

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Animal Boarding Establishments (Kennels & Catteries) including Domestic Day Care & Over Night Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	1-10 animals	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£250.00	66.67%
	11 + animals	Non Business VAT (-- %)	Fair charging	Officer Time	£200.00	£300.00	50.00%
	25 Plus Animals	Non Business VAT (-- %)	Fair charging	Officer Time	£300.00	£400.00	33.33%
Animal boarding (Crèche Facility) - Commercial		Non Business VAT (-- %)	Fair charging	Officer Time	£250.00	£300.00	20.00%
Keeping/Training Animals Exhibition		Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£180.00	20.00%
Commercial Home Boarding (Host franchise) upto 5 Households		Non Business VAT (-- %)	Fair charging	Officer Time	£400.00	£450.00	12.50%
Commercial Home Boarding (Host franchise) upto 5 - 10 Households		Non Business VAT (-- %)	Fair charging	Officer Time	£600.00	£750.00	25.00%
Commercial Home Boarding (Host franchise) upto 10 Plus					Price on Request	Price on Request	
Approved Food Premises		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Camping Site Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Caravan & Camping Site Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Park Homes:	New application	Non Business VAT (-- %)	Fair charging		£350.00	£357.00	2.00%
	Fee per additional pitch	Non Business VAT (-- %)	Fair charging		£10.50	£10.50	0.00%
	Licence amendment	Non Business VAT (-- %)	Fair charging		£180.00	£183.50	1.94%
	Transfer of Licence	Non Business VAT (-- %)	Fair charging		£120.00	£122.50	2.08%
	Annual fee	Non Business VAT (-- %)	Fair charging		£190.00	£194.00	2.11%
	Deposit of site rules	Non Business VAT (-- %)	Fair charging		£100.00	£102.00	2.00%
Contaminated Land Enquiry:	(Initial Enquiry 2 Hours Minimum Charge)	Standard Rated VAT (20%)	Fair charging		£110.00	£125.00	13.64%
	Each subsequent hour or part thereof	Standard Rated VAT (20%)	Fair charging		£50.00	£60.00	20.00%
Cooling Tower Notification		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
Dangerous Wild Animals Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery		Non Business VAT (-- %)	Fair charging	Officer Time	£400.00	£500.00	25.00%
Dog Breeding Establishments Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	1-4 dogs	Non Business VAT (-- %)	Fair charging	Officer Time	£150.00	£300.00	100.00%
	5 - 10 dogs	Non Business VAT (-- %)	Fair charging	Officer Time	£300.00	£400.00	33.33%
	10 Plus	Non Business VAT (-- %)	Fair charging	Officer Time	£350.00	£600.00	71.43%
Environmental Health Pre-Application advice (minimum 2 hours)	(Initial Enquiry 2 Hours Minimum Charge)	Standard Rated VAT (20%)	Fair charging		£100.00	£125.00	25.00%
	Each subsequent hour or part thereof	Standard Rated VAT (20%)	Fair charging		£50.00	£60.00	20.00%
Environmental Permit	Fees Set by DEFRA	Non Business VAT (-- %)	Statutory				
Copy of Register of Authorisations (Permits): Copying Charge Plus officer time charged for photocopying per hour or part thereof.	per side of A4 (or equivalent electronic format)	Non Business VAT (-- %)	Cost recovery		£0.25	£0.30	20.00%
Officer Time (EIR)		Non Business VAT (-- %)	Cost recovery	Officer Time	£25.00	£30.00	20.00%
Export Health Certificate		Standard Rated VAT (20%)	Fair charging	Officer Time	£130.00	£135.00	3.85%
Export Health Certificate Unlimited Yearly (Max 25 Certificates)		Standard Rated VAT (20%)	Fair charging	Officer Time	£1,600.00	£2,000.00	25.00%
Export Health Certificate Unlimited Yearly (Max 50 Certificates)					£3,000.00	£4,000.00	33.33%
Export Health Certificate for Brewery/Artisan Products		Standard Rated VAT (20%)	Fair charging	Officer Time	£65.00	£70.00	7.69%

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Export Health Certificate Unlimited Yearly Brewery/Artisan Products (Max 25 Certificates)		Standard Rated VAT (20%)	Fair charging	Officer Time	£600.00	£750.00	25.00%
Export Health Certificate (Samples/ Low Value goods up to £500 per consignment)		Standard Rated VAT (20%)	Fair charging	Officer Time	£65.00	£70.00	7.69%
Amendment to Health Certificate		Standard Rated VAT (20%)	Fair charging		£25.00	£30.00	20.00%
Amendment to Health Certificate (Artisan/Brewery Products)		Standard Rated VAT (20%)	Fair charging		£15.00	£20.00	33.33%
Food Hygiene Rating Scheme - Re-Rate within 3 Months of Inspection	Price On Application Officer Time hourly	Standard Rated VAT (20%)	Fair charging	Officer Time	£150.00	£175.00	16.67%
Enhanced Food Registration & Advice Visit with Safer Food Better Business Pack (upto 2 hours)		Non Business VAT (-- %)	Fair charging	Officer Time	£125.00	£150.00	20.00%
Enhanced Food Registration & Advice Visit with Safer Food Better Business Pack (upto 3 hours)		Non Business VAT (-- %)	Fair charging		£175.00	£200.00	14.29%
Safer Food Better Business Pack Incl 2 Year Diary					£20.00	£25.00	25.00%
Copy of Food Register (Full Copy of database)	Full Register	Non Business VAT (-- %)	Fair charging		£175.00	£200.00	14.29%
One Copy of Any Entry in the Register		Non Business VAT (-- %)	Fair charging		£15.00	£20.00	33.33%
List of Food Premises In a Particular Category		Non Business VAT (-- %)	Fair charging		£75.00	£100.00	33.33%
Food Premises Registration		Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
House in Multiple Occupation Licence:	First application	Non Business VAT (-- %)	Fair charging		£385.00	£392.50	1.95%
	Subsequent application/renewal by same landlord	Non Business VAT (-- %)	Fair charging		£310.00	£316.00	1.94%
	Change of ownership application	Non Business VAT (-- %)	Fair charging		£310.00	£316.00	1.94%
Improvement Notice Fee		Standard Rated VAT (20%)	Statutory		£200.00	£200.00	0.00%
Immigration Housing Certificate	per application	Standard Rated VAT (20%)	Fair charging		£100.00	£125.00	25.00%
Hypnotism Registration		Non Business VAT (-- %)	Fair charging		£0.00	£25.00	0.00%
Land Drainage/Culvert Maintenance for Private Individuals or Companies	Full Price On Application inc. Officer Time hourly	Standard Rated VAT (20%)	Fair charging	Officer Time	£55.00	£60.00	9.09%
Pet Shop Licence (initial or renewal) (excluding vet fees. Vets fees are charged in addition to these fees based on full cost recovery):		Non Business VAT (-- %)	Fair charging		£180.00	£300.00	66.67%
Pleasure Boats & Pleasure Vessels to be let for hire or used for carrying passengers for hire (Exemption for such boats on any inland waterway owned or managed by the British Waterways Board)		Non Business VAT (-- %)	Fair charging		£120.00	£140.00	16.67%
Riding Establishments Licence (initial or renewal, excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery: (Annual Vet Inspection required)	1-10 animals	Non Business VAT (-- %)	Fair charging		£150.00	£250.00	66.67%
	11-20 animals	Non Business VAT (-- %)	Fair charging		£175.00	£350.00	100.00%
	21+ animals	Non Business VAT (-- %)	Fair charging		£200.00	£400.00	100.00%
Sex Shop & Cinema Licence (including Sexual Entertainment Venues of any type):	New Application	Non Business VAT (-- %)	Fair charging		£3,100.00	£4,000.00	29.03%
	Renewal	Non Business VAT (-- %)	Fair charging		£1,700.00	£2,000.00	17.65%
	Transfer	Non Business VAT (-- %)	Fair charging		£700.00	£750.00	7.14%
Special Treatments Registration (Premises) including: Massage; Manicure; Other Special Treatments e.g. Vapour, Sauna or Other Bath Treatments		Non Business VAT (-- %)	Statutory		£0.00	£25.00	0.00%
Statement of Officers Opinion:	Initial Enquiry 2 Hours	Standard Rated VAT (20%)	Full commercial		£105.00	£125.00	19.05%
	subsequent hour or part thereof	Standard Rated VAT (20%)	Full commercial		£50.00	£60.00	20.00%

