Appendix 1

Fees and Charges for 2026-27

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		2025-26				2026-27				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 (excluding Kintyre Care Centre)		1,853.38	Outwith the Scope	0.00	1,853.38	1,979.08	Outwith the Scope	0.00	1,979.08	125.70	7%	
Local Authority Residential Care Provision at Kintyre Care Centre (Community Care) Weekly Charge		1,598.61	Outwith the Scope	0.00	1,598.61	1,708.65	Outwith the Scope	0.00	1,708.65	110.04	7%	
Local Authority Nursing Care Provision (Community Care) Weekly Charge		1,853.38	Outwith the Scope	0.00	1,853.38	1,979.08	Outwith the Scope	0.00	1,979.08	125.70	7%	
Non - Residential Services - Lunch Clubs - per meal		5.70	Outwith the Scope	0.00	5.70	6.05	Outwith the Scope	0.00	6.05	0.35	6%	
Non - Residential Services - Telecare - Community Alarms - per week		6.85	Outwith the Scope	0.00	6.85	7.25	Outwith the Scope	0.00	7.25	0.40	6%	The HSCP is still considering and consulting upon a range of measures to manage down its budget gap, these include further increases to fees and charges and formal Council approval for these will be required at a later date. The overall approach is to seek to transfer some of the costs of vital care services onto service users in order to protect the sustainability of services.
Non - Residential Services - Telecare - Care Assist System - per week		5.85	Outwith the Scope	0.00	5.85	6.20	Outwith the Scope	0.00	6.20	0.35	6%	
Non - Residential Services - Telecare - Mobile Devices and Monitoring - per week		3.24	Outwith the Scope	0.00	3.24	3.42	Outwith the Scope	0.00	3.42	0.18	6%	
Non - Residential Services - Telecare - Canary System - per week		2.55	Outwith the Scope	0.00	2.55	2.70	Outwith the Scope	0.00	2.70	0.15	6%	
Non - Residential Services - Home Help - hourly rate		27.16	Outwith the Scope	0.00	27.16	28.93	Outwith the Scope	0.00	28.93	1.77	7%	Adjusted to reflect estimated changes in staff pay from April 2026.
Non - Residential Services - Housing Support - hourly rate		27.16	Outwith the Scope	0.00	27.16	28.93	Outwith the Scope	0.00	28.93	1.77	7%	Adjusted to reflect estimated changes in staff pay from April 2026.
Non - Residential Services - Employment Support - hourly rate		27.16	Outwith the Scope	0.00	27.16	28.93	Outwith the Scope	0.00	28.93	1.77	7%	Adjusted to reflect estimated changes in staff pay from April 2026.
Non - Residential Services -Sleepover Service - per night		143.64	Outwith the Scope	0.00	143.64	153.36	Outwith the Scope	0.00	153.36	9.72	7%	Adjusted to reflect estimated changes in staff pay from April 2026.
Non - Residential Services -Transport - per day		3.60	Outwith the Scope	0.00	3.60	3.80	Outwith the Scope	0.00	3.80	0.20	6%	The HSCP is still considering and consulting upon a range of measures to manage down its budget gap, these include further increases to fees and charges and formal Council approval for these will be required at a later date. The overall approach is to seek to transfer some of the costs of vital care services onto service users in order to protect the sustainability of services.
Non - Residential Services -Elderly Day Care - hourly rate		11.45	Outwith the Scope	0.00	11.45	12.16	Outwith the Scope	0.00	12.16	0.71	6%	
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		30.30	Outwith the Scope	0.00	30.30	32.12	Outwith the Scope	0.00	32.12	1.82	6%	Adjusted to be divisible by 4 to reflect quarter hour visits
Provision of Occupational Therapy Consultation - Per assessment/consultation		318.30	Outwith the Scope	0.00	318.30	337.40	Outwith the Scope	0.00	337.40	19.10	6%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		797.75	Outwith the Scope	0.00	797.75	845.60	Outwith the Scope	0.00	845.60	47.85	6%	
Provision of Professional Services - Full needs assessment only		605.75	Outwith the Scope	0.00	605.75	642.10	Outwith the Scope	0.00	642.10	36.35	6%	
Provision of Professional Services - Needs Review only		221.50	Outwith the Scope	0.00	221.50	234.80	Outwith the Scope	0.00	234.80	13.30	6%	
Children & Families - Local Authority Residential Care Provision: Dunclutha (weekly charge)		3,416.76	Outwith the Scope	0.00	3,416.76	3,416.76	Outwith the Scope	0.00	3,416.76	0.00	0%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		3,317.76	Outwith the Scope	0.00	3,317.76	3,317.76	Outwith the Scope	0.00	3,317.76	0.00	0%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		3,287.90	Outwith the Scope	0.00	3,287.90	3,359.90	Outwith the Scope	0.00	3,359.90	72.00	2%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Other Charges - Inter Country Adoptions		8,362.60	Outwith the Scope	0.00	8,362.60	8,864.35	Outwith the Scope	0.00	8,864.35	501.75	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.

		2025-26				2026-27				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)		15.05	Exempt	0.00	15.05	15.95	Exempt	0.00	15.95	0.90	6%	
Primary School Letting Charges per hour - Commercial Rate (room let)		41.75	Exempt	0.00	41.75	44.25	Exempt	0.00	44.25	2.50	6%	
Primary School Letting Charges per hour - Non-Profit Organisations (sports facilities)		15.58	Standard	3.12	18.70	16.50	Standard	3.30	19.80	1.10	6%	
Primary School Letting Charges per hour - Commercial Rate (sports facilities)		42.50	Standard	8.50	51.00	45.04	Standard	9.01	54.05	3.05	6%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations		61.42	Standard	12.28	73.70	65.08	Standard	13.02	78.10	4.40	6%	
Primary School Synthetic All Weather Pitch charge per hour - Commercial Rate		104.67	Standard	20.93	125.60	110.96	Standard	22.19	133.15	7.55	6%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.30	Outwith the Scope	0.00	2.30	2.30	Outwith the Scope	0.00	2.30	0.00	0%	
Sale of Meals to Pupils - Per meal (Secondary)		2.40	Outwith the Scope	0.00	2.40	2.40	Outwith the Scope	0.00	2.40	0.00	0%	
Section 23 Charges per annum - Parklands		56,349.10	Exempt	0.00	56,349.10	59,730.05	Exempt	0.00	59,730.05	3,380.95	6%	
Inveraray Primary - Room hire - half day		49.20	Exempt	0.00	49.20	52.15	Exempt	0.00	52.15	2.95	6%	
Inveraray Primary - Room hire - full day		88.35	Exempt	0.00	88.35	93.65	Exempt	0.00	93.65	5.30	6%	
Inveraray Primary - Catering: Tea, Coffee and Scones		3.58	Standard	0.72	4.30	3.79	Standard	0.76	4.55	0.25	6%	
Inveraray Primary - Catering: Soup and Sandwiches		6.96	Standard	1.39	8.35	7.38	Standard	1.48	8.85	0.50	6%	
Hostel Charges - Room hire - children's hearing - half day		28.60	Exempt	0.00	28.60	30.30	Exempt	0.00	30.30	1.70	6%	
Hostel Charges - Room hire - children's hearing - full day		47.70	Exempt	0.00	47.70	50.55	Exempt	0.00	50.55	2.85	6%	
Hostel Charges - Room hire - half day		47.70	Exempt	0.00	47.70	50.55	Exempt	0.00	50.55	2.85	6%	
Hostel Charges - Room hire - full day		85.80	Exempt	0.00	85.80	90.95	Exempt	0.00	90.95	5.15	6%	
Hostel Charges - Catering: Tea, Coffee and Biscuits		3.58	Standard	0.72	4.30	3.79	Standard	0.76	4.55	0.25	6%	
Hostel Charges - Catering: Soup and Sandwiches		6.96	Standard	1.39	8.35	7.38	Standard	1.48	8.85	0.50	6%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		39.75	Standard	7.95	47.70	42.13	Standard	8.43	50.55	2.85	6%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		55.75	Standard	11.15	66.90	59.08	Standard	11.82	70.90	4.00	6%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		39.75	Standard	7.95	47.70	42.13	Standard	8.43	50.55	2.85	6%	
Hostel Charges - accommodation - Other Groups - Half Board		55.75	Standard	11.15	66.90	59.08	Standard	11.82	70.90	4.00	6%	
Hostel Charges - accommodation - Other Groups - Full Board		63.63	Standard	12.73	76.35	67.46	Standard	13.49	80.95	4.60	6%	
Early Years Charges - non statutory provision per hour - under 2 years old						7.30	Exempt	0.00	7.30	7.30		
Early Years Charges - non statutory provision per hour - 2-3 years old						6.70	Exempt	0.00	6.70	6.70		

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
LEGAL AND REGULATORY / COMMERCIAL SERVICES												
Solicitors Property Enquiry Certificates		203.50	Standard	40.70	244.20	215.71	Standard	43.14	258.85	14.65	6%	
Taxi Car Licence		533.00	Outwith the Scope	0.00	533.00	533.00	Outwith the Scope	0.00	533.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Private Hire Car Licence		533.00	Outwith the Scope	0.00	533.00	533.00	Outwith the Scope	0.00	533.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Taxi/Private Hire Car Driver Licence		133.00	Outwith the Scope	0.00	133.00	133.00	Outwith the Scope	0.00	133.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Second Hand Dealer Licence		533.00	Outwith the Scope	0.00	533.00	533.00	Outwith the Scope	0.00	533.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Second Hand Motor Dealer Licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Metal Dealer Licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Temporary exemption warrant - Metal Dealers		176.00	Outwith the Scope	0.00	176.00	176.00	Outwith the Scope	0.00	176.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Boat Hire Licence		324.00	Outwith the Scope	0.00	324.00	324.00	Outwith the Scope	0.00	324.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Street Trader Licence		324.00	Outwith the Scope	0.00	324.00	324.00	Outwith the Scope	0.00	324.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Street Trader - Charity/Temporary		107.00	Outwith the Scope	0.00	107.00	107.00	Outwith the Scope	0.00	107.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Market Operator Licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Market Operator - voluntary/charitable organisation holding one event per year		205.00	Outwith the Scope	0.00	205.00	205.00	Outwith the Scope	0.00	205.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Public Entertainment Licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Public Entertainment temporary Licence		176.00	Outwith the Scope	0.00	176.00	176.00	Outwith the Scope	0.00	176.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Late hours catering licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Window Cleaner Licence		324.00	Outwith the Scope	0.00	324.00	324.00	Outwith the Scope	0.00	324.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Substitution of vehicle (taxi/private hire) - same day		107.00	Outwith the Scope	0.00	107.00	107.00	Outwith the Scope	0.00	107.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Substitution of vehicle (taxi/private hire) - within 5 days		78.00	Outwith the Scope	0.00	78.00	78.00	Outwith the Scope	0.00	78.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Certified copy of a licence		48.00	Outwith the Scope	0.00	48.00	48.00	Outwith the Scope	0.00	48.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Re-issue of a badge		48.00	Outwith the Scope	0.00	48.00	48.00	Outwith the Scope	0.00	48.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Re-issue of taxi/private hire car plate		48.00	Outwith the Scope	0.00	48.00	48.00	Outwith the Scope	0.00	48.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Extract of Civic Government Register		43.00	Outwith the Scope	0.00	43.00	43.00	Outwith the Scope	0.00	43.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Copy of Civic Government Register		107.00	Outwith the Scope	0.00	107.00	107.00	Outwith the Scope	0.00	107.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Taxi Booking Office Licence		147.00	Outwith the Scope	0.00	147.00	147.00	Outwith the Scope	0.00	147.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May
Amendment to Civic Govt Licence		91.00	Outwith the Scope	0.00	91.00	91.00	Outwith the Scope	0.00	91.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May
Knife Dealers Licence		617.00	Outwith the Scope	0.00	617.00	617.00	Outwith the Scope	0.00	617.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Skin piercing & tattoo operator Licence (premises occupied by them)		368.00	Outwith the Scope	0.00	368.00	368.00	Outwith the Scope	0.00	368.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Skin piercing & tattoo operator Licence (premises under control of others)		295.00	Outwith the Scope	0.00	295.00	295.00	Outwith the Scope	0.00	295.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Vehicle Inspection Fee (per inspection note 50% surcharge will be applied for re-inspection/appointment no show)		95.00	Outwith the Scope	0.00	95.00	95.00	Outwith the Scope	0.00	95.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st May 2024
Letting of Kitchen Accommodation - Monday to Friday (charge per hour)		27.46	Standard	5.49	32.95	29.13	Standard	5.83	34.95	2.00	6%	
Letting of Kitchen Accommodation - Saturday & Sunday (charge per hour)		31.08	Standard	6.22	37.30	32.96	Standard	6.59	39.55	2.25	6%	
Letting of Kitchen Accommodation - Public Holiday (charge per hour)		36.67	Standard	7.33	44.00	38.88	Standard	7.78	46.65	2.65	6%	
Letting of Kitchen Accommodation - Failure to Reinstate		77.58	Standard	15.52	93.10	82.25	Standard	16.45	98.70	5.60	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		21.33	Standard	4.27	25.60	22.63	Standard	4.53	27.15	1.55	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		27.33	Standard	5.47	32.80	28.96	Standard	5.79	34.75	1.95	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		26.21	Standard	5.24	31.45	27.79	Standard	5.56	33.35	1.90	6%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		33.46	Standard	6.69	40.15	35.46	Standard	7.09	42.55	2.40	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		29.79	Standard	5.96	35.75	31.58	Standard	6.32	37.90	2.15	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		35.79	Standard	7.16	42.95	37.96	Standard	7.59	45.55	2.60	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		36.54	Standard	7.31	43.85	38.75	Standard	7.75	46.50	2.65	6%	
Helensburgh & Lomond Civic Centre - Hire of Assembly - up to 100 persons (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		43.88	Standard	8.78	52.65	46.50	Standard	9.30	55.80	3.15	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		19.38	Standard	3.88	23.25	20.54	Standard	4.11	24.65	1.40	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)		25.29	Standard	5.06	30.35	26.79	Standard	5.36	32.15	1.80	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)		23.75	Standard	4.75	28.50	25.17	Standard	5.03	30.20	1.70	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		31.04	Standard	6.21	37.25	32.92	Standard	6.58	39.50	2.25	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		15.42	Standard	3.08	18.50	16.33	Standard	3.27	19.60	1.10	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £9.80 or £13.58 or Commercial either £12.00 or £16.68
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		21.33	Standard	4.27	25.60	22.63	Standard	4.53	27.15	1.55	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £9.80 or £13.58 or Commercial either £12.00 or £16.68
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		18.88	Standard	3.78	22.65	20.00	Standard	4.00	24.00	1.35	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £9.80 or £13.58 or Commercial either £12.00 or £16.68
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		26.21	Standard	5.24	31.45	27.79	Standard	5.56	33.35	1.90	6%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £9.80 or £13.58 or Commercial either £12.00 or £16.68
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Monday - Friday 09:00 to 20:00)		27.08	Standard	5.42	32.50	28.71	Standard	5.74	34.45	1.95	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		36.00	Standard	7.20	43.20	38.17	Standard	7.63	45.80	2.60	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Monday - Friday 09:00 to 20:00)		35.13	Standard	7.03	42.15	37.25	Standard	7.45	44.70	2.55	6%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		46.83	Standard	9.37	56.20	49.63	Standard	9.93	59.55	3.35	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room(Concession rate per hour Monday - Friday 09:00 to 20:00)		26.79	Standard	5.36	32.15	28.42	Standard	5.68	34.10	1.95	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		32.79	Standard	6.56	39.35	34.75	Standard	6.95	41.70	2.35	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Monday - Friday 09:00 to 20:00)		34.88	Standard	6.98	41.85	36.96	Standard	7.39	44.35	2.50	6%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		42.67	Standard	8.53	51.20	45.21	Standard	9.04	54.25	3.05	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
TRADING STANDARDS												
Notes to Fireworks & Explosives charges **1. If you keep fireworks, shotgun cartridges, certain bird scarers or other explosive products for sale you are likely to require an explosive licence.** **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.** **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.** **4. The quantity you will be allowed to store will depend on the hazard type of the explosives.** **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)** **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.** **7. Prices for other types of explosive licences are available upon request.** **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.**												
Explosives/Fireworks - Issue of Store Licence (i.e. when separation distances apply)	**STATUTORY CHARGE**	202.00	Outwith the Scope	0.00	202.00	202.00	Outwith the Scope	0.00	202.00	0.00	0%	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**	94.00	Outwith the Scope	0.00	94.00	94.00	Outwith the Scope	0.00	94.00	0.00	0%	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**	119.00	Outwith the Scope	0.00	119.00	119.00	Outwith the Scope	0.00	119.00	0.00	0%	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**	59.00	Outwith the Scope	0.00	59.00	59.00	Outwith the Scope	0.00	59.00	0.00	0%	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**	40.00	Outwith the Scope	0.00	40.00	40.00	Outwith the Scope	0.00	40.00	0.00	0%	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.
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 (Fee)s 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.												

