

**Item: 4**

**Licensing Committee: 5 March 2026.**

**Review of Licensing Fees.**

**Joint Report by Chief Executive and Director of Infrastructure and Organisational Development.**

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## **1. Overview**

- 1.1. The Council functions as a licensing authority are funded directly by income raised from licence application fees.
- 1.2. In some cases, the Council has discretion to set fees, generally on the basis that fees charged should cover its expenses in the processing of applications. In other cases, fees are prescribed by statutory instrument or regulations.
- 1.3. The minimum annual increase to these fees is normally approved by the Council as part of the annual budget process. Licensing fees are an exception to that process.
- 1.4. Advertisement costs and third-party costs with related administration are met directly by applicants and licence holders.

## **2. Recommendation**

- 2.1. It is recommended that members of the Committee:
  - i. Agree that, where the Council has discretion, with effect from 1 April 2026, licensing fees be increased by a minimum of 3.8%, resulting in the fee levels detailed in Appendices 1 and 2 to this report.

## **3. Background**

- 3.1. On 13 March 2025, the Licensing Committee determined that, where the Council had discretion, with effect from 1 April 2025, licensing fees be increased by a minimum of 10%.

3.2. The Licensing budget for 2025/26 of £5,700 is made up as follows:

Staff Costs.	£126,200
Other Costs.	£35,700
Gross budget.	£161,900
Less Fees and Charges	£156,200
Net budget	£5,700

3.3. The fees and charges collected are principally:

- Liquor Licensing fees (28%).
- Short Term Let Licensing (STL) (50%).
- Licences, Approvals, Registrations and Permits fees (22%)

3.4. Liquor Licensing fees are set by statute.

3.5. Short Term Let Licensing (STL) fees and other Licences, Approvals, Registrations and Permits fees are the subject of this report.

3.6. Environmental Health and Trading Standards income in respect of licensing fees, subject to the categories determined by the Licensing Committee, for 2025/26 was £1,003 for licences administered by Environmental Health and £859 for licences administered by Trading Standards. Estimated income for 2026/27 is £1,337 for licences administered by Environmental Health and £1,100 for licences administered by Trading Standards.

## **4. Comparison with Other Scottish Local Authorities**

4.1. In terms of the fees determined by the Licensing Committee (excluding STL fees), a comparison of fees charged by the Council with fees charged for similar types of licences or approvals by other local authorities in the North of Scotland has been conducted, with the outcome detailed in Appendix 3 to this report.

4.2. Appendix 3 details that, across the fees charged, Orkney Islands Council charges less than others in some categories, and more than others in other categories. This is similar to the local authorities being compared in this benchmarking exercise.

4.3. Houses in Multiple Occupation (HMO) fees in Orkney are an outlier to this, being significantly lower than in other north of Scotland areas. HMO fees in Orkney were set to 20% lower than the equivalent STL licensing fee, as determined by the Licensing Committee in March 2024.

- 4.4. Fees for STL licenses are set differently by local authorities, according to the number of occupants, number of bedrooms, the type of STL and the duration thereof. To more meaningfully benchmark the STL licence fees charged by Orkney Islands Council to other local authority areas, a comparison has been made in Appendix 4 on the following common scenarios:
- i. Secondary Let – 2 Pax Occupancy.
  - ii. Secondary Let – 4 Pax Occupancy.
  - iii. Secondary Let – 8 Pax Occupancy.
  - iv. Home Sharing – 4 Pax Occupancy.
  - v. Home Letting – 6 Pax Occupancy.
  - vi. Renewal – Secondary Letting 4 Pax Occupancy.
- 4.5. The fees in Appendix 4 are based on the fees for Mainland Orkney and linked isles. Short term let licences for properties on ferry-linked isles within Orkney are set at a lower rate. This is not known to be offered on the other island authorities.
- 4.6. Appendix 4 details that the Council’s fees sit at the lower end of fees charged by other local authorities. This is contrary to a perception expressed initially that STL licensing fees in Orkney were amongst the highest charged by Scottish local authorities.
- 4.7. The comparison information for all fee types relates to financial year 2025/26. The local authorities concerned have not completed their review processes for financial year 2026/27.