Environmental Health	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Home/Mobile Tattooing, Piercing, Acupuncture Including 1 person	Premises/ Person	Non Business VAT (-- %)	Fair charging		£200.00	£250.00	25.00%
Tattooing, Piercing, Acupuncture, Electrolysis Licence (initial or renewal):	Premises	Non Business VAT (-- %)	Fair charging		£150.00	£200.00	33.33%
	Person	Non Business VAT (-- %)	Fair charging		£90.00	£100.00	11.11%
	Guest Tattooist	Non Business VAT (-- %)	Fair charging		£50.00	£100.00	100.00%
Ear Piercing Only:	Premises	Non Business VAT (-- %)	Fair charging		£50.00	£100.00	100.00%
	Person	Non Business VAT (-- %)	Fair charging		£25.00	£50.00	100.00%
	Amendment (e.g. Change of address)	Non Business VAT (-- %)	Fair charging		£25.00	£30.00	20.00%
Zoo Licence (excluding vet fees). Vets fees are charged in addition to these fees based on full cost recovery:	First (4 year licence)	Non Business VAT (-- %)	Statutory		£1,250.00	£2,000.00	60.00%
	Second & subsequent (6 year licence)	Non Business VAT (-- %)	Statutory		£1,250.00	£2,000.00	60.00%
Zoo Licence:	Interim periodical	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
	Renewal periodical	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
	Informal inspections	Non Business VAT (-- %)	Statutory		Vet fees as applicable only	Vet fees as applicable only	
Pest Control				Officer Time/ Pesticides/ Transport			
Contract Work (Commercial)	Per hour Per officer	Standard Rated VAT (20%)	Full commercial		£110.00	£115.00	4.55%
treatments in addition to contract agreement:	Single treatment	Standard Rated VAT (20%)	Full commercial		£110.00	£115.00	4.55%
	up to 3 treatments	Standard Rated VAT (20%)	Full commercial		£215.00	£225.00	4.65%
	up to 5 treatments	Standard Rated VAT (20%)	Full commercial		£315.00	£350.00	11.11%
Non Contract Work (Commercial)	Per hour Per officer	Standard Rated VAT (20%)	Full commercial		£150.00	£155.00	3.33%
Rodents (Rats) (Domestic) - up to three visits to treat:		Standard Rated VAT (20%)	Free		£0.00	£0.00	0.00%
Wasps Nest (Domestic Treatment):		Standard Rated VAT (20%)	Full commercial		£65.00	£70.00	7.69%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£32.50	£35.00	7.69%
Rodents (Mice) (Domestic) - up to three visits to treat:		Standard Rated VAT (20%)	Full commercial		£65.00	£70.00	7.69%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£32.50	£35.00	7.69%
Bed Bugs: 2 bed house		Standard Rated VAT (20%)	Full commercial		£150.00	£200.00	33.33%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£62.50	£100.00	60.00%
3 bed house		Standard Rated VAT (20%)	Full commercial		£200.00	£300.00	50.00%
	Recipients of Means Tested Benefits (Housing Benefit/ LCTRS) & Vulnerable Adults	Standard Rated VAT (20%)	Subsidised	50% reduction	£100.00	£150.00	50.00%
4 bed house		Standard Rated VAT (20%)	Full commercial		£250.00	£400.00	60.00%

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Stray Dogs	Statutory fee	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
	Admin fee	Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
	Kennel fee per day or part thereof				Fee set by kennel owner	Fee set by kennel owner	

Licensing	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Gambling Act							
Bingo - New Application		Non Business VAT (-- %)	Statutory		£2,500.00	£2,500.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to Vary		Non Business VAT (-- %)	Statutory		£1,500.00	£1,500.00	0.00%
Application to Transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for Reinstatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for Provisional Statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of Provisional Statement Holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Adult Gaming Centre - New Application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to Vary		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to Transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for Reinstatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for Provisional Statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of Provisional Statement Holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Family Entertainment Centre - New Application		Non Business VAT (-- %)	Statutory		£1,500.00	£1,500.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£750.00	£750.00	0.00%
Application to Vary		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to Transfer		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for Reinstatement		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for Provisional Statement		Non Business VAT (-- %)	Statutory		£1,600.00	£1,600.00	0.00%
Application in respect of Provisional Statement Holder		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Betting Premises (excluding Tracks) - New Application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£600.00	£600.00	0.00%
Application to Vary		Non Business VAT (-- %)	Statutory		£1,300.00	£1,300.00	0.00%
Application to Transfer		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Application for Reinstatement		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%

