

Fees and Charges for 2015-16

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Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SOCIAL WORK												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,073.95	Zero Rated	0.00	1,073.95	1,106.15	Zero Rated	0.00	1,106.15	32.20	3%	
Residential Service - Respite - Pension Age (weekly charge)		178.95	Zero Rated	0.00	178.95							Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 25+ (weekly charge)		108.95	Zero Rated	0.00	108.95							Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 18 -24 (weekly charge)		93.90	Zero Rated	0.00	93.90							Subject to annual benefit uplift, details of which are not available from DWP yet.
Approved Weekly Rates for Private Providers - Residential Care - Elderly rate, as per COSLA Agreement		505.46	Zero Rated	0.00	505.45							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Residential Care - Enhanced Residential Rate (specific criteria)		543.55	Zero Rated	0.00	543.55							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Residential Care - Learning Disability		401.00	Zero Rated	0.00	401.00	413.05	Zero Rated	0.00	413.05	12.05	3%	
Approved Weekly Rates for Private Providers - Nursing Care - Elderly rate as per COSLA Agreement		587.00	Zero Rated	0.00	587.00							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Nursing Care - Learning Disability		508.15	Zero Rated	0.00	508.15	523.40	Zero Rated	0.00	523.40	15.25	3%	
Non - Residential Services - Meals on wheels - per meal		4.88	Zero Rated	0.00	4.90	4.90	Zero Rated	0.00	4.90	0.00	0%	No increase anticipated in 2014-15 or 2015-16 as increase in 2013-14 was 32%
Non - Residential Services - Lunch Clubs - per meal		3.70	Zero Rated	0.00	3.70	3.80	Zero Rated	0.00	3.80	0.10	3%	
Non - Residential Services - Community Alarms - per week		5.00	Zero Rated	0.00	5.00	5.00	Zero Rated	0.00	5.00	0.00	0%	No increase as current charge reflects the current unit cost of service.
Non - Residential Services - Home Help - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services - Housing Support - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services - Employment Support - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services -Sleepover Service - per night		51.60	Zero Rated	0.00	51.60	51.60	Zero Rated	0.00	51.60	0.00	0%	Current charge reflects current internal unit cost - no change recommended.
Non - Residential Services -Transport - per day		2.36	Zero Rated	0.00	2.35	2.42	Zero Rated	0.00	2.42	0.07	3%	
Non - Residential Services -Elderly Day Care - hourly rate		7.45	Zero Rated	0.00	7.45	7.64	Zero Rated	0.00	7.64	0.19	3%	
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		19.55	Zero Rated	0.00	19.55	20.16	Zero Rated	0.00	20.16	0.61	3%	
Provision of Occupational Therapy Consultation - Per assessment/consultation		205.05	Zero Rated	0.00	205.05	211.20	Zero Rated	0.00	211.20	6.15	3%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		513.80	Zero Rated	0.00	513.80	529.20	Zero Rated	0.00	529.20	15.40	3%	
Provision of Professional Services - Full needs assessment only		390.10	Zero Rated	0.00	390.10	401.80	Zero Rated	0.00	401.80	11.70	3%	
Provision of Professional Services - Needs Review only		142.70	Zero Rated	0.00	142.70	147.00	Zero Rated	0.00	147.00	4.30	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Housing - Homeless Temporary Accommodation - Bedsit/1 Bed - per week		57.06	Zero Rated	0.00	57.05	57.06	Zero Rated	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	Zero Rated	0.00	64.60	64.62	Zero Rated	0.00	64.62	0.00	0%	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Zero Rated	0.00	71.35	71.37	Zero Rated	0.00	71.37	0.00	0%	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Zero Rated	0.00	76.65	76.67	Zero Rated	0.00	76.67	0.00	0%	
Housing - Homeless Tenants Service Charge per week		38.65	Zero Rated	0.00	38.65	39.80	Zero Rated	0.00	39.80	1.15	3%	
Children & Families - Local Authority Residential Care Provision: Dunclutha (weekly charge)		1,657.00	Zero Rated	0.00	1,657.00	1,707.00	Zero Rated	0.00	1,707.00	50.00	3%	Reflects the current unit cost
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		1,490.00	Zero Rated	0.00	1,490.00	1,542.00	Zero Rated	0.00	1,542.00	52.00	3%	Reflects the current unit cost
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		1,448.00	Zero Rated	0.00	1,448.00	1,507.00	Zero Rated	0.00	1,507.00	59.00	4%	Reflects the current unit cost
Children & Families - Other Charges - Inter Country Adoptions		5,385.85	Zero Rated	0.00	5,385.85	5,547.45	Zero Rated	0.00	5,547.45	161.60	3%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures	Other										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	Other										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	Other										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	Other										In line with British Association of Adoption and Fostering (BAAF) recommended figures.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SWIMMING POOLS												
(Maximum Charges that can be applied actual charges will vary by facility)												
Spectator		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%	The Council will follow the Institute of Sports and Recreation Management (ISRM) Admission Policy and will undertake risk assessment to determine the safe level of adult supervision of children.
Spectator - Concession		0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
Swim (including flume)		4.21	Standard	0.84	5.05	4.33	Standard	0.87	5.20	0.15	3%	Applies from Monday - Friday from opening time to 5.00pm when the pool is available for public use - check with individual pools.
Swim (including flume) - Concession		3.08	Standard	0.62	3.70	3.17	Standard	0.63	3.80	0.10	3%	
Swim		3.33	Standard	0.67	4.00	3.42	Standard	0.68	4.10	0.10	3%	Lesson charges apply to courses of lessons.
Swim - Concession		1.67	Standard	0.33	2.00	1.71	Standard	0.34	2.05	0.05	3%	
Member Swim (45 minutes)		3.00	Standard	0.60	3.60	3.08	Standard	0.62	3.70	0.10	3%	Pool Hire for a Gala applies to non profit making clubs and organisations only and allows the hirer to collect the income from users and spectators.
Member Swim (45 minutes) - Concession		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
20 Swim Punch Card		49.25	Standard	9.85	59.10	50.71	Standard	10.14	60.85	1.75	3%	Sauna prices apply to persons over 16 years of age. Concession prices apply only to adults 60 years of age or over during stated times.
20 Swim Punch Card - Concession		26.13	Standard	5.23	31.35	26.92	Standard	5.38	32.30	0.95	3%	
Sauna		5.54	Standard	1.11	6.65	5.71	Standard	1.14	6.85	0.20	3%	Note: Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult. Members are residents shown as regular users. Lessons are shown per lesson . This charge also covers admission.
Sauna - Concession		3.08	Standard	0.62	3.70	3.17	Standard	0.63	3.80	0.10	3%	
Swimming Lessons (Per Lesson)		6.33	Standard	1.27	7.60	6.54	Standard	1.31	7.85	0.25	3%	Sauna prices apply to persons over 16 years of age. Concession prices apply only to adults 60 years of age or over during stated times.
Swimming Lessons (Per Lesson) - Concession		4.58	Standard	0.92	5.50	4.71	Standard	0.94	5.65	0.15	3%	
Shower		3.17	Standard	0.63	3.80	3.25	Standard	0.65	3.90	0.10	3%	Note: Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult. Members are residents shown as regular users. Lessons are shown per lesson . This charge also covers admission.
Shower - Concession		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
Hire of Equipment		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	Sauna prices apply to persons over 16 years of age. Concession prices apply only to adults 60 years of age or over during stated times.
Hire of Equipment - Concession		1.38	Standard	0.28	1.65	1.42	Standard	0.28	1.70	0.05	3%	
Pool Hire - Gala (per hour) (or 55 pence per person, whichever is greater)		31.92	Standard	6.38	38.30	32.88	Standard	6.58	39.45	1.15	3%	Note: Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult. Members are residents shown as regular users. Lessons are shown per lesson . This charge also covers admission.
Pool Hire - Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		31.92	Standard	6.38	38.30	32.88	Standard	6.58	39.45	1.15	3%	
Pool Hire - Club Gala (per hour) (or 55 pence per person, whichever is greater)		94.75	Standard	18.95	113.70	97.58	Standard	19.52	117.10	3.40	3%	Note: Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult. Members are residents shown as regular users. Lessons are shown per lesson . This charge also covers admission.
Pool Hire - Club Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		94.75	Standard	18.95	113.70	97.58	Standard	19.52	117.10	3.40	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Sports Centre (All activity charges are per hour unless otherwise stated)												
Spectator/Admission		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%	Note: Children under 5 are allowed to spectate FREE OF CHARGE but must be accompanied by an adult.
Spectator/Admission - Concession		0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
20 Admission Punchcard		15.29	Standard	3.06	18.35	15.75	Standard	3.15	18.90	0.55	3%	Charges for courses, special events etc are additional to these charges and details will be advertised for each event/activity.
20 Admission Punchcard - Concession		7.63	Standard	1.53	9.15	7.83	Standard	1.57	9.40	0.25	3%	
Quarter Hall (Badminton etc)		6.71	Standard	1.34	8.05	6.92	Standard	1.38	8.30	0.25	3%	The Concession rate applies only when every person participating in the activity is within the concession category.
Quarter Hall (Badminton etc) - Concession		3.29	Standard	0.66	3.95	3.38	Standard	0.68	4.05	0.10	3%	
Half Hall (Bowls etc)		13.33	Standard	2.67	16.00	13.75	Standard	2.75	16.50	0.50	3%	
Half Hall (Bowls etc) - Concession		6.63	Standard	1.33	7.95	6.83	Standard	1.37	8.20	0.25	3%	
Whole Hall (Football etc)		25.63	Standard	5.13	30.75	26.38	Standard	5.28	31.65	0.90	3%	
Whole Hall (Football etc) - Concession		13.25	Standard	2.65	15.90	13.67	Standard	2.73	16.40	0.50	3%	
Hire of Gymnasium		10.21	Standard	2.04	12.25	10.50	Standard	2.10	12.60	0.35	3%	
Hire of Gymnasium - Concession		5.13	Standard	1.03	6.15	5.29	Standard	1.06	6.35	0.20	3%	
Squash Court (per 40 minutes)		5.13	Standard	1.03	6.15	5.29	Standard	1.06	6.35	0.20	3%	
Squash Court (per 40 minutes) - Concession		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%	
Off Peak Squash (Before 5.00pm Monday - Friday)		4.08	Standard	0.82	4.90	4.21	Standard	0.84	5.05	0.15	3%	
Off Peak Squash (Before 5.00pm Monday - Friday) - Concession		2.04	Standard	0.41	2.45	2.08	Standard	0.42	2.50	0.05	2%	
Fitness Suite		4.08	Standard	0.82	4.90	4.21	Standard	0.84	5.05	0.15	3%	
Fitness Suite - Concession		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%	
Off Peak Fitness Suite (Before 5.00pm Monday - Friday)		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%	
Off Peak Fitness Suite (Before 5.00pm Monday - Friday) - Concession		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%	
Group Activity (Spinning, Circuits)		3.08	Standard	0.62	3.70	3.17	Standard	0.63	3.80	0.10	3%	
Sports Centre Activity (Netball, Basketball, Volleyball etc)		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%	
Sports Centre Activity (Netball, Basketball, Volleyball etc) - Concession		1.38	Standard	0.28	1.65	1.42	Standard	0.28	1.70	0.05	3%	
Hire of Equipment (per item)		1.54	Standard	0.31	1.85	1.58	Standard	0.32	1.90	0.05	3%	
Hire of Equipment (per item) - Concession		1.50	Standard	0.30	1.80	1.54	Standard	0.31	1.85	0.05	3%	
Trampoline (per hours + Hall + Admissions)		20.50	Standard	4.10	24.60	21.13	Standard	4.23	25.35	0.75	3%	
Trampoline (per hours + Hall + Admissions) - Concession		20.50	Standard	4.10	24.60	21.13	Standard	4.23	25.35	0.75	3%	
Shower (per person)		1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%	
Shower (per person) - Concession		0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%	
Dance Studio (per person)		6.71	Standard	1.34	8.05	6.92	Standard	1.38	8.30	0.25	3%	
Dance Studio (per person) - Concession		3.29	Standard	0.66	3.95	3.38	Standard	0.68	4.05	0.10	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Halls												VAT should be added for all hires where it applies.
