

REQUEST FOR DMPC DECISION – DMPCD 2015 64

Title: Annual Review of the Schedule of Fees and Charges – 2015/16

Executive Summary:

This paper proposes the revision of fees and charges applied by the MPS for a range of services in the categories of 'General Fees & Charges', 'Special Police Services', 'Other Agency Fees and Charges', 'Housing Immigration Detainees', and 'Statute/Legislative'.

The estimated income for 2015/16 is £22.5m; this is slightly lower than the 2014/15 forecast of £22.6m.

Recommendations:

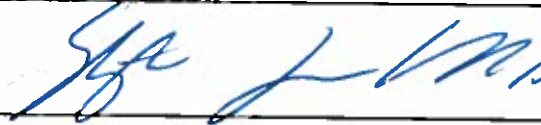
That the Deputy Mayor for Policing and Crime approves the changes in fees and charges as set out in Appendix 1.

Deputy Mayor for Policing And Crime

I confirm I have considered whether or not I have any personal or prejudicial interest in this matter and take the proposed decision in compliance with the Code of Conduct. Any such interests are recorded below.

The above request has my approval.

Signature



Date

27/5/15

PART I – NON-CONFIDENTIAL FACTS AND ADVICE TO THE DMPC

Decision required – supporting report

1. Introduction and background

- 1.1 Section 15 of the Police Reform and Social Responsibility Act 2011, provides the Mayor's Office for Policing and Crime (MOPAC) with the legislative powers to charge for the supply of goods and services to third parties.
- 1.2 Section 25 of the Police Act 1996, as amended by Schedule 16, paragraph 24 of the 2011 Act, (Provision of Special Services) with reference to MOPAC, allows Forces to charge for special police services which they may provide in respect of the provision of police officers and staff at the request of a third party.

2. Issues for consideration

- 2.1. This paper sets out proposals for the revision of fees and charges in the following categories:
- General Fees and Charges
 - Special Police Services
 - Home Office Immigration Enforcement
 - Other Agency Related Fees and Charges
 - Statute and Legislative
- 2.2. General Fees and Charges
- 2.2.1. Copying of police reports for insurance companies & solicitors, provision of police officer statements, payroll administration, and administration for seconded officers are the types of services provided under this category.
- 2.2.2. The detail of the specific changes to each of the fees and charges is set out in Appendix 1A/B. The general approach has been to increase fees and charges by 1% which reflects the recent pay inflation uplift.
- 2.3. Special Police Services
- 2.3.1. The provision of policing services on private premises, for example, in sporting stadia, and assisting in film making and traffic surveys can incur a Special Police Service charge. These charges for officers are based on full cost recovery.
- 2.3.2. The MPS, in compliance with relevant legislation and case law, will only charge the London Football Clubs Special Police Service for the policing provided on land owned, leased or controlled by the Club. This involves the deployment inside the ground and Club properties outside, such as concourses.
- 2.3.3. Appendix 1C sets out the proposed rates for officers, MPS Specials, horses, dogs, vehicles and police staff for special policing services.
- 2.4. Charges Notified by Other Agencies
- 2.4.1. Seconded Officers and Staff, Appendix 1A paragraphs 21-28

ACPO are recommending a standard £50 initial fee and £50 per month for administrative costs relating to seconded officers and staff. Currently MOPAC charges a full cost recovery charge based on the support structure in 2009/10 and uplifted for inflation since then. MOPAC will continue to charge the full cost recovery rate and budget holders will have discretion to reduce the rate where it makes business sense to do so.

2.4.2. Defence Examination in Criminal Matters, Appendix 1A paragraphs 29-30

A national scale of charges has been agreed to levy Defence experts for the cost of documentation and access to prosecution forensic science laboratories. No charge has previously being levied for this service.

2.5. Charging for Detention of Prisoners in MPS Cell Accommodation – HO Immigration Enforcement

2.5.1. The MPS is aligned to the ACPO Finance and Resources Business Area methodology in the calculation of the revised rates. A 1% increase in fees is proposed. Additional charges after the initial 12 hour period will be on a per hour basis rather than 12 or 24 hour segments. An additional charge for detainees on constant watch is also proposed. See Appendix 1A paragraphs 31-34.

2.6. Statute and Legislative

2.6.1. Following public consultation the Home Office has agreed an increase in fees with effect from 6 April 2015. The details are shown in Appendix 1A, paragraphs 35-36.

3. Financial Comments

3.1. The estimated 2015/16 income generated from the fees and charges is £22.5m. This is slightly lower than the 2014/15 forecast income of £22.6m, mainly due to lower numbers of seconded officers. Actual income generated is dependent on demand.

4. Legal Comments

4.1. The MOPAC has the legal power to charge third parties for goods and services under section 15 of the Police Act 1996 and to charge for the provision of special services under section 25 of the Police Act 1996.

4.2. The legislation referred to above does not specify how the charges should be calculated but the case law and ACPO guidance allows the MOPAC to increase charges to reflect increased costs caused by inflation.

5. Equality Comments

5.1. In line with the MPS Communication Strategy and with the agreement of the Deputy Mayor for Policing and Crime the fees and charges are now available electronically via the MPS Website. Finance Services have taken steps to ensure the information on fees and charges, including the location on the MPS Website, are made available to members of staff who would be the normal first point of contact with the public. This group of staff are provided with guidance on subject matters where they will deal with queries from the public.

6. Background/supporting papers

6.1. MPS Reports

Public access to information

Information in this form is subject to the Freedom of Information Act 2000 (FOIA) and other legislation. Part 1 of this form will be made available on the MOPAC website within 1 working day of approval. Any facts/advice/recommendations that should not be made automatically available on request should not be included in Part 1 but instead on the separate Part 2 form. Deferment is only applicable where release before that date would compromise the implementation of the decision being approved.