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Application for Provisional Statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of Provisional Statement Holder		Non Business VAT (-- %)	Statutory		£1,200.00	£1,200.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£25.00	£25.00	0.00%
Race Tracks - New Application		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Annual Fee		Non Business VAT (-- %)	Statutory		£1,000.00	£1,000.00	0.00%
Application to Vary		Non Business VAT (-- %)	Statutory		£1,250.00	£1,250.00	0.00%
Application to Transfer		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for Reinstatement		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Application for Provisional Statement		Non Business VAT (-- %)	Statutory		£2,000.00	£2,000.00	0.00%
Application in respect of Provisional Statement Holder		Non Business VAT (-- %)	Statutory		£950.00	£950.00	0.00%
Notification of Change		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Copy of Licence		Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Gambling Act Permit Fees set by the Secretary of State							
Licensed Premises Automatic Notification Process: Payable on Notification	Up to 2 machines	Non Business VAT (-- %)	Statutory		£50.00	£50.00	0.00%
Charges for Annual Licences (unless stated)							
Small society Lotteries Application	Application	Exempt from VAT (-- %)	Statutory		£40.00	£40.00	0.00%
Small Society Lotteries Annual Renewal	Renewals	Exempt from VAT (-- %)	Statutory		£20.00	£20.00	0.00%
Street Trading Consent	Annual Rate	Non Business VAT (-- %)	Fair charging		£3,100.00	£3,162.00	2.00%
Street Trading Consent - Upto 2 Days	Annual Rate	Non Business VAT (-- %)	Fair charging		£1,600.00	£1,632.00	2.00%
Daily Street Trading consent	Daily rate	Non Business VAT (-- %)	Fair charging		£40.00	£41.00	2.50%
Street Trading Change of Name & Address		Non Business VAT (-- %)	Fair charging		£10.50	£10.50	0.00%
Taxi Licences - Hackney Carriage & Private Hire Vehicles							
Taxi & Private Hire Vehicle Licence (new & renewal) Including Brackets & Plates/Decals (The fee includes 10% for enforcement duties)	Yearly	Non Business VAT (-- %)	Cost recovery		£180.00	£183.50	1.94%
Replacement Driver Badge or Vehicle Plate	Per Plate/Badge	Non Business VAT (-- %)	Cost recovery		£10.00	£10.00	0.00%
Hackney Carriage Decals - Provided by 3rd party company							
Change of Vehicle Including Plate/Card		Non Business VAT (-- %)	Cost recovery		£50.00	£51.00	2.00%
New Licensed Driver/Renewal: Including Knowledge Test and Resit, Safeguarding Training & Driver Badge (The fee includes 10% for enforcement duties)	Annual	Non Business VAT (-- %)	Cost recovery		£75.00	£76.50	2.00%
	3 years	Non Business VAT (-- %)	Cost recovery		£150.00	£153.00	2.00%
Private Hire Operators Licence (The fee includes 10% for enforcement duties)	1 Year	Non Business VAT (-- %)	Cost recovery		£105.00	£107.00	1.90%

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Private Hire Operators Licence (The fee includes 10% for enforcement duties)	5 years	Non Business VAT (--%)	Cost recovery		£315.00	£321.50	2.06%
Document Identification Check (Fee set by Crown Post Office)		Standard Rated VAT (20%)	Statutory		Price on Application	Price on Application	
DBS Check by 3rd Party Company					Price on Application	Price on Application	
Re-Sit Knowledge Test		Non Business VAT (--%)	Cost recovery		£20.00	£20.50	2.50%
Taxi Test (Paid Directly to Garage)					Price on Application	Price on Application	
Scrap Metal Dealers							
Collectors Licence		Non Business VAT (--%)	Statutory		£245.00	£245.00	0.00%
Variation to Collectors Licence		Non Business VAT (--%)	Statutory		£95.00	£95.00	0.00%
Site Licence		Non Business VAT (--%)	Statutory		£390.00	£390.00	0.00%
Variation to Site Licence		Non Business VAT (--%)			£115.00	£115.00	0.00%
Variation to licence Change of Name or Address		Non Business VAT (--%)	Statutory		£32.00	£32.00	0.00%
Copy of Licence		Non Business VAT (--%)	Statutory		£15.00	£15.00	0.00%
Licensing Act 2003							
Premises Licences and Club Premises Certificates - First Year Fee:							
Band A		Exempt from VAT (--%)	Statutory		£100.00	£100.00	0.00%
Band B		Exempt from VAT (--%)	Statutory		£190.00	£190.00	0.00%
Band C		Exempt from VAT (--%)	Statutory		£315.00	£315.00	0.00%
Band D		Exempt from VAT (--%)	Statutory		£450.00	£450.00	0.00%
Band E		Exempt from VAT (--%)	Statutory		£635.00	£635.00	0.00%
Premises Licences and Club Premises Certificates Annual Fee:							
Band A		Exempt from VAT (--%)	Statutory		£70.00	£70.00	0.00%
Band B		Exempt from VAT (--%)	Statutory		£180.00	£180.00	0.00%
Band C		Exempt from VAT (--%)	Statutory		£295.00	£295.00	0.00%
Band D		Exempt from VAT (--%)	Statutory		£320.00	£320.00	0.00%
Band E		Exempt from VAT (--%)	Statutory		£350.00	£350.00	0.00%
Personal Licence (Application or Renewal)		Exempt from VAT (--%)	Statutory		£37.00	£37.00	0.00%
Temporary Event Notice		Exempt from VAT (--%)	Statutory		£21.00	£21.00	0.00%
Permitted Temporary Activities, Personal Licences and Miscellaneous:							
Theft/ Loss, etc. of Premises Licence or Summary		Exempt from VAT (--%)	Statutory		£10.50	£10.50	0.00%
Application for a Provisional Statement where premises being built etc.		Exempt from VAT (--%)	Statutory		£315.00	£315.00	0.00%
Notification of change of name or address		Exempt from VAT (--%)	Statutory		£10.50	£10.50	0.00%
Application to vary licence to specify individual as premises supervisor		Exempt from VAT (--%)	Statutory		£23.00	£23.00	0.00%
Application for transfer of premises licence		Exempt from VAT (--%)	Statutory		£23.00	£23.00	0.00%
Interim authority notice following death etc. of licence holder		Exempt from VAT (--%)	Statutory		£23.00	£23.00	0.00%
Theft, loss etc. of certificate or summary		Exempt from VAT (--%)	Statutory		£10.50	£10.50	0.00%

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Family Entertainment Centre Gaming Permits							
Grant		Exempt from VAT (--%)	Statutory		£300.00	£300.00	0.00%
Existing Operator Grant		Exempt from VAT (--%)	Statutory		£100.00	£100.00	0.00%
Renewal		Exempt from VAT (--%)	Statutory		£300.00	£300.00	0.00%
Change of Name		Exempt from VAT (--%)	Statutory		£25.00	£25.00	0.00%
Copies of all Permits	Each	Exempt from VAT (--%)	Statutory		£25.00	£25.00	0.00%
Other Licences							
		Exempt from VAT (--%)	Free	No Cost	£0.00	£0.00	0.00%
Road Closures Events where there is a charge for participation or for spectators	65.00	Non Business VAT (--%)	Fair charging		N/a	£65.00	
Events that primarily benefit businesses or other commercial organisations	65.00	Non Business VAT (--%)	Fair charging		N/a	£65.00	
Carnivals/fetes or any other events that raise funds through collections/donations	23.50	Non Business VAT (--%)	Fair charging		N/a	£23.50	
Remembrance/well dressing or other commemorative parades	0.00	Non Business VAT (--%)	Free		N/a	£0.00	
Royal Events	0.00	Non Business VAT (--%)	Free		N/a	£0.00	
Registrations							
Statement of Officers Opinion		Exempt from VAT (--%)	Fair charging	Appropriate Fee Structure	£55.00	£56.00	1.82%

