

LICENSING AND REGULATORY COMMITTEE

	DESCRIPTION OF CHARGE	VAT	UNIT	DATE OF LAST CHANGE	2016/17 £	2017/18 £	Externally Set	Explanation regarding the recommended level of charge
2	LICENCES							
2.1	HACKNEY CARRIAGE AND PRIVATE HIRE CARS							
(a)	Driver's Licence - Private Hire and Hackney Carriage*							
i)	One Year	N	Each	1-Apr-16	75.00	77.00		Increased by 2.67%
ii)	Two Year	N	Each	1-Apr-16	140.00	143.00		Increased by 2.14%
iii)	Three Year	N	Each	1-Apr-15	195.00	199.00		Increased by 2.05%
(b)	Competence Test	N	Each	1-Apr-14	35.00	40.00		Increased by 14.29% [£36 = 2.85% increase. To apply the RPI of 1.9% results in fee of £35.67]
(c)	Drivers Badge - Replacement	N	Each	1-Apr-13	20.00	21.00		Increased by 5%
(d)	Private Hire Operator's Licence							
i)	One Year	N	Each	1-Apr-15	260.00	265.00		RPI @ 1.9%
ii)	Two Year	N	Each	1-Apr-16	483.00	490.00		Increased by 1.45%
iii)	Three Year	N	Each	1-Apr-15	670.00	685.00		Increased by 0.75%
iv)	Four Year	N	Each	1-Apr-16	820.00	830.00		Increased by 1.22%
v)	Five Year	N	Each	1-Apr-16	932.00	940.00		Increased by 0.86%
vi)	Operators Licence Competency Test*	N	Each	1-Apr-14	35.00	36.00		Increased by 2.85%
(e)	Private Hire Vehicle Licence	N	Each	1-Apr-14	225.00	230.00		Increased by 2.22%
(f)	Private Hire Vehicle Licence - Age Exempt	N	Each	1-Apr-14	260.00	265.00		RPI @ 1.9%
(g)	Hackney Carriage Vehicle Licence	N	Each	1-Apr-14	240.00	245.00		Increased by 2.08%
(h)	Hackney Carriage Licence - Age Exempt	N	Each	1-Apr-14	275.00	280.00		Increased by 1.82%
(i)	Replacement of Vehicle Licence Plate	N	Each	1-Apr-15	25.00	26.00		Increased by 4%
(j)	Transfer of Vehicle Licence to Another Licensee	N	Each	1-Apr-14	45.00	46.00		Increased by 2.2%
(k)	Transfer of Licence from Private Hire Vehicle to Hackney Carriage (vice-versa)				N/A			
(l)	Sale of Vehicle Licence Bracket	N	Each	1-Apr-14	22.00	23.00		Increased by 4.55%
(m)	Certificate of Compliance		Each	1-Apr-14	5.00	5.50		Increased by 10%
(n)	Replacement of Vehicle Licence (paper)		Each	1-Apr-14	5.00	5.50		Increased by 10%
(o)	Replacement docu-dash		Each	1-Apr-15	3.00	3.50		Increased by 16.67% [would be £3.09 if RPI of 1.9% was strictly applied]
(p)	Replacement Front Windscreen pouch		Each	1-Apr-14	5.00	5.50		Increased by 10%
	* Excludes CRB fee £44.00 payable on application and £5.00 DVLA mandate fee							
2.2	LICENCE FEES							
(a)	Animal Boarding Establishment (new)	N	Each	1-Apr-14	120.00	125.00		Increased by 4.12%
(b)	Animal Boarding Establishment (renewal)		Each	1-Apr-14	100.00	105.00		Increased by 5%
(c)	Breeding of Dogs (new)	N	Each	1-Apr-14	120.00	125.00		Increased by 4.12%
(d)	Breeding of Dogs (renewal)		Each	1-Apr-14	100.00	105.00		Increased by 5%
(e)	Dangerous Wild Animals (new)	N	Each	1-Apr-14	120.00	125.00		Increased by 4.12%
(f)	Dangerous Wild Animals (renewal)		Each	1-Apr-14	100.00	105.00		Increased by 5%
(g)	Pet Animal Shop (new)	N	Each	1-Apr-14	120.00	125.00		Increased by 4.12%
(h)	Pet Animal Shop (renewal)		Each	1-Apr-14	100.00	105.00		Increased by 5%
(i)	Riding Establishment (new)	N	Each	1-Apr-14	120.00	125.00		Increased by 4.12%
(j)	Riding Establishment (renewal)		Each	1-Apr-14	100.00	105.00		Increased by 5%
NB	For licences (a) - (j), vets fees incurred by the Council will be charged to the applicant							
(k)	Acupuncture, Tattooing, Ear piercing, Electrolysis - Registration of							
i)	Premises	N	Each	1-Apr-15	70.00	75.00		Increased by 7.14%
ii)	Person	N	Each	1-Apr-15	70.00	75.00		Increased by 7.14%
iii)	Person and premises combined	N	Each	1-Apr-15	110.00	115.00		Increased by 4.55%