Is the publication of **this** form to be deferred? NO

If yes, for what reason:

Until what date (if known):

Is there a **part 2** form – NO

If yes, for what reason:

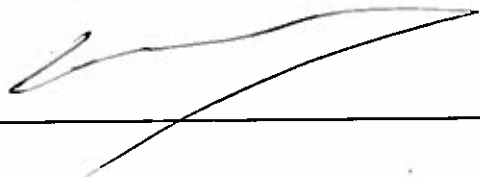
ORIGINATING OFFICER DECLARATION:

	<i>Tick to confirm statement (✓)</i>
Head of Unit: Annabel Cowell has reviewed the request and is satisfied it is correct and consistent with the MOPAC's plans and priorities.	✓
Legal Advice: The MPS legal team has been consulted on the proposal	✓
Financial Advice: The Head of Strategic Finance and Resource Management has been consulted on this proposal.	✓
Equalities Advice: Equality and diversity issues are covered in the body of the report	✓

OFFICER APPROVAL**Chief Operating Officer**

I have been consulted about the proposal and confirm that financial, legal and equalities advice has been taken into account in the preparation of this report. I am satisfied that this is an appropriate request to be submitted to the Deputy Mayor for Policing and Crime.

Signature



Date 27/05/2015.

Appendix 1A

**ANNUAL REVIEW OF THE SCHEDULE OF FEES AND CHARGES
2015/16**

Summary

The MPS is required to review the schedule of fees and charges each year. This report details the results of the review and sets out information on the recommended Metropolitan Police Service (MPS) fees and charges and special policing services rates for 2015/16. The Audit Commission have stated that it is good practice for organisations to review their fees and charges on an annual basis.

Optimising income generation will be a key part of the Financial Strategy being developed to support the One Met Model 2020.

There are two basic parts to this:

- (a) Ensure existing fees and charges are reviewed each year with legislative parameters
- (b) Identify, examine and pursue additional possibilities that may exist that are consistent with MPS/MOPAC strategic objectives and driven within the emerging Commercial Strategy.

For clarity, this report deals simply with the former, as part of an annual review.

It is important to note that most fees and charges are constrained by statute or legislation and backed up by recommended charging guidelines published by ACPO.

It is recommended that the Deputy Mayor for Policing and Crime increases all fees and charges levied pursuant to Section 15 of the Police Reform and Social Responsibility Act 2011 (Supply of Goods and Services) by 1.0% to reflect the pay inflation uplift. The exception being those which are set by either (a) statute/legislation or (b) at a higher rate recommended by Association of Chief Police Officers (ACPO) Finance and Business Area. Charges for Special Police Services under section 25 of the Police Act 1996, which are based on full cost recovery, have been recalculated to reflect the current cost of policing.

ACPO has guidelines on charging for seconded Police Officers and Police Staff when the secondment is to another UK Police Force. The guidelines, produced by ACPO Finance and Resources Business Area and approved by ACPO Cabinet, stipulate that on top of the salary costs there should be a one-off set up fee of £50 plus a monthly administration charge of £50 for the duration of the secondment. Our current administration fees are £420.70 per month for Police Officers and £293.50 per month for Police Staff, although these are historic rates and to be revised. The paper recommends flexibility around the administration charge with the MPS retaining the right to full cost recovery but with the option to adopt the ACPO rate where it makes business sense to do so. Details are outlined in paragraphs 21-28.

The estimated income received from the various fees and charges levied is forecast to be £22.5m in 2014/15. **Table 3** (section C) provides an analysis of the forecast income from fees and charges broken down into various income categories. The fees are applied to, for example, solicitors and motor insurance bodies, who require copies of information which has been requested from the MPS. Fees are also charged for Special Police Services, where the MPS provides policing services on private premises, such as sporting stadia. The purpose of this paper is to advise Management Board of the revised schedule of Fees and Charges for 2015/16 before they are submitted to the Deputy Mayor for Policing and Crime for approval. Where fees have been set by statute/legislation, the relevant information has been included in this report.

This report is not intended to cover the additional income generation possibilities that exist for the MPS. This is being examined separately with the aim of optimising income generation for the MPS in the medium-term. This is a key part of the MPS's financial strategy as we move towards the end of the decade given the large savings requirement.

A. RECOMMENDATIONS - Management Board agrees that

1. **The Deputy Mayor for Policing and Crime is asked to approve the attached schedule of fees and charges which have been increased by 1.0% to reflect the pay inflation uplift. The revised charges, which can be made pursuant to Section 15 of the Police Reform and Social Responsibility Act 2011, if approved, will be effective as of the 1 May 2015.**
2. **The Deputy Mayor for Policing and Crime is asked to approve the changes to the charges for Special Police Services (SPS) under Section 25 of the Police Act 1996 for the period from the date of the approval by the Deputy Mayor of Policing and Crime.**
3. **The Deputy Mayor for Policing and Crime is asked to approve the amendment of charges where the MPS has been notified of recommended changes by other agencies.**
4. **The Deputy Mayor for Policing and Crime is asked to approve the amendment of charges in regard to the administration fee for seconded Police Officers and Police Staff. It is recommended that overhead charge is based on full cost recovery but with discretion to reduce to the ACPO charging rate (Paragraphs 21 to 28 refer).**
5. **The Deputy Mayor for Policing and Crime is asked to approve the revised charges upon Home Office Immigration Enforcement (HOIE) for housing immigration detainees in MPS cell accommodation.**
6. **Where it is identified that a shortfall exists between income and expenditure a strategy will be developed to lobby the Home Office for an increase in the charges permissible with the assistance of the Mayor, the Deputy Mayor and ACPO Leads as appropriate.**

B. SUPPORTING INFORMATION

1. **MOPAC require the MPS to review its fees and charges on an annual basis. Following this annual review, the schedule of fees and charges are submitted to the Deputy Mayor for Policing and Crime for approval. This report has been prepared to provide Management Board with the relevant information, prior to its submission to the Deputy Mayor for Policing and Crime.**
2. **Section 15 of the Police Reform and Social Responsibility Act 2011 (the 2011 Act) provides the Mayor's Office for Policing and Crime (MOPAC) with the legislative powers to charge for the supply of goods and services to a third party.**
3. **Section 25 of the Police Act 1996, as amended by Schedule 16, paragraph 24 of the 2011 Act, (Provision of Special Services) with reference to MOPAC, allows Forces to charge for special police services which they may provide in respect of the provision of police officers and staff at the request of a third party.**

Scope of this Fees and Charges Review

4. This paper is specifically to review fees and charges that are levied to the public and other bodies based on rates which are reviewed and updated on an annual basis. It does not cover contractual arrangements negotiated by the MPS on an individual basis. For example the special arrangements regarding cost sharing and match funding in respect of partnerships on a case by case basis with local authorities, as allowed by Section 92 of the Police Act 1996 as amended by the 2011 Act, to apply to MOPAC (Grants by Local Authorities), is not applicable to this specific paper. As part of the MPS Financial Strategy to maximise our sources of income the Commercial and Finance Directorate will continue to review the options in regard to charging for MPS services wherever feasible.

