# Taxi Tariff Review

## Draft REPORT

Review of Taxi Tariffs in the City of Glasgow, 2025-2026

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# Content

# Executive Summary

This report presents the findings of a 'top-down' taxi tariff review, completed on behalf of Glasgow City Council, for the period to the end of February 2026. The report has been collated in consultation with taxi representative organisations recognised by Glasgow City Council.

## Tariff review type

This document details our 'top-down' review, based on the update of costs and prices experienced by Glasgow Taxi operators in the period since the previous tariff review. Costs observed and reported for 2025 provide a baseline against which 2026 prices are compared (the target date). Cost values identified by factor are applied in proportion to the make up of the fleet at the target date.

Changes in prices that have occurred since the target date are not normally included but may be significant, including a significant fluctuation in the cost of fuel in this review. Any such changes would normally be captured in the following review. It is noted, however, that the change in fuel costs are disproportionate to a more normal trend, suggesting a need for more detailed assessment, discussed below.

Consultation with operators represented by taxi representative organisations has also been undertaken. A survey was undertaken resulting in ***90 responses*** across a range of operating parameters and behaviours. These have been used to inform the review and are included in the analysis and reporting below.

The top-down review differs from the alternative 'bottom-up' review, which is intended to address fundamental changes to the market as potentially requiring a change to the tariff structure and tariff elements.

## Review conclusion

The Taxi Tariff review concludes that the costs of operating a taxi in Glasgow, the production costs, have ***increased*** by ***1.31%*** over the period of analysis. This increase is applied directly to tariff elements, resulting in a recommended change to the tariff table as set out in section 3, below.

Changes to the tariff table are based on the existing fare structure, including the use of a fare increment. The application of the change as set out in the table will ensure that farebox income increases in line with the calculated percentage change in cost across the mean of all trips. The update of the tariff table relates to the cost of existing elements, and does not include any change to the structure of the tariff itself.

Further consideration is also recommended in the application of a limited term Fuel surcharge. It is noted that fuel surcharges are, by their nature, a temporary measure intended to alleviate a short-term spike in specific operating costs, rather than a long term measure integral to the tariff itself. We therefore recommend that the fuel surcharge be applied for no longer than three months, though this does not exclude the possibility of its renewal where fuel costs do not stabilise. It is noted that the fuel surcharge would be superseded in the next tariff review, and thus not be required over a period greater than from one review to the next.

The report and underlying approaches are is consistent with the requirements of the Civic Government (Scotland) Act (1982).

## Table i: Recommended tariff table for application[1]

This vehicle is fitted with a TAXIMETER which records the fare by a combination of time and distance. The fare is calculated by TIME whenever the vehicle is standing or is travelling at not more than 9.3 miles per hour. The fare is calculated by DISTANCE whenever the vehicle is travelling at more than 9.3 miles per hour.

**MAXIMUM FARE** for a distance not exceeding 867 yards or for time not exceeding 2 minutes 43 seconds (or a combination of parts of such distance and such time) **£4.50**

For each additional 172 yards or 36 seconds **30p**

**Fares for waiting**:- for each completed period of 36 seconds **30p**

**Fares by time:-**
Fares by time must be the subject of special agreement with the hirer.
These fares shall apply during the week and on Sundays.

When a taxi has been requested to attend at any place to uplift a hirer, the taxi meter may be set to the "hired" position prior to reaching that place provided that the fare showing on the meter does not exceed £4.50 at the time the taxi arrives at the place.

Soiling charge (only being appropriate in relation to an anti - social act) **£48.00**

EXTRAS:-

FUEL PRICE SURCHARGE
An additional charge of £0.25 shall be payable on all hires for a limited period and not beyond **30th September 2026** unless otherwise notified.

NIGHT TIME HIRE
An additional charge of £1.50 shall be payable on all hires commenced after 21:00 hours and before 06:00 hours.