(l)	Hairdresser - Registration of Premises and Persons							
i)	Premises	N	Each	1-Apr-15	70.00	75.00		Increased by 7.14%
ii)	Person	N	Each	1-Apr-15	70.00	75.00		Increased by 7.14%
iii)	Person and premises combined	N	Each	1-Apr-15	110.00	115.00		Increased by 4.55%
(m)	Scrap Metal Dealers Act 2013							
i)	Site Licence	N	Each	1-Apr-15	340.00	350.00		Increased by 2.94%
ii)	Renewal of Site Licence	N	Each	1-Apr-15	340.00	350.00		Increased by 2.94%
iii)	Collectors Licence	N	Each	1-Apr-15	300.00	310.00		Increased by 3.33%
iv)	Collectors Renewal of Licence	N	Each	1-Apr-15	300.00	310.00		Increased by 3.33%
v)	Variation to Licence (inc change of site manager)	N	Each	1-Apr-15	62.00	65.00		Increased by 4.84%

LICENSING AND REGULATORY COMMITTEE								
	DESCRIPTION OF CHARGE	VAT	UNIT	DATE OF LAST CHANGE	2016/17 £	2017/18 £	Externally Set	Explanation regarding the recommended level of charge
	vi) Change of Circumstance	N	Each	1-Apr-15	31.00	35.00		Increased by 12.90% [£32 equates to an increase of 3.23%, to apply the RPI at 1.9% equates to a cost of £31.59]
(n)	Street Trading (fixed) per outlet							
	i) 1 day a week Annual Licence	N	Each	1-Apr-15	90.00	95.00		
	ii) 1 month licence	N	Each	1-Apr-15	110.00	115.00		
	iii) 3 month licence	N	Each	1-Apr-15	160.00	165.00		
	iv) 6 month licence	N	Each	1-Apr-15	260.00	265.00		
	v) 12 month licence	N	Each	1-Apr-15	410.00	420.00		
	vi) Transfer of Consent (fixed or mobile)	N	Each	1-Apr-15	60.00	65.00		
(o)	Street Trading (mobile) per outlet							
	i) 1 day a week Annual Licence	N	Each	1-Apr-15	60.00	65.00		
	ii) 1 month licence	N	Each	1-Apr-15	80.00	85.00		
	iii) 3 month licence	N	Each	1-Apr-15	110.00	115.00		
	iv) 6 month licence	N	Each	1-Apr-15	180.00	185.00		
	v) 12 month licence	N	Each	1-Apr-15	310.00	320.00		
	vi) One off Event Licence	N	Each	1-Apr-15	75.00	80.00		
	(p) Sex Establishments	N	Each	1-Apr-15	2310.00	2355.00		
	2.3 LICENSING ACT 2003							
(a)	Personal Licence							
	Grant or Renewal of a Personal Licence (valid for 10 years)	N	Each	1-Apr-11	37.00	37.00	X	LA 2003 Schedule 6
(b)	Premises Licences / Club Premises Certificates							
	Annual Fees Rateable Value Bands :-							
	A (no rateable value to £4,300)	N	Each	1-Feb-05	70.00	70.00	X	LA 2003 Schedule 5
	B (£4,301 to £33,000)	N	Each	1-Feb-05	180.00	180.00	X	LA 2003 Schedule 5
	C (£33001 to £87,000)	N	Each	1-Feb-05	295.00	295.00	X	LA 2003 Schedule 5
	D (£87,001 to £125,000)	N	Each	1-Feb-05	320.00	320.00	X	LA 2003 Schedule 5
	E (£125,001 and above)	N	Each	1-Feb-05	350.00	350.00	X	LA 2003 Schedule 5
	A multiplier is applied to premises in band D and E where they are exclusively or primarily in the business of selling alcohol							
	D (x2)	N	Each	1-Feb-05	640.00	640.00	X	LA 2003 Schedule 5
	E (x3)	N	Each	1-Feb-05	1050.00	1050.00	X	LA 2003 Schedule 5
(c)	New or Variation of Premises Licences / Club Premises Certificates							
	Application fees Rateable Value Bands :-							
	A (no rateable value to £4,300)		Each	1-Feb-05	100.00	100.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	B (£4,301 to £33,000)		Each	1-Feb-05	190.00	190.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	C (£33001 to £87,000)		Each	1-Feb-05	315.00	315.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	D (£87,001 to £125,000)		Each	1-Feb-05	450.00	450.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	E (£125,001 and above)		Each	1-Feb-05	635.00	635.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	A multiplier is applied to premises in band D and E where they are exclusively or primarily in the business of selling alcohol							