Schedule of Fees and Charges

5. The schedule of fees and charges under the category of MPS calculated fees and charges include charges for the provision of copy documents, photographs, videotapes (and other means of recording video imagery i.e. DVD/digital media) etc. required for civil proceedings and interviewing a police officer or member of the police staff in respect of Civil Court proceedings.
6. Section 15 of the 2011 Act provides the MOPAC with the powers to supply goods and services to a third party and make a charge and recover the full economic costs of providing a service, such as the provision of copy documentation and charges for civil cases such as an interview with a police officer/member of police staff. If it is agreed to increase the charge levied in relation to the provision of copy documentation and charges for civil cases, the charge levied should be reasonable (e.g. what the market can bear) and be able to withstand external challenge. ACPO guidance "Charging for Police Services (Paying the Bill 2)" recommends charges are increased annually in line with inflation.
7. The provision of such documentation etc. is principally to solicitors and the motor insurance industry. The cost is inclusive of the MPS staff time in searching for the documentation, redacting as appropriate, copying and processing the associated payment.
8. There are a number of charges, which are advised by other agencies such as charges for the taking of fingerprints of the public in relation to visa applications as advised by the ACPO Finance and Resources Business Area.
9. Additionally, the schedule includes charges set by statute or legislation such as the fee to be paid for the issue of a pedlar's certificate as stated within the Pedlars' Certificates (Variation of Fee) Order 1985.
10. The schedule of general fees and charges for the MOPAC can be classified under a number of specific categories. They are:
 - MPS calculated fees and charges. Generally there has been an increase of 1.0% which reflects the pay Inflation uplift. Where charges relate to Police Officers/Police Staff, the charge has been based on the latest available MPS Ready Reckoner.
 - Fees as advised by other Agencies (including ACPO);
 - Fees and charges as detailed within statute or legislation.

11. Whilst the MPS cannot directly affect those fees and charges that are defined by statute or legislation, it is the intention that where those charges relate to a service or activity undertaken by the MPS (e.g. vehicle removal) a review of the incurred costs against income will be undertaken. Where it is identified that a shortfall exists between income and expenditure a strategy will be developed to lobby the Home Office for an increase with the assistance of the Mayor, the Deputy Mayor and ACPO Leads as appropriate.

Review of Charges 2014/15

MPS calculated fees and charges

12. The revised charges are based on the rates for 2014/15 and have been increased by 1.0% to reflect the pay inflation uplift.
13. **Appendix 1** to this report provides a comprehensive list of the fees and charges as per the above categories. The charges will be effective from the 1 June 2015 unless otherwise stated due to the impact of legislation.
14. The MPS had not previously charged VAT on these prices considering the supply to be non-business. However HMRC assessments with other PCCs have ruled that VAT is chargeable. Mindful of this the MPS is now accounting for 20% output VAT thereby reducing the income received by the MPS. The MPS has set out in a submission lodged with HMRC the view that these charges should be considered as non-business. While HMRC are considering their position the MPS has been advised that it would not be appropriate to raise prices to reflect the cost of the VAT. If the MPS did increase prices, and the final outcome was that the costs are indeed non-business, the MPS would have to reimburse the VAT to avoid a charge of unjust enrichment. If the MPS is successful in its appeal to HMRC, then the VAT which has been paid on these fees will be refunded to the MPS.
15. The MPS submission is still being considered by the HMRC. At the current time the HMRC have only ruled that information provided to insurers should be treated as non-business and VAT should not be charged.

Charges for Special Police Services

16. Section 25 provides the legal power to charge for special police services (SPS). MPS charges are reflective of ACPO (Paying the Bill 2) guidance in that they are based upon full cost recovery but recognise that it is not permissible to make a profit within the confines of the legislation.
17. On many occasions, the MPS provides policing services on private premises, such as sporting stadia and also in the provision of assistance for activities including film making and traffic surveys. These policing services fall within the remit of SPS.
18. The charges include daily rates and hourly rates for police ranks up to and including Assistant Commissioner rank. It is proposed that the charges should be revised to reflect the various changes to police officer pay resulting from Winsor 1 such as the abolition

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of Special Priority Payments, payment of unsociable hours payment for Federated ranks etc. and the required adjustment to employer's national insurance contributions.

19. The charges incorporate a general administrative overhead recovery charge to recover non-pay and support costs and an overtime premium to reflect, in respect of Constables and Sergeants, that on many occasions, the policing resource is in addition to the normal duty time resource required to police the community. A general administrative overhead charge of 31% is applied. **Appendix 2** to this report provides a detailed schedule of the charges for special police services.

Football Charging Arrangements

20. In compliance with relevant legislation and case law, the MPS will only charge the London Football Clubs SPS for the policing provided on land owned, leased or controlled by the Club. This involves the deployment inside the ground and Club properties outside, such as concourses.