Land Charges	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
LLC1	Residential	Non Business VAT (-- %)	Cost recovery	Officer Time	£27.80	£28.50	2.52%
LLC1 Additional Parcels	Residential	Non Business VAT (-- %)	Cost recovery	Officer Time	£10.00	£10.00	0.00%
Con 29R	Residential (plus SCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time (plus recovery of SCC fee)	£39.60	£40.50	2.27%
		Standard Rated VAT (20%)	Cost recovery		TBC	TBC	
Con 29R Additional Parcels	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£26.00	£26.50	1.92%
Full Standard Search (LLC1 + Con 29R) Part Con 29 (Inc. Vat)	Residential (plus SCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time (plus recovery of SCC fee)	£67.40	£68.50	1.63%
		Standard Rated VAT (20%)	Cost recovery		TBC	TBC	
Full Standard Search Additional Parcels Part Con 29 (Inc. Vat)	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£36.00	£36.50	1.39%
Con 290 - Each	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£9.00	£9.00	0.00%
Each Additional Enquiry	Residential	Standard Rated VAT (20%)	Cost recovery	Officer Time	£18.00	£18.50	2.78%
Personal Search of the Land Charges Register	Residential	Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
A search on each individual part of the Local Land Charges Register:							
Parts 5, 7, 8 & 12	Residential - each	Non Business VAT (-- %)	Free		£0.00	£0.00	0.00%
Parts 1, 2, 6, 9, & 11	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£1.00	£1.00	0.00%
Parts 4 & 10	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£4.00	£4.00	0.00%
Part 3	Residential - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£12.00	£12.00	0.00%
LLC1	Commercial	Non Business VAT (-- %)	Cost recovery	Officer Time	£40.00	£41.00	2.50%
LLC1 Additional Parcels	Commercial	Non Business VAT (-- %)	Cost recovery	Officer Time	£24.00	£24.50	2.08%
Con 29R	Commercial (plus SCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time (plus recovery of SCC fee)	£82.80	£84.50	2.05%
		Standard Rated VAT (20%)	Cost recovery		TBC	TBC	
Con 29R Additional Parcels	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£42.00	£43.00	2.38%
Full Standard Search (LLC1 + Con 29R) Part Con29 (Inc. Vat)	Commercial (plus SCC fee incurred)	Standard Rated VAT (20%)	Cost recovery	Officer Time (plus recovery of SCC fee)	£122.80	£125.50	2.20%
		Standard Rated VAT (20%)	Cost recovery		TBC	TBC	
Full Standard Search Additional Parcels Part Con29 (Inc. Vat)	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£66.00	£67.50	2.27%
Con 290 - Each	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£9.00	£9.00	0.00%
Each Additional Enquiry	Commercial	Standard Rated VAT (20%)	Cost recovery	Officer Time	£18.00	£18.50	2.78%
Personal Search of the Land Charges Register	Commercial	Non Business VAT (-- %)	Statutory		£0.00	£0.00	0.00%
A search on each individual part of the Local Land Charges Register:							
Parts 5, 7, 8 & 12	Commercial - each	Non Business VAT (-- %)	Free		£0.00	£0.00	0.00%
Parts 1, 2, 6, 9, & 11	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£1.50	£1.50	0.00%
Parts 4 & 10	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£4.50	£4.50	0.00%
Part 3	Commercial - each	Non Business VAT (-- %)	Cost recovery	Officer Time	£18.50	£19.00	2.70%
Fees for access to individual Con 29R questions:							
Con 29R Q1.1 a-j	Residential Block	Standard Rated VAT (20%)	Cost recovery		£4.80	£5.00	4.17%
Con 29R Q1.1 j-I	Residential Block	Standard Rated VAT (20%)	Cost recovery		£4.80	£5.00	4.17%
Con 29R Q1.2	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q2	Residential - request direct to SCC				SCC	SCC	

Land Charges	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Con 29R Q3.1	Residential	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.2	Residential - request direct to SCC				SCC	SCC	
Con 29R Q3.3 a-c	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.4	Residential - request direct to SCC				SCC	SCC	
Con 29R Q3.5 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.6	Residential - request direct to SCC				SCC	SCC	
Con 29R Q3.7 (a-d, f)	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q 3.7 e	Residential request direct to Staffordshire County				SCC	SCC	
Con 29R Q3.8	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.9 a-n	Residential Block	Standard Rated VAT (20%)	Cost recovery		£10.80	£11.00	1.85%
Con 29R Q3.10 a-h	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.11 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.12	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.13 a-c	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.14	Residential Block	Standard Rated VAT (20%)	Cost recovery		£1.20	£1.20	0.00%
Con 29R Q3.15 a & b	Residential Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q1.1 a-l	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£12.00	£12.00	0.00%
Con 29R Q1.1 j-l	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£12.00	£12.00	0.00%
Con 29R Q1.2	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.50	1.85%
Con 29R Q2	Commercial - request direct to SCC				SCC	SCC	
Con 29R Q3.1	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.2	Commercial - request direct to SCC				SCC	SCC	
Con 29R Q3.3 a-c	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.4	Commercial - request direct to SCC				SCC	SCC	
Con 29R Q3.5 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.6	Commercial - request direct to SCC				SCC	SCC	
Con 29R Q3.7 a-d, f	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.50	1.85%
Con 29 R Q 3.7 e	Commercial Request direct to SCC				SCC	SCC	
Con 29R Q3.8	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.9 a-n	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£18.00	£18.50	2.78%
Con 29R Q3.10 a-h	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.11 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.50	1.85%
Con 29R Q3.12	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.13 a-c	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.14	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£2.40	£2.50	4.17%
Con 29R Q3.15 a & b	Commercial Block	Standard Rated VAT (20%)	Cost recovery		£5.40	£5.50	1.85%

Planning Enforcement	Unit	VAT	Charging Category	Justification for Charging Category	2022/23 Current Charge	2023/24 Charge	% increase
Charges do not apply to alleged breaches of planning regulations which are provided free of charge							
Desk-based history check requested by member of the public	Per check	Non Business VAT (--%)	Cost recovery	Service benefits applicant	£40.00	£41.00	2.50%
Site visit requested by member of the public	Per visit	Non Business VAT (--%)	Cost recovery		£80.00	£81.50	1.88%