CHRISTMAS AND NEW YEAR HIRE
An additional charge of £2.70 shall be payable on all hires commenced between 21:00 on the 24th of December and 06:00 on the 27th December; and on those commenced between 21:00 on the 31st December and 06:00 on the 3rd January,

The measurement of time period for both Night time and Christmas & New Year extras commences at 21:00 hours precisely, and ends at 05:59 hours and 59 seconds.

**FARES TO PLACES BEYOND THE GLASGOW CITY BOUNDARY**

The driver is **not obliged to accept the hire**. **If he accepts, he is entitled to charge more than the meter fare** PROVIDED THAT, BEFORE THE TAXI MOVES OFF **he states how much extra he intends to charge**, AND **obtains the hirer's agreement to his proposal**.

**COMPLAINTS**

Any complaints about the taxi or taxi driver should be made online to https://www.glasgow.gov.uk/forms/taxicomplaint/ComplaintForm.aspx or any Police Station. The number of the taxi should always be quoted and if possible the driver's name noted from their licence and badge.
Please note that matters of alleged criminality or potential breaches of road traffic laws should be directed to Police Scotland and not the Taxi Enforcement Unit

[1] For night time surcharge, the measurement of time period commences at 21:00 precisely, and ends at 05:59 and 59 seconds.

# 1. Review

## 1.1 Use of a Taxi Cost Model

The taxi cost model refers to the method of calculation of an Industrial Price Index (IPI), sometimes called a Taxi Cost Index. Having established IPI values at the start and conclusion of the review period (the baseline and target respectively), a percentage change value is calculated and applied to the tariff.

The model can be applied at two levels: a bottom-up review, updating the structure to reflect major changes to the Glasgow industry as well as measuring changes in operating costs; and a top-down review, which measures changes to the existing costs alone and is applied to the fleet in operation at the time of the review (at target). This report reflects a top-down review.

Previous reports have recommended that the bottom-up review be undertaken on a five-year cycle, with this recommendation having been approved by committee.

### 1.1.1 Operator Engagement

In order to fully reflect the circumstances of supply we have reached out to Taxi operator representative groups recognised by Glasgow City Council. Our engagement includes a survey to establish underlying operating conditions, and to establish perceived changes in the market. The content of this report reflect this engagement.

### 1.1.2 Core cost elements

The engagement confirmed that the existing approach to cost measurement remained appropriate. This includes:

- Earnings costs, based on the use of an ONS index, see below
- Fuel costs, also based on index use
- Vehicle purchase, based on the OTR cost for a defined vehicle(s), in Glasgow[2]
- Vehicle parts and maintenance, using indexed costs, see below
- Insurance costs, using index costs,
- Dispatch costs, based on the radio dues charged by Glasgow Taxis Ltd., and
- License costs, as reported by Glasgow City Council

[2] The review has been based on the purchase cost of the LEVC LT electric taxi.

#### 1.1.2.2 Earnings Costs

The measurement of earnings costs has been based on the use of an ONS factor over multiple reviews to date, and this is repeated in this review.

It need be noted that the actual costs and earnings level of any one taxi will be in proportion to the operation of that taxi. Our calculation, in contrast, reflects the average changes across the Glasgow fleet. A taxi driver operating more trips or achieving longer distances than the average driver, can receive a higher level of fare box income, and likely a higher take home income as a result. Those operating fewer miles than the mean, would be likely to receive a lower take-home income. As no one driver will experience exactly the same circumstances as any other, no one taxi's costs nor take home earnings will be the same as any other.

#### 1.1.2.3 Fuel Costs

Fuel costs include Diesel, Petrol, and Electricity costs related to vehicle operation. The existing measure of fuel cost is based on published figures, including the primary use of the RAC fuel cost index applied to liquid fuel costs (Diesel and Petrol). Electric vehicle charging costs are also included using reported flexible electricity tariffs, discussed below.