	D (x2)		Each	1-Feb-05	900.00	900.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
	E (x3)		Each	1-Feb-05	1905.00	1905.00	X	LA 2003 Schedule 2 (wrt Reg 4 (2), (3) and 6 (1))
(d)	Application / Notice							
	i) Temporary Event notice	N	Each	1-Feb-05	21.00	21.00	X	LA 2003 Schedule 6
	ii) Theft, loss, etc of premises licence or summary	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	iii) Application for a provisional statement where premises being built etc	N	Each	1-Feb-05	195.00	315.00	X	Increase under s29 of LA 2003, (Schedule 6)
	iv) Notification of change of name or address	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	v) Application to vary licence to specify individual as premises supervisor	N	Each	1-Feb-05	23.00	23.00	X	LA 2003 Schedule 6
	vi) Application for transfer of premises licence	N	Each	1-Feb-05	23.00	23.00	X	LA 2003 Schedule 6
	vii) Interim authority notice following death etc of licence holder	N	Each	1-Feb-05	23.00	23.00	X	LA 2003 Schedule 6
	viii) Theft, loss, etc of certificate or summary	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	ix) Notification of change of name or alteration of rules of club	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	x) Change of relevant registered address of club	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	xi) Theft, loss, etc of temporary event notice	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	xii) Theft, loss, etc of personal licence	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	xiii) Notification of change of name or address of premises licence holder	N	Each	1-Feb-05	10.50	10.50	X	LA 2003 Schedule 6
	xiv) Right to freeholder etc to be notified of licensing matters	N	Each	1-Feb-05	21.00	21.00	X	LA 2003 Schedule 6

LICENSING AND REGULATORY COMMITTEE								
	DESCRIPTION OF CHARGE	VAT	UNIT	DATE OF LAST CHANGE	2016/17 £	2017/18 £	Externally Set	Explanation regarding the recommended level of charge
2.4	GAMBLING ACT 2005							
(a)	Small Society Lotteries							
i)	Initial Application Fee	N	Each	1-Sep-07	40.00	40.00	X	The Small society Lotteries (Registration of Non-Commercial Societies) Regulations 2007. Section 3 (b)
ii)	Renewal Fee	N	Each	1-Sep-07	20.00	20.00	X	The Small society Lotteries (Registration of Non-Commercial Societies) Regulations 2007. Section 5 (a)
(b)	Bingo Premises							
i)	Premises Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
ii)	Annual Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
iii)	Variation of Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
iv)	Change of Circumstances	N	Each	1-Apr-15	40.00	45.00		Increased by 11.11% [£41 equates to an increase of 2.5%. To apply the RPI of 1.9% would equate to £40.76]
v)	Transfer of Licence	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vi)	Re-instatement Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vii)	Provisional Statement	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
viii)	Copy of Licence	N	Each	1-Apr-12	25.00	30.00	X	The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 Regulation 13 (2)
(c)	Betting Premises (Track)							
i)	Premises Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
ii)	Annual Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
iii)	Variation of Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
iv)	Change of Circumstances	N	Each	1-Apr-15	50.00	55.00		Increased by 10% [To apply the RPI of 1.9% would equate to £50.95]
v)	Transfer of Licence	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vi)	Re-instatement Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vii)	Provisional Statement	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