Charges notified by other agencies (including ACPO)

Charges for Seconded Police Officers and Police Staff

21. The ACPO guidelines on charging for Police Services: (Mutual Aid Cost Recovery) includes a section on charging for seconded officers. This stipulates that there should be full cost recovery based on the actual salary and pension costs of the seconded which is the current practice of the MPS.
22. In previous years the MPS has also included a monthly administration charge which covered both direct costs and overheads that could be attributed to the seconded Police Officers and Police Staff. On this basis, allowing for a 1% uplift the monthly administration charge in 2015/16 for seconded Police Officers would be £424.90 and £296.40 for Police Staff. However this charge is based on the support structure in place in 2009/10 and subsequently uplifted for inflation and it is likely that if this charge were re-costed based on the current support structure it would be considerably less at approximately £250 per month for Police Officers and £210 per month for Police Staff.
23. However ACPO guidelines on Charging for Police Services state that there should be a one-off set up fee in month 1 of the secondment plus a monthly administration fee for the duration of the secondment. Both these fees were set by ACPO for 2014/15 at £50 (i.e. £100 for the first month and £50 for each subsequent month).
24. This ACPO recommendation follows a review of the administration fee by the Police Forum for Income Generation (PolFIG) in 2013. The review found that there was a variety of different charges with 11 Forces charging at least 5% of the actual costs, 5 Forces charging between 0.1% and 4.9%, and 21 Forces not charging any administration fee at all. It was also found that most Forces that do charge a fee used a fixed percentage which would therefore vary depending on the pay of the officer and did not reflect the actual charges being incurred. A simple costing was prepared which is based on actual time by staff spent on the administration and does not include any overhead costs. The Guidance on Police Officer and Staff Secondments agreed by the Police Advisory Board for England and Wales advised that if an administration charge is to be included it should be based on costs incurred rather than a percentage fee. The ACPO guidelines published in 2014 adopted the £50 set up and £50 monthly administration charge as recommended by PolFIG.

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25. Given the variety of organisations to which the MPS second officers and staff and recognising that the MPS would like to be in line with ACPO where possible, the recommendation is that the administration charge be based on full cost recovery, which will be approximately £250 per month for police officers and £200 for police staff, but with budget holders allowed discretion to reduce the charge to the ACPO rate where it makes business sense to do so. The budgetary implications are outlined in paragraphs C2 and C3.
26. The issue of this administration charge has been raised by the HMIC who have made it clear that they are keen to adopt the same charges with all forces and are pressing the MPS to fall in line with the ACPO guidelines. West Yorkshire has also challenged the MPS administration fee in regard to seconding 20 officers for the National Police Air Service.
27. The table below shows the number of seconded officers and staff in and out of the MPS in recent years, with a clear decrease in secondees out, which would also impact upon income received.

Police Officers	March 2015	March 2014	March 2013	March 2012
Seconded Out	100	102	124	125
Seconded In	67	47	49	74
Net position	33	55	75	51

Police Staff	March 2015	March 2014	March 2013	March 2012
Seconded Out	10	13	16	29
Seconded In	21	17	21	50
Net position	-11	-4	-5	-21

28. Whilst the number of secondees in is increasing the majority are in Specialist Operations and therefore the costs are met by additional grant.

Charges for Defence Examinations in Criminal Matters

29. Following discussions between the Crown Prosecution Service (CPS) and the Legal Aid Agency (LAA) a national scale of charges has been agreed that may be levied by the prosecution forensic science laboratories on the Defence. These charges are included in **Appendix 1** and are for the provision of documentation to the defence expert by the MPS prosecution forensic science laboratories and for allowing the expert access to their premises, equipment and staff.
30. It is proposed that the MPS levy charges as per the agreed national rates as the LAA will not reimburse the defence expert for charges in excess of these rates. At the moment no charge is made by the MPS to the defence experts and it is estimated that

implementing these charges will generate approximately £8,000 additional income in 2015/16.

Charges for Detention of Prisoners in MPS Cell Accommodation for Home Office Immigration Enforcement (HOIE)

- 31. Schedule 2 of the Immigration Act 1971 legislates for the police to house immigration detainees in police cell accommodation for up to a maximum of seven days. Section 15 of the Police Reform and Social Responsibility Act 2011 allows for police to make a charge upon the HOIE.
- 32. The MOPAC may charge HOIE for this service using a fixed cost model to cover reasonable staffing levels in the custody suite (Police Sergeant and Dedicated Detention Officers) and all ancillary costs (meals, heating and cleaning of cells etc). Charges for examination by forensic medical examiner (FME) and interpreters are additional to this based on usage.
- 33. The MPS is aligned to the ACPO Finance and Resources Business Area methodology in the calculation of the revised rates for 2015/16. These rates are increased by 1.0%, which reflects the pay inflation uplift.
- 34. The National Framework Agreement between ACPO and HOIE. in regard to Charging for Cell Accommodation has been in effect from 1 September 2014. It is proposed that the MPS realigns its charging practice in line with this agreement. Whilst the costing methodology remains unchanged the charging periods have been amended so that, as before, the initial charge is for a 12 hour period but any additional hours will now be charged on an hourly basis rather than in 12 or 24 hour segments. The agreement also provides guidance for an additional charge where a prisoner requires constant watch by a Detention Officer. **Table 1** provides details of the revised rates.

Table 1 - Housing HOIE Detainees - Revised 2015/16 MOPAC rates

Time Period	MOPAC Rate 2014/15	MOPAC Rate 2015/16
0 - 12 hours	£253	£256
Additional hourly rate	N/A	£15
Constant Watch (per day)	N/A	£557

Fees and charges as detailed within statute or legislation

- 35. There are a number of fees and charges that are set within statute or legislation. This includes items such as vehicle removals, storage and disposal, firearms certificates, and overseas visitors registration. Details of these charges are included in **Appendix 1**.
- 36. **Firearms Licensing Fees** - The existing firearms fees have not changed since 2001, however, following Home Office public consultation on increasing firearms fees it has been agreed to increase the fees from 6 April 2015. The published new fees are stated in **Table 2** below.

Table 2 - Firearms Licensing Fees

Firearms Licensing Category	2014/15	2015/16
	Fee	Fee
	£	£
Grant of Firearm Licence	50.00	88.00
Renewal of Firearm Licence	40.00	62.00
Grant of Shotgun Licence	50.00	79.50
Renewal of Shotgun Licence	40.00	49.00
Coterminous grant of Shotgun & Firearm Licences	60.00	90.00
Coterminous renewal of Shotgun & Firearm Licences	50.00	65.00
Registered Firearms Dealer (Grant/Renewal)	150.00	200.00
Replacement firearm certificate	9.00	4.00
Replacement shotgun certificate	8.00	4.00
Visitor's Permit - Individual	12.00	20.00
Visitor's Permit - Group	60.00	100.00
Game Fairs	12.00	13.00
Variation (not like for like)	26.00	20.00

Value Added Tax

37. VAT will be accounted for at the appropriate rate according to the tax point date and in line with the HM Revenue and Customs guidance on the VAT treatment of charges made by the police (VAT: Government and Public Bodies).