In the last taxi tariff bottom-up review it was recommended, and adopted, that the measure also include a volatility measure to address sharp peaking or fluctuation in the market. Whilst no sharp peaking was observed over the timescale of our analysis, a sudden and significant fluctuation has been observed in the period immediately since. We therefore recommend consideration of a fuel surcharge in line with the approach recommended in previous bottom-up reviews. This is discussed in more detail in the conclusion sections of this report.

A vehicle / fuel type mix has been based on the current Glasgow fleet composition informed to the study, based on vehicles within their effective vehicle life[3].

#### 1.1.2.4 Vehicle Purchase Costs

Taxi vehicle purchase costs remain one of the most significant costs of production. A new taxi is an expensive investment, while vehicle requirements including a limitation on the types of vehicles that may be used in the taxi fleet, can increase the cost of of this element above those seen in parallel and similar transport services, including the private hire car fleet.

The bottom-up review defined criteria by which vehicle purchase costs be established, with both the baseline and target reflecting the measured vehicle type. As in the preceding review this is based on the LEVC electric taxi. It is noted that a new electric vehicle has entered the taxi market, the Ford Maxicab, and should be considered for

[3] The effective vehicle life is defined as the depreciation period of the current fleet, see next section.

inclusion in the tariff review, though the numbers of such vehicles remain limited. It is anticipated that the increased use of the vehicle would be reflected in the next tariff review, and would draw on cost comparative data for the period 2026-27.

#### *1.1.2.5 Maintenance Costs*

The cost of maintaining a taxi is based on the ONS cost index for vehicle parts and repair cost index.

#### *1.1.2.6 Insurance Costs*

Current measurement is based on the use of ONS cost figures. A cost review was undertaken on current reporting, that established that the measurements identified in the ONS reporting remained consistent with those reported.

#### *1.1.2.7 Dispatch Costs*

Dispatch costs are included and cover the costs borne for the use of a radio or on-line dispatch service. As a majority of all taxis in the city, both those operating on the Glasgow Taxis circuit, and 'street cars', which typically do not subscribe to the same dispatch system, can be part of radio or on-line circuits, the cost has been adopted in previous bottom-up reviews, and included in this report. Changes in cost are based on Radio dues, which provide a consistent platform based on subscription. Costs for use have been provided by Glasgow Taxis Ltd and updated in this report.

#### *1.1.2.8 Licence costs*

Licence costs have been provided by the city. As the costs of licences is a necessary and regulated requirement, these have been included in all of the previous reviews.

### 1.1.3 Other operating costs

In line with preceding reviews this report is based on changes to a basket of costs most commonly experienced within the taxi industry. It is likely that a range of wider costs and variations in costs will be experienced by the taxi industry. Differing vehicle types, maintenance, and driving styles all affect the precise cost of operation experienced, whilst individual choices in vehicle type, specification, and operation will also impact on cost.

The resulting measurement applied to tariff and set out in this report is based on mean changes in the operating costs of the Glasgow Taxi industry. Updates to the fundamental range of costs applied fall within the remit of the bottom up review rather than the top-down review discussed below.

# 2. Cost measurements

In the preceding section we set out in overview the approach taken to measurement and update to the Industrial Price Index. In this section we discuss the measured change in each. Costs are measured between baseline, the conclusion of the last review and target, the point of most recent measurement (March 2025 - February 2026).

## 2.1 Earnings

Driver Earnings are included as a self-standing discrete element of analysis. The amounts are derived from ONS statistics and are based on the Annual Survey of Hours and Earnings (ASHE), as reported for transportation workers have been used, see table 1.

The use of an index provides an index comparator value and calculated percentage change. The index value represents the rate of change for the transportation sector. On the basis of the ONS statistics it is demonstrable that a small increase in earnings costs is apparent.

Table 1: Earnings rates

| Element | Baseline | Target | Change PC |
|---|---|---|---|
| **Earnings Index** | 3335 | 3387 | 1.56% |

Source ONS: Table 25 mean rate by industry, value H, column I.[4]

## 2.2 Fuel Costs

Fuel costs are borne by all vehicles, and include Diesel, Petrol, and Electric charging costs by vehicle type, in direct proportion to the numbers of miles driven, and fuel efficiencies of the vehicle itself. Variations in driving style will also affect the amount of fuel consumed, though this variation is unique to each driver, and can not be measured effectively.

Vehicle age will also affect fuel efficiencies. Whilst older vehicles are felt safe and appropriate to use, subject to the inspection regime applied by the city, the choice to maintain older vehicles is factored into the calculation. We have therefore adopted standardised measures of vehicle fuel efficiency which remain consistent between baseline and target measurements for vehicles with remaining effective vehicle life (depreciation years 0-7). Table 2 illustrates the fleet composition of vehicles within their effective vehicle life.

[4] https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/datasets/realtimeinformationstatisticsreferencetablenonseasonallyadjusted

Table 2: Vehicle composition, Glasgow

| Vehicle_Make | Vehicle_Model | Vehicle_Model (Count All) |
|---|---|---|
| **FORD** | **Maxicab** | 23 |
| | **PRO CAB** | 55 |
| | **TOURNEO CONNECT** | 1 |
| | **Tourneo Voyager Taxi** | 3 |
| **FORD Total** | | **82** |
| **LEVC** | **TX** | 254 |
| **LEVC Total** | | **254** |
| **LTI** | **TX4** | 12 |
| **LTI Total** | | **12** |
| **Mercedes** | **M8** | 32 |
| | **VITO 111CDI** | 2 |
| | **Vito Taxi 114 Compact** | 89 |
| | **Vito Taxi 114/M8 Compact** | 29 |
| | **Vito Taxi Long** | 5 |
| | **Vito Tourer 110 swb (taxi)** | 32 |
| | **Vito Tourer Pro114 (PHC 7 PAS)** | 2 |
| | **VITO TRAVELINER (TAXI)** | 1 |
| **Mercedes Total** | | **192** |

Source: Glasgow Licensing
Note: lists vehicles with <8years effective vehicle life

Liquid fuel costs are based on the RAC Fuel watch[5] mid value ranges for both Diesel and Petrol. Electric charging costs based on OVO published variable tariff use, summarised in table 3, below.

The analysis has also included a review of fluctuation / price peaking. Whilst price peaking has not been observed in the current review period, it is apparent that sudden and high peaking values are observed in the period immediately following the target date. A fuel price peak measure is recommended in respect of charges moving forward, as discussed in the conclusions section of this document.

[5] https://www.rac.co.uk/drive/advice/fuel-watch/#how-have-petrol-and-diesel-prices-changed-over-time-in-the-uk

Table 3 Fuel cost change[6]

| Fuel cost | Baseline | Target | |
|---|---|---|---|
| Diesel Litre | £1.4633 | £1.4108 | -3.59% |
| Petrol Litre | £1.3949 | £1.3162 | -5.64% |
| Electricity KwH Standard | £0.2407 | £0.2502 | 3.95% |
| | Total of fleet by traction | Total by vehicle type | |
| Diesel traction | 37.80% | 37.80% | |
| EV under electric power | 50.92% | | |
| EV under petrol traction | 11.48% | | |
| EVs under either traction | | 62.407% | |
| | | Effective percentage change all fuel types | 0.01% |

Whilst the cost of liquid fuels had fallen over the period of the review, the cost of electric charging has increased[7], as have the number of EVs within the fleet. Using the same fueling patterns as set out in the previous bottom up review, updated to reflect the balance between EV and non-EV use in the fleet, and applying a consistent daily charging behaviour[8], an increase in total fueling charges of 0.01% is observed.

Table 4: Fuel cost variation by month - Diesel

| Mid month value average | Diesel at pump inc VAT | % Change by month |
|---|---|---|
| **Feb 25** | 146.33 | |
| **March** | 144.14 | -1.50% |
| **April** | 142.29 | -1.28% |
| **May** | 139.03 | -2.29% |
| **June** | 132.08 | -5.00% |
| **July** | 134.64 | 1.94% |
| **August** | 142.97 | 6.19% |
| **September** | 142.18 | -0.55% |
| **October** | 143.36 | 0.83% |
| **November** | 143.98 | 0.43% |

[6] Vehicle proportions in fleet are based on vehicle count by type for vehicles with an effective service life, see section 2.3.

[7] https://products.ovoenergy.com/energy/plans-paym

[8] A charge range of 54 miles has been included to be consistent with the conclusion of the last bottom up review.

| Mid month value average | Diesel at pump inc VAT | % Change by month |
|---|---|---|
| **December** | 146.21 | 1.55% |
| **Jan 26** | 142.10 | -2.81% |
| **February** | 141.08 | -0.72% |

The last bottom-up review also included a methodology for the identification of significant fluctuation in fuel prices, based on single month fluctuations over 10% from the previous month, or cumulative of variation above 5% for two or more consecutive months. Whilst no trigger fluctuation is observed in the period of analysis, see table 4, subsequent changes in fuel price are apparent, that have resulted in an increase in liquid fuel costs in the period March - May 2026. The cost of Diesel fuel has increased 35.8% in the period **since** the target date of the review, whilst the cost of petrol has increased 19% over the same period.

The effect of this increase has been an overall increase in fuel costs of 17.75% which would, if applied to all costs, result in an increase of the cost of production of 2.55%, being 1.24% greater than the cost measured in the period from baseline to target, detailed above. In light of the significant change in fuel during the period since the target date it is recommended that a surcharge be applied for the period of three months from tariff application in the first instance. This is set out in detail in section 3.2, below.

## 2.3 Vehicle purchase

A vehicle cost measure is taken to reflect the new vehicle cost for the most commonly purchased vehicle types within the fleet. The market for new taxis has fluctuated over time with differing models becoming available within recent cycles of tariff assessment. These currently include the LEVC electric taxi and Ford Maxicab models as the primary new vehicle types. The Ford Maxicab being new to the market with a smaller share but an increasing customer base.

In line with the bottom-up review a cost measure is applied for currently available vehicle types represented at both baseline and target dates over a threshold vehicle count. This remains currently based on the LEVC taxi, though future iterations will include the Ford Maxicab as the vehicle proportion increases.

Published OTR costs for the VISTA model, without comfort pack, remain unchanged over the period of analysis, see table 5. Future changes in manufacturing and vehicle type availability may well affect this cost element, and should be addressed at the point of vehicle entry to the market, or at the next bottom-up review.

Table 5: Vehicle Purchase cost

| Element | Baseline | Target | Change PC |
|---|---|---|---|
| **Vehicle purchase** | 66419 | 66419 | 0.00% |

Sources: LEVC[9], Glasgow fleet tables.

## 2.4 Vehicle Maintenance

The bottom-up review recommended the use of ONS data for maintenance costs, which we continue, tabulated in table 6.

Table 6. Vehicle maintenance cost

| Index values | Baseline | Target | Percentage change baseline - target | |
|---|---|---|---|---|
| Maintenance costs | 617.8 | 655.6 | 6.12% | |
| Spare Parts | 124.4 | 126.3 | 1.53% | |
| | | | Effective cost change / period | 5.35% |

Source: ONS[10]

## 2.5 Insurance costs

The bottom-up review recommended the use of ONS data for insurance costs, which we continue, tabulated in table 7.

Table 7: Insurance cost

| Element | Baseline | Target | Change PC |
|---|---|---|---|
| **Insurance cost** | 173.9 | 179.3 | 3.11% |

Source: ONS[11]

On the basis of ONS data, it is suggested that insurance costs have increased over the period of review, increasing by just over 3%.

[9] LEVC On the road price LEVC TX VISTA (excludes comfort pack) https://www.levc.com/new-models/tx-taxi-overview/

[10] Source: ONS, CPI Index 07.2.1, and MM23 https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/dka3/mm23 and https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/doct/mm23 Note: Base year update (1987=100) for index values.

[11] https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/l7je/mm23

## 2.6 Dispatch costs

Taxi dispatch costs are included to account for changes in the cost of dispatch services. The primary cost measurement is based on the cost reported by Glasgow Taxis Ltd. A base level radio dues amount has been obtained from Glasgow Taxis Ltd. and applied to the calculation.

Table 8: Dispatch Costs

| Element | Baseline | Target | Change PC |
|---|---|---|---|
| **Dispatch costs** | 4,177 | 4,177 | 0.00% |

Source: Glasgow Taxis Ltd.

There has been no change reported to the Glasgow Taxis Ltd. radio circuit fee over the course of the period of analysis.

Whilst there is no compulsion for a taxi to belong to the Glasgow Taxis Ltd., the availability of a radio and app based dispatch system supports an increasing number of journey types. It is similarly noted that a range of third party smartphone apps are also used across the industry, though these also apply a user charge on the operator.

## 2.7 Licence costs

Taxi licence costs are sourced from the City Council. The licence cost is specific to the taxi trade and is therefore included in the taxi specific element. Costs are shown as annual rates at baseline and target. In line with previous analyses, costs associated with both taxi and driver licenses are included.

Table 9: License costs

| License cost 1 year equivalent | Baseline | Target | Percentage change baseline - target | |
|---|---|---|---|---|
| Renewal of Taxi Drivers Licence | £64.66 | £67.33 | 4.13% | |
| Renewal of Taxi Licence | £161.00 | £167.33 | 3.93% | |
| Total annual cost | £225.66 | £234.67 | | |
| | | | Effective percentage change | 3.99% |

Source: Glasgow City Council

# 3. Calculated change in costs

Having identified the changes in the costs of production, by type, discussed in the preceding sections, a total aggregate change can be calculated, illustrated in table 10. On the basis of measured changes to costs the Glasgow Taxi industry has experienced an 1.31% increase in the period from March 2025 to February 2026.

The update in tariff then requires the application of the calculated increase to be applied to the Glasgow Taxi fares. Changes to costs after February 2026 are not included and will be captured in the following review, with the exception of a recommendation to apply a taxi fuel cost supplement.

Table 10: Cost calculation, taxi production costs Glasgow

| Element | Baseline | Target | % Change | Weighted change |
|---|---|---|---|---|
| Earnings Index | 3335 | 3387 | 1.56% | 0.89% |
| Fuel: Diesel | 146.33 | 141.08 | | |
| Fuel: Petrol | 139.49 | 131.62 | | |
| Fuel: Charge | 24.07 | 25.02 | | |
| Fuel: All | | | 0.01% | 0.00% |
| Vehicle purchase | 66419 | 66419 | 0.00% | 0.00% |
| Vehicle maintenance | £2,284.00 | £2,406.17 | 5.35% | 0.23% |
| Insurance cost | 173.9 | 179.3 | 3.11% | 0.17% |
| Dispatch costs | £4,177.00 | £4,177.00 | 0.00% | 0.00% |
| License costs | £225.66 | £234.67 | 3.99% | 0.02% |
| | Total aggregate change, operating costs | | | 1.31% |

As the tariff includes incremental charges (steps) in both time and distance elements, it is possible that passengers will experience differences in the rate of change in fare that may fall above or below the recommended increase, dependent on the distance and waiting time for each journey. This is a normal observation in tariff reviews.

## 3.1 Recommended update to tariff

The next step in the review is the application of the calculated change in costs to the taxi tariff. In its simplest terms this would result in each part of the tariff being altered by the same calculated percentage, though this is made more complicated by the structure of the tariff itself and, in particular, the use of increments. A cost increment relating to the use of defined multiples of an amount, for both distance and time, originally developed to avoid the use of large numbers of copper coins. The calculation of fares payable will alter in relation to both the incremental distance traveled and time taken, with the further addition of any relevant extras as may be applied to the total fare.