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Monday - Friday 0900 - 1700	19.33	If Applicable	3.87	23.20	19.92	If Applicable	3.98	23.90	0.70	3%	One member of staff is provided during community events. Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (Monday to Friday 0900-1700), and £19.90 per hour (£19.30 per hour 14/15) (after 1700 hours and weekends).
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Monday - Friday from 1700	38.13	If Applicable	7.63	45.75	39.25	If Applicable	7.85	47.10	1.35	3%	A block booking discount of 20% applies to 2 or more days' consecutive booking or 5 or more sessions in an annual quarter paid in advance (non-refundable).
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Saturday and Sunday	38.13	If Applicable	7.63	45.75	39.25	If Applicable	7.85	47.10	1.35	3%	Sporting organisations paying 10 sessions in advance will not be liable for VAT. There is no reduction in the above charges for registered charities and other non-profit making groups.
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday 0900 - 1700	37.04	If Applicable	7.41	44.45	38.17	If Applicable	7.63	45.80	1.35	3%	Rental includes services of a Duty Officer and one member of staff. Additional staff required (e.g. stewards, technicians etc will be charged at £19.90 per hour (£19.30 per hour 14/15).
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday from 1700	59.08	If Applicable	11.82	70.90	60.88	If Applicable	12.18	73.05	2.15	3%	Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out. Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (Monday to Friday 09.00 -17.00pm), £19.90 per hour (£19.30 per hour 14/15) (after 17.00 hours and weekends).
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Saturday and Sunday	59.08	If Applicable	11.82	70.90	60.88	If Applicable	12.18	73.05	2.15	3%	There is no reduction in the above charges for registered charities and other non-profit making groups.
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday 0900 - 1700	111.42	If Applicable	22.28	133.70	114.75	If Applicable	22.95	137.70	4.00	3%	Where possible, a Box Office split will be negotiated, from 70%/30% to 80%/20%. Rental includes services of a Duty Officer and one member of staff. Additional staff required (e.g. stewards, technicians etc will

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday after 1700	148.83	If Applicable	29.77	178.60	153.29	If Applicable	30.66	183.95	5.35	3%	be charged at £19.90 per hour (£19.30 per hour 14/15). Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out.
Main Hall - Commercial (including profit-making shows and concerts)	Saturday and Sunday	148.83	If Applicable	29.77	178.60	153.29	If Applicable	30.66	183.95	5.35	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (weekdays), and £19.90 per hour (£19.30 per hour 14/15) (weekends).
Meeting Rooms & Suites	Monday - Friday 0900 - 1700	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	
Meeting Rooms & Suites	Monday - Friday after 1700	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	
Meeting Rooms & Suites	Saturday and Sunday	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday 0900 - 1700	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday after 1700	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Saturday and Sunday	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	
Hire of equipment	TV & Video	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	
Hire of equipment	Powerpoint	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	
Hire of equipment	Flip Chart	9.33	If Applicable	1.87	11.20	9.63	If Applicable	1.93	11.55	0.35	3%	
Hire of equipment	OHP	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
OTHER COMMUNITY SERVICES CHARGES												
Mini Bus Hire - up to 4 hours		29.17	Standard	5.83	35.00	30.04	Standard	6.01	36.05	1.05	3%	
Mini Bus Hire - per Day		58.38	Standard	11.68	70.05	60.13	Standard	12.03	72.15	2.10	3%	
School Letting Charges per hour - Non-Profit Organisations (room let)		9.70	Exempt	0.00	9.70	10.00	Exempt	0.00	10.00	0.30	3%	
School Letting Charges per hour - Commercial Rate (room let)		26.90	Exempt	0.00	26.90	27.70	Exempt	0.00	27.70	0.80	3%	
School Letting Charges per hour - Non-Profit Organisations (sports facilities)		10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%	
School Letting Charges per hour - Commercial Rate (sports facilities)		27.33	Standard	5.47	32.80	28.17	Standard	5.63	33.80	1.00	3%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI		41.13	Standard	8.23	49.35							The fees and charges proposals for Synthetic All Weather Pitches are subject to a separate report.
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI		48.29	Standard	9.66	57.95							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE		12.73	Standard	2.55	15.30							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL		12.73	Standard	2.55	15.30							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L		19.75	Standard	3.95	23.70							
Synthetic All Weather Pitch charge per hour - Commercial Rate		67.38	Standard	13.48	80.85	69.42	Standard	13.88	83.30	2.45	3%	
Adult Education Course Fees - Vocational 40 Hour Courses		75.65	Exempt	0.00	75.65	77.90	Exempt	0.00	77.90	2.25	3%	
Adult Education Course Fees - Non Vocational 20 Hour Courses		31.50	Standard	6.30	37.80	32.46	Standard	6.49	38.95	1.15	3%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.00	Exempt	0.00	2.00	2.00	Exempt	0.00	2.00	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands		36,291.30	Exempt	0.00	36,291.30	37,380.05	Exempt	0.00	37,380.05	1,088.75	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - half day		19.00	Exempt	0.00	19.00	19.55	Exempt	0.00	19.55	0.55	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - Full day		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - half day		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - Full day		56.95	Exempt	0.00	56.95	58.65	Exempt	0.00	58.65	1.70	3%	
Hostel & Inveraray Primary Charges - Catering: Tea, Coffee and Biscuits		2.75	Exempt	0.00	2.75	2.85	Exempt	0.00	2.85	0.10	4%	
Hostel & Inveraray Primary Charges - Catering: Soup and Sandwiches		5.35	Exempt	0.00	5.35	5.50	Exempt	0.00	5.50	0.15	3%	
Hostel & Inveraray Primary Charges - Catering: Lunch (2 course with coffee)		8.25	Exempt	0.00	8.25	8.50	Exempt	0.00	8.50	0.25	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		44.35	Exempt	0.00	44.35	45.70	Exempt	0.00	45.70	1.35	3%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel Charges - accommodation - Other Groups - Half Board		44.35	Exempt	0.00	44.35	45.70	Exempt	0.00	45.70	1.35	3%	
Hostel Charges - accommodation - Other Groups - Full Board		50.70	Exempt	0.00	50.70	52.20	Exempt	0.00	52.20	1.50	3%	
Instrumental Instruction charges - Per Annum		146.40	Exempt	0.00	146.40	150.80	Exempt	0.00	150.80	4.40	3%	
Libraries - Overdue Charge - per item, per day - Adult		0.15	Exempt	0.00	0.15	0.15	Exempt	0.00	0.15	0.00	0%	
Libraries - Overdue Charge - per item, per day - Concession		0.06	Exempt	0.00	0.06	0.06	Exempt	0.00	0.06	0.00	0%	
Libraries - Overdue Charge - Overdue notices - Adult		0.60	Exempt	0.00	0.60	0.60	Exempt	0.00	0.60	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Libraries - Overdue Charge - Overdue notices - Concession		0.30	Exempt	0.00	0.30	0.30	Exempt	0.00	0.30	0.00	0%	
Libraries - Requests per title - Adult		0.80	Exempt	0.00	0.80	0.80	Exempt	0.00	0.80	0.00	0%	
Libraries - Requests per title - Concession		0.40	Exempt	0.00	0.40	0.40	Exempt	0.00	0.40	0.00	0%	
Libraries - Inter-library Loans	Borrower covers cost of postage	Other										
Libraries - Lost or Damaged Stock	Full cost or like-for-like replacement	Other										
Libraries - Loss of computerised membership card - Adult		2.40	Exempt	0.00	2.40		Exempt	0.00	2.45	0.05	2%	
Libraries - Loss of computerised membership card - Concession		1.25	Exempt	0.00	1.25		Exempt	0.00	1.30	0.05	4%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SERVICES												
Solicitors Property Enquiry Certificates		127.30	Zero Rated	0.00	127.30	131.10	Zero Rated	0.00	131.10	3.80	3%	
Commission on trade union deductions		2.50%	Zero Rated		2.50%	2.50%	Zero Rated		2.50%			Percentage charge - same as previous year
Arrestment handling charge per item		1.00	Zero Rated	0.00	1.00	1.00	Zero Rated	0.00	1.00	0.00	0%	
Info to Banks etc - Handling Charge		18.88	Standard	3.78	22.65	18.88	Standard	3.89	23.35	0.70	3%	
Charges for credit card payment		1.89%	Zero Rated		1.89%	1.89%	Zero Rated		1.89%			Percentage charge - same as previous year
Charges for internet credit card payments		1.89%	Zero Rated		1.89%	1.89%	Zero Rated		1.89%			Percentage charge - same as previous year
Taxi Car Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Private Hire Car Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Taxi/Private Hire Car Driver Licence		95.00	Zero Rated	0.00	95.00	98.00	Zero Rated	0.00	98.00	3.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Second Hand Dealer Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Second Hand Motor Dealer Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Metal Dealer Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Boat Hire Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Street Trader Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Street Trader - Charity/Temporary		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Market Operator Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Market Operator - voluntary/charitable organisation holding one event per year		145.00	Zero Rated	0.00	145.00	149.00	Zero Rated	0.00	149.00	4.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Public Entertainment Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Public Entertainment temporary Licence		125.00	Zero Rated	0.00	125.00	129.00	Zero Rated	0.00	129.00	4.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Late hours catering licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Window Cleaner Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
HMO - premises of up to 10 persons		690.00	Zero Rated	0.00	690.00	711.00	Zero Rated	0.00	711.00	21.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
HMO - premises with more than 10 persons		845.00	Zero Rated	0.00	845.00	870.00	Zero Rated	0.00	870.00	25.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Amendment to HMO licence		105.00	Zero Rated	0.00	105.00	108.00	Zero Rated	0.00	108.00	3.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Substitution of vehicle (taxi/private hire) - same day		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Substitution of vehicle (taxi/private hire) - within 5 days		55.00	Zero Rated	0.00	55.00	57.00	Zero Rated	0.00	57.00	2.00	4%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Certified copy of a licence		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Re-issue of a badge		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Re-issue of taxi/private hire car plate		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Extract of Civic Government Register		30.00	Zero Rated	0.00	30.00	31.00	Zero Rated	0.00	31.00	1.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Copy of Civic Government Register		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Taxi Booking Office Licence		105.00	Zero Rated	0.00	105.00	108.00	Zero Rated	0.00	108.00	3.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Knife Dealers Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises occupied by them)		260.00	Zero Rated	0.00	260.00	268.00	Zero Rated	0.00	268.00	8.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises under control of others)		210.00	Zero Rated	0.00	210.00	216.00	Zero Rated	0.00	216.00	6.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Registrars Fees and Charges (Extracts at time of registration)		10.00	Zero Rated	0.00	10.00	10.00	Zero Rated	0.00	10.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Fees and Charges (Extracts outwith a calendar month of registration)		15.00	Zero Rated	0.00	15.00	15.00	Zero Rated	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - Particular Search		5.00	Zero Rated	0.00	5.00	5.00	Zero Rated	0.00	5.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - General Search		15.00	Zero Rated	0.00	15.00	15.00	Zero Rated	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars - Recording of name, or change of name or surname or alternative name		40.00	Zero Rated	0.00	40.00	40.00	Zero Rated	0.00	40.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Marriage Notices (Per Person)		30.00	Zero Rated	0.00	30.00	30.00	Zero Rated	0.00	30.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Civil Marriage/Partnership Solemnisation		55.00	Zero Rated	0.00	55.00	55.00	Zero Rated	0.00	55.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Rental Income - Registrars Office Wedding		81.70	Zero Rated	0.00	81.70	84.15	Zero Rated	0.00	84.15	2.45	3%	
Registrars Rental Income - Registrars Office Wedding - Saturday		164.45	Zero Rated	0.00	164.45	169.40	Zero Rated	0.00	169.40	4.95	3%	
Admin charges, approved venue weekday		215.35	Zero Rated	0.00	215.35	221.80	Zero Rated	0.00	221.80	6.45	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, approved venue Saturday		255.65	Zero Rated	0.00	255.65	263.30	Zero Rated	0.00	263.30	7.65	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, evenings after 6pm		290.70	Zero Rated	0.00	290.70	299.40	Zero Rated	0.00	299.40	8.70	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		324.60	Zero Rated	0.00	324.60	334.35	Zero Rated	0.00	334.35	9.75	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Privilege rides within school transport (cost per child per term)		65.75	Zero Rated	0.00	65.75	67.70	Zero Rated	0.00	67.70	1.95	3%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		55.15	Zero Rated	0.00	55.15	56.80	Zero Rated	0.00	56.80	1.65	3%	
Blue Badges		20.00	Zero Rated	0.00	20.00	20.00	Zero Rated	0.00	20.00	0.00	0%	Set at highest charge currently allowed - £20.