Next Steps

38. Once the recommendations in this report have been approved by the Deputy Mayor for Policing and Crime, MPS Corporate Finance will ensure the schedule of fees and charges is promulgated throughout the MPS using a range of media as detailed in Section C under Equality and Diversity Impact. An electronic version will be published via the MPS Intranet and on the MPS Website / Publication Scheme. The Elected Local Policing Bodies (Specified Information) Order 2011, as amended, requires the MOPAC to publish details in relation to income. Paragraph 3 (c) of that Order specifically requires publication of information in relation to each anticipated source of revenue (other than the precept).

Way Forward

39. During 2015 we will conduct a review of charges, to allow choices around those that are in our control and, where the charges are set by others, at least be clear on whether or not we are covering our costs.

C OTHER ORGANISATIONAL & COMMUNITY IMPLICATIONS**Equality and Diversity Impact**

1. In line with the MPS Communication Strategy and with the agreement of the Deputy Mayor of Policing and Crime the fees and charges are now available electronically via the MPS Website. Finance Services have taken steps to ensure that the information on fees and charges, including the location on the MPS Website is made available to

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members of staff who would be the normal first point of contact with the public. This group of staff, employed at front counters and first contact staff on the MPS Switchboard, are provided with guidance on subject matters where they will deal with queries from the public. This ensures that these fees and charges can be communicated to members of the public who may not have access to the internet. The schedule of fees and charges and the schedules location on the MPS Website at <http://content.met.police.uk/Site/generalfeesandcharges/> is included in this guidance. This allows said staff to advise the public on specific fees or direct them to the site as appropriate.

Financial Implications

2. The estimated income generated from the fees and charges for 2014/15 and 2015/16 are reflected in **Table 3**. The estimated income for 2015/16 assumes no change in demand and an overall increase of 1.0% to the fee charged.
3. The estimated income for seconded officers is calculated on the worst case scenario where all administration fees for seconded officers are charged at the reduced monthly rate in 2015/16 of £50. Although this results in a net reduction of £390k from the income received in 2014/15 it is higher than the £8.0m seconded officer income included in the recent budget submission to the Mayor. However based on the current structure the actual overhead costs are approximately £250 per month for Police Officers and £210 per month for Police Staff, if it is assumed that all back office costs be applied to seconded officers when assessing the overhead. This means that if these costs are applied the under recovery of actual administration costs against the minimum £50 charge is approximately £200 per month for Police Officers and £160 per month for Police Staff. This equates to an estimated total under recovery of £260k in a full year based on current levels of seconded Officers and Staff.

Table 3 - Estimated Income for 2014/15 and 2015/16

Cost Elements	Total Forecast Income for 2014/15 as at Quarter 3	2015/16 Estimated Income
Copies - Evidence & Actions Book, Collision Accident Report Book. Interviews Receipts	£M 1.48	£M 1.49
Charges for Special Police Services	2.91	2.94
Charges for detention of prisoners in MPS Cell Accommodation	0.08	0.08
Intruder Alarm Income	0.62	0.63
Subject Access Fees	0.17	0.17
Overseas Visitors	0.88	0.89
Seconded Officers	9.08	8.69
Firearms/Shotgun Certificates	0.22	0.34
Vehicle Seizure, Removal and Storage	7.20	7.27
Total	22.64	22.50

Legal Implications

4. The MOPAC has the legal power to charge third parties for goods and services under section 15 of the Police Reform and Social Responsibility Act 2011 and to charge for the provision of special police services under section 25 of the Police Act 1996.
5. The legislation referred to above does not specify how the charges should be calculated but the case law and ACPO guidance referred to in this report allows the MOPAC to increase its charges to reflect its increased costs caused by inflation.
6. On this basis, the recommendations can be lawfully approved.

Risk (including Health and Safety) Implications

7. The only element of risk is related to the estimated amount of income that will be received by the MPS as demand levels can vary considerably and are difficult to predict. Risk management is integrated into the Service's budget, business planning and performance management processes. Business Groups and Management Board monitor risks on a regular basis.

Environmental Implications

8. There are no environmental implications.

Report Author: Ian Percival, Director of Corporate Finance
Appendix 1 - General Fees and Charges Schedule 2015/16
Appendix 2 - Special Services of Police – Charges 2015/16

Comparison of MPS Fees and Charges

2014/15 v 2015/16

Item	Detail	2014/15	2015/16	Comments
Copies				
EAB, CRB & Collision Report.	Incident and Collision Report Books/Bk 124A (Evidence & Actions Book)	£142.80	£144.90	This represents the charge required to recover the actual cost of the work undertaken by MOPAC personnel in searching for and the photocopying of documentation required for civil proceedings and the associated payment. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
EAB, CRB & Collision	Report. In excess of 25 pages per incident	£4.00	£4.00	This represents the cost per page of supplying additional pages from Evidence and Actions Books and Collision Report Books in excess of 25 pages. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Statements Other than in IRB or (including typed)	Statements Other than in IRB or (including typed)	£33.80	£34.30	This represents the actual cost of supplying a statement(s) that is required for civil proceedings. The charge is limited to a maximum of 3 pages per statement. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Witness Statements	Copy of witness statement (witness does not agree to disclosure of personal details)	£52.40	£53.20	This represents the cost of providing third parties (solicitors, insurance companies etc.) with a copy of the witness statement. There are different charges depending on if the witness agrees to the disclosure of personal details or not.
Witness Statements	Copy of witness statement (witness does agree to disclosure of personal details)	£39.30	£39.90	It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Plan	Copy of plan (other in IRB or CARB)	£39.30	£39.90	This represents the cost of supplying plans by MOPAC staff. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Self Reporting/ minor accident form	Provision of copy of self reporting/minor accident report	£33.80	£34.30	This represents the cost of providing copies of self reporting/minor accident reports per report to third parties other than the person who complete the form. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Other	All other copies	£4.00	£4.00	This represents the cost per page of providing non specific copy documentation required for civil proceedings. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.

Item	Detail	2014/15	2015/16	Comments
1 -10 Photographic Prints (Non digital & digital contained on the MPS photographic database).	1-10 photographs from same or different image.	£28.40	£28.80	It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the Consumer Price Index rate of annual inflation to December 2014.
	Cost per Album	£9.80	£9.90	The cost of the album cover needs to be added to the costs of the photographs in order to provide a total charge for providing photographs. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Photograph: (Non digital & digital contained on the MPS photographic database). 1 to 10 images on CD.	First Compact Disc (CD) containing 1 to 10 images.	£19.10	£19.40	This represents the cost of the first ten CD holding images from an incident, containing a maximum of 10 negatives/pictures. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
	Each subsequent Compact Disc containing 1 to 10 images.	£4.30	£4.30	This represents cost of reproducing additional 1-10 images/pictures onto a CD. Includes the cost of a CD. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
1 to 10 Negatives/Prints that require scanning onto MPS database.	Cost of scanning additional 1-10 negatives/prints that are not contained in MPS Photographic imaging database.	£19.70	£20.00	This represents cost of scanning 1-10 negatives/prints onto the MPS Photographic Imaging database, which are not currently contained in this system. Excludes the cost of 1 - 10 photographic prints with an album and the cost of the first or subsequent CD. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Audio Tapes	Audio Tapes	£40.40	£41.00	This represents the cost of providing copy audio tapes. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Video Tapes/DVDs	Video tapes/ DVDs	£185.40	£188.20	This represents the cost of providing individual video tapes (and other medium i.e. DVDs). The provision of video tapes etc. is not only in respect of copy documentation but additionally details from CCTV footage in Custody Suites and Identification Parades.
Fatals - reconstruction video / DVDs	Provision of copy of Fatal reconstruction video / DVDs	£185.40	£188.20	It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Photo-copies	Medical Reports and Personal Records	£0.50	£0.50	This represents the cost per page of providing documentation from medical and personal records. No increase is proposed (after the rounding of figures, a 1.0% inflationary increase would have no impact). The charge is VAT inclusive.

Item	Detail	2014/15	2015/16	Comments
Fatals - accident investigation report	Provision of copy of fatal accident investigation report	A composite charge based on the number of pieces of documentation that are provided		When recovering the cost of providing a copy of this type of documentation, the MPS charge is a composite charge which can fluctuate based on the number of vehicles involved, the number of witnesses for which documentation has been completed.
Police vehicle examination report	Copy of police vehicle examination report (unless provided as part of full extract)			
Collision reconstruction report (per page)	Copy of collision reconstruction report (unless provided as part of full extract) per page - Max £50			
Rough Data	Copy of rough data per page	£26.10	£26.50	This represents the cost of providing rough data. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Searches				
Limited Particulars	Search for Limited Particulars (Road Traffic Act details)	£33.80	£34.30	This represents the cost of searching for details from Road Traffic Accidents such as names, addresses, insurance companies, date of accident etc. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Cancellation Charges				
Prior to Search	Cancelled prior to search commencing	No Charge		
Prior to Dispatch	If search is made prior to cancellation	£53.40	£54.20	This represents the cost of the work undertaken by MOPAC staff of having searched for and copied a document at which point the requester cancels the request for the information. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Documents Copied	If search is made and documents ready for despatch	Full Fee		

Item	Detail	2014/15	2015/16	Comments
Charges for Civil Cases				
Statements	Request for a statement to be written by a Police Officer.	£146.20	£148.40	Per statement. This represents the cost of the time spent by the officer in writing the statement. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Interview	Interview with member of the Metropolitan Police Service in a Civil case	£146.20	£148.40	This represents the cost of the time of the officer being interviewed and the supervising officer who acts as a witness to the interview. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Witness Allowance	Attendance at court in Civil Actions. (less than 4 hours).	£36.50	£37.10	Part V of the Costs in Criminal Cases (General) Regulations 1986 provides for the payment of witness allowances per police officer / police staff, per day. Reasonable travel expenses up to 70 miles from court to be added for police staff. Reasonable travel expenses in excess of 70 miles to be added for both police officer and police staff. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Witness Allowance	Attendance at court in Civil Actions. (More than 4 hours).	£72.90	£74.00	
Alarms				
Registration	Registration by Central alarms	£53.20	£54.00	As advised by ACPO (Security Systems Group). (VAT Inclusive).
Subject Access (Data Protection)				
Search	Data protection/criminal record search	£10.00	£10.00	Per search on an individual under the Data Protection Act 1998.
Memorandum of Understandings between ACPO & Lloyd's Market Association & Association of British Insurers				
Appendix D (a)	Supply of information [crime/lost property ref. No., date & time offence reported, reporting person] where there is a specific reason to check a claim.	£24.00	£27.10	In respect of each request form (Appendix D [a]) submitted by Insurance Companies [who belong to Association of British Insurers] / Loss Adjusters [acting on their behalf]. VAT inclusive.
Appendix D (b)	Supply of information [additional to the above] in response to specific questions.	£90.00	£115.50	In respect of each request form (Appendix D [b]) submitted by Insurance Companies [who belong to Association of British Insurers] / Loss Adjusters [acting on their behalf]. VAT inclusive.
MoU Para 4.5	Interview with a Police Officer (per officer)	-	£129.00	In respect of each Interview with a Police Officer as specified under Paragraph 4.5 of the MoU.