Planning	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Householder PD check		Standard Rated VAT (20%)	Fair charging	Freeze - justification - in excess of costs	£67.00	£68.50	2.24%
Listed Building enforcement check		Standard Rated VAT (20%)	Fair charging	Freeze - justification - in excess of costs	£100.00	£102.00	2.00%
Copy of Tree Preservation Order	Per hard copy	Non Business VAT (-- %)	Full commercial	Changed from 25 to 0. Have not supplied a charged for copy for a couple of years	£41.00	£42.00	2.44%
High Hedge Complaints	Per complaint	Non Business VAT (-- %)	Fair charging		£510.00	£520.00	1.96%
COPYING							
Decision Notice	Per notice	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£47.00	£48.00	2.13%
A4 OS maps	4 Copies	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£31.00	£31.50	1.61%
Planning Applications (Current & Historic):	First page	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£7.00	£7.00	0.00%
	Additional pages	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£1.00	£1.00	0.00%
Planning Applications Plans - AO size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£18.50	£19.00	2.70%
Planning Applications Plans - A3 size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£13.50	£14.00	3.70%
Planning Applications Plans - A4 size	Per copy	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£8.25	£8.50	3.03%
Weekly Planning List	Per year	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£370.00	£377.50	2.03%
Informal or history Searches:	First hour	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£51.25	£52.50	2.44%
	Additional	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£32.00	£32.50	1.56%
Postage:	Cost of Postage	Charge not VAT-able	Cost recovery	Freeze - justification - in excess of costs	Postage Cost	Postage Cost	
	Admin Charge	Standard Rated VAT (20%)	Cost recovery	Freeze - justification - in excess of costs	£8.25	£8.50	3.03%
PRE-APPLICATION ADVICE							
Meetings							
Strategic major applications	Over 50 dwellings or 10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£1,130.00	£1,152.50	1.99%
Major proposals	Between 10 and 50 dwellings or 1,000-10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£845.00	£862.00	2.01%
Minor proposals and other structures/developments not in the above categories	Between 1 and 9 dwellings or under 1,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£570.00	£581.50	2.02%
Written Advice							
Strategic major applications	Over 50 dwellings or 10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£565.00	£576.50	2.04%
Major proposals	Between 10 and 50 dwellings or 1,000-10,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£425.00	£433.50	2.00%

Planning	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Minor proposals	Between 1 and 9 dwellings or under 1,000sqm commercial	Standard Rated VAT (20%)	Fair charging	Freeze - Fees currently make profit ; do not want to deter applications	£285.00	£290.50	1.93%
Statutory Planning Fees			Statutory		See Planning Portal	See Planning Portal	

Street Naming	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
New Properties, small developments	1-5 Properties (each)	Non Business VAT (-- %)	Fair charging	Benchmarked against other LAs and service providers	£72.00	£73.50	2.08%
New Properties, large developments	6+ Properties (each)	Non Business VAT (-- %)	Fair charging		£42.00	£43.00	2.38%
New Street Name		Non Business VAT (-- %)	Fair charging		£215.00	£219.50	2.09%
Renaming Existing Properties		Non Business VAT (-- %)	Fair charging		£72.00	£73.50	2.08%
Confirmation of Postal Address		Non Business VAT (-- %)	Fair charging		£46.00	£47.00	2.17%

Waste	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Trade Waste & Recycling							
To ensure that the Council remains competitive and is commercially focused, rates levied for trade waste and trade recycling collections will be calculated based upon volumes and demand ensuring at all times that they do not fall below the cost of service provision to the authority.							
Domestic Waste				All benchmarked to other LAs			
Charge for supply & delivery of new or replacement waste or recycling bin of any size or colour for use at a single domestic dwelling.	per bin	Non Business VAT (--%)	Cost recovery	to recover cost of service	£31.50	£32.00	1.59%
Charge for supply & delivery of new or replacement 140l, 180l or 240l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£44.00	£47.00	6.82%
Charge for supply & delivery of new or replacement 360l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£70.00	£71.50	2.14%
Charge for supply & delivery of new or replacement 660l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£285.00	£313.50	10.00%
Charge for supply & delivery of new or replacement 1100l bin for use by multiple domestic dwellings or for a trade premise to replace a bin damaged by the customer.	per bin	Non Business VAT (--%)	Cost recovery		£320.00	£345.50	7.97%
Purchase of one roll of blue sacks	roll of 16	Non Business VAT (--%)	Full commercial		service charge is over and above cost to authority	£3.95	£4.00
Purchase of a paper garden waste sack	Each	Non Business VAT (--%)	Full commercial	£0.70		£0.70	0.00%
Supply and delivery of additional Garden Waste Bin and ongoing collection	Each	Non Business VAT (--%)	Full commercial	£75.00		£75.00	0.00%

Cemeteries	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Burial Plots Exclusive right of burial & issue of certificate				All benchmarked to other LAs			
Purchase Fee							
New Coffin Grave - Leek parish resident	per grave	Non Business VAT (--%)	Fair charging	Single fees	£700.00	£714.00	2.00%
New Coffin Grave (all other SMDC residents)	per grave	Non Business VAT (--%)	Fair charging	Double fees	£1,400.00	£1,428.00	2.00%
New Coffin Grave (residents from outside SMDC area)	per grave	Non Business VAT (--%)	Fair charging	Triple fees	£2,100.00	£2,142.00	2.00%
New Cremated remains Grave - Leek parish resident	per grave	Non Business VAT (--%)	Fair charging	Single fees	£350.00	£357.00	2.00%
New Cremated remains Grave (all other SMDC residents)	per grave	Non Business VAT (--%)	Fair charging	Double fees	£700.00	£714.00	2.00%
New Cremated remains Grave (residents from outside SMDC area)	per grave	Non Business VAT (--%)	Fair charging	Triple fees	£1,050.00	£1,071.00	2.00%
Pre-purchased new coffin grave	per grave	Non Business VAT (--%)	Fair charging		£770.00	£785.50	2.01%
Pre-purchased cremated remains grave	per grave	Non Business VAT (--%)	Fair charging		£385.00	£392.50	1.95%
Interment/burial Fees							
Coffin grave for three (Leek Cemetery only)	per grave	Non Business VAT (--%)	Fair charging		£954.00	£973.00	1.99%
Coffin grave for two	per grave	Non Business VAT (--%)	Fair charging		£822.00	£838.50	2.01%
Coffin grave for one	per grave	Non Business VAT (--%)	Fair charging		£734.00	£748.50	1.98%
Cremated remains casket burial	per grave	Non Business VAT (--%)	Fair charging		£241.00	£246.00	2.07%
Lawn burial of ashes	per grave	Non Business VAT (--%)	Fair charging		£154.00	£157.00	1.95%
Cremation Casket in Garden of Remembrance	per grave	Non Business VAT (--%)	Fair charging		£180.00	£183.50	1.94%
Out of area fees:	per grave						
Leek Parish residents only	per grave	Non Business VAT (--%)	Fair charging		Single fees	Single fees	
Re-opened graves for those not residing in the Leek Parish and New graves for SMDC residents not residing in Leek Parish	per grave	Non Business VAT (--%)	Fair charging		Double fees	Double fees	
Outside Staffs. Moorlands (newly dug graves only)	per grave	Non Business VAT (--%)	Fair charging		Triple fees	Triple fees	
Interment/burial of a child (aged 0-15 years)							
Child's grave or ashes grave	per grave	Non Business VAT (--%)	Free	Free in line with recommended best practice nationally	Free	Free	
Child's new full size grave	per grave	Non Business VAT (--%)	Subsidised	Half fee	£411.00	£419.25	2.01%
Child's reopened Grave	per grave	Non Business VAT (--%)	Subsidised	Half fee	£367.00	£374.25	1.98%
Out of SMDC area child's interment fee	per grave	Non Business VAT (--%)	Nominal		£241.00	£241.00	0.00%
Memorial permits				We have separated out permits from memorials to aid the VAT query			
Permit for a new upright memorial including 1st inscription	per permit	Non Business VAT (--%)	Full commercial	This is a permit	£165.00	£168.50	2.12%
Permit for a memorial desk tablet/ vase including 1st inscription	per permit	Non Business VAT (--%)	Full commercial	This is a permit	£117.00	£119.50	2.14%
Permit for a replacement memorial	per permit	Non Business VAT (--%)	Full commercial	This is a permit	£117.00	£119.50	2.14%

