

FEES AND CHARGES REPORT

APPENDIX 7 - LICENSING SERVICES

1. Service Description

The Licensing Service processes many different types of licences, the majority of which but not all, incur a fee for the service we provide and can be broken down into the following categories:

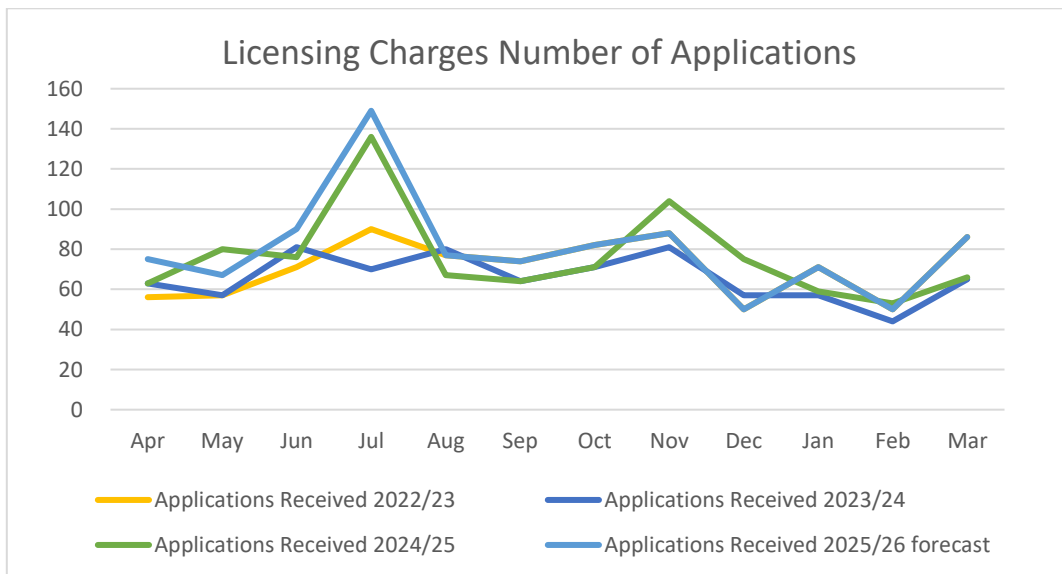
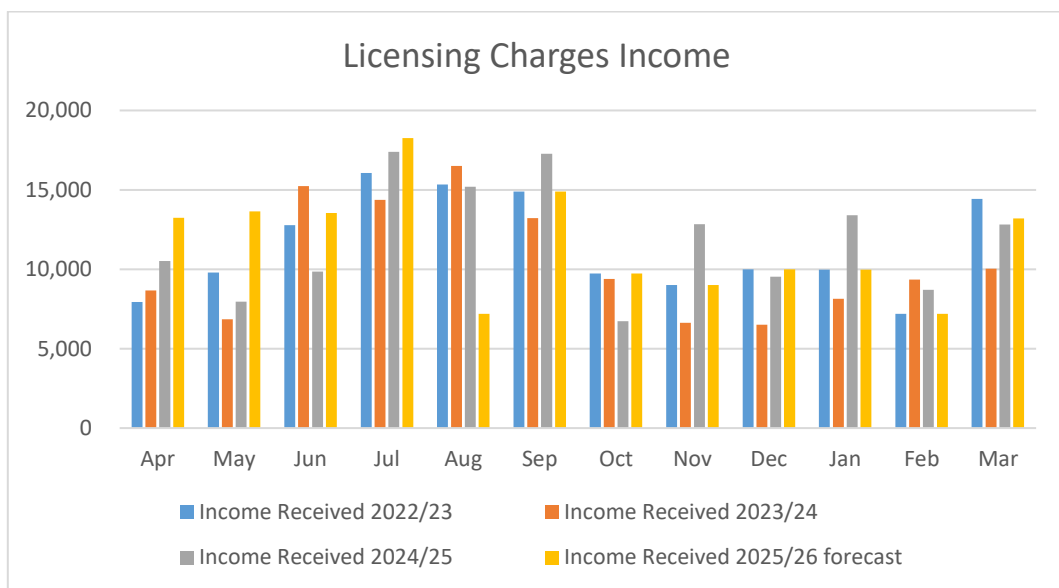
- Licensing Fees – which are statutory set fees dependent upon type of application. The majority of these are derived from alcohol, entertainment and late-night refreshment, all of which are governed by the Licensing Act 2003. It is important to note that the mandatory fees applied under this legislation have not been amended since the regime commenced in 2005 and in some cases we are not recovering our costs. Typically, fees within this category are set for the sale of alcohol and entertainment in pubs, clubs, off-licences and supermarkets.
- Licensing Fees – which are discretionary gives us the opportunity to set the fees accordingly to recover the costs incurred. Typically, fees within this category are set for dog breeding, boarding, pet shops, riding establishments, sex establishments and scrap metal.
- Licensing Fees – which are partially discretionary which allows us to set the fees to recover costs, however the fees we set are limited to prevent going beyond a statutory ceiling. Typically, fees within this category are set for betting shops, betting tracks, bingo and adult gaming premises all of which are governed by the Gambling Act 2005.
- There are also applications that we process whereby we are prevented from setting any fee, such as house to house collections, street collections and some caravan site licences.

