#### PERTH AND KINROSS COUNCIL

#### **Licensing Committee**

#### 7 January 2016

#### **REVIEW OF LICENCE FEES**

#### Report by Head of Legal Services

#### PURPOSE OF REPORT

This report recommends that the Committee approve an increase in fees as shown in the Appendix for licences issued under the Civic Government (Scotland) Act 1982.

#### 1. BACKGROUND / MAIN ISSUES

In terms of paragraph 15 of Schedule 1 to the Civic Government (Scotland) Act 1982, the Council must charge such reasonable fees as it may determine in relation to applications. In setting the fees, the Council must ensure that the income received by the Council meets the expenses incurred in exercising its functions under the Act.

Fees were last subject to a general increase of 5% in 2012 (Art. 12/173). An increase in fees is required to ensure that fee income is sufficient to meet the expenses incurred in exercising the licensing function.

It is projected that for the financial year 2015/16, the cost to the Council in exercising its functions under the Act will be  $\pounds$ 140177 whilst income is forecast to be  $\pounds$ 129013.

#### 2. PROPOSALS

It is proposed that fees be subject to an inflationary increase of approximately 5.2%, in keeping with the Bank of England composite inflation index from 2012 to 2014, as set out in the Appendix attached to this report. Fees are rounded up to the nearest £5.

In 2012, it was proposed by the Head of Legal Service to review public entertainment licences to ensure that for larger commercial events in particular, costs incurred by the Legal Licencing Department are appropriately factored into the fees charged. Fees have been reviewed and to support community events where there are less than 200 people attending, no increase in fees are proposed. Where the capacity is up to 1500, it is proposed to increase the fee by approximately 5%, for all other categories, the fee is doubled.

To support taxi and private hire car operators uptake of wheelchair accessible vehilces as defined in the new "Conditions for Taxi and Private Hire Car Operator's Licence", and, encourage the use of ultra low emission vehilces, a

new scale of fees are proposed.  $\pm 55 / \pm 65$  for vehicles that meet the definition of a wheelchair accessible vehicle;  $\pm 110 / \pm 130$  for fully electric / ultra low hybrid emission vehilces with an approximate increase of 5% for general taxi and private hire vehicles.

These proposals will increase the forecast income to £135463 and if the additional increase for public entertainment and fun fairs are approved, will allow a balanced budget.

These proposals would assist the Council in meeting the general duty imposed on it by the Equality Act 2010 to;

- (i) Eliminate unlawful discrimination, harassment and victimisation
- (ii) Advance equality of opportunity; and
- (iii) Foster good relations

#### 3. CONCLUSION AND RECOMMENDATION(S)

The report proposes an increase in fees under Civic Government (Scotland) Act 1982 as set out in this report, to take effect from 1<sup>st</sup> April 2016.

The Committee is asked to note the contents of the report and approve all charges.

#### Author(s)

| Name          | Designation      | Contact Details |
|---------------|------------------|-----------------|
| Gordon Dawson | Licensing Manger | 01738 425166    |
|               |                  |                 |

#### Approved

| Name         | Designation            | Date                           |
|--------------|------------------------|--------------------------------|
| Lisa Simpson | Head of Legal Services | 18 <sup>th</sup> December 2015 |
|              |                        |                                |

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# 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

The undernoted table should be completed for all reports. Where the answer is 'yes', the relevant section(s) should also be completed. Where the answer is 'no', the relevant section(s) should be marked 'not available (n/a)'.

| Strategic Implications                              | Yes / None |
|---|------------|
| Community Plan / Single Outcome Agreement           | None       |
| Corporate Plan                                      | Yes        |
| Resource Implications                               |            |
| Financial   | Yes        |
| Workforce   | None       |
| Asset Management (land, property, IST)              | None       |
| Assessments   |            |
| Equality Impact Assessment                          | Yes        |
| Strategic Environmental Assessment                  | Yes        |
| Sustainability (community, economic, environmental) | Yes        |
| Legal and Governance                                | None       |
| Risk  | None       |
| Consultation  |            |
| Internal  | Yes        |
| External  | Yes        |
| Communication                                       |            |
| Communications Plan                                 | None       |

#### 1. Strategic Implications

Community Plan / Single Outcome Agreement

Corporate Plan

- 1.1 The Council's Corporate Plan 2013 2018 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:
  - (i) Giving every child the best start in life;
  - (ii) Developing educated, responsible and informed citizens;
  - (iii) Promoting a prosperous, inclusive and sustainable economy;
  - (iv) Supporting people to lead independent, healthy and active lives; and
  - (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all objectives.

#### 2. **Resource Implications**

#### Financial

2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

#### 3. Assessments

#### Equality Impact Assessment

3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties. The Equality Impact Assessment undertaken in relation to this report can be viewed clicking <u>here</u>.

This section should reflect that the proposals have been considered under the Corporate Equalities Impact Assessment process (EqIA) with the following outcome:

Assessed as **relevant** and the following positive outcomes expected following implementation:

- (i) Eliminate unlawful discrimination, harassment and victimisation
- (ii) Advance equality of opportunity; and
- (iii) Foster good relations

#### Strategic Environmental Assessment

3.2 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

This section should reflect that the proposals have been considered under the Act and no action is required as the Act does not apply to the matters presented in this report.

- 3.3 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

#### 4. Consultation

Internal

None

4.1

<u>External</u>

4.2 Taxi Forum, Inclusive Living Perth and Kinross

### 5. Communication

5.1 Where appropriate, this section should set out the communications which will be undertaken in implementing the proposals, including the key target audiences and the communication methods.

### 2. BACKGROUND PAPERS

None

### 3. APPENDICES

- 3.1 Perth and Kinross propsed List of Fees.
- 3.2 City of Edinburgh List of Fees
- 3.3 South Ayrshire Council List of Fees
- 3.4 Dundee City Council List of Fees

| Perth and Kinross Council Civic Government (Scotland) Act 1980<br>Licence Fees Proposal from 1st January 2016 |                       |                             |  |  |
|---|-----------------------|-----------------------------|--|--|
| Application Type  | Current Fee 1yr / 3yr | Proposed Fee 1yr / 3yr      |  |  |
| Animal Boarding Establishment   | 130                   | 140                         |  |  |
| Breeding of Dogs  | 88                    | 90                          |  |  |
| Cinemas   | 50                    | 55                          |  |  |
| Dangerous Wild Animals  | 29                    | 30                          |  |  |
| Indoor Sport entertainment  | 180 / 240             | 190 / 260                   |  |  |
| Itinerant Metal Dealer  | 115 / /175            | 120 / 185                   |  |  |
| Knife Dealers   | 180 / 240             | 250 / 300                   |  |  |
| Late Hours Catering   | 300 / 355             | 350 / 400                   |  |  |
| Performing Animals  | 33                    | 35                          |  |  |
| Pet Shop Licence  | 95                    | 100                         |  |  |
| Market Operator   | 200 / 265             | 210 / 280                   |  |  |
| Metal Dealer  | 200 / 265             | 210 / 280                   |  |  |
| Metal Dealer exemption warrant  | 50                    | Removed by legislation 2016 |  |  |
| Riding Establishments   |                       |                             |  |  |
| Up to 5 horses  | 175                   | 185                         |  |  |
| 6 to 10 horses  | 260                   | 275                         |  |  |
| 11 to 15 horses   | 310                   | 325                         |  |  |
| 16 to 20 horses   | 380                   | 400                         |  |  |
| Over 20 horses  | 410                   | 430                         |  |  |
| Second Hand Dealer  | 180 / 240             | 200 / 300                   |  |  |
| Second Hand Car Dealer  | 180 / 240             | 200 / 300                   |  |  |
| Sex Shop  | 155                   | 1200                        |  |  |
| Skin Piercing and Tattoo  | 240 / 295             | 250 / 310                   |  |  |
| Small Lotteries   | 40 (20 renewal)       | 40 (20 renewal)             |  |  |
| Stamp Fairs   | 30                    | 30                          |  |  |
| Stalls Antique Fairs  | 55                    | 60                          |  |  |
| Street Traders  | 155 / 220             | 160 / 230                   |  |  |
| Venison Licence   | 160                   | 170                         |  |  |
| Window Cleaner  | 100 / 150             | 105 / 160                   |  |  |
| Zoo Licence   | 44                    | 45                          |  |  |
| Public Entertainment Licences   |                       |                             |  |  |
| Community Hall  | 180 / 240             | 180 / 240                   |  |  |
| Capacity < 200  | 180 / 240             | 180 / 240                   |  |  |
| Capacity 201 - 1500   | 260 / 315             | 290 / 350                   |  |  |
| Capacity 1501 - 5000  | 365 / 420             | 700 / 800                   |  |  |
| Capacity 5001 - 20000   | 630 / 840             | 1200 / 1600                 |  |  |
| Capacity 2001 - 20000   | 050 / 840             | 1200 / 1000                 |  |  |