Registrars Travel Fees - Up to 5 miles		6.40	Zero Rated	0.00	6.40	0.00	Zero Rated	0.00	0.00	-6.40	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 10 miles		12.70	Zero Rated	0.00	12.70	0.00	Zero Rated	0.00	0.00	-12.70	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 15 miles		19.10	Zero Rated	0.00	19.10	0.00	Zero Rated	0.00	0.00	-19.10	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 20 miles		25.45	Zero Rated	0.00	25.45	0.00	Zero Rated	0.00	0.00	-25.45	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 25 miles		31.85	Zero Rated	0.00	31.85	0.00	Zero Rated	0.00	0.00	-31.85	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - rate per mile		0.00	Zero Rated	0.00	0.00	0.60	Zero Rated	0.00	0.60	0.60	100%	Flat rate charge per mile replacing tiered charging structure.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LOCAL DEVELOPMENT PLAN & PRINTING												
Local Development Plan (Incl of P&P) - All Maps												Replacing all Local Plans. Fees still to be established.
Landscape Capacity Study (Incl P&P) - Bute & Cowal		21.10	Outwith the Scope	0.00	21.10	21.75	Outwith the Scope	0.00	21.75	0.65	3%	
Landscape Capacity Study (Incl P&P) - Mull		10.05	Outwith the Scope	0.00	10.05	10.35	Outwith the Scope	0.00	10.35	0.30	3%	
Landscape Capacity Study (Incl P&P) - North & South Kintyre		12.15	Outwith the Scope	0.00	12.15	12.50	Outwith the Scope	0.00	12.50	0.35	3%	
Landscape Capacity Study (Incl P&P) - Lorn		24.05	Outwith the Scope	0.00	24.05	24.75	Outwith the Scope	0.00	24.75	0.70	3%	
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		15.30	Outwith the Scope	0.00	15.30	15.75	Outwith the Scope	0.00	15.75	0.45	3%	
Landscape Capacity Study (Incl P&P) - Islay		7.95	Outwith the Scope	0.00	7.95	8.20	Outwith the Scope	0.00	8.20	0.25	3%	
Location Plans (10 Copies)		24.40	Outwith the Scope	0.00	24.40	25.15	Outwith the Scope	0.00	25.15	0.75	3%	
Printing - Internal Service Only - A2 Prints each		7.70	Exempt	0.00	7.70	7.95	Exempt	0.00	7.95	0.25	3%	
Printing - Internal Service Only - A2 Prints (+11) each		5.50	Exempt	0.00	5.50	5.65	Exempt	0.00	5.65	0.15	3%	
Printing - Internal Service Only - A1 Prints (1-10 copies) each		11.00	Exempt	0.00	11.00	11.35	Exempt	0.00	11.35	0.35	3%	
Printing - Internal Service Only - A1 Prints (+11 copies) each		8.80	Exempt	0.00	8.80	9.05	Exempt	0.00	9.05	0.25	3%	
Printing - Internal Service Only - A0 Prints (1-10 copies) each		16.55	Exempt	0.00	16.55	17.05	Exempt	0.00	17.05	0.50	3%	
Printing - Internal Service Only - A0 Prints (+11 copies) each		14.35	Exempt	0.00	14.35	14.80	Exempt	0.00	14.80	0.45	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
REGULATORY SERVICES												
Food Examination - Export of Food/Fish Certificates (First Certificate)		37.85	Outwith the Scope	0.00	37.85	39.00	Outwith the Scope	0.00	39.00	1.15	3%	
Food Examination - Export of Food/Fish Certificates (2 - 4 Certificates)		18.95	Outwith the Scope	0.00	18.95	19.50	Outwith the Scope	0.00	19.50	0.55	3%	
Food Examination - Export of Food/Fish Certificates (in excess of 4 Certificates)		9.50	Outwith the Scope	0.00	9.50	9.80	Outwith the Scope	0.00	9.80	0.30	3%	
Food Examination - Annual Agreement - Export of Food/Fish	By negotiation											
Food Examination - Condemnation Certificate (Voluntary Surrender)		176.92	Standard	35.38	212.30	182.21	Standard	36.44	218.65	6.35	3%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	105.20	Outwith the Scope	0.00	105.20	108.35	Outwith the Scope	0.00	108.35	3.15	3%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	105.20	Outwith the Scope	0.00	105.20	108.35	Outwith the Scope	0.00	108.35	3.15	3%	
Licences/Registration - Pet Animals Act 1963		75.35	Outwith the Scope	0.00	75.35	77.60	Outwith the Scope	0.00	77.60	2.25	3%	
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	114.35	Outwith the Scope	0.00	114.35	117.80	Outwith the Scope	0.00	117.80	3.45	3%	
Licences/Registration - Breeding of Dogs Act 1973	Vets Fees to be added	114.35	Outwith the Scope	0.00	114.35	117.80	Outwith the Scope	0.00	117.80	3.45	3%	
Licences/Registration - Zoo Act	Vets Fees to be added	149.35	Outwith the Scope	0.00	149.35	153.85	Outwith the Scope	0.00	153.85	4.50	3%	
Licences/Registration - Game Dealers		52.00	Outwith the Scope	0.00	52.00	53.55	Outwith the Scope	0.00	53.55	1.55	3%	
Licences/Registration - Venison Dealers		52.00	Outwith the Scope	0.00	52.00	53.55	Outwith the Scope	0.00	53.55	1.55	3%	
Licences/Registration - Cinema Licence		144.10	Outwith the Scope	0.00	144.10	148.40	Outwith the Scope	0.00	148.40	4.30	3%	
Licences/Registration - Theatre Licence		144.10	Outwith the Scope	0.00	144.10	148.40	Outwith the Scope	0.00	148.40	4.30	3%	
Poisons - Registration		36.00	Outwith the Scope	0.00	36.00	37.00	Outwith the Scope	0.00	37.00	1.00	3%	
Poisons - Re-Registration		19.00	Outwith the Scope	0.00	19.00	19.55	Outwith the Scope	0.00	19.55	0.55	3%	
Poisons - Amendment to Registration		9.75	Outwith the Scope	0.00	9.75	10.05	Outwith the Scope	0.00	10.05	0.30	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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		133.33	Standard	26.67	160.00	137.50	Standard	27.50	165.00	5.00	3%	
Planning Section 50 Licence Certificate		114.00	Outwith the Scope	0.00	114.00	117.00	Outwith the Scope	0.00	117.00	3.00	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BUILDING STANDARDS												
Property Inspection		284.00	Outwith the Scope	0.00	284.00	293.00	Outwith the Scope	0.00	293.00	9.00	3%	
Re - Inspection Fee Property Inspection Applications		142.00	Outwith the Scope	0.00	142.00	146.00	Outwith the Scope	0.00	146.00	4.00	3%	
Confirmation of completion Applications		228.00	Outwith the Scope	0.00	228.00	235.00	Outwith the Scope	0.00	235.00	7.00	3%	
Re - Inspection Fee Confirmation of Completion Applications		130.00	Outwith the Scope	0.00	130.00	134.00	Outwith the Scope	0.00	134.00	4.00	3%	The 14/15 Fee has been updated to reflect the charge as advised on the Building Standards - Non Statutory Charges web page.
Confirmation of Exempt class of works		57.00	Outwith the Scope	0.00	57.00	59.00	Outwith the Scope	0.00	59.00	2.00	4%	
Building Standards Section 50 Licence Certificate		114.00	Outwith the Scope	0.00	114.00	117.00	Outwith the Scope	0.00	117.00	3.00	3%	
Property Enquiries (if Application Number known)		34.00	Outwith the Scope	0.00	34.00	35.00	Outwith the Scope	0.00	35.00	1.00	3%	
Property Enquiries (if Application Number not known)		82.00	Outwith the Scope	0.00	82.00	84.00	Outwith the Scope	0.00	84.00	2.00	2%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		196.50	Outwith the Scope	0.00	196.50	204.50	Outwith the Scope	0.00	204.50	8.00	4%	Landfill Tax 1.07% plus inflation 3%
Confidential Sacks - Includes Uplift, Shredding and disposal	Internal Use Only Minimum of 8 sacks per order	12.50	Exempt	0.00	12.50	12.90	Exempt	0.00	12.90	0.40	3%	
Poop Scoops - Refill Bags (Per 50)		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%	
Domestic Use Only 140 Litre Bins		28.45	Outwith the Scope	0.00	28.45	29.30	Outwith the Scope	0.00	29.30	0.85	3%	
Domestic Use Only 240 Litre Bins		28.45	Outwith the Scope	0.00	28.45	29.30	Outwith the Scope	0.00	29.30	0.85	3%	
Commercial Use Only 240 Litre Bins		72.75	Standard	14.55	87.30	74.92	Standard	14.98	89.90	2.60	3%	
Commercial Use Only 360 Litre Bins		105.83	Standard	21.17	127.00	109.00	Standard	21.80	130.80	3.80	3%	
Commercial Use Only 660 Litre Bins		266.92	Standard	53.38	320.30	274.92	Standard	54.98	329.90	9.60	3%	
Commercial Use Only 1100 Litre Bins		325.17	Standard	65.03	390.20	334.92	Standard	66.98	401.90	11.70	3%	
Commercial Use Only 1280 Litre Bins		334.88	Standard	66.98	401.85	344.92	Standard	68.98	413.90	12.05	3%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	54.65	Outwith the Scope	0.00	54.65	56.30	Outwith the Scope	0.00	56.30	1.65	3%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	34.05	Outwith the Scope	0.00	34.05	35.05	Outwith the Scope	0.00	35.05	1.00	3%	
Commerical Special Uplift	(Charge Per Hour - Minimum Charge 1 hour) - Housing Associations should be charged at this rate.	100.25	Standard	20.05	120.30	103.25	Standard	20.65	123.90	3.60	3%	
Householder Asbestos cement collection - Minimum charge up to 30 minutes		227.25	Outwith the Scope	0.00	227.25	234.05	Outwith the Scope	0.00	234.05	6.80	3%	
Householder Asbestos cement collection - Each further 30 minutes		113.50	Outwith the Scope	0.00	113.50	116.90	Outwith the Scope	0.00	116.90	3.40	3%	
Return of Supermarket trolleys (each)		33.58	Standard	6.72	40.30	34.58	Standard	6.92	41.50	1.20	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
COMMERCIAL REFUSE												
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	234.40	Outwith the Scope	0.00	234.40	243.95	Outwith the Scope	0.00	243.95	9.55	4%	Minimum Charge 2015/16 - £243.95 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a fortnightly mixed waste service is available only, the minimum charge will be adjusted accordingly. Agreements are issued Annually from Manse Brae to all commercial/front end loader customers. Payments are either made in advance or by direct debit. Front End Loader service provided by Shanks. Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Shanks above this level to be charged at cost + 2% to customers. Subject to Waste Service Review - Charge to customers who request a change to their service more than once in any financial year.