## **5. Proposed Charges**

- 5.1. At the time of writing this report, the Council had still to consider the revenue budget for 2026/27. However, on 3 March 2026, the Policy and Resources Committee will be considering a recommendation that Directors should increase existing charges by a minimum of 3.8%, from 1 April 2026, if possible to do so, or as early as possible thereafter, with exceptions, where alternative arrangements were required. One of the exceptions is licensing fees.
- 5.2. When calculating increases for the Council’s charges register, the following guidance has been issued in respect of rounding for ease of collection:
- Less than £2.00 – 10% rounded up to nearest 10p.
  - £2.00 to £49.99 – 10% rounded up to nearest 10p.
  - £50.00 to £99.99 – 10% rounded up to nearest 50p.
  - £100.00 and over – 10% rounded up to nearest £1.

- 5.3. Appendices 1 and 2 to this report lists those licences, registrations and permits issued by the Council, where it has discretion in the setting of fees. It sets out the present level of fees, together with the level of fees proposed to take effect from 1 April 2026, taking cognisance of the guidance referred to above.

**For Further Information please contact:**

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**Implications of Report**

1. **Financial** - The financial implications are contained in the body of the report.
2. **Legal** - The legal aspects are contained in the body of the report.
3. **Corporate Governance** - In terms of the Scheme of Administration, setting fees and charges for those licences, permits, approvals and registrations [referred to above] where the Council has discretion to do so and overseeing any associated consultations with the public or operators as appropriate or necessary, is a delegated function of the Licensing Committee.
4. **Human Resources** None.
5. **Equalities** None.
6. **Island Communities Impact** None.
7. **Links to Council Plan** – The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
  - Growing our economy.
  - Strengthening our Communities.
  - Developing our Infrastructure.
  - Transforming our Council.
8. **Links to Local Outcomes Improvement Plan** – The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
  - Cost of Living.
  - Sustainable Development.
  - Local Equality.
  - Improving Population Health.
9. **Environmental and Climate Risk** None.
10. **Risk** None.
11. **Procurement** None.
12. **Health and Safety** None.
13. **Property and Assets** None.
14. **Information Technology** None.

**15. Cost of Living** None.

**List of Background Papers**

None.

**Appendices**

Appendix 1: Council Licensing Fees (Various) - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Appendix 2: Short Term Let Licensing Fees - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Appendix 3: Council Licensing Fees (Various) 2025/26, Comparison with North of Scotland Authorities, Duration of Licences and Fees Charged.

Appendix 4: Short Term Let Licensing fees 2025/26, Comparison with Scottish Local Authorities.

## Appendix 1.

Council Licensing Fees (Various) - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Licensing Fees.	Existing £.	Proposed £.
	2025/26.	2026/2027.
Animal boarding for 1 year.	191.00.	199.00.
Breeding of dogs for 1 year.	191.00.	199.00.
Caravan sites for 5 years (other than holiday	1032.00.	1072.00.
Caravan sites renewal for 5 years (other than holiday sites).	50% of fee current at time	50% of fee current at time.
Cinemas for 1 year (capacity up to 100 persons).	198.00.	205.00.
Cinemas for 1 year (capacity over 100 persons).	389.00.	403.00.
Dangerous wild animals for 1 year.	191.00.	199.00.
Houses in multiple occupation for 3 years (capacity up to 9 occupants). 20% below STL of nearest capacity banding.	20% below STL of nearest capacity banding	348.00
Houses in multiple occupation for 3 years (capacity for 10 or more occupants). 20% below STL of nearest capacity banding.	20% below STL of nearest capacity banding	465.00
*Indoor sports entertainment for 1 year.	184.00.	190.00.
Indoor sports entertainment for 3 years.	486.00.	505.00.
*Knife dealers for 1 year.	157.00.	162.00.
Knife dealers for 3 years.	412.00.	427.00.
*Late hours catering for 1 year.	234.00.	242.00.
Late hours catering for 3 years.	616.00.	640.00.
*Market operators for 1 year.	352.00.	366.00.
Market operators for 3 years.	608.00.	632.00.
*Metal dealers for 1 year.	184.00.	190.00.
Metal dealers for 3 years.	486.00.	505.00.
Performing animals for life of animal.	185.00.	193.00.
Performing animals – additional – for life of animal.	50% of fee current at time	50% of fee current at time.
Pet shop for 1 year.	191.00.	199.00.
*Public entertainment for 1 year.	198.00.	205.00.
Public entertainment for 3 years.	512.00.	532.00.
Raised structures.	117.00.	121.00.
Riding establishments for 1 year.	191.00.	199.00.
*Second hand dealers for 1 year.	184.00.	190.00.
Second hand dealers for 3 years.	486.00.	505.00.