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity <2500 litres	**STATUTORY CHARGE**	48.00	Outwith the Scope	0.00	48.00	48.00	Outwith the Scope	0.00	48.00	0.00	0%	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**	65.00	Outwith the Scope	0.00	65.00	65.00	Outwith the Scope	0.00	65.00	0.00	0%	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**	137.00	Outwith the Scope	0.00	137.00	137.00	Outwith the Scope	0.00	137.00	0.00	0%	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**	97.00	Standard	19.40	116.40	102.83	Standard	20.57	123.40	7.00	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**	97.00	Standard	19.40	116.40	102.83	Standard	20.57	123.40	7.00	6%	VAT rate applies unless work undertaken under the Measuring Instruments (EEC Requirements) Regs 1988.
Weights and Measures:- all certification & verification work – Assisting Officer.	**Officer cost per hour**	64.71	Standard	12.94	77.65	68.58	Standard	13.72	82.30	4.65	6%	
Certificate of Errors: Request for certificate	**Calibration Certificate cost**	58.63	Standard	11.73	70.35	62.13	Standard	12.43	74.55	4.20	6%	
Note: 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	**Prices on application**											

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
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		28.42	Standard	5.68	34.10	30.13	Standard	6.03	36.15	2.05	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 announced increase for 2026-27
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 announced increase for 2026-27
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 announced increase for 2026-27
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 announced increase for 2026-27
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 announced increase for 2026-27
Registrars - Printing a copy certificate (for delivering see rows 13 and 14)		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 announced increase for 2026-27
Registrars - Delivering a copy certificate within the UK		3.20	Outwith the Scope	0.00	3.20	3.40	Outwith the Scope	0.00	3.40	0.20	6%	Postage element for row 12
Registrars - Delivering copy certificate outwith the UK		6.35	Outwith the Scope	0.00	6.35	6.75	Outwith the Scope	0.00	6.75	0.40	6%	Postage element for row 12
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 announced increase for 2026-27
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 announced increase for 2026-27
Registrars Rental Income - Registrars Office Wedding		126.85	Outwith the Scope	0.00	126.85	134.45	Outwith the Scope	0.00	134.45	7.60	6%	
Registrars Rental Income - Registrars Office Wedding - Saturday		255.35	Outwith the Scope	0.00	255.35	270.65	Outwith the Scope	0.00	270.65	15.30	6%	
Admin charges (for registrar attendance at non-statutory venue) - weekday		334.40	Outwith the Scope	0.00	334.40	354.45	Outwith the Scope	0.00	354.45	20.05	6%	
Admin charges (for registrar attendance at non-statutory venue) - Saturday		396.85	Outwith the Scope	0.00	396.85	420.65	Outwith the Scope	0.00	420.65	23.80	6%	
Admin charges, evenings after 6pm		451.30	Outwith the Scope	0.00	451.30	478.40	Outwith the Scope	0.00	478.40	27.10	6%	
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		504.05	Outwith the Scope	0.00	504.05	534.30	Outwith the Scope	0.00	534.30	30.25	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)		15.05	Exempt	0.00	15.05	15.95	Exempt	0.00	15.95	0.90	6%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Half day		49.20	Exempt	0.00	49.20	52.15	Exempt	0.00	52.15	2.95	6%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Full day		88.35	Exempt	0.00	88.35	93.65	Exempt	0.00	93.65	5.30	6%	
Customer Service Point Room Hire - Commercial Rate (room let)		41.75	Exempt	0.00	41.75	44.25	Exempt	0.00	44.25	2.50	6%	
Naming Ceremonies at Registration Office - Monday - Friday		95.00	Standard	19.00	114.00	100.83	Standard	20.17	121.00	7.00	6%	
Naming Ceremonies at Registration Office - Saturday		127.50	Standard	25.50	153.00	135.00	Standard	27.00	162.00	9.00	6%	
Naming Ceremonies at a Venue or Location - Monday - Friday		136.67	Standard	27.33	164.00	145.00	Standard	29.00	174.00	10.00	6%	
Naming Ceremonies at a Venue or Location - Saturday		168.33	Standard	33.67	202.00	178.33	Standard	35.67	214.00	12.00	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
CUSTOMER SUPPORT SERVICES												
Naming Ceremonies - Additional charge if a second registration escort is required for a large ceremony		53.00	Standard	10.60	63.60	56.18	Standard	11.24	67.42	3.82	6%	
Naming Ceremonies - Additional charge for each child of the same family		10.60	Standard	2.12	12.72	11.24	Standard	2.25	13.48	0.76	6%	
Naming Ceremonies - Additional charge if held as part of a civil marriage/partnership		53.00	Standard	10.60	63.60	56.18	Standard	11.24	67.42	3.82	6%	
Renewal of Vows Ceremony at Registration Office - Monday - Friday		159.17	Standard	31.83	191.00	168.33	Standard	33.67	202.00	11.00	6%	
Renewal of Vows Ceremony at Registration Office - Saturday		210.83	Standard	42.17	253.00	223.33	Standard	44.67	268.00	15.00	6%	
Renewal of Vows Ceremony at a Venue or Location - Monday - Friday		232.50	Standard	46.50	279.00	246.67	Standard	49.33	296.00	17.00	6%	
Renewal of Vows Ceremony at a Venue or Location - Saturday		232.50	Standard	46.50	279.00	246.67	Standard	49.33	296.00	17.00	6%	
Renewal of Vows - Additional charge if a second registration escort is required for a large ceremony		53.00	Standard	10.60	63.60	56.18	Standard	11.24	67.42	3.82	6%	
Extract/Search of Lair Register on Islands		39.00	Outwith the Scope	0.00	39.00	41.00	Outwith the Scope	0.00	41.00	2.00	5%	
Funeral Ceremony - Monday - Friday		150.00	Exempt	0.00	150.00	150.00	Exempt	0.00	180.00	30.00	20%	
Funeral Ceremony - Saturday		250.00	Exempt	0.00	250.00	250.00	Exempt	0.00	300.00	50.00	20%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
LOCAL DEVELOPMENT PLAN & PRINTING												
Local Development Plan (Incl of P&P) - Proposals Maps Book		71.20	Outwith the Scope	0.00	71.20	75.45	Outwith the Scope	0.00	75.45	4.25	6%	Replacing all Local Plans. Community Councils 50% reduction
Local Development Plan (Incl of P&P) - Written Statement		35.50	Outwith the Scope	0.00	35.50	37.65	Outwith the Scope	0.00	37.65	2.15	6%	Replacing all Local Plans. Community Councils 50% reduction
Landscape Capacity Study (Incl P&P) - Bute & Cowal		32.80	Outwith the Scope	0.00	32.80	34.75	Outwith the Scope	0.00	34.75	1.95	6%	
Landscape Capacity Study (Incl P&P) - Mull		15.65	Outwith the Scope	0.00	15.65	16.60	Outwith the Scope	0.00	16.60	0.95	6%	
Landscape Capacity Study (Incl P&P) - North & South Kintyre		18.80	Outwith the Scope	0.00	18.80	19.95	Outwith the Scope	0.00	19.95	1.15	6%	
Landscape Capacity Study (Incl P&P) - Lorn		37.35	Outwith the Scope	0.00	37.35	39.60	Outwith the Scope	0.00	39.60	2.25	6%	
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		23.75	Outwith the Scope	0.00	23.75	25.20	Outwith the Scope	0.00	25.20	1.45	6%	
Landscape Capacity Study (Incl P&P) - Islay		12.35	Outwith the Scope	0.00	12.35	13.10	Outwith the Scope	0.00	13.10	0.75	6%	
Location Plans (10 Copies)		37.85	Outwith the Scope	0.00	37.85	40.10	Outwith the Scope	0.00	40.10	2.25	6%	
Printing - Internal Service Only - A2 Prints each		12.05	Outwith the Scope	0.00	12.05	12.75	Outwith the Scope	0.00	12.75	0.70	6%	
Printing - Internal Service Only - A2 Prints (+11) each		8.60	Outwith the Scope	0.00	8.60	9.10	Outwith the Scope	0.00	9.10	0.50	6%	
Printing - Internal Service Only - A1 Prints (1-10 copies) each		17.05	Outwith the Scope	0.00	17.05	18.05	Outwith the Scope	0.00	18.05	1.00	6%	
Printing - Internal Service Only - A1 Prints (+11 copies) each		13.65	Outwith the Scope	0.00	13.65	14.45	Outwith the Scope	0.00	14.45	0.80	6%	
Printing - Internal Service Only - A0 Prints (1-10 copies) each		25.65	Outwith the Scope	0.00	25.65	27.20	Outwith the Scope	0.00	27.20	1.55	6%	
Printing - Internal Service Only - A0 Prints (+11 copies) each		22.35	Outwith the Scope	0.00	22.35	23.70	Outwith the Scope	0.00	23.70	1.35	6%	
Statutory Street Naming and/or numbering of one property		117.00	Outwith the Scope	0.00	117.00	124.00	Outwith the Scope	0.00	124.00	7.00	6%	Renaming or renumbering a street - pricing as for new properties
Statutory Street Naming and/or numbering for the 2nd and each additional property		58.55	Outwith the Scope	0.00	58.55	62.05	Outwith the Scope	0.00	62.05	3.50	6%	
Statutory Street Naming a new street		255.95	Outwith the Scope	0.00	255.95	271.30	Outwith the Scope	0.00	271.30	15.35	6%	
Changing a property name or adding to the Royal Mail database		113.00	Outwith the Scope	0.00	113.00	119.80	Outwith the Scope	0.00	119.80	6.80	6%	
Confirming an address to a solicitor, property owner or any organisation - per letter		75.40	Outwith the Scope	0.00	75.40	79.90	Outwith the Scope	0.00	79.90	4.50	6%	
Phase 1 Habitat Surveys		497.60	Outwith the Scope	0.00	497.60	527.45	Outwith the Scope	0.00	527.45	29.85	6%	Travel to be charged at Council Rate 45p/mile Possible overnight stay to be charged at a maximum of £50.
ENVIRONMENTAL HEALTH												
Food Examination - Export of Food/Fish Certificates	Per Certificate	122.00	Outwith the Scope	0.00	122.00	129.30	Outwith the Scope	0.00	129.30	7.30	6%	
Food Examination - Export of Food/Fish Certificates - less than 60kg in weight	Per Certificate	53.05	Outwith the Scope	0.00	53.05	56.25	Outwith the Scope	0.00	56.25	3.20	6%	
Food Examination - Condemnation Certificate (Voluntary Surrender)		274.67	Standard	54.93	329.60	291.17	Standard	58.23	349.40	19.80	6%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	549.60	Outwith the Scope	0.00	549.60	582.60	Outwith the Scope	0.00	582.60	33.00	6%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	433.00	Outwith the Scope	0.00	433.00	459.00	Outwith the Scope	0.00	459.00	26.00	6%	
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Animal Welfare Establishment - New licence	Vets Fees to be added	272.05	Outwith the Scope	0.00	272.05	288.35	Outwith the Scope	0.00	288.35	16.30	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	217.55	Outwith the Scope	0.00	217.55	230.60	Outwith the Scope	0.00	230.60	13.05	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	226.70	Outwith the Scope	0.00	226.70	240.30	Outwith the Scope	0.00	240.30	13.60	6%	Subsequent enforcement visits: charged at hourly rate of £32.27 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	217.55	Outwith the Scope	0.00	217.55	230.60	Outwith the Scope	0.00	230.60	13.05	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Dog, Cat or Rabbit Breeding - Variation of licence	Vets Fees to be added	163.20	Outwith the Scope	0.00	163.20	173.00	Outwith the Scope	0.00	173.00	9.80	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	190.40	Outwith the Scope	0.00	190.40	201.80	Outwith the Scope	0.00	201.80	11.40	6%	Subsequent enforcement visits: charged at hourly rate of £32.27 in half-hourly increments
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, New Licence • 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	235.75	Outwith the Scope	0.00	235.75	249.90	Outwith the Scope	0.00	249.90	14.15	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Variation of Licence • 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	181.35	Outwith the Scope	0.00	181.35	192.25	Outwith the Scope	0.00	192.25	10.90	6%	Charitable discount – 50% (applies to registered Scottish Charities and SCIOs)
Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, Licensing enforcement interventions No. 1 • Operating a business of selling animals as pets • animal rehoming activities (other than operating as an animal welfare establishment)	Vets Fees to be added	208.55	Outwith the Scope	0.00	208.55	221.05	Outwith the Scope	0.00	221.05	12.50	6%	Subsequent enforcement visits: charged at hourly rate of £32.27 in half-hourly increments
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	234.60	Outwith the Scope	0.00	234.60	248.70	Outwith the Scope	0.00	248.70	14.10	6%	
Licences/Registration - Animal Boarding Establishments Act 1963 (Home boarding)	Vets Fees to be added	162.70	Outwith the Scope	0.00	162.70	172.45	Outwith the Scope	0.00	172.45	9.75	6%	
Licences/Registration - Zoo Act	Vets Fees to be added	1,307.05	Outwith the Scope	0.00	1,307.05	1,385.45	Outwith the Scope	0.00	1,385.45	78.40	6%	
Licences/Registration - Venison Dealers		223.75	Outwith the Scope	0.00	223.75	237.20	Outwith the Scope	0.00	237.20	13.45	6%	
Licences/Registration - Cinema Licence	**STATUTORY CHARGE**	600.00	Outwith the Scope	0.00	600.00	600.00	Outwith the Scope	0.00	600.00	0.00	0%	Capped at £600 by the Cinemas Act Charitable discount – 50% (applies to registered Scottish Charities and SCIOs only)
HMO - premises of up to 10 persons		1,071.80	Outwith the Scope	0.00	1,071.80	1,136.10	Outwith the Scope	0.00	1,136.10	64.30	6%	Tri-Annual Licence
HMO - premises with more than 10 persons		1,311.50	Outwith the Scope	0.00	1,311.50	1,390.20	Outwith the Scope	0.00	1,390.20	78.70	6%	Tri-Annual Licence
HMO- Amendment to HMO licence		158.25	Outwith the Scope	0.00	158.25	167.75	Outwith the Scope	0.00	167.75	9.50	6%	
HMO - Refund if a new/renewal application is unsuccessful		268.05	Outwith the Scope	0.00	268.05	284.15	Outwith the Scope	0.00	284.15	16.10	6%	
Performing Animals Licence application/renewal		150.90	Outwith the Scope	0.00	150.90	159.95	Outwith the Scope	0.00	159.95	9.05	6%	Vet Fees to be added
Residential Caravan sites- first or new application		783.40	Outwith the Scope	0.00	783.40	830.40	Outwith the Scope	0.00	830.40	47.00	6%	5 year licence
Residential Caravan sites- renewal submitted before expiry date		631.80	Outwith the Scope	0.00	631.80	669.70	Outwith the Scope	0.00	669.70	37.90	6%	5 year licence
Residential Caravan sites- renewal submitted after expiry date		783.40	Outwith the Scope	0.00	783.40	830.40	Outwith the Scope	0.00	830.40	47.00	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).		112.30	Outwith the Scope	0.00	112.30	119.05	Outwith the Scope	0.00	119.05	6.75	6%	
Attestation for export business		119.10	Outwith the Scope	0.00	119.10	126.25	Outwith the Scope	0.00	126.25	7.15	6%	
Additional inspections or interventions required as part of attestation		112.30	Outwith the Scope	0.00	112.30	119.05	Outwith the Scope	0.00	119.05	6.75	6%	Officer cost per hour
Private Water Supplies - Visit charge Regulated supply		95.30	Outwith the Scope	0.00	95.30	101.00	Outwith the Scope	0.00	101.00	5.70	6%	
Private Water Supplies -Single visit to regulated supply with multiple commercial properties		95.30	Outwith the Scope	0.00	95.30	101.00	Outwith the Scope	0.00	101.00	5.70	6%	If more than one property on supply to be sampled, additional £12.65 per property applies as per line below.