Wheeled Bins - 340 ltr	Based on 1 uplift per week	332.10	Outwith the Scope	0.00	332.10	345.60	Outwith the Scope	0.00	345.60	13.50	4%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	637.10	Outwith the Scope	0.00	637.10	663.05	Outwith the Scope	0.00	663.05	25.95	4%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,061.45	Outwith the Scope	0.00	1,061.45	1,104.65	Outwith the Scope	0.00	1,104.65	43.20	4%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,235.10	Outwith the Scope	0.00	1,235.10	1,285.35	Outwith the Scope	0.00	1,285.35	50.25	4%	
Loads - Bands 1-5		569.80	Outwith the Scope	0.00	569.80	593.00	Outwith the Scope	0.00	593.00	23.20	4%	
Loads - Bands 6-10		1,284.00	Outwith the Scope	0.00	1,284.00	1,336.25	Outwith the Scope	0.00	1,336.25	52.25	4%	
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Yard	1,247.65	Outwith the Scope	0.00	1,247.65	1,298.45	Outwith the Scope	0.00	1,298.45	50.80	4%	
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Metre	1,472.95	Outwith the Scope	0.00	1,472.95	1,532.90	Outwith the Scope	0.00	1,532.90	59.95	4%	
Pull Out Charge		27.30	Outwith the Scope	0.00	27.30	28.10	Outwith the Scope	0.00	28.10	0.80	3%	
Commercial Service Fee		35.00	Standard	7.00	42.00	36.04	Standard	7.21	43.25	1.25	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RECYCLING CHARGES												
Office Paper - Large Bag / 1 x week		100.95	Outwith the Scope	0.00	100.95	104.00	Outwith the Scope	0.00	104.00	3.05	3%	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 and Cardboard - 240 litre Bins and Minimum Charge for Year	Fortnightly Charge Weekly services shall be charged accordingly at fortnightly rate x 2	63.85	Outwith the Scope	0.00	63.85	65.75	Outwith the Scope	0.00	65.75	1.90	3%	
Paper and Cardboard - 340 litre Bin		89.95	Outwith the Scope	0.00	89.95	92.65	Outwith the Scope	0.00	92.65	2.70	3%	
Paper and Cardboard - 660 litre Bin		172.15	Outwith the Scope	0.00	172.15	177.30	Outwith the Scope	0.00	177.30	5.15	3%	
Paper and Cardboard - 1100/1280 litre Bin		286.25	Outwith the Scope	0.00	286.25	294.85	Outwith the Scope	0.00	294.85	8.60	3%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre, (inc Tarbert) Bute and areas of Cowal serviced by Fyne Futures. May also be available in Helensburgh and Lomond"	1.00	Outwith the Scope	0.00	1.00	1.03	Outwith the Scope	0.00	1.03	0.03	3%	At Waste Disposal Sites and Civic Amenity/Recycling Sites, use by the commercial sector (if permitted by the 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. Paper and cardboard recycling charges are also applicable for plastic and cans where such recycling is available.
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	29.30	Outwith the Scope	0.00	29.30	30.20	Outwith the Scope	0.00	30.20	0.90	3%	
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree, Islay and Jura	2.40	Outwith the Scope	0.00	2.40	2.45	Outwith the Scope	0.00	2.45	0.05	2%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Segregated available on mainland Argyll & Isle of Bute. Minimum Charge same as for Mixed Glass	42.15	Outwith the Scope	0.00	42.15	43.40	Outwith the Scope	0.00	43.40	1.25	3%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		58.05	Outwith the Scope	0.00	58.05	59.80	Outwith the Scope	0.00	59.80	1.75	3%	
Segregated Glass Collection - 660 litre bin 1 x weekly		114.20	Outwith the Scope	0.00	114.20	117.65	Outwith the Scope	0.00	117.65	3.45	3%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		172.15	Outwith the Scope	0.00	172.15	177.30	Outwith the Scope	0.00	177.30	5.15	3%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Service	63.85	Outwith the Scope	0.00	63.85	65.75	Outwith the Scope	0.00	65.75	1.90	3%	
Mixed Glass Collection - 660 litre bin	Fortnightly Service	172.15	Outwith the Scope	0.00	172.15	177.30	Outwith the Scope	0.00	177.30	5.15	3%	
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	110.20	Outwith the Scope	0.00	110.20	113.50	Outwith the Scope	0.00	113.50	3.30	3%	
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	393.80	Outwith the Scope	0.00	393.80	405.60	Outwith the Scope	0.00	405.60	11.80	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SKIPS												
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	4.67	Standard	0.93	5.60	4.79	Standard	0.96	5.75	0.15	3%	
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	61.15	Outwith the Scope	0.00	61.15	63.00	Outwith the Scope	0.00	63.00	1.85	3%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	77.65	Outwith the Scope	0.00	77.65	80.00	Outwith the Scope	0.00	80.00	2.35	3%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	96.10	Outwith the Scope	0.00	96.10	99.00	Outwith the Scope	0.00	99.00	2.90	3%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	286.20	Outwith the Scope	0.00	286.20	295.35	Outwith the Scope	0.00	295.35	9.15	3%	Landfill tax on inactive waste at Council landfill sites on Mull, Islay and Tiree may be charged. This will depend on the type of inactive waste and it's use on the landfill site. A contractor with such waste should contact the Council to discuss this prior to disposal of inactive waste.
Commercial - Tipping Charge per Service, including Landfill Tax (Inactive)	Tiree Only - See notes	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	Tipping Charges - Tiree, no weighbridge, charge has not yet been set by Revenue Scotland and will be updated when known. Tipping Charges - Islay and Mull - charge based on weighbridge - see Waste Disposal Charges.
Commercial - Fish Wastes (additional charge per skip)		93.15	Outwith the Scope	0.00	93.15	95.95	Outwith the Scope	0.00	95.95	2.80	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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.	81.50	Outwith the Scope	0.00	81.50	83.95	Outwith the Scope	0.00	83.95	2.45	3%	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 Shanks disposal site by Householder.
Removal and disposal from householders		133.95	Outwith the Scope	0.00	133.95	137.95	Outwith the Scope	0.00	137.95	4.00	3%	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		133.95	Outwith the Scope	0.00	133.95	137.95	Outwith the Scope	0.00	137.95	4.00	3%	A 24 hour notice on the car must be served prior to removal and disposal.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE DISPOSAL												
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Government)	Charge includes Landfill Tax	80.00	Outwith the Scope	0.00	80.00	82.60	Outwith the Scope	0.00	82.60	2.60	3%	Statutory Increase
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	106.00	Outwith the Scope	0.00	106.00	109.40	Outwith the Scope	0.00	109.40	3.40	3%	Statutory Increase
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	2.50	Outwith the Scope	0.00	2.50	2.50	Outwith the Scope	0.00	2.50	0.00	0%	No Statutory Increase
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%	No Statutory Increase
Assumed Loads per vehicle type - Small Van/pick up (Escort size)	0.4 tonnes	43.30	Outwith the Scope	0.00	43.30	44.70	Outwith the Scope	0.00	44.70	1.40	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Medium Van/pick up (Transit size)	0.8 tonnes	86.55	Outwith the Scope	0.00	86.55	89.30	Outwith the Scope	0.00	89.30	2.75	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	129.85	Outwith the Scope	0.00	129.85	134.00	Outwith the Scope	0.00	134.00	4.15	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	324.55	Outwith the Scope	0.00	324.55	334.90	Outwith the Scope	0.00	334.90	10.35	3%	increase includes change in statutory landfill tax charges.

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
PUBLIC CONVENIENCES												
Entrance Fee (where turnstile fitted)		0.30	Outwith the Scope	0.00	0.30	0.30	Outwith the Scope	0.00	0.30	0.00	0%	
Radar Keys		3.40	Outwith the Scope	0.00	3.40	3.50	Outwith the Scope	0.00	3.50	0.10	3%	Purchased at Area Offices.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PEST CONTROL												
DOMESTIC HOUSES - Eradication of Rodent or Insect Pests This covers all individual dwelling premises either private or rented from Housing Associations/Social Landlords/Private Landlords.		58.29	Standard	11.66	69.95	60.04	Standard	12.01	72.05	2.10	3%	Payment must be made in Advance.
Non refundable Survey Charge		19.38	Standard	3.88	23.25	19.96	Standard	3.99	23.95	0.70	3%	
No Treatment Required - Maximum Refund		38.79	Standard	7.76	46.55	39.96	Standard	7.99	47.95	1.40	3%	
COMMERCIAL- Eradication of Rodent or Insect Pests - Survey and/or Treatment up to 30 minutes		62.13	Standard	12.43	74.55	64.00	Standard	12.80	76.80	2.25	3%	In treatments where several visits are required for completion of a treatment or the use of additional expensive poisons are required such as for mole, rabbit, bedbug and cockroach treatments, supplementary charges may be levied. Where this is the case the client will be advised of the extra cost accordingly. This is relevant for domestic, commercial and council properties.
COMMERCIAL- Eradication of Rodent or Insect Pests - Subsequent Treatment per 20 minutes		38.38	Standard	7.68	46.05	39.54	Standard	7.91	47.45	1.40	3%	
COMMERCIAL- Eradication of Rodent or Insect Pests - Issue of Rodent Control Certificate		114.58	Standard	22.92	137.50	118.04	Standard	23.61	141.65	4.15	3%	
COMMERCIAL- Eradication of Rodent or Insect Pests - Annual Agreement - Commercial	By negotiation	Other	Standard				Standard					
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Survey and/or Treatment up to 30 minutes		62.15	Outwith the Scope	0.00	62.15	64.00	Outwith the Scope	0.00	64.00	1.85	3%	Council Departments to receive same treatment options as Commercial Customers.