Cemeteries	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Permit for an additional inscription on memorial/ tablet/ vase etc.	per permit	Non Business VAT (--%)	Full commercial	This is a permit	£70.00	£71.50	2.14%
Permit for a child's "single use" memorial on any grave type	per permit	Non Business VAT (--%)	Free	Policy	Free	Free	0.00%
Memorial items				We have separated out permits from memorials to aid the VAT query			
Cast Bronze/ Granite memorial plaque (up to 75 letters)	per plaque	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque	£390.00	£398.00	2.05%
Cast bronze sponsored tree plaque (existing tree only)	per plaque	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque	£390.00	£398.00	2.05%
Sponsored memorial bench & bronze plaque	50% deposit required before order	Standard Rated VAT (20%)	Full commercial	This is for a memorial plaque and bench	£1,356.00	£1,383.00	1.99%
Other Charges							
Replacement or transfer of grave deed		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£49.00	£50.00	2.04%
Search fee	Per half hour	Standard Rated VAT (20%)	Fair charging	min increase proposed due to lack of demand	£27.00	£27.50	1.85%
Grave selection requiring Cemetery Officer attendance		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£27.00	£27.50	1.85%
Large coffin (both dimensions over 6' 5" and 25")		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%
Cancellation of funeral within 72 hours of burial		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%
Coffin size not confirmed within 48 hours of burial		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%
Headstone not removed from grave when requested		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%
Paperwork not received in cemetery office before burial		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%
Late arrival of funeral at cemetery (>30 minutes)		Non Business VAT (--%)	Fair charging	min increase proposed due to lack of demand	£72.00	£73.50	2.08%

Horticulture	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Memorial bench purchase and installation in a public open space	Purchase & Installation	Standard Rated VAT (20%)	Full commercial	min increase proposed due to lack of demand	£1,050.00	£1,071.00	2.00%
Adoption of an existing memorial bench located in a public open space		Standard Rated VAT (20%)	Fair charging	min increase proposed due to lack of demand	£550.00	£561.00	2.00%
Parks & Open Space Concession							
Sport / Fitness Classes	Per session	Non Business VAT (--%)	Fair charging	freeze to encourage physical activity	£7.00	£7.00	0.00%
Park /Open Space Event Charges							
Commercial Fairs - Small (< 10 items)	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
Commercial Fairs - Small (< 10 items)	Day Rate	Exempt from VAT (--%)	Full commercial		£230.00	£234.50	1.96%
Commercial Fairs - Large (> 10 Items)	Admin Fee	Exempt from VAT (--%)	Full commercial		£120.00	£122.50	2.08%
Commercial Fairs - Large (> 10 Items)	Day Rate	Exempt from VAT (--%)	Full commercial		£445.00	£454.00	2.02%
Commercial Circus - Small (1- 300)	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
Commercial Circus - Small (1- 300)	Day Rate	Exempt from VAT (--%)	Full commercial		£143.00	£146.00	2.10%
Commercial Circus - Large (300 +)	Admin Fee	Exempt from VAT (--%)	Full commercial		£117.00	£119.50	2.14%
Commercial Circus - Large (300 +)	Day Rate	Exempt from VAT (--%)	Full commercial		£385.00	£392.50	1.95%
Commercial Event - Small (1-500)	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
Commercial Event - Small (1-500)	Day Rate	Exempt from VAT (--%)	Full commercial		£140.00	£143.00	2.14%
Commercial Event - Medium (A) (500 - 1000)	Admin Fee	Exempt from VAT (--%)	Full commercial		£88.00	£90.00	2.27%
Commercial Event - Medium (A) (500 - 1000)	Day Rate	Exempt from VAT (--%)	Full commercial		£270.00	£275.50	2.04%
Commercial Event - Medium (B) (1000 - 2000)	Admin Fee	Exempt from VAT (--%)	Full commercial		£115.00	£117.50	2.17%
Commercial Event - Medium (B) (1000 - 2000)	Day Rate	Exempt from VAT (--%)	Full commercial		£400.00	£408.00	2.00%
Commercial Event - Large (2000 - 5000)	Admin Fee	Exempt from VAT (--%)	Full commercial		£230.00	£234.50	1.96%
Commercial Event - Large (2000 - 5000)	Day Rate	Exempt from VAT (--%)	Full commercial		£535.00	£545.50	1.96%
Commercial Event - Very Large (5000 - 10,000)	Admin Fee	Exempt from VAT (--%)	Full commercial		£285.00	£290.50	1.93%
Commercial Event - Very Large (5000 - 10,000)	Day Rate	Exempt from VAT (--%)	Full commercial		£700.00	£714.00	2.00%
Commercial Event - Major (+ 10,000)	Admin Fee	Exempt from VAT (--%)	Full commercial		£560.00	£571.00	1.96%
Commercial Event - Major (+ 10,000)	Day Rate	Exempt from VAT (--%)	Full commercial		£1,000.00	£1,020.00	2.00%
Charitable Event - Some Commercial Activity<1500	Admin Fee	Exempt from VAT (--%)	Subsidised		£29.50	£30.00	1.69%
Charitable Event - Some Commercial Activity>1500	Admin Fee	Exempt from VAT (--%)	Subsidised		£85.00	£86.50	1.76%
Community Event -Some Commercial Activity <1500	Admin Fee	Exempt from VAT (--%)	Subsidised		£29.50	£30.00	1.69%
Community Event - Some Commercial Activity >1500	Admin Fee	Exempt from VAT (--%)	Subsidised		£85.00	£86.50	1.76%
Charitable Event - No commercial activity	Admin Fee	Exempt from VAT (--%)	Free	maintains current charging position	£0.00	£0.00	0.00%
Community Event -No Commercial Activity	Admin Fee	Exempt from VAT (--%)	Free	maintains current charging position	£0.00	£0.00	0.00%
Commercial Filming	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
NEW - Commercial Filming	Hour rate	Exempt from VAT (--%)	Full commercial	New fee created as a result of demand for shorter filming	£83.00	£84.50	1.81%
Commercial Filming	Day Rate	Exempt from VAT (--%)	Full commercial		£665.00	£678.50	2.03%

Horticulture	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Commercial photo shoot	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
Commercial photo shoot	Half Day Rate	Exempt from VAT (--%)	Full commercial		£335.00	£341.50	1.94%
Discretionary Commercial Event	Admin Fee	Exempt from VAT (--%)	Fair charging		£58.50	£59.50	1.71%
Discretionary Commercial Event	Day Rate	Exempt from VAT (--%)	Fair charging		£68.00	£69.50	2.21%
Educational Establishments	Admin Fee	Exempt from VAT (--%)	Free		£0.00	£0.00	0.00%
Catering concessions - leisure sites	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
Catering concessions - leisure sites	Day Rate	Exempt from VAT (--%)	Full commercial		£27.00	£27.50	1.85%
New sites for concessions - amusements	Admin Fee	Exempt from VAT (--%)	Full commercial		£58.50	£59.50	1.71%
New sites for concessions - amusements	Day Rate / Per Item	Exempt from VAT (--%)	Full commercial		£37.00	£37.50	1.35%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Season tickets (long stay car parks)							
Leek:	Per annum	Standard Rated VAT (20%)	Fair charging		£370.00	£370.00	0.00%
	Half yearly	Standard Rated VAT (20%)	Fair charging		£190.00	£190.00	0.00%
	Quarterly	Standard Rated VAT (20%)	Fair charging		£100.00	£100.00	0.00%
Cheadle:	Per annum	Standard Rated VAT (20%)	Fair charging		£320.00	£320.00	0.00%
	Half yearly	Standard Rated VAT (20%)	Fair charging		£170.00	£170.00	0.00%
	Quarterly	Standard Rated VAT (20%)	Fair charging		£90.00	£90.00	0.00%
Biddulph:	Per annum	Standard Rated VAT (20%)	Fair charging		£250.00	£250.00	0.00%
	Half yearly	Standard Rated VAT (20%)	Fair charging		£130.00	£130.00	0.00%
	Quarterly	Standard Rated VAT (20%)	Fair charging		£70.00	£70.00	0.00%
Smithfield Centre	Per annum	Standard Rated VAT (20%)	Fair charging		£350.00	£350.00	0.00%
California Car Park (proven Leek workers & Residents)	Per annum	Standard Rated VAT (20%)	Fair charging		£55.00	£55.00	0.00%
Buxton Road Car Park (proven Leek workers only)	Per annum	Standard Rated VAT (20%)	Fair charging		£220.00	£220.00	0.00%
Replacement Passes		Standard Rated VAT (20%)	Fair charging		£10.00	£10.00	0.00%
Pay and Display							
Leek: Brook Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Buxton Road	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.50	£3.50	0.00%
Leek: High Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.50	£3.50	0.00%
Leek: Joliffe Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.50	£3.50	0.00%
Leek: Market Place	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Market Street East	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Market Street West	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Moorlands House	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Queen Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Regent Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Silk Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Smithfield South	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Stockwell Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: St Edward Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%

Car Parks	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
Leek: Vicarage Road/ California	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.50	£3.50	0.00%
Leek: West Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.90	£1.90	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.80	£2.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.50	£3.50	0.00%
Cheadle:Tape Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£1.00	£1.00	0.00%
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.70	£1.70	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.50	£2.50	0.00%
Cheadle:Well Street	Up to 1 hour	Standard Rated VAT (20%)	Fair charging		£0.00	£0.00	#DIV/0!
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.50	£1.50	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£2.30	£2.30	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£3.00	£3.00	0.00%
Biddulph: Wharf Road	Up to 1 Hour	Standard Rated VAT (20%)	Fair charging		£0.00	£0.00	#DIV/0!
	Up to 2 hours	Standard Rated VAT (20%)	Fair charging		£1.20	£1.20	0.00%
	Up to 3 hours	Standard Rated VAT (20%)	Fair charging		£1.80	£1.80	0.00%
	Up to 10 hours	Standard Rated VAT (20%)	Fair charging		£2.50	£2.50	0.00%
Penalty Charge Notices Off Street: Two tier system depending on the seriousness of the offence							
Tier one:	Per fine	Non Business VAT (-%)	Statutory		£50.00	£50.00	0.00%
	If paid within 14 days	Non Business VAT (-%)	Statutory		£25.00	£25.00	0.00%
Tier two:	Per fine	Non Business VAT (-%)	Statutory		£70.00	£70.00	0.00%
	If paid within 14 days	Non Business VAT (-%)	Statutory		£35.00	£35.00	0.00%
Charge levied for grant of parking waiver	Vehicle per day	Standard Rated VAT (20%)	Statutory		£15.00	£15.00	0.00%
Charge levied for grant of parking waiver	Bay per day	Standard Rated VAT (20%)	Statutory		£15.00	£15.00	0.00%

Markets	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
LEEK RETAIL MARKETS							
Wednesday Outdoor (General Retail):							
- Regular Traders	Per day	Exempt from VAT (--%)	Fair charging		£20.00	£20.00	0.00%
- Regulars - non attendance	Per day	Exempt from VAT (--%)	Fair charging		£10.00	£10.00	0.00%
- Casual Traders	Per day	Exempt from VAT (--%)	Fair charging		£23.50	£23.50	0.00%
Wednesday Trestle (General Retail):							
- Regular Traders	Per day	Exempt from VAT (--%)	Fair charging		£21.50	£21.50	0.00%
- Regulars - non attendance	Per day	Exempt from VAT (--%)	Fair charging		£10.75	£10.75	0.00%
- Casual Traders	Per day	Exempt from VAT (--%)	Fair charging		£23.50	£23.50	0.00%
Friday Trestle (Franchised Archer Fairs)							
- Per Stall	Per day	Exempt from VAT (--%)	Fair charging		£16.00	£16.00	0.00%
Saturday Trestle (General Retail)							
- Regular Traders	Per quarter	Exempt from VAT (--%)	Fair charging		£192.00	£192.00	0.00%
- Casual Traders	Per day	Exempt from VAT (--%)	Fair charging		£20.00	£20.00	0.00%
Saturday Outdoor Craft (Franchised Archer Fairs)							
- Per Pitch	Per day	Exempt from VAT (--%)	Fair charging		£17.50	£17.50	0.00%
Festival of Fine Food							
- Per Stall	Per day	Exempt from VAT (--%)	Fair charging		£26.00	£26.00	0.00%
- Per Stall	Per day (payment in advance)	Exempt from VAT (--%)	Fair charging		£21.00	£21.00	0.00%
CHEADLE MARKETS							
Cheadle Outdoor Market - Friday	Per day	Exempt from VAT (--%)	Fair charging		£20.00	£20.00	0.00%