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Private Water Supplies - multiple commercial properties charge per additional property above		11.95	Outwith the Scope	0.00	11.95	12.65	Outwith the Scope	0.00	12.65	0.70	6%	Charge of £12.65 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		17.85	Outwith the Scope	0.00	17.85	18.90	Outwith the Scope	0.00	18.90	1.05	6%	Analytical costs divided by number of regulated supplies as of 1st January in calendar year
Private water supply-Regulated supply: Risk assessment visit and report (up to 1 hour on site)	**STATUTORY CHARGE**	132.50	Outwith the Scope	0.00	132.50	132.50	Outwith the Scope	0.00	132.50	0.00	0%	
Private water supply - Regulated Supply: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		145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Can be set by L.A.discretionary charge
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**	82.00	Outwith the Scope	0.00	82.00	82.00	Outwith the Scope	0.00	82.00	0.00		Scottish Government prescribe these charges for Local Authorities to apply
Private Landlord Registration - property fee per property	**STATUTORY CHARGE**	19.00	Outwith the Scope	0.00	19.00	19.00	Outwith the Scope	0.00	19.00	0.00		
Private Landlord Registration- late application fee	**STATUTORY CHARGE**	164.00	Outwith the Scope	0.00	164.00	164.00	Outwith the Scope	0.00	164.00	0.00		
Short-term let licensing - home letting/home sharing accommodating to 4 guests - New licence and renewal		269.15	Outwith the Scope	0.00	269.15	285.30	Outwith the Scope	0.00	285.30	16.15	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accommodating 5-8 guests New licence and renewal		376.35	Outwith the Scope	0.00	376.35	398.95	Outwith the Scope	0.00	398.95	22.60	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accommodating 9 -12 guests New licence and renewal		591.90	Outwith the Scope	0.00	591.90	627.40	Outwith the Scope	0.00	627.40	35.50	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accommodating 13-20 guests New licence and renewal		753.90	Outwith the Scope	0.00	753.90	799.15	Outwith the Scope	0.00	799.15	45.25	6%	Tri-Annual Licence
Short-term let licensing - home letting/home sharing accommodating 21 and over guests New licence and renewal		969.50	Outwith the Scope	0.00	969.50	1,027.65	Outwith the Scope	0.00	1,027.65	58.15	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accommodating up to 4 guests New licence and renewal		376.35	Outwith the Scope	0.00	376.35	398.95	Outwith the Scope	0.00	398.95	22.60	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accommodating accommodating 5-8 guests New licence and renewal		538.30	Outwith the Scope	0.00	538.30	570.60	Outwith the Scope	0.00	570.60	32.30	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accommodating 9 - 12 guests New licence and renewal		807.50	Outwith the Scope	0.00	807.50	855.95	Outwith the Scope	0.00	855.95	48.45	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accommodating 13-20 guests New licence and renewal		1,076.70	Outwith the Scope	0.00	1,076.70	1,141.30	Outwith the Scope	0.00	1,141.30	64.60	6%	Tri-Annual Licence
Short-term let licensing - secondary letting accommodating 21 and over guests New licence and renewal		1,345.85	Outwith the Scope	0.00	1,345.85	1,426.60	Outwith the Scope	0.00	1,426.60	80.75	6%	Tri-Annual Licence
Short-term let licensing- Variation in Licence/change in circumstances		91.70	Outwith the Scope	0.00	91.70	97.20	Outwith the Scope	0.00	97.20	5.50	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Short-term let licensing- Certified copy of licence/duplicate licence		48.80	Outwith the Scope	0.00	48.80	51.75	Outwith the Scope	0.00	51.75	2.95	6%	
Short-term let licensing - Enforcement charge (Hourly rate)		112.30	Outwith the Scope	0.00	112.30	119.05	Outwith the Scope	0.00	119.05	6.75	6%	
Short-term let Licensing: Confirmation of a provisional STL licence application		212.00	Outwith the Scope	0.00	212.00	224.70	Outwith the Scope	0.00	224.70	12.70	6%	
Short-term let Licensing: Application to extend provisional short-term let licence		91.70	Outwith the Scope	0.00	91.70	97.20	Outwith the Scope	0.00	97.20	5.50	6%	
Short-term let Licensing: Transfer of a licence		91.70	Outwith the Scope	0.00	91.70	97.20	Outwith the Scope	0.00	97.20	5.50	6%	
Short-term let licensing: Application for provisional licence - home letting/home sharing accommodating to 4 guests		42.30	Outwith the Scope	0.00	42.30	44.85	Outwith the Scope	0.00	44.85	2.55	6%	
Short-term let licensing: Application for provisional licence - home letting/home sharing accommodating 5-8 guests		143.15	Outwith the Scope	0.00	143.15	151.75	Outwith the Scope	0.00	151.75	8.60	6%	
Short-term let licensing Application for provisional licence - home letting/home sharing accommodating 9 -12 guests		379.90	Outwith the Scope	0.00	379.90	402.70	Outwith the Scope	0.00	402.70	22.80	6%	
Short-term let licensing: Application for provisional licence - home letting/home sharing accommodating 13-20 guests		541.90	Outwith the Scope	0.00	541.90	574.40	Outwith the Scope	0.00	574.40	32.50	6%	
Short-term let licensing: Application for provisional licence- home letting/home sharing accommodating 21 and over guests		757.50	Outwith the Scope	0.00	757.50	802.95	Outwith the Scope	0.00	802.95	45.45	6%	
Short-term let licensing : Application for provisional licence- secondary letting accommodating up to 4 guests		164.35	Outwith the Scope	0.00	164.35	174.20	Outwith the Scope	0.00	174.20	9.85	6%	
Short-term let licensing: Application for provisional licence - secondary letting accommodating 5-8 guests		326.30	Outwith the Scope	0.00	326.30	345.90	Outwith the Scope	0.00	345.90	19.60	6%	
Short-term let licensing: Application for provisional licence - secondary letting accommodating 9 -12 guests		595.50	Outwith the Scope	0.00	595.50	631.25	Outwith the Scope	0.00	631.25	35.75	6%	
Short-term let licensing: Application for provisional licence - secondary letting accommodating 13-20 guests		864.70	Outwith the Scope	0.00	864.70	916.60	Outwith the Scope	0.00	916.60	51.90	6%	
Short-term let licensing: Application for provisional licence - secondary letting accommodating 21 and over guests		1,133.85	Outwith the Scope	0.00	1,133.85	1,201.90	Outwith the Scope	0.00	1,201.90	68.05	6%	
Environmental Health Section 50 Licence Certificate		176.00	Outwith the Scope	0.00	176.00	187.00	Outwith the Scope	0.00	187.00	11.00	6%	
PLANNING SERVICES												
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		207.50	Standard	41.50	249.00	220.00	Standard	44.00	264.00	15.00	6%	
Planning Section 50 Licence Certificate		176.00	Outwith the Scope	0.00	176.00	187.00	Outwith the Scope	0.00	187.00	11.00	6%	
Pre Application advice for major planning applications		992.50	Standard	198.50	1,191.00	1,051.67	Standard	210.33	1,262.00	71.00	6%	
Pre Application advice for local planning applications	Maximum £899	794.17	Standard	158.83	953.00	841.67	Standard	168.33	1,010.00	57.00	6%	
Pre-Application Initiation & follow up 30min meeting		37.50	Standard	7.50	45.00	40.00	Standard	8.00	48.00	3.00	7%	includes 20min prep and 10 mins follow up
Pre-Application Initiation & follow up 1hour meeting		75.83	Standard	15.17	91.00	80.00	Standard	16.00	96.00	5.00	5%	includes 40min prep and 20 mins follow up
Pre-Application Initiation & follow up 2hour meeting		115.00	Standard	23.00	138.00	121.67	Standard	24.33	146.00	8.00	6%	includes 40min prep and 20 mins follow up
High Hedge complaint		569.00	Outwith the Scope	0.00	569.00	603.00	Outwith the Scope	0.00	603.00	34.00	6%	£50 charge if investigated but not classed as a hedge

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Administration Charge for non e-Planning application submissions - Householder Application		24.50	Outwith the Scope	0.00	24.50	26.00	Outwith the Scope	0.00	26.00	1.50	6%	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		61.50	Outwith the Scope	0.00	61.50	65.00	Outwith the Scope	0.00	65.00	3.50	6%	
Administration Charge for non e-Planning application submissions - Major Application		123.00	Outwith the Scope	0.00	123.00	130.00	Outwith the Scope	0.00	130.00	7.00	6%	
Property History Search - Copy Document Record Search where specific planning application reference required is provided		46.00	Outwith the Scope	0.00	46.00	49.00	Outwith the Scope	0.00	49.00	3.00	7%	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		107.00	Outwith the Scope	0.00	107.00	113.00	Outwith the Scope	0.00	113.00	6.00	6%	
Planning Statutory Fees												Fee Guidance Note will be included once available
Surcharge for retrospective planning permission 25% of planning fee												25% of planning fee
Admin Charge for return of invalid application		50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	
BUILDING STANDARDS												
Property Inspection		443.00	Outwith the Scope	0.00	443.00	470.00	Outwith the Scope	0.00	470.00	27.00	6%	
Re - Inspection Fee Property Inspection Applications		220.00	Outwith the Scope	0.00	220.00	233.00	Outwith the Scope	0.00	233.00	13.00	6%	
Confirmation of completion Applications		354.00	Outwith the Scope	0.00	354.00	375.00	Outwith the Scope	0.00	375.00	21.00	6%	
Re - Inspection Fee Confirmation of Completion Applications		202.00	Outwith the Scope	0.00	202.00	214.00	Outwith the Scope	0.00	214.00	12.00	6%	
Confirmation of Exempt class of works		90.00	Outwith the Scope	0.00	90.00	95.00	Outwith the Scope	0.00	95.00	5.00	6%	
Building Standards Section 50 Licence Certificate		176.00	Outwith the Scope	0.00	176.00	187.00	Outwith the Scope	0.00	187.00	11.00	6%	
Property Enquiries (if Application Number known)		52.00	Outwith the Scope	0.00	52.00	55.00	Outwith the Scope	0.00	55.00	3.00	6%	
Property Enquiries (if Application Number not known)		127.00	Outwith the Scope	0.00	127.00	135.00	Outwith the Scope	0.00	135.00	8.00	6%	
Building Standards Statutory Fees												https://www.ebuildingstandards.scot/eBuildingStandardsClient/custompages/feecalculator.aspx
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%	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%	
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%	
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%	
Housing - Homeless Tenants Service Charge per week		59.95	Outwith the Scope	0.00	59.95	63.55	Outwith the Scope	0.00	63.55	3.60	6%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		426.90	Outwith the Scope	0.00	426.90	452.50	Outwith the Scope	0.00	452.50	25.60	6%	
Confidential Sacks - Includes Uplift, Shredding and disposal	**Internal Use Only** - Minimum of 8 sacks per order	19.60	Outwith the Scope	0.00	19.60	20.80	Outwith the Scope	0.00	20.80	1.20	6%	
Domestic Use Only 140 Litre Bins		44.65	Outwith the Scope	0.00	44.65	47.35	Outwith the Scope	0.00	47.35	2.70	6%	
Domestic Use Only 240 Litre Bins		44.65	Outwith the Scope	0.00	44.65	47.35	Outwith the Scope	0.00	47.35	2.70	6%	
Commercial Use Only 240 Litre Bins		114.08	Standard	22.82	136.90	120.92	Standard	24.18	145.10	8.20	6%	
Commercial Use Only 360 Litre Bins		165.96	Standard	33.19	199.15	175.92	Standard	35.18	211.10	11.95	6%	
Commercial Use Only 660 Litre Bins		418.58	Standard	83.72	502.30	443.71	Standard	88.74	532.45	30.15	6%	
Commercial Use Only 1100 Litre Bins		509.83	Standard	101.97	611.80	540.42	Standard	108.08	648.50	36.70	6%	
Commercial Use Only 1280 Litre Bins		525.04	Standard	105.01	630.05	556.54	Standard	111.31	667.85	37.80	6%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	85.75	Outwith the Scope	0.00	85.75	90.90	Outwith the Scope	0.00	90.90	5.15	6%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	53.35	Outwith the Scope	0.00	53.35	56.55	Outwith the Scope	0.00	56.55	3.20	6%	
Commercial Special Uplift (Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour)	188.63	Standard	37.73	226.35	199.96	Standard	39.99	239.95	13.60	6%	
Commercial Special Uplift (Non-industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour) - **Housing Associations should be charged at this rate**.	188.65	Outwith the Scope	0.00	188.65	199.95	Outwith the Scope	0.00	199.95	11.30	6%	Provided not Industrial waste as per Environmental Protection Act 1990. For commercial fridge/freezer disposal, contact the Waste Team for advice.
Return of Supermarket trolleys (each)		52.71	Standard	10.54	63.25	55.88	Standard	11.18	67.05	3.80	6%	
COMMERCIAL REFUSE												
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	509.15	Outwith the Scope	0.00	509.15	539.69	Outwith the Scope	0.00	539.69	30.55	6%	**Minimum Charge 2026/27 - £539.69** Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week.
Wheeled Bins - 340 ltr	Based on 1 uplift per week	721.20	Outwith the Scope	0.00	721.20	764.47	Outwith the Scope	0.00	764.47	43.27	6%	For premises whereby a less than weekly mixed waste service is available only, the minimum charge will be adjusted accordingly.
Wheeled Bins - 660 ltr	Based on 1 uplift per week	1,383.81	Outwith the Scope	0.00	1,383.81	1,466.84	Outwith the Scope	0.00	1,466.84	83.03	6%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,677.32	Outwith the Scope	0.00	1,677.32	1,777.95	Outwith the Scope	0.00	1,777.95	100.64	6%	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	2,305.36	Outwith the Scope	0.00	2,305.36	2,443.68	Outwith the Scope	0.00	2,443.68	138.32	6%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	2,682.52	Outwith the Scope	0.00	2,682.52	2,843.47	Outwith the Scope	0.00	2,843.47	160.95	6%	
Loads - Bands 1-5		1,237.60	Outwith the Scope	0.00	1,237.60	1,311.85	Outwith the Scope	0.00	1,311.85	74.26	6%	Front End Loader service provided by Biffa. Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Biffa above this level to be charged at cost + 2% to customers.
Loads - Bands 6-10		2,788.74	Outwith the Scope	0.00	2,788.74	2,956.07	Outwith the Scope	0.00	2,956.07	167.32	6%	
Front End Loader Service - Uplifted twice weekly by Biffa	Per Cubic Yard	2,709.82	Outwith the Scope	0.00	2,709.82	2,872.41	Outwith the Scope	0.00	2,872.41	162.59	6%	
Front End Loader Service - Uplifted twice weekly by Biffa	Per Cubic Metre	3,199.02	Outwith the Scope	0.00	3,199.02	3,390.96	Outwith the Scope	0.00	3,390.96	191.94	6%	
Pull Out Charge - Commercial only		126.36	Outwith the Scope	0.00	126.36	133.94	Outwith the Scope	0.00	133.94	7.58	6%	This charge is per bin.