viii)	Copy of Licence	N	Each	1-Apr-12	25.00	30.00	X	The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 Regulation 13 (2)
(d)	Family Entertainment Centres							
i)	Premises Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
ii)	Annual Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
iii)	Variation of Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
iv)	Change of Circumstances	N	Each	1-Apr-15	40.00	45.00		Increased by 11.11% [£41 equates to an increase of 2.5%. To apply the RPI of 1.9% would equate to £40.76]
v)	Transfer of Licence	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vi)	Re-instatement Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vii)	Provisional Statement	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
viii)	Copy of Licence	N	Each	1-Apr-12	25.00	25.00	X	The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 Regulation 13 (2)
(e)	Adult Gaming Centre							
i)	Premises Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
ii)	Annual Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
iii)	Variation of Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
iv)	Change of Circumstances	N	Each	1-Apr-15	40.00	45.00		Increased by 11.11% [£41 equates to an increase of 2.5%. To apply the RPI of 1.9% would equate to £40.76]
v)	Transfer of Licence	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vi)	Re-instatement Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
vii)	Provisional Statement	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
viii)	Copy of Licence	N	Each	1-Apr-12	25.00	25.00	X	The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 Regulation 13 (2)
(f)	Betting Premises (Other)							
i)	Temporary Use Notice	N	Each	7-Jan-07	500.00	500.00	X	The Gambling Act 2005 (Temporary Use Notices) Regulations 2007 Regulation 7 (1)
ii)	Replacement of Temporary Use Notice	N	Each	7-Jan-07	25.00	25.00	X	The Gambling Act 2005 (Temporary Use Notices) Regulations 2007 Regulation 7 (2) (a)
iii)	Premises Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
iv)	Annual Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
v)	Variation of Licence	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
vi)	Change of Circumstances	N	Each	1-Apr-15	40.00	45.00		Increased by 11.11% [£41 equates to an increase of 2.5%. To apply the RPI of 1.9% would equate to £40.76]
vii)	Transfer of Licence	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
viii)	Re-instatement Fee	N	Each	1-Apr-15	500.00	515.00		Increased by 3%
ix)	Provisional Statement	N	Each	1-Apr-15	1200.00	1225.00		Increased by 2.08%
x)	Copy of Licence	N	Each	1-Apr-12	25.00	25.00	X	The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007 Regulation 13 (2)
(g)	Club Gaming Machine Permits							
i)	Grant of Permit	N	Each	1-Sep-07	200.00	200.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (1)
ii)	Grant of Permit (Club Premises Certificate holder)	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (1) (a) or (b)
iii)	Variation of Permit	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 15
iv)	Renewal of Permit	N	Each	1-Sep-07	200.00	200.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (2) (a)

LICENSING AND REGULATORY COMMITTEE								
	DESCRIPTION OF CHARGE	VAT	UNIT	DATE OF LAST CHANGE	2016/17 £	2017/18 £	Externally Set	Explanation regarding the recommended level of charge
	v) Renewal of Permit (Club Premises Certificate holder)	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (2) (b)