Lettings	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
All Room Booking fees exclude optional extra Facilities (Bar, Kitchen etc) - Charitable and Non Profit Making organisations subject to 20% discount - Bookings outside hours stated and commercial events by special arrangement							
Moorlands House Leek							
Churnet Room Full Day (9am - 5pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£123.42	£126.00	2.09%
Churnet Room Full Day (9am - 5pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£178.50	£182.00	1.96%
Churnet Room Full Day + Evening (9am - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£192.78	£196.50	1.93%
Churnet Room Full Day + Evening (9am - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£283.56	£289.00	1.92%
Churnet Room Monday - Friday half day charge		Standard Rated VAT (20%)	Fair charging		£63.24	£64.50	1.99%
Churnet Room Saturday (9am-12noon)		Standard Rated VAT (20%)	Fair charging		£90.78	£92.50	1.89%
Churnet Room Saturday (1pm-5pm)		Standard Rated VAT (20%)	Fair charging		£111.18	£113.50	2.09%
Churnet Room Evening (6pm - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£126.48	£129.00	1.99%
Churnet Room Evening (6pm - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£177.48	£181.00	1.98%
Trent Room Full Day (9am - 5pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£98.94	£101.00	2.08%
Trent Room Full Day (9am - 5pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£124.44	£127.00	2.06%
Trent Room Full Day + Evening (9am - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£154.02	£157.00	1.93%
Trent Room Full Day + Evening (9am - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£199.92	£204.00	2.04%
Trent Room Monday - Friday half day charge		Standard Rated VAT (20%)	Fair charging		£49.98	£51.00	2.04%
Trent Room Saturday (9am-12noon)		Standard Rated VAT (20%)	Fair charging		£63.24	£64.50	1.99%
Trent Room Saturday (1pm-5pm)		Standard Rated VAT (20%)	Fair charging		£111.18	£113.50	2.09%
Trent Room Evening (6pm - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£100.98	£103.00	2.00%
Trent Room Evening (6pm - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£124.44	£127.00	2.06%
Dove Room Full Day (9am - 5pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£111.18	£113.50	2.09%
Dove Room Full Day (9am - 5pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£160.14	£163.50	2.10%
Dove Room Full Day + Evening (9am - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£173.40	£177.00	2.08%
Dove Room Full Day + Evening (9am - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£256.02	£261.00	1.95%
Dove Room Monday - Friday half day charge		Standard Rated VAT (20%)	Fair charging		£58.14	£59.50	2.34%
Dove Room Saturday (9am-12noon)		Standard Rated VAT (20%)	Fair charging		£82.62	£84.50	2.28%
Dove Room Saturday (1pm-5pm)		Standard Rated VAT (20%)	Fair charging		£111.18	£113.50	2.09%
Dove Room Evening (6pm - 10pm) - Monday-Friday		Standard Rated VAT (20%)	Fair charging		£113.22	£115.50	2.01%
Dove Room Evening (6pm - 10pm) - Saturday		Standard Rated VAT (20%)	Fair charging		£160.14	£163.50	2.10%
Dove Room Excess Hours - 10pm - Midnight	Per hour	Standard Rated VAT (20%)	Fair charging		£47.94	£49.00	2.21%
Rooms in the One Stop Shop: Tean, Rudyard, etc							
Monday-Friday (Half day) between 9am and 5pm		Standard Rated VAT (20%)	Fair charging		£27.54	£28.00	1.67%
Monday-Friday (Full day) 9am-5pm		Standard Rated VAT (20%)	Fair charging		£51.00	£52.00	1.96%
Moorlands House Other Facilities for Hire:							

Lettings	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Kitchen	Per booking	Standard Rated VAT (20%)	Fair charging		£23.46	£24.00	2.30%
Piano	Per booking	Standard Rated VAT (20%)	Fair charging		£18.36	£18.50	0.76%
Bar	Per booking	Standard Rated VAT (20%)	Fair charging		£35.70	£36.50	2.24%
Portable Drinks Machine:	Per session	Standard Rated VAT (20%)	Fair charging		£35.70	£36.50	2.24%
Audio Visual Equipment: NB All prices are per booking/ session - am or pm. Whole day usage will be 2 x per item hired.							
- Overhead Projector		Standard Rated VAT (20%)	Fair charging		£23.46	£24.00	2.30%
- OHP Screen		Standard Rated VAT (20%)	Fair charging		£16.32	£16.50	1.10%
- Nobo Flipchart Easel with Paper (provide own markers)		Standard Rated VAT (20%)	Fair charging		£16.32	£16.50	1.10%

Finance	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Financial Services							
Statement of Accounts	Per copy (plus postage)	Standard Rated VAT (20%)	Cost recovery	no subsidy as document available on line	£21.60	£22.00	1.85%
Committee Services							
Agenda	Per copy (plus postage)	Standard Rated VAT (20%)	Cost recovery	no subsidy as document available on line	£10.00	£10.00	0.00%
Recovery Services - Summons costs recharged							
Application for summons re Liability Order:	Council Tax	Non Business VAT (--%)	Fair charging	Fee charged as a preventative measure for non-payment of CTAX/NNDR. Income should cover costs of Recovery team	£60.00	£60.00	0.00%
	Non-Domestic Rates	Non Business VAT (--%)	Fair charging		£65.00	£65.00	0.00%
Issue of Liability Orders:	Council Tax	Non Business VAT (--%)	Fair charging		£35.00	£35.00	0.00%
	Non-Domestic Rates	Non Business VAT (--%)	Fair charging		£35.00	£35.00	0.00%
Committal summons		Non Business VAT (--%)	Fair charging		£310.00	£310.00	0.00%
Arrest warrants		Non Business VAT (--%)	Fair charging		£150.00	£150.00	0.00%
Committal to prison		Non Business VAT (--%)	Fair charging		Reasonable charge	Reasonable charge	

Elections	Unit	VAT	Charging Category	-Rationale -Benchmarking -Reason for changes/ freezes	2022/23 Current Charge	2023/24 Charge	% increase
Purchase of Full Register (Data)	1.00	Non Business VAT (-- %)	Nominal		£138.50	£158.50	14.44%
Purchase of Rolling register Alterations (Data)	1.00	Non Business VAT (-- %)	Nominal		£193.50	£387.00	100.00%
Purchase of list of overseas voters (Data)	1.00	Non Business VAT (-- %)	Nominal		£23.00	£44.50	93.48%
Purchase of Full Register (Paper)	1.00	Non Business VAT (-- %)	Nominal		£405.00	£415.00	2.47%
Purchase of Rolling Register Alterations (Paper)	1.00	Non Business VAT (-- %)	Nominal		£135.00	£270.00	100.00%
Purchase of list of overseas voters (Paper)	1.00	Non Business VAT (-- %)	Nominal		£20.00	£35.00	75.00%