Item	Detail	2014/15	2015/16	Comments
Requests for Disclosure of Information from a Regulatory or Governing Body or in respect of Intended or Ongoing Family Proceedings (Private Matters)				
Request for Information	Request for disclosure of information from regulatory or governing body - up to 2 hours work	£81.20	£82.00	Under the Notifiable Occupation Scheme, forces have an obligation to disclose certain information. Initial disclosure is without charge and sufficient information will be provided to conduct an adequate risk assessment (i.e. risk posed to children, vulnerable adults, national security and probity and administration of justice).
Request for Information	Request for disclosure of information from regulatory or governing body - each subsequent hours work after initial 2 hour period	£27.10	£27.40	Occasionally, the regulatory or governing body will request further supporting information to aid their own internal investigations and ACPO have agreed that there should be a charge in respect of this additional information. In respect of requests for disclosure of information in regard to family proceedings, charges as detailed may be applied where it is lawful to charge. It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Overseas Visitors				
Nominal Registration	For citizens of countries in the registration scheme	£34.00	£34.00	As detailed in the Immigration (Registration with Police) (Amendment) Regulations 1995.
Fingerprints	Fingerprinting of persons wishing to obtain visas and/or clearance certificates etc. First set.	£74.10	£74.80	The cost of taking fingerprints for members of the public for a visa application; applications for employment in a securities industry or overseas appointment; personal identification purposes etc.
Fingerprints	As above - Each subsequent set	£37.10	£37.50	It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Payroll Administration				
All wage and salary related costs.	For paying salaries of non-MOPAC personnel	Full Cost	Full Cost	It is proposed that the full MOPAC charge should be increased by 1.0% to reflect the pay inflation uplift.
Administration Fee		£15.80	£16.00	
Pedlars' Certificates (Variation of Fee) Order 1985				
Grant of Certificate	On grant of a pedlar's certificate	£12.25	£12.25	As detailed in the Pedlars' Certificates (Variation of Fee) Order 1985.

Item	Detail	2014/15	2015/16	Comments
Seconded Officers				
All wage and salary related costs (Including pension contributions and employer's ERNIC)		Full Cost	Full Cost	
Administration Charge - Police Officer	Set up fee	No charge	£50.00	It is proposed to set a variable charge where the standard charge is £250 per month but where there is a simple secondment to another UK Police Force the Business Group Head has the flexibility to reduce the charge down to £50 per month.
	Monthly charge	£420.70	Variable £50.00 to £250.00	
Administration Charge - Police Staff	Set up fee	No charge	£50.00	It is proposed to set a variable charge where the standard charge is £210 per month but where there is a simple secondment to another UK Police Force the Business Group Head has the flexibility to reduce the charge down to £50 per month.
	Monthly charge	£293.50	Variable £50.00 to £210.00	
Defence Examinations in Criminal Matters				
Provision of documentation to Defence expert and for allowing the expert access to MPS premises, equipment and staff		No Charges in 2014/15	Various hourly rates (See below)	It is proposed to introduce fees in line with the Guidance on Forensic Science Charges in Criminal Matters published by the Legal Aid Agency and agreed with the Crown Prosecution Service.
Supply of papers / exhibits / information / material to the Investigator or Prosecutor, which the Prosecutor decides meets the tests for disclosure as unused material, in the Criminal Procedure and Investigations Act 1996			No Charge	
Provision of scientific case files, notes, etc, not requiring reporting scientist expert supervision (soft or hard copy).			£50.00	
Provision of scientific case files, notes, etc, which require reporting scientist expert supervision (soft or hard copy).			£90.00	
Provision of specialist electronic data files (usually related to DNA samples, electropherograms etc) and requiring reporting scientist expert supervision.			£90.00	
Case File Only reviews at prosecution laboratory premises (including 30 minutes of Reporting Scientist time if needed).			No Charge	
Additional Reporting Scientist time associated with Case File Only reviews.			£90.00	
Charges for the use of Laboratory facilities (non-DNA clean) including basic consumables, PPE & supervision where needed.			£60.00	
Charges for the use of Laboratory facilities (DNA clean) including basic consumables, PPE, elimination/contamination sampling & supervision where needed.			£90.00	
Charges for the use of Specialist Laboratory facilities & equipment (such as Firearms Ranges, Toxicology/Drugs analysing, Fire examination, DNA profiling etc) including basic consumables, PPE & supervision where needed.			£120.00	

Item	Detail	2014/15	2015/16	Comments
Firearm Certificates - New rates effective from 6 April 2015				
Issue	On grant of a firearms certificate	£50.00	£88.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Renewal	On renewal of a firearms certificate	£40.00	£62.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Variation	Variation where no. of weapons is increased	£26.00	£20.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Replacement	On replacement of lost or destroyed certificate	£9.00	£4.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Table 1 or 2 full	Reissue because Table 1 or 2 full	No charge	No charge	As detailed in the Firearms (Variation of Fees) Order 2015.
Shotgun Certificates - New rates effective from 6 April 2015				
Issue	On grant of a shotgun certificate	£50.00	£79.50	As detailed in the Firearms (Variation of Fees) Order 2015.
Renewal	On renewal of a shotgun certificate	£40.00	£49.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Replacement	On replacement of a shotgun certificate	£9.00	£4.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Museum (Firearms Amendment Act 1988)				
Issue	On grant of a museum licence	£200.00	£200.00	As detailed in the Museum (Firearms Amendment Act 1988).
Renewal	On renewal of a museum licence	£200.00	£200.00	As detailed in the Museum (Firearms Amendment Act 1988).
Extension	On extension to additional premises	£75.00	£75.00	As detailed in the Museum (Firearms Amendment Act 1988).
Firearms Dealers - New rates effective from 6 April 2015				
Issue	Certificate of Registration	£150.00	£200.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Renewal	Renewal of certificate	£150.00	£200.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Fairs & Exhibitions	In respect of game and table fairs and exhibitions	£12.00	£13.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Visitors Permit (Shotgun & Firearm) - New rates effective from 6 April 2015				
Issue Unit	On the grant of a visitors permit	£12.00	£20.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Issue Group	On the grant of a group visitors permit (6 or more)	£60.00	£100.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Coterminous Certificate (Shotgun & Firearm) - New rates effective from 6 April 2015				
Discount	Reduced charge for shotgun certificate	£10.00	N/A	As detailed in the Firearms (Variation of Fees) Order 2015.
Issued	Granted at the same time	£80.00	£90.00	As detailed in the Firearms (Variation of Fees) Order 2015.
Renewed	Renewed at the same time	£50.00	£65.00	As detailed in the Firearms (Variation of Fees) Order 2015.