Tariff application, as may be recommended as a result of a fare review, will necessarily adjust the units of cost, time, and distance, with the net effect of increasing income by the recommended amount. The total uplift will reflect the recommended amount of change. Table 11 illustrates the current and proposed tariff changes, including changes to initial charge and extras.

Insofar as this review is based on a top-down methodology it does not seek to update the structure of the tariff table itself, nor any of the individual elements contained therein, discussed in detail in the next section. Each element has been increased in line with the calculated change in operating costs. Where this results in a fraction of a unit rounding has ben applied in the passengers' favour. In addition there has been no change made to the thresholds for passenger number, nor to the times and effect of supplementary charges, for night time and Christmas operation.

Table 11: Tariff elements recommended[12]

| | Current | | | Proposed | |
|---|---|---|---|---|---|
| **FLAG FALL.** | | | | | |
| **Flag Fall Charge** | Remains unchanged | £4.50 | to | £4.50 | /engagement |
| **Flag Fall distance unit** | Decreases from | 880 | to | 867 | Yards /engagement |
| **Flag Fall time unit** | Decreases from | 2 min 45 | to | 2 min 43 | Seconds /engagement |
| **INCREMENTAL DISTANCE** | | | | | |
| **Distance charge** | Remains unchanged | £0.30 | at | £0.30 | /increment |
| **Distance increment** | Decreases from | 174 | to | 172 | Yards /increment |
| **INCREMENTAL TIME** | | | | | |
| **Time charge** | Remains unchanged | £0.30 | at | £0.30 | /increment |
| **Time increment** | Decreases from | 37 | to | 36 | Seconds /increment |
| **EXTRAS** | | | | | |
| **Fuel surcharge (Temporary)** | Is applied for a period of 3 months | | at | £0.25 | / trip (subject to removal on review) |
| **Soiling Charge** | Increases from | £47.50 | to | £48.00 | / incident |
| **Night Time Charge** | Remains unchanged | £1.50 | at | £1.50 | / on all hires commenced after 21:00 and before 06:00, |
| **Christmas / New Year Charge** | Remains unchanged | £2.70 | at | £2.70 | / on all hires commenced between 21:00 on the 24th of December and 06:00 on the 27th December; and on those commenced between 21:00 on the 31st December and 06:00 on the 3rd January, |

[12] For night time surcharge, the measurement of time period commences at 21:00 precisely, and ends at 05:59 and 59 seconds.

## 3.2 Cost element update

The top-down review does not propose changes to the structure of the tariff, individual cost elements being addressed in the bottom-up review. It is thus not the role of this review to recommend changes to the tariff elements, but rather measure and apply updates to values applied.

### 3.2.1 Flag Drop

The flag drop element of the tariff, also known as an initial charge or maximum charge for an initial distance, provides a higher initial income on engagement with an included distance typically greater than incremental distances. We recommend this element remain unchanged, whilst included distance falls from 880 to 867 yards.

### 3.2.2 Time and distance increments

Time and distance increments are based on the use of a defined amount per unit distance (the incremental charge). We recommend the continuation of the incremental charge at 30pence, and a reduction in the incremental distance from 174 to 172 yards.

### 3.2.3 Soiling charge

The soiling charge element had been subject to significant analysis in the bottom-up review. We have therefore increased this in line with the measured change in cost, with rounding applied in favour of the passenger. We recommend the increase of the soiling charge to £48.

### 3.2.4 Night time and Christmas supplements

The charging of night time supplements has been included in the tariff in most locations for many years. The additional charge has been argued as necessary to support the provision of services at key points in time when demand has exceeded supply. We recommend the continued use of night time and Christmas supplements, at existing cost levels.

### 3.2.5 Fuel surcharge

We recommend the consideration of a fuel surcharge, subject to specific limitations to amount and duration, discussed in detail in section 3.3, below.

## 3.3 Application of a fuel surcharge

In line with the previous conclusions in respect of a fuel surcharge, and being consistent with the recommendations as set out in the last bottom up review, it is recommended that a short term fuel surcharge be applied to the tariff.