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
COMMERCIAL REFUSE (private waste contractor's with Council acting as sub-contractor)												
Supply of Sacks for Commercial Use (pack of 50)		426.91	Standard	85.38	512.29	452.52	Standard	90.50	543.03	30.74	6%	**Minimum Charge 2026/27 - £647.64** Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week.
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	509.15	Standard	101.83	610.98	539.70	Standard	107.94	647.64	36.66	6%	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	721.20	Standard	144.24	865.45	764.48	Standard	152.90	917.37	51.93	6%	Agreements are issued Annually to all commercial/front end loader customers. Payments are either made in advance or by direct debit.
Wheeled Bins - 660 ltr	Based on 1 uplift per week	1,383.81	Standard	276.76	1,660.58	1,466.84	Standard	293.37	1,760.21	99.63	6%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,677.32	Standard	335.46	2,012.79	1,777.96	Standard	355.59	2,133.56	120.77	6%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	2,305.36	Standard	461.07	2,766.43	2,443.68	Standard	488.74	2,932.42	165.99	6%	Front End Loader service provided by Biffa. Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Biffa above this level to be charged at cost + 2% to customers.
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	2,682.52	Standard	536.50	3,219.02	2,843.47	Standard	568.69	3,412.16	193.14	6%	
Loads - Bands 1-5		1,237.60	Standard	247.52	1,485.12	1,311.86	Standard	262.37	1,574.23	89.11	6%	
Loads - Bands 6-10		2,788.74	Standard	557.75	3,346.49	2,956.06	Standard	591.21	3,547.28	200.79	6%	
Front End Loader Service - Uplifted twice weekly by Biffa	Per Cubic Yard	2,709.82	Standard	541.96	3,251.79	2,872.41	Standard	574.48	3,446.89	195.11	6%	
Front End Loader Service - Uplifted twice weekly by Biffa	Per Cubic Metre	3,199.02	Standard	639.80	3,838.82	3,390.96	Standard	678.19	4,069.15	230.33	6%	
Pull Out Charge - Commercial only		126.36	Standard	25.27	151.63	133.94	Standard	26.79	160.73	9.10	6%	This charge is per bin.
RECYCLING CHARGES												
Office Paper - Large Bag / 1 x week		189.07	Outwith the Scope	0.00	189.07	200.42	Outwith the Scope	0.00	200.42	11.34	6%	Charges for recycling collections or treatment should in general be levied on the commercial sector on the same basis as normal refuse collection or disposal, but with the benefit of no landfill tax payment being applied to the charge.
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	125.37	Outwith the Scope	0.00	125.37	132.89	Outwith the Scope	0.00	132.89	7.52	6%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin		176.71	Outwith the Scope	0.00	176.71	187.31	Outwith the Scope	0.00	187.31	10.60	6%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		338.07	Outwith the Scope	0.00	338.07	358.36	Outwith the Scope	0.00	358.36	20.28	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.
Paper, Cardboard, Plastic and Cans - 800 litre Bin		409.81	Outwith the Scope	0.00	409.81	434.40	Outwith the Scope	0.00	434.40	24.59	6%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		562.22	Outwith the Scope	0.00	562.22	595.96	Outwith the Scope	0.00	595.96	33.73	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.	1.88	Outwith the Scope	0.00	1.88	1.99	Outwith the Scope	0.00	1.99	0.11	6%	
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	54.87	Outwith the Scope	0.00	54.87	58.17	Outwith the Scope	0.00	58.17	3.29	6%	
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree, Islay and Jura	4.58	Outwith the Scope	0.00	4.58	4.85	Outwith the Scope	0.00	4.85	0.27	6%	
Commercial Wood Delivered by Contractors	Island waste disposal sites on Mull, Islay and Tiree	138.92	Outwith the Scope	0.00	138.92	147.26	Outwith the Scope	0.00	147.26	8.34	6%	
Segregated Glass Collection - 240 litre bin 1 x weekly		78.90	Outwith the Scope	0.00	78.90	83.64	Outwith the Scope	0.00	83.64	4.73	6%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Segregated Glass Collection - 330/360 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	108.70	Outwith the Scope	0.00	108.70	115.23	Outwith the Scope	0.00	115.23	6.52	6%	
Segregated Glass Collection - 660 litre bin 1 x weekly		213.88	Outwith the Scope	0.00	213.88	226.72	Outwith the Scope	0.00	226.72	12.83	6%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		322.44	Outwith the Scope	0.00	322.44	341.78	Outwith the Scope	0.00	341.78	19.35	6%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	119.52	Outwith the Scope	0.00	119.52	126.69	Outwith the Scope	0.00	126.69	7.17	6%	
Mixed Glass Collection - 660 litre bin		322.44	Outwith the Scope	0.00	322.44	341.78	Outwith the Scope	0.00	341.78	19.35	6%	
Mixed Glass Collection - 1100 litre bin		483.65	Outwith the Scope	0.00	483.65	512.67	Outwith the Scope	0.00	512.67	29.02	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	206.36	Outwith the Scope	0.00	206.36	218.74	Outwith the Scope	0.00	218.74	12.38	6%	
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	353.70	Outwith the Scope	0.00	353.70	374.93	Outwith the Scope	0.00	374.93	21.22	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	737.60	Outwith the Scope	0.00	737.60	781.86	Outwith the Scope	0.00	781.86	44.26	6%	
RECYCLING CHARGES (private waste contractor's with Council acting as sub-contractor)												
Office Paper - Large Bag / 1 x week		189.07	Standard	37.81	226.88	200.42	Standard	40.08	240.50	13.62	6%	
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	125.37	Standard	25.07	150.45	132.89	Standard	26.58	159.46	9.02	6%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin		176.71	Standard	35.34	212.05	187.31	Standard	37.46	224.77	12.72	6%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		338.07	Standard	67.61	405.68	358.36	Standard	71.67	430.04	24.35	6%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		409.81	Standard	81.96	491.78	434.40	Standard	86.88	521.28	29.51	6%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		562.22	Standard	112.44	674.66	595.96	Standard	119.19	715.15	40.49	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.	1.88	Standard	0.38	2.25	1.99	Standard	0.40	2.39	0.14	6%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	78.90	Standard	15.78	94.68	83.64	Standard	16.73	100.37	5.68	6%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		108.70	Standard	21.74	130.44	115.23	Standard	23.05	138.27	7.83	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Segregated Glass Collection - 660 litre bin 1 x weekly		213.88	Standard	42.78	256.65	226.72	Standard	45.34	272.06	15.41	6%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		322.44	Standard	64.49	386.93	341.78	Standard	68.36	410.14	23.21	6%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	119.52	Standard	23.90	143.42	126.67	Standard	25.33	152.00	8.58	6%	
Mixed Glass Collection - 660 litre bin		322.44	Standard	64.49	386.93	341.78	Standard	68.36	410.14	23.21	6%	
Mixed Glass Collection - 1100 litre bin		483.65	Standard	96.73	580.38	512.67	Standard	102.53	615.20	34.82	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	206.36	Standard	41.27	247.64	218.74	Standard	43.75	262.48	14.85	6%	
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	353.70	Standard	70.74	424.44	374.93	Standard	74.99	449.91	25.48	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	737.60	Standard	147.52	885.11	781.86	Standard	156.37	938.23	53.12	6%	
SKIPS												
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	7.25	Standard	1.45	8.70	7.67	Standard	1.53	9.20	0.50	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.	95.00	Outwith the Scope	0.00	95.00	100.70	Outwith the Scope	0.00	100.70	5.70	6%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	120.65	Outwith the Scope	0.00	120.65	127.90	Outwith the Scope	0.00	127.90	7.25	6%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	149.25	Outwith the Scope	0.00	149.25	158.20	Outwith the Scope	0.00	158.20	8.95	6%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	449.55	Outwith the Scope	0.00	449.55	468.45	Outwith the Scope	0.00	468.45	18.90	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. 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.
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%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
HOUSEHOLDER SCRAP CAR REMOVAL AND DISPOSAL SERVICE (Service not available to Commercial Customers they should make their own arrangements with appropriate vehicle dismantlers)												
Scrap Car Deposit Voucher - per car	The voucher service is **not** available in Helensburgh and Lomond, where advice can be sought from your local area office.	105.46	Standard	21.09	126.55	111.79	Standard	22.36	134.15	7.60	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 Biffa disposal site by Householder.
Removal and disposal from householders		266.67	Standard	53.33	320.00	282.67	Standard	56.53	339.20	19.20	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		320.00	Outwith the Scope	0.00	320.00	339.20	Outwith the Scope	0.00	339.20	19.20	6%	A 24 hour notice on the car must be served prior to removal and disposal.
WASTE DISPOSAL												
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Scottish Government)	Charge includes Landfill Tax	126.15	Outwith the Scope	0.00	126.15	130.75	Outwith the Scope	0.00	130.75	4.60	4%	
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	166.50	Outwith the Scope	0.00	166.50	173.50	Outwith the Scope	0.00	173.50	7.00	4%	
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	4.05	Outwith the Scope	0.00	4.05	8.65	Outwith the Scope	0.00	8.65	4.60	114%	
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	68.15	Outwith the Scope	0.00	68.15	71.05	Outwith the Scope	0.00	71.05	2.90	4%	
Assumed Loads per vehicle type - Medium Van/pick up (Transit size)	0.8 tonnes	135.95	Outwith the Scope	0.00	135.95	141.75	Outwith the Scope	0.00	141.75	5.80	4%	
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	203.85	Outwith the Scope	0.00	203.85	212.50	Outwith the Scope	0.00	212.50	8.65	4%	
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	509.80	Outwith the Scope	0.00	509.80	531.50	Outwith the Scope	0.00	531.50	21.70	4%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
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		5.20	Outwith the Scope	0.00	5.20	5.50	Outwith the Scope	0.00	5.50	0.30	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.		182.33	Standard	36.47	218.80	193.25	Standard	38.65	231.90	13.10	6%	Payment must be made in advance. The charge includes 2 visits. Further charges during the initial treatment may be necessary where eradication requires more that 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.		91.17	Standard	18.23	109.40	96.60	Standard	19.32	115.92	6.52	6%	
Eradication of rats and mice for Council owned properties.		182.30	Outwith the Scope	0.00	182.30	193.25	Outwith the Scope	0.00	193.25	10.95	6%	
Eradication of rate and mice. Charge for third visit (if required) Council owned properties.		91.15	Outwith the Scope	0.00	91.15	96.60	Outwith the Scope	0.00	96.60	5.45	6%	
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.		139.92	Standard	27.98	167.90	148.30	Standard	29.66	177.96	10.06	6%	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.		139.90	Outwith the Scope	0.00	139.90	148.30	Outwith the Scope	0.00	148.30	8.40	6%	
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	685.15	Standard	137.03	822.18	726.25	Standard	145.25	871.50	49.32	6%	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	685.15	Outwith the Scope	0.00	685.15	726.25	Outwith the Scope	0.00	726.25	41.10	6%	
Eradication of moles for Council owned land only		685.15		0.00	685.15	726.25	Outwith the Scope	0.00	726.25	41.10	6%	Works to be carried out only on Council owned land due to nature of control.
Non refundable survey charge		58.71	Standard	11.74	70.45	62.25	Standard	12.45	74.70	4.25	6%	If works progress to a contract/work agreement, the survey fee can be discounted from the costs of the works.
DOG FEES												
Standard Fee		31.60	Outwith the Scope	0.00	31.60	33.50	Outwith the Scope	0.00	33.50	1.90	6%	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. 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. Dog microchipping is required by law since April 2016. Dogs (when not already microchipped) will be microchipped before returning to the owner.
Boarding fee		22.25	Outwith the Scope	0.00	22.25	23.60	Outwith the Scope	0.00	23.60	1.35	6%	
Kennel Inoculation Fee		52.42	Standard	10.48	62.90	55.54	Standard	11.11	66.65	3.75	6%	
Dog microchipping		46.21	Standard	9.24	55.45	49.00	Standard	9.80	58.80	3.35	6%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Room Hire - Hermitage Park Pavilion												
Hermitage Park Pavilion Community Room (Concession rate per hour Monday to Friday)		21.33	Standard	4.27	25.60	22.63	Standard	4.53	27.15	1.55	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)		27.33	Standard	5.47	32.80	28.96	Standard	5.79	34.75	1.95	6%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Monday to Friday)		26.21	Standard	5.24	31.45	27.79	Standard	5.56	33.35	1.90	6%	
Hermitage Park Pavilion Community Room (Commercial rate per hour Saturday and Sunday)		33.46	Standard	6.69	40.15	35.46	Standard	7.09	42.55	2.40	6%	
PLAYING FIELDS												
Hire of lined Pitch with Changing Facilities including attendant required for changing facilities (2.5 hours)	18 and over	90.50	Standard	18.10	108.60	95.92	Standard	19.18	115.10	6.50	6%	All hire must be paid for in advance. Block Bookings (10 consecutive bookings) booked in advance is VAT exempt. Minimum of 48 hours notice is required if the pitch requires to be lined. 48 hours notice of cancellation required in order to be reimbursed.
	Under 18's	45.21	Standard	9.04	54.25	47.92	Standard	9.58	57.50	3.25	6%	
Hire of lined Pitch only (2.5 hours)	18 and over	45.21	Standard	9.04	54.25	47.92	Standard	9.58	57.50	3.25	6%	
	Under 18's	22.63	Standard	4.53	27.15	24.00	Standard	4.80	28.80	1.65	6%	
Hire of Pitch for Training (2 hours)	All ages	22.63	Standard	4.53	27.15	24.00	Standard	4.80	28.80	1.65	6%	
Hire of Pitch for Training with changing facilities (2 hours)	18 and over	27.42	Standard	5.48	32.90	29.04	Standard	5.81	34.85	1.95	6%	
	Under 18's	13.75	Standard	2.75	16.50	14.58	Standard	2.92	17.50	1.00	6%	
Hire of Pony Park - Bute	Concession	46.08	Standard	9.22	55.30	48.83	Standard	9.77	58.60	3.30	6%	
Hire of Howie Pavilion, Lomond		12.10	Exempt	0.00	12.10	12.85	Exempt	0.00	12.85	0.75	6%	Hire of Howie Pavilion - standard VAT should be applied if Council staff are involved in setting up the hall.
OUTDOOR RECREATION												
Putting and Crazy Golf	Adult	3.33	Standard	0.67	4.00	3.54	Standard	0.71	4.25	0.25	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	1.71	Standard	0.34	2.05	1.79	Standard	0.36	2.15	0.10	5%	
Tennis - Per Session	Adult	3.33	Standard	0.67	4.00	3.54	Standard	0.71	4.25	0.25	6%	
	Concession	1.71	Standard	0.34	2.05	1.79	Standard	0.36	2.15	0.10	5%	
Tennis - Season Ticket	Adult	62.50	Standard	12.50	75.00	66.25	Standard	13.25	79.50	4.50	6%	
	Concession	30.75	Standard	6.15	36.90	32.58	Standard	6.52	39.10	2.20	6%	
Tennis - Hire of Racquet and Balls	Adult	3.33	Standard	0.67	4.00	3.54	Standard	0.71	4.25	0.25	6%	
	Concession	1.71	Standard	0.34	2.05	1.79	Standard	0.36	2.15	0.10	5%	
Bowling - Per Session	Adult	3.33	Standard	0.67	4.00	3.54	Standard	0.71	4.25	0.25	6%	
	Concession	1.71	Standard	0.34	2.05	1.79	Standard	0.36	2.15	0.10	5%	
Bowling - Season Ticket	Adult	75.33	Standard	15.07	90.40	79.83	Standard	15.97	95.80	5.40	6%	
	Concession	37.79	Standard	7.56	45.35	40.04	Standard	8.01	48.05	2.70	6%	
Cricket Wicket (unprepared)	Adult	41.67	Standard	8.33	50.00	44.17	Standard	8.83	53.00	3.00	6%	
Cricket Wicket (prepared)	Adult	75.33	Standard	15.07	90.40	79.83	Standard	15.97	95.80	5.40	6%	
Hire of McCaigs Tower (Weddings)		376.92	Standard	75.38	452.30	399.54	Standard	79.91	479.45	27.15	6%	
Hire of Stadium (Mossfield, Dunoon and Rothesay) for a major event - MINIMUM CHARGE		904.29	Standard	180.86	1,085.15	958.54	Standard	191.71	1,150.25	65.10	6%	
Dunoon Stadium - Hire of running Track-without marking		15.13	Standard	3.03	18.15	16.04	Standard	3.21	19.25	1.10	6%	
Dunoon Stadium - Hire of Running Track-with marking		67.83	Standard	13.57	81.40	71.92	Standard	14.38	86.30	4.90	6%	
Grass Tracks - Hire of Running Track (without marking)		15.13	Standard	3.03	18.15	16.04	Standard	3.21	19.25	1.10	6%	
Grass Tracks - Hire of Running Track (with marking)		204.96	Standard	40.99	245.95	217.25	Standard	43.45	260.70	14.75	6%	
Grandstand (Public Restricted)		287.92	Standard	57.58	345.50	305.21	Standard	61.04	366.25	20.75	6%	
Rental of Stall - Per Linear Metre		75.71	Standard	15.14	90.85	80.25	Standard	16.05	96.30	5.45	6%	
Rental of Stall - by Registered Charity - by Stall		36.21	Standard	7.24	43.45	38.38	Standard	7.68	46.05	2.60	6%	