Item	Detail	2014/15	2015/16	Comments
Vehicle Removals (as per the Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008)				
Removal	Removal of vehicle in contravention of RTRA 1984, PRA 2002 or RTA 1988.	Various (as per 2008 regulations)	Various (as per 2008 regulations)	As detailed in the Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008 based upon a variable range of charges according to the vehicle's type, weight, condition and position at the time of removal.
Storage	Storage of vehicle per day in contravention of RTRA 1984, PRA 2002 or RTA 1988.	Various (as per 2008 regulations)	Various (as per 2008 regulations)	As detailed in the Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008 based upon a variable range of charges according to the vehicle's type and weight.
Disposal	Disposal of vehicle in contravention of RTRA 1984.	Various (as per 2008 regulations)	Various (as per 2008 regulations)	As detailed in the Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008 based upon a variable range of charges according to the vehicle's type and weight.
Freedom of Information				
Prescribed Costs	Where processing of FOI request (e.g. locating, extracting, redacting) exceeds 18 hours. Cost is for labour per hour	£25.00	£25.00	As detailed in the Freedom of Information Act 2000.
Disbursement Costs	Additional cost (above £20.00) to provide information e.g. printing, photocopying or postage.	Full Cost	Full Cost	As detailed in the Freedom of Information Act 2000.
Housing Home Office Immigration Enforcement (HOIE) Detainees				
Housing HOIE Detainees in MPS Custody Suites	Up to 12 hours	£253.00	£256.00	As per the National Framework Agreement between ACPO and HOIE.
	Additional hourly rate	N/A	£15.00	
	Constant watch per day	N/A	£557.00	

Special Police Services – 2015/16 Charges

1. The figures in Table 1 include;
- * average basic pay
 - * London weighting/ London allowance
 - * Employer's pension liability
 - * Earnings Related National Insurance Contributions (ERNIC)
 - * an overtime premium for Sergeants and Constables
 - * uniform costs
 - * accommodation allowances.

A departmental charge is also included to recover non-pay and support costs.

Table 1 Police Special Services Charges

Rank	Daily Rates (8 hours) £	Hourly Rates £
Assistant Commissioner	1,880	259.31
Deputy Assistant Commissioner	1,206	166.34
Commander	877	120.97
Chief Superintendent	751	103.59
Superintendent	639	88.14
Chief Inspector	547	75.45
Inspector	518	71.45
Sergeant	541	74.62
Constable	448	61.79

2. The charges in Table 2 include the same elements as Table 1, plus an overtime premium for working on a public holiday.

Table 2 Police Special Services Charges – Public Holiday

Rank	Daily Rates (8 hours) £	Hourly Rates £
Sergeant	812	111.93
Constable	672	92.69

Table 3 Metropolitan Police Special Constabulary charges

Rank	Daily Rates (8 hours) £	Hourly Rates £
Chief Officer	439	60.48
Deputy Chief Officer	376	51.79
Assistant Chief Officer	320	44.07
Special Inspector	259	35.72
Special Sergeant	271	37.31
Special Constable	224	30.90

Police Staff

3. **Communication Officers** The services of a Communication Officer or Band E equivalent will be charged at £32.33 per hour, Monday to Sunday or public holiday.
4. **Drivers** The services of police staff drivers will be charged at £29.14 per hour, Monday to Sundays or public holidays. Police drivers will be charged at the appropriate hourly or daily rate.
5. **Police Community Support Officers** The services of Police Community Support Officers will be charged at £33.55 per hour, Monday to Sunday or public holiday.
6. **Police Staff Football Liaison** The services of a police staff Football Liaison Officer or Band D equivalent will be charged at £34.14 per hour, Monday to Sunday or public holiday.
7. **The hourly rates for police staff include**
 - * average basic pay
 - * allowances including shift disturbance,
 - * Location Allowance
 - * ERNIC
 - * Employer's Pension Liability.

Additional Charges

8. **Horses** £172.40 for each horse per day or part of a day plus any extra expenses incurred for their conveyance and stabling. The cost of the officer will be charged at the rate shown in Table 1 or Table 2, as appropriate.
9. **Dogs** £64.00 for each dog per day or any part of a day plus any extra expenses incurred in conveyance. The cost of the handler will be charged at the rate shown in Table 1 or Table 2, as appropriate.

10. MPS Motor Cycles All charges are per day or part of a day. Additionally, the services of a police motorcyclist will be charged at the rate shown in Table 1 or Table 2, as appropriate. **The rates below include a fuel charge.**
- | | |
|------------------------------------|---------|
| Marked motorcycle 100cc to 600cc | £59.80 |
| Unmarked motorcycle 100cc to 600cc | £59.80 |
| Marked motorcycle 601cc plus | £95.80 |
| Unmarked motorcycle 601cc plus | £104.00 |
11. Motor Vehicles All charges are per day or part of a day. The cost comprises the charges for maintenance, purchase of new vehicles, depreciation, the cost of the client unit who administers the outsourced contract and the payment to outsourced contractor. In addition, the services of a police or police staff driver will be charged at the appropriate rate. **The rates below include a fuel charge.**
12. MPS Vehicles
- | | |
|--------------------------------|---------|
| Marked cars up to 1300cc | £89.60 |
| Unmarked cars up to 1300cc | £76.30 |
| Marked cars 1301cc to 1800cc | £101.00 |
| Unmarked cars 1301cc to 1800cc | £101.00 |
| Marked cars over 1801cc | £129.80 |
| Unmarked cars over 1801cc | £118.50 |
| Marked Vans up to 1900cc | £129.80 |
| Unmarked Vans up to 1900cc | £101.00 |
| Marked Vans over 1900cc | £139.10 |
| Unmarked Vans over 1900cc | £118.50 |
| TSG Carrier | £168.00 |
| Ballistically Protected 4x4 | £193.70 |
| Horse Box – maximum 6 horses | £585.20 |
13. Hire Vehicles There are no details of charges for hire vehicles in this document as the MPS would not hire vehicles for a third-party. They would be advised to hire direct.
14. Organisations that have been provided with police resources will be expected to provide reasonable accommodation for police performing special services. The organisation will be responsible for any consequent expenditure, such as supplying a marquee.

Appendix 1C

15. VAT will be accounted for at the appropriate rate according to the tax point date, in line with the HM Revenue and Customs guidance on the VAT treatment of charges made by the police.