| Capacity > 20000                     | 1050 / 1575           | 2000/ 3000                   |
|--------------------------------------|-----------------------|------------------------------|
| Fun fair                             | 180 / 240             | 300 / 480                    |
| Taxi / Private Hire Cars             | Current Fee 1yr / 3yr | Proposed Fee 1yr / 3yr       |
| Booking office                       | 105 / 155             | 110 / 165                    |
| Taxi / Private Hire Drivers Licence  | 105 / 155             | 110 / 165                    |
| Private Hire Operators Licence       | 220                   | 55 / 110 / 230 (WAV/ULH/Car) |
| Taxi Operators Licence               | 260                   | 65 / 130 / 275 (WAV/ULH/Car) |
| Test Fee with meter                  | 97.5                  | 97.5                         |
| Test Fee without meter               | 57.5                  | 57.5                         |
| Vehicle Substitution                 | As test fee           | As test fee                  |
| Vehicle Registration Change          | 20                    | 40                           |
| Taxi Plate and mounting              |                       | 30 (15 without mounting)     |
| Private Hire Plate mounting and door |                       | 35 (20 without mounting)     |
| stickers                             |                       |                              |
| Advertisement                        |                       | 20                           |
| Replacement Badge / Licence          |                       | 10                           |
| Replacement Plate mounting           |                       | 15                           |
| Replacement door stickers            |                       | 10                           |
| НМО                                  |                       |                              |
| Occupancy up to 5                    | 650                   | 685                          |
| Occupancy up to 20                   | 695                   | 730                          |
| Occupancy over 21                    | 785                   | 825                          |