## Appendix 1.

Council Licensing Fees (Various) - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Licensing Fees.	Existing £.	Proposed £.
	2025/26.	2026/2027.
Sex shops for 1 year.	2715.00.	2819.00.
*Skin piercing and tattooing for 1 year.	305.00.	317.00.
Skin piercing and tattooing for 3 years.	803.00.	834.00.
*Street traders for 1 year including ID badges.	184.00.	191.00.
Street traders for 3 years including ID badges.	486.00.	505.00.
*Taxi and private hire car booking offices for 1 year.	198.00.	206.00.
Taxi and private hire car booking offices for 3 years.	534.00.	555.00.
*Taxi or private hire car licences for 1 year including plates.	330.00.	343.00.
Taxi or private hire car licences for 3 years including plates.	869.00.	903.00.
Taxi or private hire car licence plate – external.	49.40.	51.50.
Taxi or private hire car licence plate – internal.	24.80.	25.80.
*Taxi or private hire car drivers for 1 year including ID badges.	92.00.	96.00.
Taxi or private hire car drivers for 3 years including ID badges.	234.00.	243.00.
Venison dealers for 3 years.	138.00.	144.00.
*Window cleaners for 1 year including ID badges.	92.00.	96.00.
Window cleaners for 3 years including ID badges.	241.00.	251.00.
Zoos for 4 years.	656.00.	681.00.
<b>General</b>		
Replacement / copy licence.	41.10.	42.70.
ID Badge including replacement.	41.10.	42.70.

### Information:

Licence fees are non-refundable.

Advertisement costs and third-party costs with related administration are met directly by applicants or licence holders.

\*The fee payable in respect of the substitution or variation to any type of licence so marked, together with the following matters, are the same as the fee for the appropriate licence type for one year:

- Temporary licences (which cannot exceed 6 weeks).
- Certified duplicate or true copy licences.

- Consideration of any material change of circumstances, including premises, vehicles or vessels.

## Appendix 2.

Short Term Let Licensing Fees - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Licensing Fees	Mainland and Linked Isles Current Fees	Mainland and Linked Isles Proposed fees	Ferry linked Isles Current Fees	Ferry linked isles proposed fees
	2025/2026	2026/2027	2025/2026	2026/2027
<b>Secondary Letting:</b>	£	£	£	£
Short-term let for 3 years (capacity up to 4 occupants)	341.00	354.00	255.75	266.00
Short-term let for 3 years (capacity 5 - 9 occupants)	418.00	434.00	313.50	326.00
Short-term let for 3 years (capacity for 10 or more occupants)	561.00	583.00	420.75	437.00
<b>Home Sharing and Home Letting:</b>				
Short-term let for 3 years (capacity up to 4 occupants)	264.00	275.00	198.00	206.00
Short-term let for 3 years (capacity 5 - 9 occupants)	330.00	343.00	247.50	257.00
Short-term let for 3 years (capacity for 10 or more occupants)	440.00	457.00	330.00	343.00
<b>Material change in premises – Secondary Letting:</b>				
Capacity up to 4 occupants	341.00	354.00	255.75	266.00
Capacity 5 – 9 occupants	418.00	434.00	313.50	326.00
Capacity for 10 or more occupants	561.00	583.00	420.75	437.00
<b>Material change in premises – Home Sharing and Home Letting:</b>				
Capacity up to 4 occupants	264.00	275.00	198.00	206.00
Capacity 5 - 9 occupants	330.00	343.00	247.50	257.00
Capacity for 10 or more occupants	440.00	457.00	330.00	343.00

## Appendix 2.

Short Term Let Licensing Fees - Current fees, effective from 1 April 2025 and proposed fees from 1 April 2026.

Licensing Fees	Mainland and Linked Isles Current Fees	Mainland and Linked Isles Proposed fees	Ferry linked Isles Current Fees	Ferry linked isles proposed fees
	2025/2026	2026/2027	2025/2026	2026/2027
<b>General:</b>				
Temporary licence for short-term let (which cannot exceed 6 weeks).	264.00	275.00	198.00	206.00
Material change of circumstances.	82.50	86.00	82.50	86.00
Material change of circumstances – name change only.	33.00	34.30	33.00	34.30
Formal legally certified duplicate or true copy licences or a true copy of an entry in the register of licences.	132.00	138.00	132.00	138.00
Simple replacement or copy licences or information about an entry in the register of licences.	33.00	34.30	33.00	34.30
Transfer of short-term let licence (for remaining portion of current licence).	132.00	138.00	99.00	103.00
Provisional short-term let licence.	20% of applicable fee	20% of applicable fee	20% of the 25% discounted applicable fee	20% of the 25% discounted applicable fee
Confirmation of short-term let licence.	80% of applicable fee	80% of applicable fee	80% of the 25% discounted applicable fee	80% of the 25% discounted applicable fee

### Information:

The first £275 of licence fees for each individual application is non-refundable.

### Appendix 3.

Council Licensing Fees (Various) 2025/26, Comparison with North of Scotland Authorities, Duration of Licences and Fees Charged.

Type of Licence.	Authority.	Fee £.	Duration (Years).
Animal boarding – mandatory.	Aberdeenshire.	264.00.	1
	Highland.	228.00.	1
	Moray.	150.00.	1
	Orkney.	191.00.	1
	Shetland.	240.00.	1
	Western Isles.	109.00.	1
Breeding of dogs – mandatory.	Aberdeenshire.	256.00.	1
	Highland.	187.00.	1
	Moray.	130.00.	1
	Orkney.	191.00.	1
	Shetland.	240.00.	1
	Western Isles.	236.00.	1
Caravan sites – mandatory where there are mobile homes with permanent residents. Does not apply to holiday caravan sites.	Aberdeenshire:		5
	1 unit.	387.50.	5.
	2 – 10 units.	513.50.	5
	11+ units.	802.50.	5
1 unit.	Highland.	371.00.	Life of site.
2 – 10 units.		502.00.	
11 – 20 units.		601.00.	
21 – 40 units.		657.00.	
41+ units.		734.00.	
	Moray.	N/A.	
	Orkney.	1032.00.	5
	Shetland.	N/A.	
1 – 5 units.	Western Isles.	333.00.	5
6 – 10 units.		398.00.	5
11 or more units [fee increases by £117 per 10 units or parts thereof].		398.00.	5