Description	Other	2025-26 Net £	2025-26 VAT Rate	2025-26 VAT £	2025-26 Gross £	2026-27 Net £	2026-27 VAT Rate	2026-27 VAT £	2026-27 Gross £	Increase £	Increase %	Notes/Comments
FAIRS												**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		460.55	Exempt	0.00	460.55	488.20	Exempt	0.00	488.20	27.65	6%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		9.50	Exempt	0.00	9.50	10.05	Exempt	0.00	10.05	0.55	6%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		7.05	Exempt	0.00	7.05	7.45	Exempt	0.00	7.45	0.40	6%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		4.75	Exempt	0.00	4.75	5.05	Exempt	0.00	5.05	0.30	6%	
FLORAL DECORATIONS												
Hire of Round or Half Baskets (each)		23.21	Standard	4.64	27.85	24.58	Standard	4.92	29.50	1.65	6%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		28.17	Standard	5.63	33.80	29.88	Standard	5.98	35.85	2.05	6%	
Tubs to 16" diameter (each)		33.25	Standard	6.65	39.90	35.25	Standard	7.05	42.30	2.40	6%	
Tubs over 16" diameter (each)		48.17	Standard	9.63	57.80	51.04	Standard	10.21	61.25	3.45	6%	
Handling Charge	At cost price with prior notice											
BURIAL CHARGES												
*Interment/Re Opening Lair		1,052.00	Outwith the Scope	0.00	1,052.00	1,210.00	Outwith the Scope	0.00	1,210.00	158.00	15%	* 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:
Interment (Child under 18)		No charge				No charge						
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge		392.00	Outwith the Scope	0.00	392.00	451.00	Outwith the Scope	0.00	451.00	59.00	15%	
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		112.00	Outwith the Scope	0.00	112.00	129.00	Outwith the Scope	0.00	129.00	17.00	15%	1. Clear proof that deceased lived permanently in Argyll & Bute within 10 years of death.
*Burial of cremated remains at minimum depth	Deceased remains being interred at 3 feet as per current procedures	237.00	Outwith the Scope	0.00	237.00	273.00	Outwith the Scope	0.00	273.00	36.00	15%	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.
*Burial of cremated remains at available depth	Deceased remains being interred at a greater depth per new legislation	1,052.00	Outwith the Scope	0.00	1,052.00	1,210.00	Outwith the Scope	0.00	1,210.00	158.00	15%	3. Any resident or former resident of Argyll & Bute who has died in the service of their country.
*Scattering of Ashes		182.00	Outwith the Scope	0.00	182.00	209.00	Outwith the Scope	0.00	209.00	27.00	15%	
Purchase of Lair - exclusive right of burial (Child under 18)		No charge				No charge						4. Permission for erection of memorial to be paid at same time as purchase of lair.
*Purchase of Burial Lair, incl maintenance		1,239.00	Exempt	0.00	1,239.00	1,425.00	Exempt	0.00	1,425.00	186.00	15%	
*Lair for Casket only		255.00	Exempt	0.00	255.00	293.00	Exempt	0.00	293.00	38.00	15%	5. Burial Lair may include up to 3 standard interments, dependant on depth of coffin.
*Woodland and Green Burial Service Burial Charge		1,052.00	Outwith the Scope	0.00	1,052.00	1,210.00	Outwith the Scope	0.00	1,210.00	158.00	15%	
*Woodland and Green Burial Service Standard Lair		2,485.00	Exempt	0.00	2,485.00	2,858.00	Exempt	0.00	2,858.00	373.00	15%	6. Increase proposed as budget saving.
Transfer of Title Deeds		68.00	Outwith the Scope	0.00	68.00	78.00	Outwith the Scope	0.00	78.00	10.00	15%	
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		39.00	Outwith the Scope	0.00	39.00	45.00	Outwith the Scope	0.00	45.00	6.00	15%	
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		205.00	Exempt	0.00	205.00	236.00	Exempt	0.00	236.00	31.00	15%	
Permission to erect semi recumbent book type memorial		100.00	Exempt	0.00	100.00	115.00	Exempt	0.00	115.00	15.00	15%	
Erection of plaques at Cemeteries (where consent granted)		100.00	Outwith the Scope	0.00	100.00	115.00	Outwith the Scope	0.00	115.00	15.00	15%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Erection of inscribed memorial plaque (for previously unmarked graves)		341.00	Outwith the Scope	0.00	341.00	392.00	Outwith the Scope	0.00	392.00	51.00	15%	
Erection of Headstone (Tiree ONLY)		263.00	Outwith the Scope	0.00	263.00	302.00	Outwith the Scope	0.00	302.00	39.00	15%	
Exhumations (not including re interment)		1,126.00	Exempt	0.00	1,126.00	1,295.00	Exempt	0.00	1,295.00	169.00	15%	Increase proposed as budget saving.
Exhumations of Caskets (hourly rate)		73.00	Exempt	0.00	73.00	84.00	Exempt	0.00	84.00	11.00	15%	Increase proposed as budget saving.
CREMATORIUM CHARGES												
Child (under 18)		No charge				No charge						
Adults 18 years and over		1,034.00	Exempt	0.00	1,034.00	1,096.00	Exempt	0.00	1,096.00	62.00	6%	
Adults 18 years and over - Saturday		1,142.00	Exempt	0.00	1,142.00	1,211.00	Exempt	0.00	1,211.00	69.00	6%	
Additional Charge - Public Holiday		355.00	Exempt	0.00	355.00	376.00	Exempt	0.00	376.00	21.00	6%	
Direct Cremations (no use of chapel)		721.00	Exempt	0.00	721.00	764.00	Exempt	0.00	764.00	43.00	6%	This complies with the Scottish Governments funeral poverty guidance.
Direct Cremations (no use of chapel) - Saturday		794.00	Exempt	0.00	794.00	842.00	Exempt	0.00	842.00	48.00	6%	
Direct Cremations (no use of chapel) - Additional Charge Public Holiday		355.00	Exempt	0.00	355.00	376.00	Exempt	0.00	376.00	21.00	6%	
Clergy		100.00	Standard	20.00	120.00	105.83	Standard	21.17	127.00	7.00	6%	
Access to Undertake Live Streaming of Cremation Services		29.00	Exempt	0.00	29.00	31.00	Exempt	0.00	31.00	2.00	7%	
Dispersal of Ashes		39.00	Exempt	0.00	39.00	41.00	Exempt	0.00	41.00	2.00	5%	Charge for Dispersal of Ashes for Cremations held at Cardross Crematorium now absorbed within the Cremation Fee. Where the Cremation is held elsewhere, but the Ashes dispersed at Cardross, this fee will continue.
Casket - Purchase		71.67	Standard	14.33	86.00	75.83	Standard	15.17	91.00	5.00	6%	
Urn (plus carrier) - Purchase		32.50	Standard	6.50	39.00	34.17	Standard	6.83	41.00	2.00	5%	
Book of Remembrance (per line)		45.00	Standard	9.00	54.00	47.50	Standard	9.50	57.00	3.00	6%	
Small Book of Remembrance (2 Lines)		142.50	Standard	28.50	171.00	150.83	Standard	30.17	181.00	10.00	6%	
Small Book of Remembrance (5 Lines)		265.00	Standard	53.00	318.00	280.83	Standard	56.17	337.00	19.00	6%	
Small Book of Remembrance (8 Lines)		389.17	Standard	77.83	467.00	412.50	Standard	82.50	495.00	28.00	6%	
Small Book of Remembrance (Gilded Motif)		95.00	Standard	19.00	114.00	100.83	Standard	20.17	121.00	7.00	6%	
Badges		73.33	Standard	14.67	88.00	77.50	Standard	15.50	93.00	5.00	6%	
Coat of Arms and Floral Motif		99.17	Standard	19.83	119.00	105.00	Standard	21.00	126.00	7.00	6%	
Retention of Ashes - per month		17.00	Exempt	0.00	17.00	18.00	Exempt	0.00	18.00	1.00	6%	
Chapel of Rest		54.17	Standard	10.83	65.00	57.50	Standard	11.50	69.00	4.00	6%	
Plaque - Single with inscription (25 years)		248.33	Standard	49.67	298.00	263.33	Standard	52.67	316.00	18.00	6%	
Plaque - Single continuation of lease (25 years)		150.00	Standard	30.00	180.00	159.17	Standard	31.83	191.00	11.00	6%	
Plaque - Double with single inscriptions (25 years)		360.00	Standard	72.00	432.00	381.67	Standard	76.33	458.00	26.00	6%	
Plaque - Double with two inscriptions (25 years)		457.50	Standard	91.50	549.00	485.00	Standard	97.00	582.00	33.00	6%	
Plaque - Double continuation of lease (25 years)		299.17	Standard	59.83	359.00	317.50	Standard	63.50	381.00	22.00	6%	
Additional inscription		135.00	Standard	27.00	162.00	143.33	Standard	28.67	172.00	10.00	6%	
Use of Crematorium Chapel for a Burial Service		313.33	Standard	62.67	376.00	332.50	Standard	66.50	399.00	23.00	6%	
Memorial Kerbstone - (10 years)		308.33	Standard	61.67	370.00	326.67	Standard	65.33	392.00	22.00	6%	
Plaque with full inscription for Kerbstone - £600			Standard			525.83	Standard	105.17	631.00	0.00	0%	New charge for 2026-27
Single Photo						No Charge						
Extra Photo						12.70	Standard	2.54	15.24	15.24	0%	New charge for 2026-27
Basic Slide Show (up to 25 photos) without Music						47.53	Standard	9.51	57.04	57.04	0%	New charge for 2026-27
Music Tribute (up to 25 photos) with Music						73.93	Standard	14.79	88.72	88.72	0%	New charge for 2026-27
Themed Tribute						100.38	Standard	20.08	120.46	120.46	0%	New charge for 2026-27
Bespoke Tribute						422.63	Standard	84.53	507.16	507.16	0%	New charge for 2026-27
Tribute Download						10.59	Standard	2.12	12.71	12.71	0%	New charge for 2026-27
Extra Tribute Photos						22.18	Standard	4.44	26.62	26.62	0%	New charge for 2026-27
Extra Work Charge						22.18	Standard	4.44	26.62	26.62	0%	New charge for 2026-27
Family Supplied Tribute						24.40	Standard	4.88	29.28	29.28	0%	New charge for 2026-27
Late Fees for Music and Amendments for Works						21.08	Standard	4.22	25.30	25.30	0%	New charge for 2026-27
Streaming Live on Demand (can be viewed for 28 days)						51.81	Exempt	0.00	51.81	51.81	0%	New charge for 2026-27
Organist Fees						80.00	Standard	16.00	96.00	96.00	0%	New charge for 2026-27