| Licence Type             |                   | Licence duration  | 1   | 2015/2 | 016                      |
|--------------------------|-------------------|-------------------|---|--------|--------------------------|
| 1                        | Animal            | Boarding*         | 1 year  |        | £297                     |
| 2                        |                   |                   | Boat Hire   |        |                          |
| 2.1                      | New               |                   | 1 year  |        | £533                     |
| 2.2                      | Tempor            | ary               | Up to 28 days                                     |        | £179                     |
| 3                        | Danger<br>Animals | ous Wild<br>s*    | 1 year  |        | £297                     |
| 4                        | Dog Bre           | eding*            | 1 year  |        | £297                     |
| 5                        |                   |                   | Houses in Multiple Occupation                     |        | ation                    |
| 5.1                      | 5 or 5+           | persons ( new )   | 1 year  |        | £602                     |
| 5.2                      | 5 or 5+           | persons (         | 1 year  |        | £422                     |
|                          | renewa            | )                 |   |        |                          |
| 5.3                      | 4 Perso           | ns ( new )        | 1 year  |        | £561                     |
| 5.4                      | 4 Perso           | ns ( renewal )    | 1 year  |        | £381                     |
| 5.5                      | 3 Perso           | ns ( new )        | 1 year  |        | £520                     |
| 5.6                      | 3 Perso           | ns ( renewal )    | 1 year  |        | £339                     |
| 5.7                      | Identica          |                   | 1 year  |        | £51                      |
|                          |                   | nt/mirror image ( |   |        |                          |
|                          | new/rei           | newal )           |   |        |                          |
| 6                        | •                 |                   | Indoor Sports                                     |        |                          |
| 6.1                      | New / R           |                   | 1 year  |        | £889                     |
| 6.2                      | Tempor            |                   | Up to 28 days                                     |        | £620                     |
| 6.3                      |                   | Community or ch   |   | £112   |                          |
|                          |                   | (non-commercia    | l) - up to six                                    |        |                          |
|                          |                   | weeks             |   |        |                          |
| Fireworks                |                   |                   |   | 1      |                          |
| All year fireworks sales |                   | 1 year            | Τ   | £500   |                          |
| 7                        |                   |                   | Knife Dealer                                      |        |                          |
| 7.1                      | New               |                   | 1 year  |        | £200                     |
| 7.2                      | Renewa            |                   | 1 year  |        | £150                     |
| 8                        |                   |                   | Late Hours Cater                                  | ring   | Γ                        |
| 8.1                      | New               |                   | 1 year  |        | £560                     |
| 8.2                      | Renewa            |                   | 1 year  |        | £400                     |
| 8.3                      | Exempt            |                   | 2 Months  |        | £100                     |
| 9.4                      | Per stal          |                   | 1 year  |        | £12                      |
| 9.5                      |                   |                   | For markets operating less than once per calendar |        | s than once per calendar |
|                          |                   |                   | month:  |        | Ι                        |
| 9.6                      | Per stal          |                   | Up to 28 days                                     |        | £5                       |
| 9.7                      |                   | - per stall       | Up to 28 days                                     |        | £50                      |
|                          |                   | to a maximum      |   |        |                          |
|                          | fee of £          |                   |   |        |                          |
| 9.8                      |                   | rs - per stall    | Up to 28 days                                     |        | £75                      |
|                          |                   | to a maximum      |   |        |                          |
| 0.0                      | fee of £          |                   | 1   |        | 650                      |
| 9.9                      |                   | - per stall       | 1 year  |        | £50                      |
|                          |                   | to a maximum      |   |        |                          |
| 0.40                     | fee of £          |                   |   |        | C75                      |
| 9.10                     |                   | rs - per stall    | Up to 28 days                                     |        | £75                      |
|                          |                   | to a maximum      |   |        |                          |
|                          | fee of £          | 5,000)            |   |        |                          |

# City of Edinburgh Council List of Fees

| 9.11 | 20 Stalls maximum (n/b<br>thereafter normal fees<br>will apply) | City-wide, per week or part of a week | £112    |
|------|---|---------------------------------------|---------|
| 10   |   | Metal Dealers                         |         |
| 10.1 | Exemption   | 3 years                               | £1,587  |
| 10.2 | New/renewal (on change of Act)                                  | 3 years                               | £1,500  |
| 10.3 | New/renewal   | 1 year                                | £570    |
| 11   | Performing animals*   | 1 year                                | £531    |
| 12   | Pet shops*  | 1 year                                | £349    |
| 13   |   | Public Entertainment                  |         |
| 13.1 | Capacity > 15,000 -<br>New/temporary                            | 1 year or temporary up<br>to 28 days  | £12,000 |
| 13.2 | Capacity 10,000 to<br>15,000 - New /<br>temporary               | 1 year or temporary up<br>to 28 days  | £9,275  |
| 13.3 | Capacity 5,001 to 10,000<br>- New / temporary                   | 1 year or temporary up<br>to 28 days  | £5,704  |
| 13.4 | Capacity 1,001 to 5,000 -<br>New / temporary                    | 1 year or temporary up<br>to 28 days  | £2,852  |
| 13.5 | Capacity 201 to 1,000 -<br>New / temporary                      | 1 year or temporary up<br>to 28 days  | £1,424  |
| 13.6 | Capacity 1 to 200 - New<br>/ temporary                          | 1 year or temporary up<br>to 28 days  | £950    |
| 13.7 | Capacity > 15,000 -<br>Renewal                                  | 1 year                                | £9,000  |
| 13.8 | Capacity 10,001 - 15,000<br>- Renewal                           | 1 year                                | £6,956  |