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Type of Licence.	Authority.	Fee £.	Duration (Years).
Cinemas – mandatory. Capacity (seats)			
All.	Aberdeenshire.	106.00.	1
Up to 250.	Highland.	302.00.	1
Over 250.		604.00.	1
All.	Moray.	185.00.	1
Up to 100.	Orkney.	198.00.	1
Over 100.		389.00.	1
All.	Shetland.	202.00.	1
All.	Western Isles.	N/A.	-.
Dangerous wild animals –	Aberdeenshire.	254.10.	1
	Highland.	344.00.	1
	Moray.	325.00.	1
	Orkney.	191.00.	1
	Shetland.	700.00.	1
	Western Isles.	109.00.	1
Houses in Multiple Occupation –			
Min 3 – 4 people.	Aberdeenshire	967.00.	3
5-9 Occupants.		1298.75.	3
10-14 Occupants.		1460.25.	3
15-25 Occupants.		1656.25	3
Max over 25 people.		1689.00.	3
Up to 10 occupants.	Highland	801.00.	3
More than 10 occupants.		1066.00.	3
Up to 5 occupants.	Moray.	1972.00.	
6 – 10 occupants.		2817.00.	3
More than 10 occupants.		3536.00.	3
Up to 9 occupants.	Orkney.	335.00.	3
10 or more occupants.		449.00.	3

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Type of Licence.	Authority.	Fee £.	Duration (Years).
Houses in Multiple Occupation – mandatory – continued.			
Up to 6 occupants.	Shetland.	600.00.	3
More than 6 occupants.		900.00.	3
	Western Isles.	400.00. (+ 20.00 per guest.)	3
Indoor sports entertainment.	Aberdeenshire.	N/A.	Licensed as PEL.
	Highland.	397.00.	3
	Moray.	N/A.	
	Orkney.	184.00.	1
		486.00.	3
	Shetland.	N/A.	
	Western Isles.	N/A.	
Knife dealers – mandatory.	Aberdeenshire.	267.00.	3
	Highland.	520.00.	3
	Moray.	792.00.	3
	Orkney.	157.00.	1
		412.00.	3
	Shetland.	240.00.	3
	Western Isles.	236.00.	3
Late hours catering – if resolved by local authority.	Aberdeenshire.	224.50.	3
	Highland.	497.00.	3
	Moray.	1042.00.	3
	Orkney.	234.00.	1
		616.00.	3
	Shetland.	260.00.	3
	Western Isles.	236.00.	3
Market operators – if resolved by local authority.	Aberdeenshire.	294.00.	3
	Highland.	497.00.	3

### Appendix 3.

Council Licensing Fees (Various) 2025/26, Comparison with North of Scotland Authorities, Duration of Licences and Fees Charged.

Type of Licence.	Authority.	Fee £.	Duration (Years).
Market operators – if resolved by local authority. Continued.	Moray.	489.00.	1
	Orkney.	352.00.	1
		608.00.	3
	Shetland.	N/A.	-.
Less than 20 stalls.	Western Isles.	236.00.	3
More than 20 stalls.		405.00.	3
Metal dealers – mandatory.	Aberdeenshire.	192.50.	3
	Highland.	397.00.	3
	Moray.	748.00.	3
	Orkney.	157.00.	1
		412.00.	3
	Shetland.	830.00.	3
	Western Isles.	236.00.	3
Performing animals.	Aberdeenshire.	203.00.	Life of animal.
	Highland.	187.00.	Life of animal.
	Moray.	125.00.	Life of animal.
	Orkney.	185.00.	Life of animal.
	Shetland.	N/A.	-.
	Western Isles.	109.00.	1
Pet shops – mandatory.	Aberdeenshire.	246.00.	1
	Highland.	187.00.	1
	Moray.	260.00.	1
	Orkney.	191.00.	1
	Shetland.	240.00.	1
	Western Isles.	236.00.	1
Public entertainment (PEL) – if resolved by local authority.	Aberdeenshire.	106.00.-904.00.	Event only – 3 years
	Highland.	562.00 – 16,124.00.	8 categories.
	Orkney.	198.00.	1
		512.00.	3

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Type of Licence.	Authority.	Fee £.	Duration (Years).
Public entertainment (PEL) – if resolved by local authority – continued.	Shetland.	240.00.- 2500.00.	6 weeks – 3 years 5 Categories
	Western Isles.	N/A.	6 weeks – 1 year
Raised structures.	Aberdeenshire.	N/A.	-.
	Highland.	232.00.	Per event.
	Moray.	N/A.	-.
	Orkney.	117.00.	Per event.
	Shetland.	82.00.	Per Application
	Western Isles.	N/A.	-.
Riding establishments – mandatory.	Aberdeenshire.	295.00.	1
	Highland.	212.00.	1
	Moray.	453.00.	1
	Orkney.	191.00.	1
	Shetland.	295.00.	1
	Western Isles.	109.00.	1
Second hand dealers – if resolved by local authority.	Aberdeenshire.	171.00.	3
	Highland.	397.00.	3
	Moray.	165.00.	3
	Orkney.	184.00.	1
		486.00.	3
	Shetland.	210.00.	3
	Western Isles.	236.00.	3
Sex shops – if resolved by local authority.	Aberdeenshire.	482.00.	1
	Highland.	1157.00.	1
	Moray.	1480.00.	1
	Orkney.	2715.00.	1
	Shetland.	N/A.	-.
	Western Isles.	N/A.	-.

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Council Licensing Fees (Various) 2025/26, Comparison with North of Scotland Authorities, Duration of Licences and Fees Charged.

Type of Licence.	Authority.	Fee £.	Duration (Years).
Skin piercing and tattooing – mandatory.	Aberdeenshire.	366.25.- 483.25.	3 years 2 categories.
	Highland.	660.00.	3
	Moray.	431.00.	3
	Orkney.	305.00.	1
		803.00.	3
	Shetland.	280.00.	3
	Western Isles.	109.00. -339.00.	3 4 categories.
Street traders including ID badge – if resolved by local authority.	Aberdeenshire.	268.00.(Street Traders Licence). 205.00.(Employee Licence).	3
Non-food.	Highland – operators.	397.00.	3
Food.	Highland – operators.	516.00.	3
	Highland – employees.	156.00.	3
	Moray.	431.00.	3
	Orkney.	184.00.	1
		486.00.	3
	Shetland.	280.00. (Street Traders Licence). 80.00.(Individual Licence).	3
Non-food.	Western Isles.	236.00.	3
Food.		273.00.	3
Taxi and PHC booking offices – mandatory if the local authority licenses taxis and PHCs.	Aberdeenshire.	182.00.	3
	Highland.	404.00.	3
	Moray.	564.00.	3
	Orkney.	198.00.	1
		534.00.	3
	Shetland.	115.00.	3
	Western Isles.	N/A.	3

### Appendix 3.

Council Licensing Fees (Various) 2025/26, Comparison with North of Scotland Authorities, Duration of Licences and Fees Charged.

<b>Type of Licence.</b>	<b>Authority.</b>	<b>Fee £.</b>	<b>Duration (Years).</b>
Taxis and PHCs including plates – if resolved by local authority.	Aberdeenshire.	253.50.	1
		477.50.	3
	Highland.	506.00.	3
	Moray.	462.00.	3
	Orkney.	330.00.	1
		869.00.	3
	Shetland.	410.00.	1 year grant
		137.00.	1 year renewal.
	Western Isles.	146.00.	1
Taxi and PHC drivers including ID badge – if resolved by local authority.	Aberdeenshire.	145.00.	3
	Highland.	326.00.	3
	Moray.	266.00.	3
	Orkney.	92.00.	1
		234.00.	3
	Shetland.	90.00.	3
	Western Isles.	120.00.	3
Venison dealer registrations – mandatory.	Aberdeenshire.	118.00.	3
	Highland.	187.00.	3
	Moray.	61.00.	3
	Orkney.	138.00.	3
	Shetland.	N/A.	-.
	Western Isles.	109.00.	3
Window cleaners including ID badge – if resolved by local authority.	Aberdeenshire.	144.50.	3
	Highland.	397.00.	3
	Moray.	170.00.	3
	Orkney.	92.00.	1
		241.00.	3
	Shetland.	N/A.	-.