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Subsequent Treatment per 20 minutes		38.30	Outwith the Scope	0.00	38.30	39.45	Outwith the Scope	0.00	39.45	1.15	3%	
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Annual Agreement - Commercial	By negotiation	Other	Outwith the Scope				Outwith the Scope					

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
DOG FEES												
Standard Fee (Statutory Fee)		25.00	Outwith the Scope	0.00	25.00	25.00	Outwith the Scope	0.00	25.00	0.00	0%	Payment in advance. Proof of identity must be shown, at 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.
Daily Boarding Fee		13.15	Outwith the Scope	0.00	13.15	13.55	Outwith the Scope	0.00	13.55	0.40	3%	
Kennel Inoculation Fee		33.79	Standard	6.76	40.55	34.79	Standard	6.96	41.75	1.20	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
PLAYING FIELDS												
Hire of lined Pitch with Changing Facilities including attendant required for changing facilities	Adult	58.29	Standard	11.66	69.95	60.04	Standard	12.01	72.05	2.10	3%	All hire must be paid for in advance. Applications should be made for the hire of playing and a letter confirming dates should be issued. Forms are available from Roads and Amenity Services, Manse Brae, Lochgilphead. Youth Charges only apply to Children in Full Time Education.
	Youth	29.08	Standard	5.82	34.90	29.96	Standard	5.99	35.95	1.05	3%	
Hire of lined Pitch	Adult	29.08	Standard	5.82	34.90	29.96	Standard	5.99	35.95	1.05	3%	
	Youth	14.58	Standard	2.92	17.50	15.00	Standard	3.00	18.00	0.50	3%	
Hire of Pitch only (Training)		14.58	Standard	2.92	17.50	15.00	Standard	3.00	18.00	0.50	3%	
Use of Changing Facilities (Training)	Adult	17.67	Standard	3.53	21.20	18.21	Standard	3.64	21.85	0.65	3%	
	Youth	8.83	Standard	1.77	10.60	9.08	Standard	1.82	10.90	0.30	3%	
Hire of Pony Park - Bute	Concession	29.71	Standard	5.94	35.65	30.58	Standard	6.12	36.70	1.05	3%	
Hire of Howie Pavilion, Lomond		9.30	Zero Rated	0.00	9.30	9.60	Zero Rated	0.00	9.60	0.30	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
OUTDOOR RECREATION											
Putting/Crazy Golf/Trampoline	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Tennis - Per Session	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Tennis - Season Ticket	Adult	40.13	Standard	8.03	48.15	41.33	Standard	8.27	49.60	1.45	3%
	Concession	19.79	Standard	3.96	23.75	20.38	Standard	4.08	24.45	0.70	3%
Tennis - Hire of Racquet and Balls	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Bowling - Per Session	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Bowling - Season Ticket	Adult	48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%
	Concession	24.33	Standard	4.87	29.20	25.08	Standard	5.02	30.10	0.90	3%
Cricket Wicket (unprepared)	Adult	26.88	Standard	5.38	32.25	27.67	Standard	5.53	33.20	0.95	3%
Cricket Wicket (prepared)	Adult	48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%
Hire of McCaigs Tower (Weddings)		242.71	Standard	48.54	291.25	250.00	Standard	50.00	300.00	8.75	3%
Hire of Stadium (Mossfield, Dunoan and Rothesay) for a major event - MINIMUM CHARGE		582.42	Standard	116.48	698.90	599.88	Standard	119.98	719.85	20.95	3%
Dunoan Stadium - Hire of running Track-without marking		9.75	Standard	1.95	11.70	10.04	Standard	2.01	12.05	0.35	3%
Dunoan Stadium - Hire of Running Track-with marking		43.71	Standard	8.74	52.45	45.00	Standard	9.00	54.00	1.55	3%
Grass Tracks - Hire of Running Track (without marking)		9.75	Standard	1.95	11.70	10.04	Standard	2.01	12.05	0.35	3%
Grass Tracks - Hire of Running Track (with marking)		132.00	Standard	26.40	158.40	135.96	Standard	27.19	163.15	4.75	3%
Grandstand (Public Restricted)		185.42	Standard	37.08	222.50	191.00	Standard	38.20	229.20	6.70	3%
Rental of Stall - Per Linear Metre		58.55	Zero Rated	0.00	58.55	60.30	Zero Rated	0.00	60.30	1.75	3%
Rental of Stall - by Registered Charity - by Stall		23.33	Standard	4.67	28.00	24.04	Standard	4.81	28.85	0.85	3%

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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		296.65	Exempt	0.00	296.65	305.55	Exempt	0.00	305.55	8.90	3%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		6.10	Exempt	0.00	6.10	6.30	Exempt	0.00	6.30	0.20	3%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		4.55	Exempt	0.00	4.55	4.70	Exempt	0.00	4.70	0.15	3%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		3.10	Exempt	0.00	3.10	3.20	Exempt	0.00	3.20	0.10	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
FLORAL DECORATIONS												
Hire of Round or Half Baskets (each)		14.92	Standard	2.98	17.90	15.38	Standard	3.08	18.45	0.55	3%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		18.13	Standard	3.63	21.75	18.67	Standard	3.73	22.40	0.65	3%	
Tubs to 16" diameter (each)		21.42	Standard	4.28	25.70	22.04	Standard	4.41	26.45	0.75	3%	
Tubs over 16" diameter (each)		31.04	Standard	6.21	37.25	31.96	Standard	6.39	38.35	1.10	3%	
Handling Charge		At cost price with prior notice										

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
BURIAL CHARGES												
*Interment/Re Opening Lair Interment (Child under 16)		488.65	Outwith the Scope	0.00	488.65	503.30	Outwith the Scope	0.00	503.30	14.65	3%	* 100% to be added to interment/lair charges (except for the transfer of title deed) for non residents of Argyll & Bute with the following exemptions: 1. Clear proof that deceased lived permanently in Argyll & Bute within 10 years of death. 2. If the deceased person has been in long term residential care outwith the boundaries of Argyll & Bute Council, but was previously a resident of Argyll & Bute and was moved to such residential care at the behest of this, or a previous Local Authority. 3. Any resident or former resident of Argyll & Bute who has died in the service of their country. 4. Introduction of green burial service which facilitates woodland burials, sites at: Barbour Cemetery, Strachur, Carrick Cemetery at Tarbert and Pennyfuir Cemetery.
No charge												
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge		181.85	Outwith the Scope	0.00	181.85	187.30	Outwith the Scope	0.00	187.30	5.45	3%	
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		51.50	Outwith the Scope	0.00	51.50	53.05	Outwith the Scope	0.00	53.05	1.55	3%	
*Burial of Cremated Remains		110.20	Outwith the Scope	0.00	110.20	113.50	Outwith the Scope	0.00	113.50	3.30	3%	
*Scattering of Ashes		85.20	Outwith the Scope	0.00	85.20	87.75	Outwith the Scope	0.00	87.75	2.55	3%	
*Purchase of Single Lair, incl maintenance		577.35	Outwith the Scope	0.00	577.35	594.65	Outwith the Scope	0.00	594.65	17.30	3%	
*Purchase of Double Lair, incl maintenance		1,154.60	Outwith the Scope	0.00	1,154.60	1,189.25	Outwith the Scope	0.00	1,189.25	34.65	3%	
*Purchase of Treble Lair, incl maintenance		1,731.90	Outwith the Scope	0.00	1,731.90	1,783.85	Outwith the Scope	0.00	1,783.85	51.95	3%	
*Lair for Casket only		118.20	Outwith the Scope	0.00	118.20	121.75	Outwith the Scope	0.00	121.75	3.55	3%	
*Woodland and Green Burial Service Burial Charge							Outwith the Scope	0.00	503.30	0.00	0%	
*Woodland and Green Burial Service Standard Lair							Outwith the Scope	0.00	1,189.30	0.00	0%	
Transfer of Title Deeds		31.30	Outwith the Scope	0.00	31.30	32.25	Outwith the Scope	0.00	32.25	0.95	3%	
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		17.60	Outwith the Scope	0.00	17.60	18.15	Outwith the Scope	0.00	18.15	0.55	3%	
Administration Fee for Return of Lair	10% of purchase price (90% returned)	Other										
Permission to erect Standard Memorial or one off design		94.85	Outwith the Scope	0.00	94.85	97.70	Outwith the Scope	0.00	97.70	2.85	3%	
Permission to erect semi recumbant book type memorial		47.25	Outwith the Scope	0.00	47.25	48.65	Outwith the Scope	0.00	48.65	1.40	3%	
Erection of plaques at Cemeteries (where consent granted)		47.25	Outwith the Scope	0.00	47.25	48.65	Outwith the Scope	0.00	48.65	1.40	3%	
Erection of inscribed memorial plaque (for previously unmarked graves)		159.15	Outwith the Scope	0.00	159.15	163.90	Outwith the Scope	0.00	163.90	4.75	3%	
Erection of Headstone (Tiree ONLY)		122.70	Outwith the Scope	0.00	122.70	126.40	Outwith the Scope	0.00	126.40	3.70	3%	
Exhumations (not including re interment)		522.85	Outwith the Scope	0.00	522.85	538.55	Outwith the Scope	0.00	538.55	15.70	3%	
Exhumations of Caskets (hourly rate)		34.70	Outwith the Scope	0.00	34.70	35.75	Outwith the Scope	0.00	35.75	1.05	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CREMATORIUM CHARGES												
Child (under 16)						No charge						
Adults 16 years and over		507.95	Zero Rated	0.00	507.95	523.20	Zero Rated	0.00	523.20	15.25	3%	
Adults 16 years and over - Saturday		562.50	Zero Rated	0.00	562.50	579.40	Zero Rated	0.00	579.40	16.90	3%	
Additional Charge - Public Holiday		180.05	Zero Rated	0.00	180.05	185.45	Zero Rated	0.00	185.45	5.40	3%	
Clergy		62.45	Zero Rated	0.00	62.45	64.30	Zero Rated	0.00	64.30	1.85	3%	
Dispersal of Ashes		19.60	Zero Rated	0.00	19.60	20.20	Zero Rated	0.00	20.20	0.60	3%	
Casket - Purchase		43.15	Zero Rated	0.00	43.15	44.45	Zero Rated	0.00	44.45	1.30	3%	
Urn (plus carrier) - Purchase		19.60	Zero Rated	0.00	19.60	20.20	Zero Rated	0.00	20.20	0.60	3%	
Book of Remembrance (per line)		22.79	Standard	4.56	27.35	23.46	Standard	4.69	28.15	0.80	3%	
Small Book of Remembrance (2 Lines)		72.75	Standard	14.55	87.30	74.92	Standard	14.98	89.90	2.60	3%	
Small Book of Remembrance (5 Lines)		134.92	Standard	26.98	161.90	138.96	Standard	27.79	166.75	4.85	3%	
Small Book of Remembrance (8 Lines)		199.00	Standard	39.80	238.80	204.96	Standard	40.99	245.95	7.15	3%	
Small Book of Remembrance (Gilded Motif)		48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%	
Badges		36.88	Standard	7.38	44.25	38.00	Standard	7.60	45.60	1.35	3%	
Coat of Arms and Floral Motif		51.46	Standard	10.29	61.75	53.00	Standard	10.60	63.60	1.85	3%	
Retention of Ashes - per month		10.10	Zero Rated	0.00	10.10	10.40	Zero Rated	0.00	10.40	0.30	3%	
Chapel of Rest		33.00	Zero Rated	0.00	33.00	34.00	Zero Rated	0.00	34.00	1.00	3%	
Plaque - Single with inscription		126.17	Standard	25.23	151.40	129.96	Standard	25.99	155.95	4.55	3%	
Plaque - Double with single inscriptions		183.46	Standard	36.69	220.15	188.96	Standard	37.79	226.75	6.60	3%	
Plaque - Double with two inscriptions		232.96	Standard	46.59	279.55	239.96	Standard	47.99	287.95	8.40	3%	
Additional inscription		68.96	Standard	13.79	82.75	71.04	Standard	14.21	85.25	2.50	3%	
Use of Crematorium Chapel for a Burial Service		192.05	Zero Rated	0.00	192.05	197.80	Zero Rated	0.00	197.80	5.75	3%	
Memorial Kerbstone - (10 years)		157.29	Standard	31.46	188.75	162.00	Standard	32.40	194.40	5.65	3%	
Inscription for Kerbstone		5.83	Standard	1.17	7.00	6.00	Standard	1.20	7.20	0.20	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FERRY FARES												
SPT Concessionary Travel Scheme - Single												Statutory Charge Set by SPT
SPT Concessionary Travel Scheme - Return												
Out of hours Service - Cuan/Easdale/Lismore - up to Midnight		62.45	Outwith the Scope	0.00	62.45	64.30	Outwith the Scope	0.00	64.30	1.85	3%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		80.65	Outwith the Scope	0.00	80.65	83.05	Outwith the Scope	0.00	83.05	2.40	3%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Adult - Return		1.85	Outwith the Scope	0.00	1.85	1.90	Outwith the Scope	0.00	1.90	0.05	3%	
Easdale/Cuan Passenger Fares - Adult – 5 Return Journeys		6.15	Outwith the Scope	0.00	6.15	6.35	Outwith the Scope	0.00	6.35	0.20	3%	
Easdale/Cuan Passenger Fares - Child – Return		1.05	Outwith the Scope	0.00	1.05	1.10	Outwith the Scope	0.00	1.10	0.05	5%	
Easdale/Cuan Passenger Fares - Child – 5 Return Journeys		3.00	Outwith the Scope	0.00	3.00	3.10	Outwith the Scope	0.00	3.10	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		3.70	Outwith the Scope	0.00	3.70	3.80	Outwith the Scope	0.00	3.80	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and including 5m		7.40	Outwith the Scope	0.00	7.40	7.60	Outwith the Scope	0.00	7.60	0.20	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m - 5 Return Journeys		24.50	Outwith the Scope	0.00	24.50	25.25	Outwith the Scope	0.00	25.25	0.75	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m – 3 Monthly Unlimited (domestic travellers only - car and driver only)		214.80	Outwith the Scope	0.00	214.80	221.25	Outwith the Scope	0.00	221.25	6.45	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - Return		3.10	Outwith the Scope	0.00	3.10	3.20	Outwith the Scope	0.00	3.20	0.10	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - 10 Journeys		9.80	Outwith the Scope	0.00	9.80	10.10	Outwith the Scope	0.00	10.10	0.30	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		10.88	Standard	2.18	13.05	11.21	Standard	2.24	13.45	0.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		12.67	Standard	2.53	15.20	13.04	Standard	2.61	15.65	0.45	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		14.42	Standard	2.88	17.30	14.83	Standard	2.97	17.80	0.50	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		53.46	Standard	10.69	64.15	55.04	Standard	11.01	66.05	1.90	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		61.79	Standard	12.36	74.15	63.63	Standard	12.73	76.35	2.20	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m -5 ReturnJourneys		70.13	Standard	14.03	84.15	72.21	Standard	14.44	86.65	2.50	3%	
Lismore/Jura Passenger Fares - Adult - Single		1.65	Scope	0.00	1.65	1.70	Scope	0.00	1.70	0.05	3%	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
Lismore/Jura Passenger Fares - Adult - 10 Journeys		11.00	Scope	0.00	11.00	11.35	Scope	0.00	11.35	0.35	3%	
Lismore/Jura Passenger Fares - Child - Single		0.95	Scope	0.00	0.95	1.00	Scope	0.00	1.00	0.05	5%	
Lismore/Jura Passenger Fares - Child - 10 Journeys		5.30	Scope	0.00	5.30	5.45	Scope	0.00	5.45	0.15	3%	
Jura Vehicle Fares - Private Vehicles - Excursion Return		14.10	Outwith the Scope	0.00	14.10	14.50	Outwith the Scope	0.00	14.50	0.40	3%	
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		7.00	Outwith the Scope	0.00	7.00	7.20	Outwith the Scope	0.00	7.20	0.20	3%	
Jura Vehicle Fares - all vehicles up to and including 5m		8.80	Outwith the Scope	0.00	8.80	9.05	Outwith the Scope	0.00	9.05	0.25	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys		56.85	Outwith the Scope	0.00	56.85	58.55	Outwith the Scope	0.00	58.55	1.70	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		288.65	Outwith the Scope	0.00	288.65	297.30	Outwith the Scope	0.00	297.30	8.65	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single		3.60	Outwith the Scope	0.00	3.60	3.70	Outwith the Scope	0.00	3.70	0.10	3%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		22.80	Outwith the Scope	0.00	22.80	23.50	Outwith the Scope	0.00	23.50	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		15.75	Standard	3.15	18.90	16.21	Standard	3.24	19.45	0.55	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		17.75	Standard	3.55	21.30	18.29	Standard	3.66	21.95	0.65	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		19.92	Standard	3.98	23.90	20.50	Standard	4.10	24.60	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		80.65	Outwith the Scope	0.00	80.65	83.05	Outwith the Scope	0.00	83.05	2.40	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - After Midnight		80.65	Outwith the Scope	0.00	80.65	83.05	Outwith the Scope	0.00	83.05	2.40	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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.		1.70	Zero Rated	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%	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.		1.45	Zero Rated	0.00	1.45	1.50	Zero Rated	0.00	1.50	0.05	3%	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)		1.85	Zero Rated	0.00	1.85	1.90	Zero Rated	0.00	1.90	0.05	3%	
Liquid and Gaseous Bulk Products (per tonne) - Bruichladdich only		6.50	Zero Rated	0.00	6.50	6.70	Zero Rated	0.00	6.70	0.20	3%	
Explosives (per tonne)		65.90	Zero Rated	0.00	65.90	67.90	Zero Rated	0.00	67.90	2.00	3%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Livestock - Poultry (per bird)		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	Passengers Personal Baggage shall be free of charge.
Animals (per Animal)		0.50	Zero Rated	0.00	0.50	0.50	Zero Rated	0.00	0.50	0.00	0%	
Smolt (per thousand)		3.75	Zero Rated	0.00	3.75	3.85	Zero Rated	0.00	3.85	0.10	3%	
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%	Other	If Applicable				If Applicable					2.5% of catch
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.35	Zero Rated	0.00	0.35	0.35	Zero Rated	0.00	0.35	0.00	0%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.20	Zero Rated	0.00	0.20	0.20	Zero Rated	0.00	0.20	0.00	0%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.05	Zero Rated	0.00	1.05	1.10	Zero Rated	0.00	1.10	0.05	5%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		1.65	Zero Rated	0.00	1.65	1.70	Zero Rated	0.00	1.70	0.05	3%	
Rates on Passenger and Vehicles - Cycles (each)		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		0.65	Zero Rated	0.00	0.65	0.65	Zero Rated	0.00	0.65	0.00	0%	
Rates on Passenger and Vehicles - Buses (each)		5.75	Zero Rated	0.00	5.75	5.90	Zero Rated	0.00	5.90	0.15	3%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		0.65	Zero Rated	0.00	0.65	0.65	Zero Rated	0.00	0.65	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - MISCELLANEOUS												
Mobile Cranage - for each lift		10.00	Zero Rated	0.00	10.00	10.00	Zero Rated	0.00	10.00	0.00	0%	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 (mimimum charge £10)		2.60	Zero Rated	0.00	2.60	2.70	Zero Rated	0.00	2.70	0.10	4%	
Left Luggage - per article up to 24hours (mimimum charge £10)		2.25	Standard	0.45	2.70	2.33	Standard	0.47	2.80	0.10	4%	
Parcels and Packages up to 50 kg (minimum charge £10)		0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		2.54	Standard	0.51	3.05	2.63	Standard	0.53	3.15	0.10	3%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		2.54	Standard	0.51	3.05	2.63	Standard	0.53	3.15	0.10	3%	
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately		103.00	Zero Rated	0.00	103.00	106.10	Zero Rated	0.00	106.10	3.10	3%	
Timber Debris Clearance		257.50	Standard	51.50	309.00	265.21	Standard	53.04	318.25	9.25	3%	Cost of clearing site reflected in increase in charge.
Use of Linkspan - Campbeltown Harbour		300.00	Zero Rated	0.00	300.00	300.00	Zero Rated	0.00	300.00	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - VESSELS												
1 - Basic Rate - All vessels to be charged at this rate unless otherwise approved by the Executive Director												
Up to 5 metres in length	Per visit up to 24 hours	8.50	Zero Rated	0.00	8.50	8.75	Zero Rated	0.00	8.75	0.25	3%	<p>COMMENTS</p> <p>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.</p> <p>2. All vessels are liable for dues at the Basic Rate. Only those, which are actively engaged in the relevant activity, are eligible for Category 2,3 or 4.</p> <p>3. All vessels actively engaged in commercial undertaking, these would be subject to minimum payment by length as for unregistered vessels.</p> <p>4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges.</p> <p>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.</p> <p>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.</p> <p>7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof.</p> <p>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.</p> <p>9. VAT Zero Rating only applies where the vessels are "qualifying ships". A</p>
Up to 6 metres in length	Per visit up to 24 hours	10.25	Zero Rated	0.00	10.25	10.55	Zero Rated	0.00	10.55	0.30	3%	
Up to 7 metres in length	Per visit up to 24 hours	11.80	Zero Rated	0.00	11.80	12.15	Zero Rated	0.00	12.15	0.35	3%	
Up to 8 metres in length	Per visit up to 24 hours	13.55	Zero Rated	0.00	13.55	13.95	Zero Rated	0.00	13.95	0.40	3%	
Up to 9 metres in length	Per visit up to 24 hours	15.25	Zero Rated	0.00	15.25	15.70	Zero Rated	0.00	15.70	0.45	3%	
Up to 10 metres in length	Per visit up to 24 hours	16.95	Zero Rated	0.00	16.95	17.45	Zero Rated	0.00	17.45	0.50	3%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	1.70	Zero Rated	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%	
Up to 5 metres in length	Weekly	42.20	Zero Rated	0.00	42.20	43.45	Zero Rated	0.00	43.45	1.25	3%	
Up to 6 metres in length	Weekly	50.60	Zero Rated	0.00	50.60	52.10	Zero Rated	0.00	52.10	1.50	3%	
Up to 7 metres in length	Weekly	59.05	Zero Rated	0.00	59.05	60.80	Zero Rated	0.00	60.80	1.75	3%	
Up to 8 metres in length	Weekly	68.65	Zero Rated	0.00	68.65	70.70	Zero Rated	0.00	70.70	2.05	3%	
Up to 9 metres in length	Weekly	76.55	Zero Rated	0.00	76.55	78.85	Zero Rated	0.00	78.85	2.30	3%	
Up to 10 metres in length	Weekly	84.40	Zero Rated	0.00	84.40	86.95	Zero Rated	0.00	86.95	2.55	3%	
Up to 5 metres in length	Summer	309.50	Zero Rated	0.00	309.50	318.80	Zero Rated	0.00	318.80	9.30	3%	
Up to 6 metres in length	Summer	371.40	Zero Rated	0.00	371.40	382.55	Zero Rated	0.00	382.55	11.15	3%	
Up to 7 metres in length	Summer	433.30	Zero Rated	0.00	433.30	446.30	Zero Rated	0.00	446.30	13.00	3%	
Up to 8 metres in length	Summer	495.20	Zero Rated	0.00	495.20	510.05	Zero Rated	0.00	510.05	14.85	3%	
Up to 9 metres in length	Summer	557.15	Zero Rated	0.00	557.15	573.85	Zero Rated	0.00	573.85	16.70	3%	
Up to 10 metres in length	Summer	619.05	Zero Rated	0.00	619.05	637.60	Zero Rated	0.00	637.60	18.55	3%	
Up to 5 metres in length	Winter	225.10	Zero Rated	0.00	225.10	231.85	Zero Rated	0.00	231.85	6.75	3%	
Up to 6 metres in length	Winter	270.10	Zero Rated	0.00	270.10	278.20	Zero Rated	0.00	278.20	8.10	3%	
Up to 7 metres in length	Winter	315.15	Zero Rated	0.00	315.15	324.60	Zero Rated	0.00	324.60	9.45	3%	
Up to 8 metres in length	Winter	360.15	Zero Rated	0.00	360.15	370.95	Zero Rated	0.00	370.95	10.80	3%	
Up to 9 metres in length	Winter	405.20	Zero Rated	0.00	405.20	417.35	Zero Rated	0.00	417.35	12.15	3%	
Up to 10 metres in length	Winter	450.20	Zero Rated	0.00	450.20	463.70	Zero Rated	0.00	463.70	13.50	3%	
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	7.25	Standard	1.45	8.70	7.46	Standard	1.49	8.95	0.25	3%	
Up to 6 metres in length	Per visit up to 24 hours	8.67	Standard	1.73	10.40	8.92	Standard	1.78	10.70	0.30	3%	
Up to 7 metres in length	Per visit up to 24 hours	10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%	
Up to 8 metres in length	Per visit up to 24 hours	11.50	Standard	2.30	13.80	11.83	Standard	2.37	14.20	0.40	3%	
Up to 9 metres in length	Per visit up to 24 hours	12.96	Standard	2.59	15.55	13.33	Standard	2.67	16.00	0.45	3%	
Up to 10 metres in length	Per visit up to 24 hours	14.38	Standard	2.88	17.25	14.79	Standard	2.96	17.75	0.50	3%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
Up to 5 metres in length	Weekly	35.88	Standard	7.18	43.05	36.96	Standard	7.39	44.35	1.30	3%	
Up to 6 metres in length	Weekly	43.04	Standard	8.61	51.65	44.33	Standard	8.87	53.20	1.55	3%	
Up to 7 metres in length	Weekly	50.21	Standard	10.04	60.25	51.71	Standard	10.34	62.05	1.80	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
Up to 8 metres in length	Weekly	58.38	Standard	11.68	70.05	60.13	Standard	12.03	72.15	2.10	3%	"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 9 metres in length	Weekly	65.04	Standard	13.01	78.05	67.00	Standard	13.40	80.40	2.35	3%	
Up to 10 metres in length	Weekly	71.75	Standard	14.35	86.10	73.92	Standard	14.78	88.70	2.60	3%	
Up to 5 metres in length	Summer	263.08	Standard	52.62	315.70	270.96	Standard	54.19	325.15	9.45	3%	
Up to 6 metres in length	Summer	315.71	Standard	63.14	378.85	325.17	Standard	65.03	390.20	11.35	3%	
Up to 7 metres in length	Summer	368.29	Standard	73.66	441.95	379.33	Standard	75.87	455.20	13.25	3%	
Up to 8 metres in length	Summer	420.92	Standard	84.18	505.10	433.54	Standard	86.71	520.25	15.15	3%	
Up to 9 metres in length	Summer	473.54	Standard	94.71	568.25	487.75	Standard	97.55	585.30	17.05	3%	
Up to 10 metres in length	Summer	526.21	Standard	105.24	631.45	542.00	Standard	108.40	650.40	18.95	3%	
Up to 5 metres in length	Winter	191.33	Standard	38.27	229.60	197.08	Standard	39.42	236.50	6.90	3%	
Up to 6 metres in length	Winter	229.58	Standard	45.92	275.50	236.46	Standard	47.29	283.75	8.25	3%	
Up to 7 metres in length	Winter	267.88	Standard	53.58	321.45	275.92	Standard	55.18	331.10	9.65	3%	
Up to 8 metres in length	Winter	306.13	Standard	61.23	367.35	315.29	Standard	63.06	378.35	11.00	3%	
Up to 9 metres in length	Winter	344.42	Standard	68.88	413.30	354.75	Standard	70.95	425.70	12.40	3%	
Up to 10 metres in length	Winter	382.71	Standard	76.54	459.25	394.21	Standard	78.84	473.05	13.80	3%	
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
If not registered then:												
Up to 5 metres in length	Per visit up to 24 hours	4.35	Zero Rated	0.00	4.35	4.50	Zero Rated	0.00	4.50	0.15	3%	
Up to 10 metres in length	Per visit up to 24 hours	8.65	Zero Rated	0.00	8.65	8.90	Zero Rated	0.00	8.90	0.25	3%	
Up to 15 metres in length	Per visit up to 24 hours	13.00	Zero Rated	0.00	13.00	13.40	Zero Rated	0.00	13.40	0.40	3%	
Up to 20 metres in length	Per visit up to 24 hours	17.25	Zero Rated	0.00	17.25	17.75	Zero Rated	0.00	17.75	0.50	3%	
Up to 25 metres in length	Per visit up to 24 hours	21.60	Zero Rated	0.00	21.60	22.25	Zero Rated	0.00	22.25	0.65	3%	
Up to 30 metres in length	Per visit up to 24 hours	26.25	Zero Rated	0.00	26.25	27.05	Zero Rated	0.00	27.05	0.80	3%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	0.95	Zero Rated	0.00	0.95	1.00	Zero Rated	0.00	1.00	0.05	5%	
Up to 5 metres in length	Weekly	21.25	Zero Rated	0.00	21.25	21.90	Zero Rated	0.00	21.90	0.65	3%	
Up to 10 metres in length	Weekly	42.55	Zero Rated	0.00	42.55	43.85	Zero Rated	0.00	43.85	1.30	3%	
Up to 15 metres in length	Weekly	63.70	Zero Rated	0.00	63.70	65.60	Zero Rated	0.00	65.60	1.90	3%	
Up to 20 metres in length	Weekly	85.55	Zero Rated	0.00	85.55	88.10	Zero Rated	0.00	88.10	2.55	3%	
Up to 25 metres in length	Weekly	106.90	Zero Rated	0.00	106.90	110.10	Zero Rated	0.00	110.10	3.20	3%	
Up to 30 metres in length	Weekly	128.30	Zero Rated	0.00	128.30	132.15	Zero Rated	0.00	132.15	3.85	3%	
Up to 5 metres in length	Summer	157.60	Zero Rated	0.00	157.60	162.35	Zero Rated	0.00	162.35	4.75	3%	
Up to 10 metres in length	Summer	315.15	Zero Rated	0.00	315.15	324.60	Zero Rated	0.00	324.60	9.45	3%	
Up to 15 metres in length	Summer	472.70	Zero Rated	0.00	472.70	486.90	Zero Rated	0.00	486.90	14.20	3%	
Up to 20 metres in length	Summer	630.25	Zero Rated	0.00	630.25	649.15	Zero Rated	0.00	649.15	18.90	3%	
Up to 25 metres in length	Summer	787.85	Zero Rated	0.00	787.85	811.50	Zero Rated	0.00	811.50	23.65	3%	
Up to 30 metres in length	Summer	945.45	Zero Rated	0.00	945.45	973.80	Zero Rated	0.00	973.80	28.35	3%	
Up to 5 metres in length	Winter	112.55	Zero Rated	0.00	112.55	115.95	Zero Rated	0.00	115.95	3.40	3%	
Up to 10 metres in length	Winter	225.10	Zero Rated	0.00	225.10	231.85	Zero Rated	0.00	231.85	6.75	3%	
Up to 15 metres in length	Winter	337.65	Zero Rated	0.00	337.65	347.80	Zero Rated	0.00	347.80	10.15	3%	
Up to 20 metres in length	Winter	450.20	Zero Rated	0.00	450.20	463.70	Zero Rated	0.00	463.70	13.50	3%	
Up to 25 metres in length	Winter	562.75	Zero Rated	0.00	562.75	579.65	Zero Rated	0.00	579.65	16.90	3%	
Up to 30 metres in length	Winter	675.30	Zero Rated	0.00	675.30	695.55	Zero Rated	0.00	695.55	20.25	3%	
Bruichladdich Pier only - per gross registered tonne		1.20	Zero Rated	0.00	1.20	1.25	Zero Rated	0.00	1.25	0.05	4%	
3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.		0.0824	Zero Rated	0.00	0.0824	0.0850	Zero Rated	0.00	0.0850	0.00	3%	
Unmanned Pier		0.0824	Zero Rated	0.00	0.0824	0.0850	Zero Rated	0.00	0.0850	0.00	3%	
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	2.00	Zero Rated	0.00	2.00	2.05	Zero Rated	0.00	2.05	0.05	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Up to 15 metres in length	Per visit up to 24 hours	2.90	Zero Rated	0.00	2.90	3.00	Zero Rated	0.00	3.00	0.10	3%	
Up to 20 metres in length	Per visit up to 24 hours	3.95	Zero Rated	0.00	3.95	4.05	Zero Rated	0.00	4.05	0.10	3%	
Up to 25 metres in length	Per visit up to 24 hours	4.90	Zero Rated	0.00	4.90	5.05	Zero Rated	0.00	5.05	0.15	3%	
Up to 30 metres in length	Per visit up to 24 hours	5.85	Zero Rated	0.00	5.85	6.05	Zero Rated	0.00	6.05	0.20	3%	
Over 30 metres in length - charge per metre		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
Up to 10 metres in length	Weekly	10.00	Zero Rated	0.00	10.00	10.30	Zero Rated	0.00	10.30	0.30	3%	
Up to 15 metres in length	Weekly	15.05	Zero Rated	0.00	15.05	15.50	Zero Rated	0.00	15.50	0.45	3%	
Up to 20 metres in length	Weekly	20.00	Zero Rated	0.00	20.00	20.60	Zero Rated	0.00	20.60	0.60	3%	
Up to 25 metres in length	Weekly	25.10	Zero Rated	0.00	25.10	25.85	Zero Rated	0.00	25.85	0.75	3%	
Up to 30 metres in length	Weekly	29.90	Zero Rated	0.00	29.90	30.80	Zero Rated	0.00	30.80	0.90	3%	
Up to 10 metres in length	Annual charge	260.45	Zero Rated	0.00	260.45	268.25	Zero Rated	0.00	268.25	7.80	3%	
Up to 15 metres in length	Annual charge	390.70	Zero Rated	0.00	390.70	402.40	Zero Rated	0.00	402.40	11.70	3%	
Up to 20 metres in length	Annual charge	519.45	Zero Rated	0.00	519.45	535.05	Zero Rated	0.00	535.05	15.60	3%	
Up to 25 metres in length	Annual charge	652.55	Zero Rated	0.00	652.55	672.15	Zero Rated	0.00	672.15	19.60	3%	
Up to 30 metres in length	Annual charge	778.40	Zero Rated	0.00	778.40	801.75	Zero Rated	0.00	801.75	23.35	3%	

In relation to the foregoing charges, the Executive Director - Development and Infrastructure, where he considers it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Strategic Finance, 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 - Development and Infrastructure shall deem appropriate. In addition, the Executive Director -Development and Infrastructure is authorised, after consultation with the relevant Policy Lead and the Head of Strategic Finance, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
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		6.67	Standard	1.33	8.00	6.67	Standard	1.33	8.00	0.00	0%	Charge for ultra lights and flexwings
Standard Landing Charges - 501kg to to 1000kg MTWA		10.00	Standard	2.00	12.00	10.00	Standard	2.00	12.00	0.00	0%	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		14.15	Standard	2.83	17.00	15.00	Standard	3.00	18.00	1.00	6%	A) Based Aircraft Private aircraft - 50% discount, Flying School aircraft on training flights - 75% discount, Other aircraft on training flights - 75% discount (applicable to public transport operator training or private aircraft when being used for bona fide training course .