	vi) Annual Fee	N	Each	1-Sep-07	50.00	50.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 12
	vii) Copy of Permit	N	Each	1-Sep-07	15.00	15.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 16
	(h) Club Gaming Permits							
	i) Grant of Permit	N	Each	1-Sep-07	200.00	200.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (1)
	ii) Grant of Permit (Club Premises Certificate holder)	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (1) (a) or (b)
	iii) Variation of Permit	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 15
	iv) Renewal of Permit	N	Each	1-Sep-07	200.00	200.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (2) (a)
	v) Renewal of Permit (Club Premises Certificate holder)	N	Each	1-Sep-07	100.00	100.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 8 (2) (b)
	vi) Annual Fee	N	Each	1-Sep-07	50.00	50.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 12
	vii) Copy of Permit	N	Each	1-Sep-07	15.00	15.00	X	The Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007 Regulation 16
	(i) Family Entertainment Centre Permits							
	i) Grant of Permit	N	Each	1-Sep-07	300.00	300.00	X	The Gambling Act 2005 (Family Entertainment Centre Gaming Machine) (Permits) Regulations 2007 Reg 3 (a)
	ii) Renewal of Permit	N	Each	1-Sep-07	300.00	300.00	X	The Gambling Act 2005 (Family Entertainment Centre Gaming Machine) (Permits) Regulations 2007 Reg 3 (c)
	iii) Change of Name on Permit	N	Each	1-Sep-07	25.00	25.00	X	The Gambling Act 2005 (Family Entertainment Centre Gaming Machine) (Permits) Regulations 2007 Reg 5
	iv) Copy of Permit	N	Each	1-Sep-07	15.00	15.00	X	The Gambling Act 2005 (Family Entertainment Centre Gaming Machine) (Permits) Regulations 2007 Reg 6
	(j) Prize Gaming Permits							
	i) Grant of Permit	N	Each	1-Sep-07	300.00	300.00	X	The Gambling Act 2005 (Prize Gaming) (Permits) Regulations 2007 Regulation 3 (a)
	ii) Renewal of Permit	N	Each	1-Sep-07	300.00	300.00	X	The Gambling Act 2005 (Prize Gaming) (Permits) Regulations 2007 Regulation 3 (c)
	iii) Change of Name on Permit	N	Each	1-Sep-07	25.00	25.00	X	The Gambling Act 2005 (Prize Gaming) (Permits) Regulations 2007 Regulation 5
	iv) Copy of Permit	N	Each	1-Sep-07	15.00	15.00	X	The Gambling Act 2005 (Prize Gaming) (Permits) Regulations 2007 Regulation 6
	(k) Licensed Premises Gaming Machine Permits							
	i) Grant of Permit	N	Each	1-Sep-07	150.00	155.00	X	The Gambling Act 2005 (Licensed Premises Gaming Machine Permits) (England and Wales) Regulations 2007 Reg 3 (a) (ii)
	ii) Variation of Permit	N	Each	1-Sep-07	100.00	115.00	X	The Gambling Act 2005 (Licensed Premises Gaming Machine Permits) (England and Wales) Regulations 2007 Reg 3 (b)
	iii) Change of Name on Permit	N	Each	1-Sep-07	25.00	30.00	X	The Gambling Act 2005 (Licensed Premises Gaming Machine Permits) (England and Wales) Regulations 2007 Reg 8
	iv) Copy of Permit	N	Each	1-Sep-07	15.00	20.00	X	The Gambling Act 2005 (Licensed Premises Gaming Machine Permits) (England and Wales) Regulations 2007 Reg 9
	v) Transfer of Permit	N	Each	1-Sep-07	25.00	30.00	X	The Gambling Act 2005 (Licensed Premises Gaming Machine Permits) (England and Wales) Regulations 2007 Reg 3 (c)
	vi) Automatic Entitlement Notification	N	Each	1-Sep-07	50.00	55.00	X	The Gaming Machines in Alcohol Licensed Premises (Notification fee) (England and Wales) Regulations 2007 Reg 3
	VAT Key							Explanation
	I Inclusive of VAT							All fees that have been increased by more than the RPI of 1.9% have been increased to align our fees and charges with neighbouring authorities.
	E Exempt from VAT							
	N Non Business Activity							
	Z Zero-rated VAT							