# South Ayrshire Council Civic Fees

| CIVIC GOVERNMENT & GENERAL<br>LICENSING FEES FROM 1 <sup>st</sup><br>SEPTEMBER 2013 |       |
|---|-------|
| Private Hire Car Drivers  | £195  |
| Taxi Drivers  | £195  |
| Private Hire Cars   | £380  |
| Taxis   | £415  |
| Vehicle Annual Inspection   | £135  |
| Vehicle - Substitute  | £170  |
| Set of door stickers  | £10   |
| Vehicle Re-Inspection (payable directly to Caledonia Trucks)                        | Nil   |
| Meter Test (payable directly to Caledonia Trucks)                                   | £10   |
| Taxi Booking Office (Public Access)   | £334  |
| Taxi Booking Office (non Public Access)   | £329  |
| Temporary Licence (all except P.E I.S. and M.O)                                     | £72   |
| Street Trader - Principal   | £240  |
| Street Trader – Advertised (incs. advert cost)                                      | £600  |
| Street Trader - Employee  | £160  |
| Late Hours Catering (new property req advert)                                       | £635  |
| Late Hours Catering (existing premises changing hands or renewal)                   | £260  |
| Market Operator   | £1028 |
| Market Operator - Temp  | £240  |
| Second Hand Car Dealer  | £320  |
| Second Hand Dealer  | £222  |
| Metal Dealer  | £206  |
| Metal Dealer (Exemp Warrant inc.<br>Temp)   | £160  |
| Metal Dealer - Itinerant  | £425  |
| Boat Hirer  | £244  |
| Public Entertainment (Hypnotist)  | £90   |
| Public Entertainment (Temporary)  | £222  |
| Public Ent. (Re-Insp. Within working  | £120  |
| hours   | £210  |
| Re-Insp. Outwith working hours)   |       |
| Public Ent – Full advert and Outdoor  | £895  |
| Concerts  | £1790 |
| Persons att. Per day (500 – 2000)<br>(2000 – 5000)                                  | £3725 |
| (over – 5000)   |       |

| Public Ent. – Full – Non Advertised    | £360  |
|--|-------|
| Indoor Sports (except where in         | £250  |
| conjunction with a Public Ent. Licence |       |
| then = $\pounds 25$                    |       |
| Sex Shop                               | £2275 |
| Material Change in Circumstances       | £140  |
| Piercing and Tattooing - Premises      | £337  |
| Personal                               | £240  |
| Duplicate                              | £32   |
| Licences/Permits/Permissions           |       |
| Knife Dealers                          | £337  |

# Angus Council Civic Fees 2015

| LICENCE<br>TYPE  | DURATION                                      | NEW GRANT<br>NEW FEE<br>(ROUNDED) £ | RENEWAL-<br>CURRENT FEE £ | RENEWAL NEW FEE<br>(ROUNDED) £ |
|--|---|-------------------------------------|---------------------------|--------------------------------|
| Window   | 1 Year  | 89                                  | 71.00                     | 73                             |
| Cleaner<br>Metal<br>Dealer/Itineran<br>t               | 1 Year  | 89                                  | 71.00                     | 73                             |
| Street Trader  | 1 Year  | 154                                 | 124.00                    | 128                            |
| Street Trader -<br>Fixed                               | 1 Year  | 201                                 | 124.00                    | 128                            |
| Street Trader -<br>Variation                           | Remainder of licence period                   | 49                                  | n/a                       | n/a                            |
| Public<br>Entertainment                                | 1 Year  | 154                                 | 124.00                    | 128                            |
| Public<br>Entertainment<br>- Charity                   | 1 Year  | 36                                  | 28.00                     | 29                             |
| Indoor Sports  | 1 Year  | 154                                 | 124.00                    | 128                            |
| Boat Hire  | 1 Year  | 154                                 | 124.00                    | 128                            |
| Second Hand<br>Dealer                                  | 1 Year  | 228                                 | 182.00                    | 188                            |
| Late Hours<br>Catering                                 | 1 Year  | 228                                 | 182.00                    | 188                            |
| Market<br>Operator                                     | 1 Year  | 228                                 | 182.00                    | 188                            |
| Houses in<br>Multiple<br>Occupation<br>(up to 5 beds)  | 3 Years                                       | 306                                 | n/a                       | n/a                            |
| Add'I fee for<br>Tayside Fire<br>Brigade<br>inspection | 3 hour<br>inspection                          | 137                                 | n/a                       | n/a                            |
| Houses in<br>Multiple<br>Occupation (6<br>- 20 beds)   | 3 years                                       | 404                                 | n/a                       | n/a                            |
| Add'I fee for<br>Tayside Fire<br>Brigade<br>inspection | 4 hour<br>inspection                          | 181                                 | n/a                       | n/a                            |
| Houses in<br>Multiple<br>Occupation<br>(over 20 beds)  | 3 years                                       | 516                                 | n/a                       | n/a                            |
| Add'I fee for<br>Tayside Fire<br>Brigade<br>inspection | 6 hour<br>inspection (or<br>up to 75<br>beds) | 276                                 | n/a                       | n/a                            |
| Add'I fee for<br>Tayside Fire                          | 8 hour<br>inspection (or                      | 367                                 | n/a                       | n/a                            |

