companies if they breach the recording of road openings on the Street Works Register, As determined by the Roads Network and Standards Manager.
This fine can be reduced to £80 if paid within 30 days	STATUTORY CHARGE	80.00	Outwith the Scope	0.00	80.00	80.00	Outwith the Scope	0.00	80.00	0.00	0%	
Road Inspections as a result of Road Openings - 1st Inspection	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	These charges are set by Roads Authority and Utility Committee (Scotland) under NRSWA.
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Removal of materials from Road	AT COST + 12.5%	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%	0.00	Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Site Clearance after Accidents	AT COST + 12.5%	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Salt Bins	AT COST + REFILL	0.00	Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Traffic Regulation Order to Extend a Speed Limit or Similar		1,134.00	Outwith the Scope	0.00	1,134.00	1,202.00	Outwith the Scope	0.00	1,202.00	68.00	6%	Plus Cost of Advert
Stopping up or re-determining access up to 200m long		1,418.00	Outwith the Scope	0.00	1,418.00	1,503.00	Outwith the Scope	0.00	1,503.00	85.00	6%	Plus Cost of Advert
Stopping up or re-determining access over 200m long		1,774.00	Outwith the Scope	0.00	1,774.00	1,880.00	Outwith the Scope	0.00	1,880.00	106.00	6%	Plus Cost of Advert

School & Public Transport												
Mini Bus Hire - up to 4 hours		39.17	Standard	7.83	47.00	41.67	Standard	8.33	50.00	3.00	6%	
Mini Bus Hire - per Day		78.33	Standard	15.67	94.00	83.33	Standard	16.67	100.00	6.00	6%	
Privilege rides within school transport (cost per child per term)		90.00	Zero Rated	0.00	90.00	95.00	Zero Rated	0.00	95.00	5.00	6%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		75.00	Zero Rated	0.00	75.00	80.00	Zero Rated	0.00	80.00	5.00	7%	

Description	Other	2022-23				2023-24				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PARKING</b>												
Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park Helensburgh Including Pier Area A, Dunoon Rothesay Luss	Per 15 mins up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	Two weeks suspension of charges prior to Christmas
	Per 30 mins up to 4 hrs	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins up to 4 hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Quarterly Season	115.83	Standard	23.17	139.00	115.83	Standard	23.17	139.00	0.00	0%	
	6 Monthly Season	215.00	Standard	43.00	258.00	215.00	Standard	43.00	258.00	0.00	0%	
	9 Monthly Season	309.17	Standard	61.83	371.00	309.17	Standard	61.83	371.00	0.00	0%	
	Annual Season	407.50	Standard	81.50	489.00	407.50	Standard	81.50	489.00	0.00	0%	
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Monthly Permit	50.00	Standard	10.00	60.00	50.00	Standard	10.00	60.00	0.00	0%	
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Weekly Permit	25.00	Standard	5.00	30.00	25.00	Standard	5.00	30.00	0.00	0%	
Arrochar Glenloin No.1 and No.2	Per hour	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per day	7.50	Standard	1.50	9.00	7.50	Standard	1.50	9.00	0.00	0%	
Helensburgh - Sinclair Street  First 2 hours free, 2 hours thereafter can be paid for up to a maximum of 4 hours total. No return within 24 hours.	Per 15 mins - Maximum 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins - Maximum 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins - Maximum 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Oban – Longsdale Road Car Park and Lochavullin Car Park  First 2 hours free	Per 15 mins	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Commercial Parking Helensburgh Pier Area B Car Park Lochavullin and Longsdale Coach and Lorry Parks - Oban Lochgilphead Lorne Street Coach and Lorry Park	0 to 8 hours	0.92	Standard	0.18	1.10	0.92	Standard	0.18	1.10	0.00	0%	
	8 to 24 hours	8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	

		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Seasonal Car Parks Corran No.1 Inveraray	Per 15 mins - up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins - up to 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins - up to 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Seasonal Car Parks - Permits	Seasonal Period	90.00	Standard	18.00	108.00	90.00	Standard	18.00	108.00	0.00	0%	
Penalty Charge Notices	Statutory Charge Paid within 14 days	30.00	Zero Rated	0.00	30.00	50.00	Zero Rated	0.00	50.00	20.00	67%	PCNs are statutory charges and the level is set by the Scottish Government
	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	100.00	Zero Rated	0.00	100.00	40.00	67%	
On Street Parking - Inner Zone Oban	Per 40 mins - Limited to 2 hours maximum											
First 30 minutes free at the following: Argyll Square, Queens Park Place, William Street, Corran Esplanade, George Street.												
Maximum stay of 2 hours total.		0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
On Street Parking - Outer Zone Oban	Per 40 mins - Limited to 4 hours maximum											
Maximum stay 4 hours expect Gallanach Road and Ganavan Road which are all day parking.		0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
		Annual Charge	98.00	Outwith the Scope	0.00	98.00	98.00	Outwith the Scope	0.00	98.00	0.00	
Residents Permit	Quarterly Charge	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Staff Permits - Municipal Buildings - Oban	Annual	81.67	Standard	16.33	98.00	81.67	Standard	16.33	98.00	0.00	0%	
ELECTRIC VEHICLES CHARGING												
												Connection fee covers management costs e.g. admin, banking fees, merchant fees etc.
Connection fee		1.50	Standard	0.30	1.80	1.58	Standard	0.32	1.90	0.10	6%	
Charge Per Kwh		0.22	Standard	0.04	0.26	0.23	Standard	0.05	0.27	0.01	4%	
Overstay Penalty Charges												10 min grace period then £30 charge up to one hour overstay
	1st Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	
		2nd Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%

COUNCIL WIDE CHARGES		2022-23				2023-24				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Photocopying/Printing A4 (black & white) per side		0.22	Exempt	0.00	0.22	0.23	Exempt	0.00	0.23	0.01	5%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.37	Exempt	0.00	0.37	0.39	Exempt	0.00	0.39	0.02	5%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.74	Exempt	0.00	0.74	0.78	Exempt	0.00	0.78	0.04	5%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.37	Exempt	0.00	0.37	0.39	Exempt	0.00	0.39	0.02	5%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.32	Exempt	0.00	0.32	0.34	Exempt	0.00	0.34	0.02	6%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.10	Exempt	0.00	0.10	0.11	Exempt	0.00	0.11	0.01	10%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.74	Exempt	0.00	0.74	0.78	Exempt	0.00	0.78	0.04	5%	Standard Rate across Council

# FILMING

FILMING		2022-23				2023-24				Increase		Notes/Comments
PRODUCTION GENRE	Classification (Budget)	Net £	VAT Rate	VAT £	Gross £	Charge per day	VAT Rate	VAT £	Gross £	£	%	
FEATURE FILM												
Major US: eg <i>Bond, Jurassic World</i>	High End (£100m+)	1,418.33	Standard	283.67	1,702.00	1,503.33	Standard	300.67	1,804.00	102.00	6%	
Large US: eg <i>Les Miserable</i>	Medium High (£60m+)	1,081.67	Standard	216.33	1,298.00	1,146.67	Standard	229.33	1,376.00	78.00	6%	
Major UK/US Indie: eg <i>Rush, Theory of Everything</i>	Medium (£20m+)	742.50	Standard	148.50	891.00	786.67	Standard	157.33	944.00	53.00	6%	
Medium: eg <i>The Worlds End</i>	Medium/Low (£10m+)	540.00	Standard	108.00	648.00	572.50	Standard	114.50	687.00	39.00	6%	
Low: eg <i>71, Alan Partridge, Alpha Papa</i>	Low (£1.5m+)	270.00	Standard	54.00	324.00	285.83	Standard	57.17	343.00	19.00	6%	
Micro: eg <i>IFeatures</i>	Micro (<1.5M)	56.67	Standard	11.33	68.00	60.00	Standard	12.00	72.00	4.00	6%	
TELEVISION												
Domestic/International receiving Tax Relief: eg <i>Penny Dreadful, The Game</i>	High End Tax Relief	742.50	Standard	148.50	891.00	786.67	Standard	157.33	944.00	53.00	6%	
Period Drama: eg <i>Call the Midwife, The Village</i>	High End Domestic	607.50	Standard	121.50	729.00	644.17	Standard	128.83	773.00	44.00	6%	
Soap/Drama Series: eg <i>Sherlock, Corrie, EastEnders</i>	Medium	540.00	Standard	108.00	648.00	572.50	Standard	114.50	687.00	39.00	6%	
Sitcom/Comedy/Drama: eg <i>Family Tree, My Mad Fat Diary</i>	Medium	337.50	Standard	67.50	405.00	357.50	Standard	71.50	429.00	24.00	6%	
Pilot/Light Entertainment/High End Documentaries/Factual: eg <i>Springwatch, Great British Bake Off</i>	Low	118.33	Standard	23.67	142.00	125.83	Standard	25.17	151.00	9.00	6%	
Low-end Doc/Factual: eg <i>Great Railway Journeys</i>	Low	56.67	Standard	11.33	68.00	60.00	Standard	12.00	72.00	4.00	6%	
COMMERCIALS												
High Profile: eg <i>McDonalds, Lagavullin Whisky (International)</i>	High (> £1M)	675.83	Standard	135.17	811.00	716.67	Standard	143.33	860.00	49.00	6%	
Medium Profile: eg <i>Ford, Skoda, Peugeot (National)</i>	Medium (< £1M)	405.00	Standard	81.00	486.00	429.17	Standard	85.83	515.00	29.00	6%	
Low Profile: eg <i>Short promos (Regional)</i>	Low (< £250k)	118.33	Standard	23.67	142.00	125.83	Standard	25.17	151.00	9.00	6%	
MUSIC VIDEOS												
High Profile: eg <i>Florence and the Machine</i>	High	100.83	Standard	20.17	121.00	106.67	Standard	21.33	128.00	7.00	6%	
Low Profile: eg <i>Corporate etc.</i>	Low	56.67	Standard	11.33	68.00	60.00	Standard	12.00	72.00	4.00	6%	