<b>Type of Licence.</b>	<b>Authority.</b>	<b>Fee £.</b>	<b>Duration (Years).</b>
Window cleaners including ID badge – if resolved by local authority – continued.	Western Isles.	N/A.	-.
Zoos – mandatory.	Aberdeenshire.	348.00.	4
	Highland.	187.00.	4
	Moray.	380.00.	4
	Orkney.	656.00.	4
	Shetland.	780.00.	1
	Western Isles.	678.00.	1

## Appendix 4.

Short Term Let Licensing fees 2025/26, Comparison with Scottish Local Authorities.

Licence Type	Secondary Letting	Secondary Letting	Secondary Letting	Home Sharing	Home Letting	Renewal – Secondary Letting
Occupancy	2 Pax Occupancy.	4 Pax Occupancy	8 Pax Occupancy	4 Pax Occupancy	6 Pax Occupancy	4 Pax Occupancy.

Orkney	£341.00	£341.00	£418.00	£264.00	£330.00	£341.00
Orkney Fee Level	12th Lowest	9th Lowest	3rd Lowest	10th Lowest	10th Lowest	12th Lowest

Aberdeen City	£492.80	£739.20	£1,310.40	£705.60	£940.80	£739.20
Aberdeenshire	£481.50	£642.00	£813.50	£481.50	£610.00	£578.00
Angus	£349.00	£349.00	£460.00	£349.00	£460.00	£175.00
Argyll and Bute	£376.35	£376.35	£538.30	£269.15	£376.35	£376.35
Clackmannanshire	£494.55	£494.55	£604.50	£302.25	£384.65	£439.60
Dumfries and Galloway	£339.30	£339.30	£377.30	£308.50	£308.50	£233.50
Dundee City	£310.00	£620.00	£1,240.00	£620.00	£930.00	£620.00
East Ayrshire	£250.00	£250.00	£400.00	£125.00	£250.00	£200.00
East Dunbartonshire	£594.00	£594.00	£594.00	£550.00	£495.00	£594.00
East Lothian	£1,099.00	£1,099.00	£1,099.00	£1,099.00	£1,099.00	£1,099.00
East Renfrewshire	£936.00	£936.00	£1,039.00	£388.60	£687.50	£775.00
Edinburgh City	£1,053.00	£1,489.00	£2,881.00	£120.00	£720.00	£1,489.00
Falkirk	£300.00	£300.00	£480.00	£150.00	£300.00	£300.00
Fife	£295.00	£354.00	£472.00	£305.00	£354.00	£305.00
Glasgow City	£301.00	£301.00	£480.00	£151.00	£331.00	£240.00
Highland	£400.00	£470.00	£540.00	£320.00	£390.00	£470.00
Inverclyde	£473.00	£473.00	£578.00	£289.00	£368.00	£420.00
Midlothian	£515.00	£515.00	£515.00	£276.00	£276.00	£515.00
Moray	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00
North Ayrshire	£276.00	£276.00	£441.00	£138.00	£221.00	£221.00
North Lanarkshire	£315.00	£315.00	£472.50	£315.00	£472.50	£315.00
Perth and Kinross	£350.00	£530.00	£900.00	£265.00	£265.00	£530.00
Renfrewshire	£882.00	£993.00	£1,213.00	£387.00	£387.00	£993.00
Scottish Borders	£348.00	£387.00	£447.00	£354.00	£354.00	£387.00
Shetland	£350.00	£350.00	£500.00	£200.00	£300.00	£350.00
South Ayrshire	£300.00	£300.00	£480.00	£150.00	£300.00	£240.00
South Lanarkshire	£369.25	£553.67	£676.96	£461.56	£461.56	£553.87
Stirling	£283.00	£283.00	£453.00	£113.00	£283.00	£227.00
West Dunbartonshire	£884.50	£884.50	£884.50	£884.50	£884.50	£884.50
West Lothian	£450.00	£550.00	£720.00	£420.00	£420.00	£420.00
Western Isles	£320.00	£360.00	£440.00	£260.00	£400.00	£260.00