| Brigade<br>inspection          | over 75 beds) |     |        |     |
|--------------------------------|---------------|-----|--------|-----|
| Tattooing and<br>Skin Piercing | 3 Years       | 300 | 290.00 | 300 |
| Knife Dealers                  | 1 Year        | 228 | 182.00 | 188 |
| Booking<br>Offices             | 1 Year        | 228 | 182.00 | 188 |

### Dundee Council Civic Fees 2014

| Application Type                         | New Application | Renewal | Renewal Date       |
|--|-----------------|---------|--------------------|
| Animal Boarding                          | 75.00           | 75.00   | 31st December 2015 |
| Boat Hire                                | 120.00          | 120.00  | 31st May 2016      |
| Breeding Dogs                            | 150.00          | 150.00  | 31st December 2015 |
| Cinema                                   | 120.00          | 120.00  | 31st December 2015 |
| Dangerous Wild Animals                   | 100.00          | 100.00  | 31st December 2015 |
| Explosives - Storage of Fireworks        | 105.00          | 52.00   | 31st May 2016      |
| Indoor Sports                            | 255.00          | 255.00  | 31st May 2016      |
| Knife Dealer's                           | 120.00          | 120.00  | 31st May 2016      |
| Late Hours Catering                      | 120.00          | 120.00  | 31st May 2016      |
| Market Operator (Annual)                 | 255.00          | 255.00  | 31st May 2016      |
| Market Operator (Occasional)             | 110.00          | -       | -                  |
| Metal Dealer/Itinerant Metal Dealer      | 120.00          | 120.00  | 31st May 2016      |
| Metal Dealer - Exemption Warrant         | 120.00          | 120.00  | 31st May 2016      |
| Mini Bus Permit                          | 11.00           | -       | -                  |
| Performing Animals                       | 40.00           | -       | -                  |
| Pet Animals                              | 60.00           | 60.00   | 31st December 2015 |
| Private Hire Driver's Licence            | 135.00          | 125.00  | 31st May 2017      |
| Private Hire Operator's Licence          | 200.00          | 200.00  | 31st May 2016      |
| Public Entertainment - Charitable        | 5.00            | 5.00    | -                  |
| Public Entertainment - Carnival<br>Stall | 15.00           | 15.00   | -                  |
| Public Entertainment - Full              | 255.00          | 255.00  | 31st May 2016      |
| Riding Establishment                     | 100.00          | 100.00  | 31st May 2016      |
| Second Hand Dealer                       | 120.00          | 120.00  | 31st May 2016      |
| Sex Shop                                 | 245.00          | 245.00  | 31st May 2016      |
| Skin Piercing                            | 120.00          | 120.00  | 31st May 2016      |
| Street Trader                            | 100.00          | 100.00  | 31st May 2017      |
| Taxi & Booking Office                    | 120.00          | 120.00  | 31st May 2016      |
| Taxi Driver's Licence                    | 165.00          | 155.00  | 31st May 2017      |
| Taxi Operator's Licence                  | 210.00          | 210.00  | 31st May 2016      |
| Theatre - Annual                         | 120.00          | 120.00  | 31st December 2015 |
| Theatre - Occasional                     | 25.00           | -       | -                  |
| Theatre - Transfer                       | 15.00           | -       | -                  |
| Theatrical Employers Registration        | 6.00            | -       | -                  |
| Venison                                  | 60.00           | 60.00   | 31st December 2015 |
| Window Cleaner                           | 100.00          | 100.00  | 31st May 2017      |