Standard Landing Charges - 1501kg to 2000kg MTWA		20.00	Standard	4.00	24.00	20.83	Standard	4.17	25.00	1.00	4%	B) Visiting Aircraft on Training Flights First landing - full rate, Subsequent landings - 50% discount.
Standard Landing Charges - 2001kg to 2500kg MTWA		25.00	Standard	5.00	30.00	25.83	Standard	5.17	31.00	1.00	3%	C) Cargo Aircraft Empty or Loaded - 20% discount.
Standard Landing Charges - 2501kg to 3000kg MTWA		34.15	Standard	6.83	41.00	35.00	Standard	7.00	42.00	1.00	2%	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. 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 Article 255 of the ANO 2009.
Standard Landing Charges - 3001kg to 3500kg MTWA		45.00	Standard	9.00	54.00	46.67	Standard	9.33	56.00	2.00	4%	
Standard Landing Charges - 3501kg to 4000kg MTWA		55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	
Standard Landing Charges - 4001kg to 4500kg MTWA		64.15	Standard	12.83	77.00	65.83	Standard	13.17	79.00	2.00	3%	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		75.00	Standard	15.00	90.00	77.50	Standard	15.50	93.00	3.00	3%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		10.00	Standard	2.00	12.00	10.00	Standard	2.00	12.00	0.00	0%	
Standard Landing Fee for Coll and Colonsay		8.00		0.00	8.00	6.67	Standard	1.33	8.00	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Oban		333.34	Standard	66.67	400.00	343.33	Standard	68.67	412.00	12.00	3%	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. £206. 48hr notice minimum for out of hours availability. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Coll and Colonsay		166.65	Standard	33.33	200.00	171.67	Standard	34.33	206.00	6.00	3%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Glenforsa	NOT AVAILABLE - EXCEPT FOR EMERGENCY FLIGHTS BY ARRANGEMENT - NO CHARGE	Other		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Indemnity Certificate		33.35	Standard	6.67	40.00	34.17	Standard	6.83	41.00	1.00	3%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - First 24 hours	NO CHARGE	Other	standard	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		1.25	Standard	0.25	1.50	1.25	Standard	0.25	1.50	0.00	0%	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		2.50	Standard	0.50	3.00	2.50	Standard	0.50	3.00	0.00	0%	
Aircraft Parking charges - Refusal of Instruction to mover/remove parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		37.50	Standard	7.50	45.00	38.33	Standard	7.67	46.00	1.00	2%	The Council may at any time order an aircraft operator either to move a parked aircraft to another position or remove it from the airport. Failure to comply with the order within the period specified in it will render the operator liable to this charge.
Passenger Load Supplement (inclusive of Security Charge if Applicable) Domestic and International		8.50	Exempt	0.00	8.50	8.50	Exempt	0.00	8.50	0.00	0%	Amount payable for each departing passenger over 2 years old on a Public Transport Flight.
Cargo throughput charge	NIL	Other	standard	0.00	0.00	0.00	Standard	0.00	0.00	0.00	0%	
Vehicle Permits - Airside Vehicle Permit		0.00	Standard	0.00	0.00	0.00	Standard	0.00	0.00	0.00	0%	Permit available on application from the Station Manager. All vehicles proceeding airside must have the minimum level of insurance as specified by the Council (details on request).
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%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
NETWORK MANAGEMENT												
Temporary Traffic Regulation Orders - Provision of Temporary TRO		640.00	Exempt	0.00	640.00	660.00	Exempt	0.00	660.00	20.00	3%	"Plus cost of advert"
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Event organisers have the option to make a grant application to the local committee for their costs to cover the TTRO. Alternatively event organisers shall recover the costs of the TTRO from the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers.
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	2 - Cost of adverts will vary depending on the publication in which they are placed.
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	
Controlled Signing- Removal of Illegal Signs	AT-COST		Standard				Standard					
Controlled Signing - Release of impounded signs		12.00	Exempt	0.00	12.00	12.00	Exempt	0.00	12.00	0.00	0%	
Scaffoldings & Hoardings - Fees for Licence		65.00	Exempt	0.00	65.00	67.00	Exempt	0.00	67.00	2.00	3%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		27.00	Exempt	0.00	27.00	28.00	Exempt	0.00	28.00	1.00	4%	One off charge for extension + £13 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		20.00	Exempt	0.00	20.00	21.00	Exempt	0.00	21.00	1.00	5%	
Provision of signing and guarding	AT-COST + 12.5%		Standard				Standard					
Permission to open up the Road by non Statutory Organisations - Commercial		160.83	Standard	32.17	193.00	165.83	Standard	33.17	199.00	6.00	3%	For each and every opening. To be charged at commercial rate unless advised differently by Roadspace Manager.
Permission to open up the Road by non Statutory Organisations - Residential		81.67	Standard	16.33	98.00	84.17	Standard	16.83	101.00	3.00	3%	
Permission to erect Traffic Signals on Roads (1 Month)		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		113.33	Standard	22.67	136.00	116.67	Standard	23.33	140.00	4.00	3%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		283.33	Standard	56.67	340.00	291.67	Standard	58.33	350.00	10.00	3%	Not supply and erection.
Permission to occupy part of the road for Pavement Café etc. (First Year)		141.67	Standard	28.33	170.00	145.83	Standard	29.17	175.00	5.00	3%	
Permission to occupy part of the road for Pavement Café etc. (Renewal)		48.33	Standard	9.67	58.00	50.00	Standard	10.00	60.00	2.00	3%	
RCC Inspections (per RCC)		36.67	Standard	7.33	44.00	37.50	Standard	7.50	45.00	1.00	2%	£43.00 per £1,000 of Road Bond Value. Option of Time in Line to be available.
RCC Processing (Initial Application + 1 Review)	NIL		Other									
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS		Other									Staff Costs + On costs for Sub Standard Application
Street Works Register Fines - Fines are levied at a cost of £ per breach		120.00	Exempt	0.00	120.00	120.00	Exempt	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 Network and Environment Unit's Roadspace Manager.
This fine can be reduced to £ if paid within 30 days		80.00	Exempt	0.00	80.00	80.00	Exempt	0.00	80.00	0.00	0%	
Road Inspections as a result of Road Openings - 1st Inspection	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Exempt	0.00	36.00	0.00	0%	These charges are set by Roads Authority and Utility Committee (Scotland). 2014/15 charge is out for consultation at the current time.
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Exempt	0.00	36.00	0.00	0%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
Removal of materials from Road	AT COST + 12.5%	Other										
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%	Other										
Site Clearance after Accidents	AT COST + 12.5%	Other										
Salt Bins	AT COST + REFILL	Other										

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PARKING												
Oban Car Parks (Except Corran No.1) Helensburgh Including Pier Area A, Dunoon, Rothesay, Craignure	Per 15 mins up to 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%	No Increase at the moment, review to be undertaken.
	Per 30 mins up to 4 hrs	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%	
	Per 45 mins up to 4 hrs	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
	Per 60 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Quarterly Season	96.67	Standard	19.33	116.00	96.67	Standard	19.33	116.00	0.00	0%	
	6 Monthly Season	180.00	Standard	36.00	216.00	180.00	Standard	36.00	216.00	0.00	0%	
	9 Monthly Season	259.17	Standard	51.83	311.00	259.17	Standard	51.83	311.00	0.00	0%	
Annual Season	339.17	Standard	67.83	407.00	339.17	Standard	67.83	407.00	0.00	0%		
Helensburgh - Sinclair Street	Per 15 mins - Maximum 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%	
	Per 30 mins - Maximum 4 hours	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%	
	Per 45 mins - Maximum 4 hours	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
	Per 60 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
Commercial Parking in Town Centre, Helensburgh Pier Area B Car Park and Lochavullin and Longsdale Oban	0 to 8 hours	0.92	Standard	0.18	1.10	0.92	Standard	0.18	1.10	0.00	0%	
	8 to 24 hours	8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	
Arrochar Glenloin No.1 and No.2	per hour	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	per day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Seasonal Car Parks Corran No.1 Luss Inveraray	Per 15 mins - up to 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%	
	Per 30 mins - up to 4 hours	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%	
	Per 45 mins - up to 4 hours	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
	Per 60 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%	
Seasonal Car Parks - Permits	Seasonal Period	75.00	Standard	15.00	90.00	75.00	Standard	15.00	90.00	0.00	0%	
Other Seasonal Car Parks - Inveraray Avenue	Per hour - up to 10 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
Other Seasonal Car Parks - Ganavan	Per hour - 0 to 4 hours	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Half Day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Daily	1.67	Standard	0.33	2.00	1.67	Standard	0.33	2.00	0.00	0%	
Penalty Charge Notices	Statutory Charge Paid within 14 days	0.00	Zero Rated	0.00	0.00	30.00	Zero Rated	0.00	30.00	30.00	0%	PCNs are statutory charges and the level is set by the Scottish Government
	Statutory Charge Paid after 14 days	0.00	Zero Rated	0.00	0.00	60.00	Zero Rated	0.00	60.00	60.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
On Street Parking - Inner Zone	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Zero Rated	0.00	0.80	0.00	0%	
On Street Parking - Outer Zone	Per 40 mins - Limited to 4 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Zero Rated	0.00	0.80	0.00	0%	
Residents Permit	Annual Charge	80.00	Zero Rated	0.00	80.00	80.00	Zero Rated	0.00	80.00	0.00	0%	
	Quarterly Charge	29.00	Zero Rated	0.00	29.00	29.00	Zero Rated	0.00	29.00	0.00	0%	
Staff Permits - Municipal Buildings - Oban	Annual	67.08	Standard	13.42	80.50	67.08	Standard	13.42	80.50	0.00	0%	

COUNCIL WIDE CHARGES		2013/2014			2014/2015			Increase		Notes/Comments
Description	Other	Net £	VAT £	Gross £	Net £	VAT £	Gross £	£	%	
Photocopying/Printing A4 (black & white) per side		0.15	0.00	0.15	0.15	0.00	0.15	0.00	0%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.25	0.00	0.25	0.25	0.00	0.25	0.00	0%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.05	0.00	0.05	0.05	0.00	0.05	0.00	0%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council