A fuel surcharge amount is based on the relative additional costs, over and above those calculated in the preceding sections. These reflect a differential of (an additional 1.24%) in total operating costs, and have been calculated on the basis of a 5 mile trip (8,800 yards) including Flag and yardage as an additional cost of 25 pence per trip.

It is important that any fuel surcharge remain as a temporary measure, and does not become a permanent element within the tariff. It is therefore recommended that the fuel surcharge be applied for a maximum of 3 months in the first instance, though this may be retained following the period where the initial spike remains in place. It is also noted that the fuel surcharge can not extend beyond the next review, and would normally be subsumed by the next review allocation of costs on measured fuel prices.

The application of the surcharge would require the re-issuing of the tariff table on conclusion of the surcharge. This recommendation would require a review of fuel costs at the 3 month mark, but not a full tariff review at that time.

# 4. Conclusions and recommendations

The tariff review concludes that the Glasgow taxi trade has experienced an increase in the costs of production, measured at 1.31% in the period from 2025 to 2026, as set out in detail above. It is our conclusion that the increase in operating costs be applied to the tariff table in line with the structure as defined in the last bottom-up review.

We also recommend the short-term use of a temporary fuel surcharge, of 25pence per trip. We recommend the fuel surcharge be further reviewed at a point no more than 3 months from its first application. It is noted that this will require a re-issuance of the tariff table to reflect the application of the surcharge, and its renewal, but not a full tariff review.

The impacts of the changes set out above would result in the following tariff table:

This vehicle is fitted with a TAXIMETER which records the fare by a combination of time and distance. The fare is calculated by TIME whenever the vehicle is standing or is travelling at not more than 9.3 miles per hour. The fare is calculated by DISTANCE whenever the vehicle is travelling at more than 9.3 miles per hour.

**MAXIMUM FARE** for a distance not exceeding 867 yards or for time not exceeding 2 minutes 43 seconds (or a combination of parts of such distance and such time) **£4.50**

For each additional 172 yards or 36 seconds **30p**

**Fares for waiting**:- for each completed period of 36 seconds **30p**

**Fares by time:-**
Fares by time must be the subject of special agreement with the hirer.
These fares shall apply during the week and on Sundays.

When a taxi has been requested to attend at any place to uplift a hirer, the taxi meter may be set to the “hired” position prior to reaching that place provided that the fare showing on the meter does not exceed £4.50 at the time the taxi arrives at the place.

Soiling charge (only being appropriate in relation to an anti - social act) **£48.00**

EXTRAS:-

FUEL PRICE SURCHARGE
An additional charge of £0.25 shall be payable on all hires for a limited period and not beyond **30th September 2026** unless otherwise notified.

NIGHT TIME HIRE
An additional charge of £1.50 shall be payable on all hires commenced after 21:00 hours and before 06:00 hours.

CHRISTMAS AND NEW YEAR HIRE
An additional charge of £2.70 shall be payable on all hires commenced between 21:00 on the 24th of December and 06:00 on the 27th December; and on those commenced between 21:00 on the 31st December and 06:00 on the 3rd January,

The measurement of time period for both Night time and Christmas & New Year extras commences at 21:00 hours precisely, and ends at 05:59 hours and 59 seconds.

## FARES TO PLACES BEYOND THE GLASGOW CITY BOUNDARY

The driver is **not obliged to accept the hire**. **If he accepts, he is entitled to charge more than the meter fare** PROVIDED THAT, BEFORE THE TAXI MOVES OFF **he states how much extra he intends to charge**, AND **obtains the hirer’s agreement to his proposal**.

## COMPLAINTS

Any complaints about the taxi or taxi driver should be made online to https://www.glasgow.gov.uk/forms/taxicomplaint/ComplaintForm.aspx or any Police Station. The number of the taxi should always be quoted and if possible the driver’s name noted from their licence and badge.
Please note that matters of alleged criminality or potential breaches of road traffic laws should be directed to Police Scotland and not the Taxi Enforcement Unit