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
FERRY FARES												**Ferry Fares held at 0% in 25-26 - now being increased again**
SPT Concessionary Travel Scheme - Single	**STATUTORY CHARGE**											Statutory Charge Set by SPT
SPT Concessionary Travel Scheme - Return	**STATUTORY CHARGE**											
Out of hours Service - Cuan/Easdale/Lismore - up to Midnight (excl. commercial vehicles)		86.30	Zero Rated	0.00	86.30	86.30	Zero Rated	0.00	91.50	5.20	6%	
Out of hours Service - Cuan - Commercial Vehicles - up to Midnight		71.92	Standard	14.38	86.30	71.92	Standard	15.25	91.50	5.20	6%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight (excl. commercial vehicles)		111.50	Zero Rated	0.00	111.50	111.50	Zero Rated	0.00	118.20	6.70	6%	
Out of hours Service - Cuan - Commercial Vehicles - after Midnight		92.92	Standard	18.58	111.50	92.92	Standard	19.70	118.20	6.70	6%	
Easdale/Cuan Passenger Fares - Adult - Return		2.70	Zero Rated	0.00	2.70	2.70	Zero Rated	0.00	2.85	0.15	6%	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 – 5 Return Journeys		8.50	Zero Rated	0.00	8.50	8.50	Zero Rated	0.00	9.00	0.50	6%	
Easdale/Cuan Passenger Fares - Child – Return		1.50	Zero Rated	0.00	1.50	1.50	Zero Rated	0.00	1.60	0.10	7%	
Easdale/Cuan Passenger Fares - Child – 5 Return Journeys		4.10	Zero Rated	0.00	4.10	4.10	Zero Rated	0.00	4.35	0.25	6%	
Easdale freight (domestic & commercial) - half boat load		12.33	Standard	2.47	14.80	12.33	Standard	2.62	15.70	0.90	6%	
Easdale freight (domestic & commercial) - full boat load		23.83	Standard	4.77	28.60	23.83	Standard	5.05	30.30	1.70	6%	
Cuan Vehicle Fares - Car including concession driver return - **must present SPT ferry travel card**		11.80	Zero Rated	0.00	11.80	11.80	Zero Rated	0.00	12.50	0.70	6%	Driver included in overall fare
Cuan Vehicle Fares - Car with blue badge holder (25% discount) including concession driver return - **must present SPT ferry travel card**		9.15	Zero Rated	0.00	9.15	9.15	Zero Rated	0.00	9.70	0.55	6%	Driver included in overall fare Blue Badge Discount Now 25% Rather Than 50% To Align With Others (See Cal Mac). Spt Discount For Travel Card Holder Too
Cuan Vehicle Fares - Car with blue badge holder (25% discount) including driver return		10.40	Zero Rated	0.00	10.40	10.40	Zero Rated	0.00	11.00	0.60	6%	Driver included in overall fare Blue Badge Discount Now 25% Rather Than 50% To Align With Others (See Cal Mac)
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and Including 5m (**incl driver**)		13.00	Zero Rated	0.00	13.00	13.00	Zero Rated	0.00	13.80	0.80	6%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and Including 5m - 5 Return Journeys (**incl driver**)		42.40	Zero Rated	0.00	42.40	42.40	Zero Rated	0.00	44.95	2.55	6%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m – 3 Monthly Unlimited **(domestic travellers only - car and driver only)**		297.10	Zero Rated	0.00	297.10	297.10	Zero Rated	0.00	314.95	17.85	6%	
Cuan Vehicle Fares - Private Vehicles - Motorcycle - Return (**incl rider**)		6.90	Zero Rated	0.00	6.90	6.90	Zero Rated	0.00	7.30	0.40	6%	
Cuan Vehicle Fares - Private Vehicles - Motorcycle - 5 Return Journeys (**incl rider**)		22.20	Zero Rated	0.00	22.20	22.20	Zero Rated	0.00	23.55	1.35	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return (**incl driver**)		20.42	Standard	4.08	24.50	20.42	Standard	4.33	25.95	1.45	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return (**incl driver**)		29.58	Standard	5.92	35.50	29.58	Standard	6.28	37.65	2.15	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return (**incl driver**)		57.92	Standard	11.58	69.50	57.92	Standard	12.28	73.65	4.15	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys (**incl driver**)		95.50	Standard	19.10	114.60	95.50	Standard	20.25	121.50	6.90	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys (**incl driver**)		140.83	Standard	28.17	169.00	140.83	Standard	29.86	179.15	10.15	6%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m -5 Return Journeys (**incl driver**)		279.00	Standard	55.80	334.80	279.00	Standard	59.15	354.90	20.10	6%	
Lismore Passenger Fares - Adult - Single		2.40	Zero Rated	0.00	2.40	2.40	Zero Rated	0.00	2.55	0.15	6%	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		2.40	Zero Rated	0.00	2.40	2.40	Zero Rated	0.00	2.55	0.15	6%	
Lismore Passenger Fares - Adult - 10 Journeys		15.20	Zero Rated	0.00	15.20	15.20	Zero Rated	0.00	16.10	0.90	6%	
Jura Passenger Fares - Adult - 10 Journeys		15.20	Zero Rated	0.00	15.20	15.20	Zero Rated	0.00	16.10	0.90	6%	
Lismore Passenger Fares - Child - Single		1.40	Zero Rated	0.00	1.40	1.40	Zero Rated	0.00	1.50	0.10	7%	
Jura Passenger Fares - Child - Single		1.40	Zero Rated	0.00	1.40	1.40	Zero Rated	0.00	1.50	0.10	7%	
Lismore Passenger Fares - Child - 10 Journeys		7.30	Zero Rated	0.00	7.30	7.30	Zero Rated	0.00	7.75	0.45	6%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Jura Passenger Fares - Child - 10 Journeys		7.30	Zero Rated	0.00	7.30	7.30	Zero Rated	0.00	7.75	0.45	6%	
Lismore Cycle charge						2.00	Zero Rated	0.00	2.00	2.00		
Lismore E-Cycle charge						4.00	Zero Rated	0.00	4.00	4.00		
Jura Vehicle Fares - Private Vehicles - Excursion Return (**incl driver**)		23.20	Zero Rated	0.00	23.20	23.20	Zero Rated	0.00	24.60	1.40	6%	
Jura Vehicle Fares - Private Vehicles - Car including concession driver return - **must present SPT ferry travel card**		20.80	Zero Rated	0.00	20.80	20.80	Zero Rated	0.00	22.05	1.25	6%	Driver included in overall fare
Jura Vehicle Fares - Private Vehicles - Car with blue badge holder (25% discount) including concession driver return - **must present SPT ferry travel card**		16.20	Zero Rated	0.00	16.20	16.20	Zero Rated	0.00	17.15	0.95	6%	Driver included in overall fare Blue Badge Discount Now 25% Rather Than 50% To Align With Others (See Cal Mac). Spt Discount For Travel Card Holder Too
Jura Vehicle Fares - Private Vehicles - Car with blue badge holder (25% discount) including driver return		18.60	Zero Rated	0.00	18.60	18.60	Zero Rated	0.00	19.70	1.10	6%	Driver included in overall fare Blue Badge Discount Now 25% Rather Than 50% To Align With Others (See Cal Mac)
Jura Vehicle Fares - all vehicles up to and including 6m - single journey (**incl driver**)		11.40	Zero Rated	0.00	11.80	11.40	Zero Rated	0.00	12.50	0.70	6%	
Jura Vehicle Fares - all vehicles up to and including 6m - 10 Single Journeys (**incl driver**)		74.10	Zero Rated	0.00	74.10	74.10	Zero Rated	0.00	78.55	4.45	6%	
Jura Vehicle Fares - all vehicles up to and including 6m - 50 Single Journeys (**incl driver**)		0.00	Zero Rated	0.00	365.30	0.00	Zero Rated	0.00	387.20	21.90	6%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single (**incl rider**)		7.00	Zero Rated	0.00	7.00	7.00	Zero Rated	0.00	7.40	0.40	6%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys (**incl rider**)		44.90	Zero Rated	0.00	44.90	44.90	Zero Rated	0.00	47.60	2.70	6%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 6.01m to 8.0m - Return (**incl driver**)		54.40	Zero Rated	0.00	54.40	54.40	Zero Rated	0.00	57.65	3.25	6%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 8.01m to 12.0m - Return (**incl driver**)		76.00	Zero Rated	0.00	76.00	76.00	Zero Rated	0.00	80.55	4.55	6%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 6.01m to 8.0m Return (**incl driver**)		45.33	Standard	9.07	54.40	45.33	Standard	9.61	57.65	3.25	6%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m Return (**incl driver**)		63.33	Standard	12.67	76.00	63.33	Standard	13.43	80.55	4.55	6%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m Return (**incl driver**)		125.00	Standard	25.00	150.00	125.00	Standard	26.50	159.00	9.00	6%	
Jura Vehicle Fares - Commercial Vehicles carrying Dangerous Goods return (**incl driver**)		125.00	Standard	25.00	150.00	125.00	Standard	26.50	159.00	9.00	6%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		87.67	Standard	17.53	105.20	87.67	Standard	18.58	111.50	6.30	6%	Recommend out of hours service is £125 plus VAT
PIERS AND HARBOURS - RATES - GOODS, PASSENGERS & VEHICLES												**Rates for Goods Shipped, Transhipped or Unshipped at the Pier or Ferry Slip or within the Harbour**
General Goods Packaged (per tonne)Includes Fruit, Beverages, Meat, Dairy Products, General Groceries and Confectionery, Cured Fish, etc.		3.20	Zero Rated	0.00	3.20	3.45	Zero Rated	0.00	3.45	0.25	8%	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.		2.85	Zero Rated	0.00	2.85	3.10	Zero Rated	0.00	3.10	0.25	9%	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)		3.55	Zero Rated	0.00	3.55	3.85	Zero Rated	0.00	3.85	0.30	8%	
Explosives (per tonne)		126.00	Zero Rated	0.00	126.00	136.10	Zero Rated	0.00	136.10	10.10	8%	
Livestock - Poultry (per bird)		0.55	Zero Rated	0.00	0.55	0.60	Zero Rated	0.00	0.60	0.05	9%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Animals (per Animal)		1.05	Zero Rated	0.00	1.05	1.15	Zero Rated	0.00	1.15	0.10	10%	Passengers Personal Baggage shall be free of charge.
Smolt (per thousand)		7.20	Zero Rated	0.00	7.20	7.80	Zero Rated	0.00	7.80	0.60	8%	
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			2.50% of catch

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.65	Zero Rated	0.00	0.65	0.70	Zero Rated	0.00	0.70	0.05	8%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.40	Zero Rated	0.00	0.40	0.45	Zero Rated	0.00	0.45	0.05	13%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		2.05	Zero Rated	0.00	2.05	2.20	Zero Rated	0.00	2.20	0.15	7%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		3.25	Zero Rated	0.00	3.25	3.50	Zero Rated	0.00	3.50	0.25	8%	
Rates on Passenger and Vehicles - Cycles (each)		0.55	Zero Rated	0.00	0.55	0.60	Zero Rated	0.00	0.60	0.05	9%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		1.35	Zero Rated	0.00	1.35	1.45	Zero Rated	0.00	1.45	0.10	7%	
Rates on Passenger and Vehicles - Buses (each)		11.25	Zero Rated	0.00	11.25	12.15	Zero Rated	0.00	12.15	0.90	8%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		1.35	Zero Rated	0.00	1.35	1.45	Zero Rated	0.00	1.45	0.10	7%	
PIERS AND HARBOURS - RATES - MISCELLANEOUS												
Mobile Cranage - for each lift		18.05	Zero Rated	0.00	18.05	19.50	Zero Rated	0.00	19.50	1.45	8%	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)		5.15	Zero Rated	0.00	5.15	5.55	Zero Rated	0.00	5.55	0.40	8%	
Left Luggage - per article up to 24hours (minimum charge £10)		4.46	Standard	0.89	5.35	4.83	Standard	0.97	5.80	0.45	8%	
Parcels and Packages up to 50 kg (minimum charge £10)		0.46	Standard	0.09	0.55	0.50	Standard	0.10	0.60	0.05	9%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		5.00	Standard	1.00	6.00	5.42	Standard	1.08	6.50	0.50	8%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		5.00	Standard	1.00	6.00	5.42	Standard	1.08	6.50	0.50	8%	
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)**		202.50	Zero Rated	0.00	202.50	218.70	Zero Rated	0.00	218.70	16.20	8%	
Rope Handling at Campbeltown Harbour for Commercial Vessels - Out of Hours on non-public holidays.- To be charged each time i.e. Arrival and departure to be charged separately.						218.70	Zero Rated	0.00	218.70	218.70	0%	New charge proposed as a budget saving.
Rope Handling at Campbeltown Harbour for Commercial Vessels - Out of Hours on public holidays.- To be charged each time i.e. Arrival and departure to be charged separately.						434.70	Zero Rated	0.00	434.70	434.70	0%	New charge proposed as a budget saving.
Timber Debris Clearance		506.38	Standard	101.28	607.65	546.88	Standard	109.38	656.25	48.60	8%	Cost of clearing site reflected in increase in charge.
Use of Linkspan - **Commercial use**		485.55	Zero Rated	0.00	485.55	524.40	Zero Rated	0.00	524.40	38.85	8%	
Use of Linkspan - non-vehicular traffic		56.60	Zero Rated	0.00	56.60	61.15	Zero Rated	0.00	61.15	4.55	8%	
Operational Duties on behalf of external bodies									0.00			
Car and Pedestrian marshalling - Rothesay and Dunoon (per day)		164.46	Standard	32.89	197.35	177.63	Standard	35.53	213.15	15.80	8%	
Freight handling - Rothesay Harbour		16.17	Standard	3.23	19.40	17.46	Standard	3.49	20.95	1.55	8%	
Electricity (per unit)		0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
Slipway Landing fee		8.05	Zero Rated	0.00	8.05	8.70	Zero Rated	0.00	8.70	0.65	8%	
Cruise calls/tenders		809.15	Zero Rated	0.00	809.15	873.90	Zero Rated	0.00	873.90	64.75	8%	
Oban Transit Marina									0.00			
Daily Rate (Between 11:00 and 16:00)		13.42	Standard	2.68	16.10	14.50	Standard	2.90	17.40	1.30	8%	
Overnight Charge (per metre length)		3.38	Standard	0.68	4.05	3.63	Standard	0.73	4.35	0.30	7%	Maximum of 3 nights stay
Oban Harbour Conservancy Charges									0.00			
Vessels with a GRT over 50 registered tonnage (per tonne)		0.07	Zero Rated	0.00	0.07	0.10	Zero Rated	0.00	0.10	0.03	43%	charge per tonnage
Calmac Vessels (per tonne)		0.02	Zero Rated	0.00	0.02	0.02	Zero Rated	0.00	0.02	0.00	0%	charge per tonnage
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. 2. All vessels are liable for dues at the Basic Rate. Only those, which are actively engaged in the relevant activity, are eligible
Up to 5 metres in length	Per visit up to 24 hours	16.20	Zero Rated	0.00	16.20	17.50	Zero Rated	0.00	17.50	1.30	8%	
Up to 6 metres in length	Per visit up to 24 hours	19.60	Zero Rated	0.00	19.60	21.15	Zero Rated	0.00	21.15	1.55	8%	
Up to 7 metres in length	Per visit up to 24 hours	22.50	Zero Rated	0.00	22.50	24.30	Zero Rated	0.00	24.30	1.80	8%	
Up to 8 metres in length	Per visit up to 24 hours	26.00	Zero Rated	0.00	26.00	28.10	Zero Rated	0.00	28.10	2.10	8%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Up to 9 metres in length	Per visit up to 24 hours	29.10	Zero Rated	0.00	29.10	31.45	Zero Rated	0.00	31.45	2.35	8%	for Category 2,3 or 4.
Up to 10 metres in length	Per visit up to 24 hours	32.45	Zero Rated	0.00	32.45	35.05	Zero Rated	0.00	35.05	2.60	8%	3. All vessels actively engaged in commercial undertaking, these would be subject to minimum payment by length as for unregistered vessels.
Over 10 metres in length - charge per metre	Per visit up to 24 hours	3.20	Zero Rated	0.00	3.20	3.45	Zero Rated	0.00	3.45	0.25	8%	
Up to 5 metres in length	Weekly	80.65	Zero Rated	0.00	80.65	87.10	Zero Rated	0.00	87.10	6.45	8%	
Up to 6 metres in length	Weekly	96.75	Zero Rated	0.00	96.75	104.50	Zero Rated	0.00	104.50	7.75	8%	
Up to 7 metres in length	Weekly	112.80	Zero Rated	0.00	112.80	121.80	Zero Rated	0.00	121.80	9.00	8%	4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges.
Up to 8 metres in length	Weekly	131.10	Zero Rated	0.00	131.10	141.60	Zero Rated	0.00	141.60	10.50	8%	
Up to 9 metres in length	Weekly	146.30	Zero Rated	0.00	146.30	158.00	Zero Rated	0.00	158.00	11.70	8%	
Up to 10 metres in length	Weekly	161.25	Zero Rated	0.00	161.25	174.15	Zero Rated	0.00	174.15	12.90	8%	
Up to 5 metres in length	Summer	591.50	Zero Rated	0.00	591.50	638.80	Zero Rated	0.00	638.80	47.30	8%	
Up to 6 metres in length	Summer	709.65	Zero Rated	0.00	709.65	766.40	Zero Rated	0.00	766.40	56.75	8%	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 7 metres in length	Summer	827.95	Zero Rated	0.00	827.95	894.20	Zero Rated	0.00	894.20	66.25	8%	
Up to 8 metres in length	Summer	946.20	Zero Rated	0.00	946.20	1,021.90	Zero Rated	0.00	1,021.90	75.70	8%	
Up to 9 metres in length	Summer	1,064.50	Zero Rated	0.00	1,064.50	1,149.65	Zero Rated	0.00	1,149.65	85.15	8%	
Up to 10 metres in length	Summer	1,182.90	Zero Rated	0.00	1,182.90	1,277.55	Zero Rated	0.00	1,277.55	94.65	8%	
Up to 5 metres in length	Winter	430.15	Zero Rated	0.00	430.15	464.55	Zero Rated	0.00	464.55	34.40	8%	
Up to 6 metres in length	Winter	516.15	Zero Rated	0.00	516.15	557.45	Zero Rated	0.00	557.45	41.30	8%	
Up to 7 metres in length	Winter	602.35	Zero Rated	0.00	602.35	650.55	Zero Rated	0.00	650.55	48.20	8%	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	Winter	688.15	Zero Rated	0.00	688.15	743.20	Zero Rated	0.00	743.20	55.05	8%	
Up to 9 metres in length	Winter	774.20	Zero Rated	0.00	774.20	836.15	Zero Rated	0.00	836.15	61.95	8%	
Up to 10 metres in length	Winter	860.15	Zero Rated	0.00	860.15	928.95	Zero Rated	0.00	928.95	68.80	8%	
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT												
Up to 5 metres in length	Per visit up to 24 hours	13.83	Standard	2.77	16.60	14.96	Standard	2.99	17.95	1.35	8%	
Up to 6 metres in length	Per visit up to 24 hours	16.50	Standard	3.30	19.80	17.83	Standard	3.57	21.40	1.60	8%	7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof.
Up to 7 metres in length	Per visit up to 24 hours	19.21	Standard	3.84	23.05	20.75	Standard	4.15	24.90	1.85	8%	
Up to 8 metres in length	Per visit up to 24 hours	21.92	Standard	4.38	26.30	23.67	Standard	4.73	28.40	2.10	8%	
Up to 9 metres in length	Per visit up to 24 hours	24.71	Standard	4.94	29.65	26.67	Standard	5.33	32.00	2.35	8%	
Up to 10 metres in length	Per visit up to 24 hours	27.42	Standard	5.48	32.90	29.63	Standard	5.93	35.55	2.65	8%	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.
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.76	Standard	0.55	3.31	2.96	Standard	0.59	3.55	0.24	7%	
Up to 5 metres in length	Weekly	68.63	Standard	13.73	82.35	74.13	Standard	14.83	88.95	6.60	8%	
Up to 6 metres in length	Weekly	82.17	Standard	16.43	98.60	88.75	Standard	17.75	106.50	7.90	8%	9. Commercial rates at Campeltown Harbour (non-ferry) determined against market rates as a comparitor against similar ports and recharged to shipping companies, as is standard practice in the global shipping market.
Up to 7 metres in length	Weekly	95.92	Standard	19.18	115.10	103.58	Standard	20.72	124.30	9.20	8%	
Up to 8 metres in length	Weekly	111.54	Standard	22.31	133.85	120.46	Standard	24.09	144.55	10.70	8%	
Up to 9 metres in length	Weekly	124.29	Standard	24.86	149.15	134.25	Standard	26.85	161.10	11.95	8%	
Up to 10 metres in length	Weekly	137.08	Standard	27.42	164.50	148.04	Standard	29.61	177.65	13.15	8%	
Up to 5 metres in length	Summer	502.67	Standard	100.53	603.20	542.88	Standard	108.58	651.45	48.25	8%	**10. 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 6 metres in length	Summer	603.21	Standard	120.64	723.85	651.46	Standard	130.29	781.75	57.90	8%	
Up to 7 metres in length	Summer	703.75	Standard	140.75	844.50	760.04	Standard	152.01	912.05	67.55	8%	
Up to 8 metres in length	Summer	804.25	Standard	160.85	965.10	868.58	Standard	173.72	1,042.30	77.20	8%	
Up to 9 metres in length	Summer	904.88	Standard	180.98	1,085.85	977.25	Standard	195.45	1,172.70	86.85	8%	
Up to 10 metres in length	Summer	1,005.42	Standard	201.08	1,206.50	1,085.83	Standard	217.17	1,303.00	96.50	8%	
Up to 5 metres in length	Winter	365.67	Standard	73.13	438.80	394.92	Standard	78.98	473.90	35.10	8%	
Up to 6 metres in length	Winter	438.67	Standard	87.73	526.40	473.75	Standard	94.75	568.50	42.10	8%	
Up to 7 metres in length	Winter	511.88	Standard	102.38	614.25	552.83	Standard	110.57	663.40	49.15	8%	
Up to 8 metres in length	Winter	584.92	Standard	116.98	701.90	631.71	Standard	126.34	758.05	56.15	8%	
Up to 9 metres in length	Winter	658.21	Standard	131.64	789.85	710.88	Standard	142.18	853.05	63.20	8%	
Up to 10 metres in length	Winter	731.33	Standard	146.27	877.60	789.83	Standard	157.97	947.80	70.20	8%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)		0.58	Zero Rated	0.00	0.58	0.65	Zero Rated	0.00	0.65	0.07	12%	
If not registered then:												
Up to 5 metres in length	Per visit up to 24 hours	8.34	Zero Rated	0.00	8.34	9.00	Zero Rated	0.00	9.00	0.66	8%	
Up to 10 metres in length	Per visit up to 24 hours	16.51	Zero Rated	0.00	16.51	17.85	Zero Rated	0.00	17.85	1.34	8%	
Up to 15 metres in length	Per visit up to 24 hours	24.84	Zero Rated	0.00	24.84	26.85	Zero Rated	0.00	26.85	2.01	8%	
Up to 20 metres in length	Per visit up to 24 hours	32.95	Zero Rated	0.00	32.95	35.60	Zero Rated	0.00	35.60	2.65	8%	
Up to 25 metres in length	Per visit up to 24 hours	41.35	Zero Rated	0.00	41.35	44.65	Zero Rated	0.00	44.65	3.30	8%	
Up to 30 metres in length	Per visit up to 24 hours	50.14	Zero Rated	0.00	50.14	54.15	Zero Rated	0.00	54.15	4.01	8%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	1.81	Zero Rated	0.00	1.81	1.95	Zero Rated	0.00	1.95	0.14	8%	
Up to 5 metres in length	Weekly	40.57	Zero Rated	0.00	40.57	43.80	Zero Rated	0.00	43.80	3.23	8%	
Up to 10 metres in length	Weekly	81.44	Zero Rated	0.00	81.44	87.95	Zero Rated	0.00	87.95	6.51	8%	
Up to 15 metres in length	Weekly	121.79	Zero Rated	0.00	121.79	131.55	Zero Rated	0.00	131.55	9.76	8%	
Up to 20 metres in length	Weekly	163.46	Zero Rated	0.00	163.46	176.55	Zero Rated	0.00	176.55	13.09	8%	
Up to 25 metres in length	Weekly	204.27	Zero Rated	0.00	204.27	220.60	Zero Rated	0.00	220.60	16.33	8%	
Up to 30 metres in length	Weekly	245.21	Zero Rated	0.00	245.21	264.85	Zero Rated	0.00	264.85	19.64	8%	
3 - All vessels operating a scheduled **ferry** or **pleasure** service per gross registered tonne.		0.1595	Zero Rated	0.00	0.1595	0.1723	Zero Rated	0.00	0.1723	0.0128	8%	Ferry Charges rounded to 4 decima`l places
Unmanned Pier		0.1595	Zero Rated	0.00	0.1595	0.1723	Zero Rated	0.00	0.1723	0.0128	8%	Ferry Charges rounded to 4 decimal places
Laying up of ferry at a non ferry/commercial berth		0.50	Zero Rated	0.00	0.50	0.54	Zero Rated	0.00	0.54	0.04	8%	
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	3.77	Zero Rated	0.00	3.77	4.05	Zero Rated	0.00	4.05	0.28	7%	
Up to 15 metres in length	Per visit up to 24 hours	5.57	Zero Rated	0.00	5.57	6.00	Zero Rated	0.00	6.00	0.43	8%	
Up to 20 metres in length	Per visit up to 24 hours	7.48	Zero Rated	0.00	7.48	8.10	Zero Rated	0.00	8.10	0.62	8%	
Up to 25 metres in length	Per visit up to 24 hours	9.34	Zero Rated	0.00	9.34	10.10	Zero Rated	0.00	10.10	0.76	8%	
Up to 30 metres in length	Per visit up to 24 hours	11.17	Zero Rated	0.00	11.17	12.05	Zero Rated	0.00	12.05	0.88	8%	
Over 30 metres in length - charge per metre		0.58	Zero Rated	0.00	0.58	0.65	Zero Rated	0.00	0.65	0.07	12%	
Up to 10 metres in length	Weekly	19.10	Zero Rated	0.00	19.10	20.65	Zero Rated	0.00	20.65	1.55	8%	
Up to 15 metres in length	Weekly	28.78	Zero Rated	0.00	28.78	31.10	Zero Rated	0.00	31.10	2.32	8%	
Up to 20 metres in length	Weekly	38.29	Zero Rated	0.00	38.29	41.35	Zero Rated	0.00	41.35	3.06	8%	
Up to 25 metres in length	Weekly	47.97	Zero Rated	0.00	47.97	51.80	Zero Rated	0.00	51.80	3.83	8%	
Up to 30 metres in length	Weekly	57.17	Zero Rated	0.00	57.17	61.75	Zero Rated	0.00	61.75	4.58	8%	
Up to 10 metres in length	Annual charge	497.65	Zero Rated	0.00	497.65	537.45	Zero Rated	0.00	537.45	39.80	8%	
Up to 15 metres in length	Annual charge	746.55	Zero Rated	0.00	746.55	806.25	Zero Rated	0.00	806.25	59.70	8%	
Up to 20 metres in length	Annual charge	992.60	Zero Rated	0.00	992.60	1,072.00	Zero Rated	0.00	1,072.00	79.40	8%	
Up to 25 metres in length	Annual charge	1,247.05	Zero Rated	0.00	1,247.05	1,346.80	Zero Rated	0.00	1,346.80	99.75	8%	
Up to 30 metres in length	Annual charge	1,487.35	Zero Rated	0.00	1,487.35	1,606.35	Zero Rated	0.00	1,606.35	119.00	8%	

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.

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
AIRFIELD CHARGES												**Standard Landing Charges - Applicable to all types of operation (including "Touch and Go" and circuits) MTWA = Maximum Take-Off Weight Authorised**
Standard Landing Charges - up to 500kg MTWA		12.92	Standard	2.58	15.50	13.75	Standard	2.75	16.50	1.00	6%	Charge for ultra lights and flexwings.
Standard Landing Charges - 501kg to 1000kg MTWA		17.08	Standard	3.42	20.50	17.92	Standard	3.58	21.50	1.00	5%	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		25.83	Standard	5.17	31.00	27.50	Standard	5.50	33.00	2.00	6%	
Standard Landing Charges - 1501kg to 2000kg MTWA		32.50	Standard	6.50	39.00	34.17	Standard	6.83	41.00	2.00	5%	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 - 2001kg to 2500kg MTWA		38.33	Standard	7.67	46.00	40.83	Standard	8.17	49.00	3.00	7%	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 - 2501kg to 3000kg MTWA		50.83	Standard	10.17	61.00	54.17	Standard	10.83	65.00	4.00	7%	
Standard Landing Charges - 3001kg to 3500kg MTWA		70.83	Standard	14.17	85.00	75.00	Standard	15.00	90.00	5.00	6%	
Standard Landing Charges - 3501kg to 4000kg MTWA		83.33	Standard	16.67	100.00	88.33	Standard	17.67	106.00	6.00	6%	
Standard Landing Charges - 4001kg to 4500kg MTWA		100.83	Standard	20.17	121.00	106.67	Standard	21.33	128.00	7.00	6%	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 - 4501kg to 5000kg MTWA		115.83	Standard	23.17	139.00	122.50	Standard	24.50	147.00	8.00	6%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		17.08	Standard	3.42	20.50	17.92	Standard	3.58	21.50	1.00	5%	
Standard Landing Fee for Coll and Colonsay		8.92	Standard	1.78	10.70	9.42	Standard	1.88	11.30	0.60	6%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Flights outside normal hours of availability - **Oban**		517.50	Standard	103.50	621.00	548.33	Standard	109.67	658.00	37.00	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. £293. 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**		260.00	Standard	52.00	312.00	275.83	Standard	55.17	331.00	19.00	6%	
Flights outside normal hours of availability - **Indemnity Certificate**		48.33	Standard	9.67	58.00	50.83	Standard	10.17	61.00	3.00	5%	
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**		3.33	Standard	0.67	4.00	3.50	Standard	0.70	4.20	0.20	5%	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**		5.75	Standard	1.15	6.90	6.08	Standard	1.22	7.30	0.40	6%	
Aircraft Parking charges - Refusal of Instruction to move/Remove for 25-26 parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		60.00	Standard	12.00	72.00	63.33	Standard	12.67	76.00	4.00	6%	The Council may at any time order an aircraft operator either to move a parked aircraft to another position or Remove for 25-26 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. - one week stay		7.75	Standard	1.55	9.30	8.25	Standard	1.65	9.90	0.60	6%	The application process is the same as for a normal indemnity certificate/permit. The cost is £8.80 for one week. Voucher is non-transferable.

