

## KEY POINTS FROM MR MACKAY'S MEETING WITH COSLA PRESIDENTIAL TEAM HELD ON 23 JULY 2018

Present

SG

Cabinet Secretary for Finance, Economy and Fair Work

Supported by **[redacted]**

COSLA

Councillor Alison Evison, President

Councillor Graham Houston, Vice-President

Councillor Gail MacGregor, Resources Spokesperson

Supported by Jonathan Sharma, Settlement Discussion only  
Tom Young, Pay Discussion only

**[redacted]**

5. Mr Mackay asked COSLA to set out what else they can do to create additional wealth and improve the economy for the benefit of all. COSLA repeated their call for SG to allow greater flexibility for councils to increase council tax and for new discretionary powers for councils to introduce a new local tax tailored to address individual council circumstances. Mr Mackay used the example of the control of business rates which COSLA were in favour of but Scotland's businesses were strongly against. He asked COSLA for greater detail behind their Transient Visitor Tax (TVT) proposal or any other local discretionary tax proposals. COSLA pointed out that it would be difficult to provide a general proposition as the situations would be different in different geographical areas. Mr Mackay reminded the meeting that there was no majority for an alternative local tax in the Parliament.

6. Mr Mackay reminded COSLA that there could be no new taxes introduced without consultation and that the SG would not be imposing new taxes without clear evidence and cross-party support. He urged COSLA to meet with the British Hospitality Association as they had expressed very strong views to the SG against the introduction of new local taxes.

**[redacted]**

Local Government Finance  
23 July 2018

RESTRICTED

**MEETING WITH COSLA OFFICERS RE COSLA “TRANSIENT VISITOR TAX”  
PAPER – 08 AUGUST 2018**

redacted, SG Tourism  
redacted, SG Local Government  
redacted, SG Tourism  
redacted, COSLA

1. Informal discussion between SG Officials and COSLA Officers. Very useful opportunity to gain some further background to the COSLA “Transient Visitor Tax” paper published on 27 June 2018.  
<http://www.cosla.gov.uk/sites/default/files/private/coslatransientvisitortax.pdf>

**[redacted].**

Meeting closed

Tourism Team  
[redacted]

August 2018