Whilst some fees are partially statutory charges the authority has the flexibility to set the fee up to a maximum amount. As with other service areas we are required to comply with the relevant regulations when compiling the fees and must be ready to justify the levels of fees which are approved. Licensing income cannot be used to subsidise other areas of work which the council undertakes and once any fees have been set there is always the potential risk that these can be challenged through the courts. There is a broader conversation being undertaken with the Local Government Association regarding the setting of fees, which in some instances have been set at a statutory rate for nearly 20 years.

2. Prior years analysis, current financial year projections

The graph below illustrates income received compared to applications received over the last three years and a forecast for the current year. A full analysis of fees and charges has been undertaken with a view to achieving total cost recovery. Some fees are limited as they have a price ceiling that we cannot breach.

Income achieved	2022/23	2023/24	2024/25	2025/26 Forecast
Applications Received	852	790	914	959
Income Received	(125,726)	(137,164)	(142,202)	(139,900)



The table below highlights actual income achieved against budget for the last three financial years and a forecast for 2025/2026. Many of the fees within the Licensing service are statutory, or statutory with a ceiling range as to what we can charge.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Licensing Income	(137,164)	(124,973)	(139,732)	(139,900)
Budget	(135,500)	(134,100)	(135,500)	(139,900)
Income Achieved (Above)/Below Budget	(1,664)	9,127	(4,232)	-

3. Pricing

An inflationary increase of 3.2% has been applied for all non-statutory fees that WLDC have the powers to set locally, and to those fees with a statutory range unless the statutory maximum has been reached. The proposed increases have been applied with a view to achieving total cost recovery, and to be consistent with charges being applied by neighbouring Authorities.

There are 36 fees with a statutory maximum charge. WLDC have applied the maximum fee to 17 of those during 2026/2027. The remaining 19 have been increased by inflation at 3.2%, rounded to the nearest pound.

4. Understanding Customers and Markets

The service has not conducted any customer satisfaction surveys relative to fee setting. 100% of licence applications are processed within the agreed timescales, the majority of which are from the statutory regime, which in turn have their own set turnaround times which we are required to comply with, therefore it is highly unlikely that there is any scope for applicants to pay more for a faster turnaround.

5. Proposed Charging

Statutory charges will be applied in accordance with legislation.

For other charges, the Licensing Service proposes to apply an inflationary increase of 3.2%, rounded to the nearest pound. Total cost recovery has been achieved in most areas; the remainder have recovered controllable overheads as a minimum.

6. Impact on Medium Term Financial Plan (MTFP)

Last year inflationary increases were applied to the Licences Fees income budget up to 2029/2030. As a result, there is expected to be no further impact on the MTFP other than an inflationary increase to the Licence Fee budget from 2030/2031 at 2.5%.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(146,600)	(150,200)	(153,900)	(157,700)	(157,700)
Proposed Budget - Licence Fees	(143,400)	(147,000)	(150,700)	(154,500)	(158,400)
Proposed Budget - DBS Fees Recharged	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	(3,900)

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedules below:

statutory/statutory range
non statutory

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Bingo Premises Licence

Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Licence for Provisional Statement Premises	£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
Application Fee New Premises	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Variation of Licence	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Adult Gaming Centre

Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Licence for Provisional Statement Premises	£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Family Entertainment Centre

Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Annual Fee	£750.00	0.0%	£0.00	£750.00	£0.00	£750.00	OS
Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

Betting Premises (Other)

Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Licence for Provisional Statement Premises	£1,171.00	2.5%	£29.00	£1,200.00	£0.00	£1,200.00	OS
Application Fee New Premises	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Annual Fee	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
Variation of Licence	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Betting Premises (Tracks)

Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
Application Fee New Premises	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Variation of Licence	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
	£	% Type or £				

Miscellaneous								
Change of Circumstances		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
Fee for Copy of a Licence Under the Gambling Act 2005		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Temporary Usage License		£486.00	2.9%	£14.00	£500.00	£0.00	£500.00	OS
Unlicensed FEC's & Prize gaming Permits (10 year duration)								
New Gaming Machine Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
New Prize Gaming Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
Club Gaming Permit & Club Machine Permit (10 year duration)								
New grant Club Gaming Permit		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
New grant Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Renewal		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
Renewal of Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
Lotteries								
Society Lottery - New		£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
Society Lottery - Renewal		£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
Machines in Alcohol Licensed premises - 3 or more machines								
New		£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
Transfer		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Copy of gaming machine permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
Gambling Machine Permit - Up to 2 Machines	One-off fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
	£	% Type or £				

Taxi Licensing (Including Horse Drawn Omnibus)								
Driver's License Application (3Yr)	New/Renewal	£224.00	3.1%	£7.00	£231.00	£0.00	£231.00	OS
Knowledge Test Fee Including ID check	New Driver Licenses includes Right to licence checks	£43.00	3.5%	£1.50	£44.50	£0.00	£44.50	OS
Knowledge Test Fee - Resit	New Driver Licenses	£41.00	3.7%	£1.50	£42.50	£0.00	£42.50	OS
DBS Check	On New or Renewal	£38.00	0.0%	£0.00	£38.00	£0.00	£38.00	OS
DBS Admin Fee*	On New or Renewal	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
<i>*This fee is controlled by City of Lincoln Council and subject to change</i>								
Vehicle License	New	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
Vehicle License	Renewal	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
Replacement Plate ADD cost of materials	Plate only (does not include cost of plate)	£36.00	0.0%	£0.00	£36.00	£0.00	£36.00	OS
Replacement Plate & Bracket ADD cost of materials	Plate and Bracket (does not include cost of plate & bracket)	£48.00	0.0%	£0.00	£48.00	£0.00	£48.00	OS
Private Hire Operators Licence (5Yr)		£246.00	3.3%	£8.00	£254.00	£0.00	£254.00	OS
Transfer of Ownership of Taxi/Private Hire Vehicle License		£35.00	2.9%	£1.00	£36.00	£0.00	£36.00	OS
Alcohol and Entertainment Licenses		Charges set by Licensing Act 2003						
New Premise Licence								
Category A		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Category B		£190.00	0.0%	£0.00	£190.00	£0.00	£190.00	OS
Category C		£315.00	0.0%	£0.00	£315.00	£0.00	£315.00	OS
Category D		£450.00	0.0%	£0.00	£450.00	£0.00	£450.00	OS
Category E		£635.00	0.0%	£0.00	£635.00	£0.00	£635.00	OS
Large scale application >4999 (minimum fee applies)		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
Variation of Premises Licence		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
Change of DPS or Disapplication of DPS		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
Annual fee demand								
Category A		£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
Category B		£180.00	0.0%	£0.00	£180.00	£0.00	£180.00	OS
Category C		£295.00	0.0%	£0.00	£295.00	£0.00	£295.00	OS
Category D		£320.00	0.0%	£0.00	£320.00	£0.00	£320.00	OS
Category E		£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
Large scale annual fee >4999 (minimum fee applies)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	OS
Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
Provisional Statement		£195.00	0.0%	£0.00	£195.00	£0.00	£195.00	OS
Register of Interest		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS
Copy of Licence		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
Club Premises Certificate - New		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
Club Premises Certificate - Variation		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
Club Premises Certificate - Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
Personal Licence - New		£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
Personal Licence - Change of name /address		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
Personal Licence - Copy of Licence (card part, paper part or both)		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
Transfer of Premises Licence		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
Temporary Event Notice		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS

		2025/26	Proposed Increase / (Decrease)		2026/27	VAT	2026/27	VAT Rate	
		£	% Type	or £	£	Amount	Charge Inc. VAT		
						£	£		
Sale of Animals	New (Part A)	£248.00	3.2%	£8.00	£256.00	£0.00	£256.00	OS	
	New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
	Renewal (Part A)	£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS	
	Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
	Cats or Dogs - New (Part A)	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
	Cats or Dogs - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
	Cats or Dogs - Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
	Cats or Dogs - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
Animal Boarding Establishments (Excludes vet fees payable direct to vet)	Cats and Dogs (Dual) - New (Part A)	£365.00	3.3%	£12.00	£377.00	£0.00	£377.00	OS	
	Cats and Dogs (Dual) - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
	Cats and Dogs (Dual) - Renewal (Part A)	£354.00	3.1%	£11.00	£365.00	£0.00	£365.00	OS	
	Cats and Dogs (Dual) - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
	Home Boarding - New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
	Home Boarding - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
	Home Boarding - Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
	Home Boarding - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
	Hiring of Horses	New or Renewal (Part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
		New or Renewal (Part B) + vet fee	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
Dog Breeding	New (part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
	New (part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
	Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
	Renewal (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
Dog Day Care	New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
	New (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
	Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
	Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
Exhibition Of Animals	New or Renewal (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
Application to be re-rated	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
Variation to the licence	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
Dangerous Wild Animals (Excluding vet fees)	Vets fees plus admin costs of	£205.00	3.4%	£7.00	£212.00	£0.00	£212.00	OS	
Zoos (Excluding vet fees) - 4 yr. initial application	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£892.00	3.3%	£29.00	£921.00	£0.00	£921.00	OS	
Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£2,178.00	3.2%	£70.00	£2,248.00	£0.00	£2,248.00	OS	
Scrap Metal									
New/Renewal Collectors fee - 3 yr.	Admin/processing of application (part A)	£136.00	2.9%	£4.00	£140.00	£0.00	£140.00	OS	
	Document inspection - year 1 (part B)	£50.00	4.0%	£2.00	£52.00	£0.00	£52.00	OS	
	Document inspection - year 2 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
	Document inspection - year 3 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
Change of details, name / address		£16.00	6.3%	£1.00	£17.00	£0.00	£17.00	OS	
New/Renewal Site fee - 3 yr.	Part A Admin of application includes initial yr. 1 inspection by 2 officers	£523.00	3.3%	£17.00	£540.00	£0.00	£540.00	OS	
	Part B Follow up compliance inspection by 2 officers - year 1	£328.00	3.0%	£10.00	£338.00	£0.00	£338.00	OS	
	Part B Follow up compliance inspection - year 2 by 2 officers	£341.00	3.2%	£11.00	£352.00	£0.00	£352.00	OS	
Change of site manager		£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS	
Sex Shop Licences and Sexual Entertainment Venues	Initial application (part A)	£2,281.00	3.2%	£73.00	£2,354.00	£0.00	£2,354.00	OS	
	compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
	Renewal (part A)	£406.00	3.2%	£13.00	£419.00	£0.00	£419.00	OS	
	compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
Skin Piercing	Transfer fee	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS	
	Premises registration	£217.00	3.2%	£7.00	£224.00	£0.00	£224.00	OS	
	Personal registration	£65.00	3.1%	£2.00	£67.00	£0.00	£67.00	OS	
	Personal Registration for conventions	£21.00	4.8%	£1.00	£22.00	£0.00	£22.00	OS	
Street Trading Consents		£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS	
Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005		£13.00	7.7%	£1.00	£14.00	£0.00	£14.00	OS	

* To comply with legal requirements relevant licence fees are now made up of two parts. Part A is payable upon application, and Part B is only payable if the licence is granted and must be paid prior to the licence being issued. Applicants may, if they wish, pay both parts together at the time of the application but are under no obligation to do so. If an applicant does pay both parts of the fee at the time of the application and the licence is subsequently refused Part B will be refunded.

Prosperous Communities Committee

Mobile Homes

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
	£	% Type or £				

Mobile Homes Act 2013

Caravan Site - Fit & Proper Person	One-off license	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS
Issue of a New Licence		£373.00	3.2%	£12.00	£385.00	£0.00	£385.00	OS
Deposit of Site Rules		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
Transfer and Alteration of a Licence		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS