

Description	Other	2025-26				2026-27				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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
Jura Passenger Fares - Adult - Single		2.40	Zero Rated	0.00	2.40	2.40	Zero Rated	0.00	2.55	0.15	6%	Age 16 and above - Adult Fare
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%	Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
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%	

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		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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

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		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
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													
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%	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 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%		

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		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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%	
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%	
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%	
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%	
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												4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges. 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. 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. 7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof. 8. All concession rates for unlimited use must be paid for in advance of the period for which they cover. Failure to do so will result in full rates being applied. 9. Commercial rates at Campbeltown Harbour (non-ferry) determined against market rates as a comparator against similar ports and recharged to shipping companies, as is standard practice in the global shipping market. 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 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%	
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%	
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%	
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%	
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%	

Description	Other	2025-26				2026-27				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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 decimal 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.