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
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. - two week stay		12.92	Standard	2.58	15.50	13.75	Standard	2.75	16.50	1.00	6%	The application process is the same as for a normal indemnity certificate/permit. The cost is £14.50 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.		17.08	Standard	3.42	20.50	17.92	Standard	3.58	21.50	1.00	5%	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.		15.00	Standard	3.00	18.00	15.83	Standard	3.17	19.00	1.00	6%	Price is per delegate. Bespoke training costs are based on customer requirements.
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).		80.00	Outwith the scope	0.00	80.00	85.00	Outwith the scope	0.00	85.00	5.00	6%	Landing/taking off without indemnity - 6 month ban and £75 to be paid within one calendar month, £710 per month thereafter. Trespassing on airport grounds £710.
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).		753.00	Outwith the scope	0.00	753.00	798.00	Outwith the scope	0.00	798.00	45.00	6%	Landing/taking off without indemnity - 6 month ban and £75 to be paid within one calendar month, £710 per month thereafter. Trespassing on airport grounds £710.
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 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.

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
NETWORK MANAGEMENT												
Temporary Traffic Regulation Orders - Provision of Temporary TRO		1,180.00	Outwith the Scope	0.00	1,180.00	1,251.00	Outwith the Scope	0.00	1,251.00	71.00	6%	**Plus cost of advert plus cost of traffic management** 1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers. 2 - Cost of adverts will vary depending on the publication in which they are placed. In some circumstances, events may require to be advertised in multiple publications, where this is the case the applicant will be required to meet these costs.
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		591.00	Outwith the Scope	0.00	591.00	626.00	Outwith the Scope	0.00	626.00	35.00	6%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		591.00	Outwith the Scope	0.00	591.00	626.00	Outwith the Scope	0.00	626.00	35.00	6%	
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		591.00	Outwith the Scope	0.00	591.00	626.00	Outwith the Scope	0.00	626.00	35.00	6%	
Controlled Signing- Removal of Illegal Signs	**AT COST**		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Controlled Signing - Release of impounded signs		23.00	Outwith the Scope	0.00	23.00	24.00	Outwith the Scope	0.00	24.00	1.00	4%	
Scaffoldings & Hoardings - Fees for Licence		120.00	Outwith the Scope	0.00	120.00	127.00	Outwith the Scope	0.00	127.00	7.00	6%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		51.00	Outwith the Scope	0.00	51.00	54.00	Outwith the Scope	0.00	54.00	3.00	6%	One off charge for extension + £23.00 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		37.00	Outwith the Scope	0.00	37.00	39.00	Outwith the Scope	0.00	39.00	2.00	5%	
Provision of signing and guarding	**AT COST + 12.5%**		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		355.00	Outwith the Scope	0.00	355.00	376.00	Outwith the Scope	0.00	376.00	21.00	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		180.00	Outwith the Scope	0.00	180.00	191.00	Outwith the Scope	0.00	191.00	11.00	6%	
Permission to erect Traffic Signals on Roads (1 Month)		125.00	Outwith the Scope	0.00	125.00	133.00	Outwith the Scope	0.00	133.00	8.00	6%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		249.00	Outwith the Scope	0.00	249.00	264.00	Outwith the Scope	0.00	264.00	15.00	6%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		125.00	Outwith the Scope	0.00	125.00	133.00	Outwith the Scope	0.00	133.00	8.00	6%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		622.00	Outwith the Scope	0.00	622.00	659.00	Outwith the Scope	0.00	659.00	37.00	6%	Not supply and erection.
RCC Inspections (per RCC)		67.50	Standard	13.50	81.00	71.67	Standard	14.33	86.00	5.00	6%	£81.00 per £1,000 of Road Bond Value. Option of Time in Line to be available.
RCC Processing (Initial Application + 1 Review)	**NIL**		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
RCC Processing (Further Reviews)	**STAFF COSTS + ON-COSTS**		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%**		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Re-locating Street Lights or Other Street Furniture	**AT COST + 12.5%**		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Site Clearance after Accidents	**AT COST + 12.5%**		Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Salt Bins	**AT COST + REFILL**		Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Traffic Regulation Order to Extend a Speed Limit or Similar		1,350.00	Outwith the Scope	0.00	1,350.00	1,431.00	Outwith the Scope	0.00	1,431.00	81.00	6%	***Plus Cost of Advert***
Stopping up or re-determining access up to 200m long		1,689.00	Outwith the Scope	0.00	1,689.00	1,790.00	Outwith the Scope	0.00	1,790.00	101.00	6%	***Plus Cost of Advert***
Stopping up or re-determining access over 200m long		2,113.00	Outwith the Scope	0.00	2,113.00	2,240.00	Outwith the Scope	0.00	2,240.00	127.00	6%	***Plus Cost of Advert***

School & Public Transport

Mini Bus Hire - up to 4 hours		46.67	Standard	9.33	56.00	49.17	Standard	9.83	59.00	3.00	5%	
Mini Bus Hire - per Day		93.33	Standard	18.67	112.00	99.17	Standard	19.83	119.00	7.00	6%	
Privilege rides within school transport (cost per child per term)		105.00	Zero Rated	0.00	105.00	110.00	Zero Rated	0.00	110.00	5.00	5%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		88.00	Zero Rated	0.00	88.00	92.00	Zero Rated	0.00	92.00	4.00	5%	

		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
PARKING												
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	0.29	Standard	0.06	0.35	0.05	17%	Two weeks suspension of charges prior to Christmas. Increase proposed as a budget saving.
	Per 30 mins up to 4 hrs	0.42	Standard	0.08	0.50	0.50	Standard	0.10	0.60	0.10	20%	
	Per 45 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.75	Standard	0.15	0.90	0.10	13%	
	Per 60 mins up to 4 hrs	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	
	Quarterly Season	115.83	Standard	23.17	139.00	133.17	Standard	26.63	159.80	20.80	15%	
	6 Monthly Season	215.00	Standard	43.00	258.00	247.25	Standard	49.45	296.70	38.70	15%	
	9 Monthly Season	309.17	Standard	61.83	371.00	355.50	Standard	71.10	426.60	55.60	15%	
	Annual Season	407.50	Standard	81.50	489.00	468.67	Standard	93.73	562.40	73.40	15%	
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	57.50	Standard	11.50	69.00	9.00	15%	
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	28.75	Standard	5.75	34.50	4.50	15%	
Arrochar Glenloin No.1 and No.2	Per hour	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	
	Per day	7.50	Standard	1.50	9.00	8.58	Standard	1.72	10.30	1.30	14%	
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	0.29	Standard	0.06	0.35	0.05	17%	
	Per 30 mins - Maximum 4 hours	0.42	Standard	0.08	0.50	0.50	Standard	0.10	0.60	0.10	20%	
	Per 45 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.75	Standard	0.15	0.90	0.10	13%	
	Per 60 mins - Maximum 4 hours	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	
Oban – Longsdale Road Car Park and Lochavullin Car Park First 2 hours free	Per 15 mins	0.25	Standard	0.05	0.30	0.29	Standard	0.06	0.35	0.05	17%	
	Per 30 mins	0.42	Standard	0.08	0.50	0.50	Standard	0.10	0.60	0.10	20%	
	Per 45 mins	0.67	Standard	0.13	0.80	0.75	Standard	0.15	0.90	0.10	13%	
	Per 60 mins	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	
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	1.08	Standard	0.22	1.30	0.20	18%	Increase proposed as a budget saving.
	8 to 24 hours	8.33	Standard	1.67	10.00	9.58	Standard	1.92	11.50	1.50	15%	Increase proposed as a budget saving.
Seasonal Car Parks Corran No.1 Inveraray	Per 15 mins - up to 4 hrs	0.25	Standard	0.05	0.30	0.29	Standard	0.06	0.35	0.05	17%	Increase proposed as a budget saving.
	Per 30 mins - up to 4 hours	0.42	Standard	0.08	0.50	0.50	Standard	0.10	0.60	0.10	20%	Increase proposed as a budget saving.
	Per 45 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.75	Standard	0.15	0.90	0.10	13%	Increase proposed as a budget saving.

		2025-26				2026-27				Increase		
Description	**Other**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**Net £**	**VAT Rate**	**VAT £**	**Gross £**	**£**	**%**	**Notes/Comments**
Seasonal Car Parks	Per 60 mins - up to 4 hours	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	Increase proposed as a budget saving.
Corran No.1 Inveraray	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	1.00	Standard	0.20	1.20	0.20	20%	Increase proposed as a budget saving.
Seasonal Car Parks - Permits	Seasonal Period	90.00	Standard	18.00	108.00	103.50	Standard	20.70	124.20	16.20	15%	Increase proposed as a budget saving.
Penalty Charge Notices	Statutory Charge Paid within 14 days	50.00	Zero Rated	0.00	50.00	50.00	Zero Rated	0.00	50.00	0.00	0%	PCNs are statutory charges and the level is set by the Scottish Government
	Statutory Charge Paid after 14 days	100.00	Zero Rated	0.00	100.00	100.00	Zero Rated	0.00	100.00	0.00	0%	
On Street Parking - Inner Zone Oban First 30 minutes free at the following: Argyll Square, Queens Park Place, William Street, Corran Esplanade, George Street. Maximum stay of 2 hours total.	Per 40 mins - Limited to 2 hours maximum	0.80	Outwith the Scope	0.00	0.80	0.90	Outwith the Scope	0.00	0.90	0.10	13%	Increase proposed as a budget saving.
On Street Parking - Outer Zone Oban Maximum stay 4 hours expect Gallanach Road and Ganavan Road which are all day parking.	Per 40 mins - Limited to 4 hours maximum	0.80	Outwith the Scope	0.00	0.80	0.90	Outwith the Scope	0.00	0.90	0.10	13%	Increase proposed as a budget saving.
Residents Permit	Annual Charge	98.00	Outwith the Scope	0.00	98.00	112.70	Outwith the Scope	0.00	112.70	14.70	15%	Increase proposed as a budget saving.
	Quarterly Charge	36.00	Outwith the Scope	0.00	36.00	41.40	Outwith the Scope	0.00	41.40	5.40	15%	Increase proposed as a budget saving.
Staff Permits - Municipal Buildings - Oban	Annual	81.67	Standard	16.33	98.00	93.92	Standard	18.78	112.70	14.70	15%	Increase proposed as a budget saving.
ELECTRIC VEHICLES CHARGING												
Charge Per Kwh		0.58	Standard	0.12	0.70	0.62	Standard	0.12	0.74	0.04	6%	
Overstay Penalty Charges	1st Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	10 min grace period then £30 charge up to one hour overstay
	2nd Hour	30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	Additional £30 for overstaying a second hour. Penalty capped at 2 hours [£60]

COUNCIL WIDE CHARGES		2025-26				2026-27				Increase		
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
Photocopying/Printing A4 (black & white) per side		0.25	Standard	0.05	0.31	0.27	Standard	0.05	0.32	0.01	5%	
Photocopying/Printing A4 (coloured) per side		0.43	Standard	0.02	0.46	0.48	Standard	0.08	0.48	0.02	5%	
Photocopying/Printing - Colour - per side (A3)		0.88	Standard	0.00	0.88	0.93	Standard	0.16	0.93	0.05	6%	
Photocopying/Printing - Black and White - per side (A3)		0.42	Standard	0.00	0.42	0.46	Standard	0.08	0.45	0.03	7%	

FILMING FACILIATION AND SUPPORT SERVICES		2025-26				2026-27				Increase		
PRODUCTION GENRE	Classification *(Budget)*	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	Notes/Comments
FEATURE FILM												
Major US: *eg Bond, Jurassic World*	High End (> £100m)	1,689.17	Standard	337.83	2,027.00	1,790.83	Standard	358.17	2,149.00	122.00	6%	Daily charge
Large US: *eg Les Miserable*	Medium High (> £60m)	1,289.17	Standard	257.83	1,547.00	1,366.67	Standard	273.33	1,640.00	93.00	6%	Daily charge
Major UK/US Indie: *eg Rush, Theory of Everything*	Medium (> £20m)	884.17	Standard	176.83	1,061.00	937.50	Standard	187.50	1,125.00	64.00	6%	Daily charge
Medium: *eg The Worlds End*	Medium/Low (>£10m)	643.33	Standard	128.67	772.00	681.67	Standard	136.33	818.00	46.00	6%	Daily charge
Low: *eg 71, Alan Partridge, Alpha Papa*	Low (> £1.5m)	321.67	Standard	64.33	386.00	340.83	Standard	68.17	409.00	23.00	6%	Daily charge
Micro: *eg IFeatures*	Micro (<£1.5m)	67.50	Standard	13.50	81.00	71.67	Standard	14.33	86.00	5.00	6%	Daily charge
TELEVISION												
Domestic/International receiving Tax Relief: *eg Penny Dreadful, The Game*	High End Tax Relief	884.17	Standard	176.83	1,061.00	937.50	Standard	187.50	1,125.00	64.00	6%	Daily charge
Period Drama: *eg Call the Midwife, The Village*	High End Domestic	723.33	Standard	144.67	868.00	766.67	Standard	153.33	920.00	52.00	6%	Daily charge
Soap/Drama Series: *eg Sherlock, Corrie, EastEnders*	Medium	643.33	Standard	128.67	772.00	681.67	Standard	136.33	818.00	46.00	6%	Daily charge
Sitcom/Comedy/Drama: *eg Family Tree, My Mad Fat Diary*	Medium	401.67	Standard	80.33	482.00	425.83	Standard	85.17	511.00	29.00	6%	Daily charge
Pilot/Light Entertainment/High End Documentaries/Factual: eg Springwatch, Great British Bake Off	Low	141.67	Standard	28.33	170.00	150.00	Standard	30.00	180.00	10.00	6%	Daily charge
Low-end Doc/Factual: *eg Great Railway Journeys*	Low	67.50	Standard	13.50	81.00	71.67	Standard	14.33	86.00	5.00	6%	Daily charge
COMMERCIALS												
High Profile: *eg :McDonalds, Lagavulin Whisky (International)*	High (> £1m)	805.83	Standard	161.17	967.00	854.17	Standard	170.83	1,025.00	58.00	6%	Daily charge
Medium Profile: *eg: Ford, Skoda, Peugeot (National)*	Medium (< £1m)	482.50	Standard	96.50	579.00	511.67	Standard	102.33	614.00	35.00	6%	Daily charge
Low Profile: *eg: Short promos (Regional)*	Low (< £0.250m)	141.67	Standard	28.33	170.00	150.00	Standard	30.00	180.00	10.00	6%	Daily charge
MUSIC VIDEOS												
High Profile: *eg Florence and the Machine*	High	120.00	Standard	24.00	144.00	127.50	Standard	25.50	153.00	9.00	6%	Daily charge
Low Profile: *eg Corporate etc.*	Low	67.50	Standard	13.50	81.00	71.67	Standard	14.33	86.00	5.00	6%	Daily charge