

[REDACTED]

Subject:

FW: line for clearance - Tourism Tax

From: [REDACTED]

Sent: 12 December 2017 18:15

To: Cabinet Secretary for Finance and the Constitution;
Secretary for Culture, Tourism and External Affairs

[REDACTED] Cabinet

Cc: [REDACTED]

Subject: RE: line for clearance - Tourism Tax

Many thanks. I will now issue.

[REDACTED] Newsdesk | Scottish Government | news.gov.scot [REDACTED]

From: Cabinet Secretary for Finance and the Constitution

Sent: 12 December 2017 18:07

To: [REDACTED] Cabinet Secretary for Culture, Tourism and External Affairs

Cc: [REDACTED]

[REDACTED] Cabinet Secretary for Finance and the
Constitution; [REDACTED]

Subject: RE: line for clearance - Tourism Tax

[REDACTED]

Cab Sec is content.

Thanks

[REDACTED]
Private Secretary to Derek Mackay MSP, Cabinet Secretary for Finance and the Constitution
The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | [REDACTED]

From: [REDACTED]

Sent: 12 December 2017 18:04

To: [REDACTED] Cabinet Secretary for Culture, Tourism and External Affairs

Cc: [REDACTED]

[REDACTED] Cabinet Secretary for Finance and the
Constitution; 'derek.mackay.msp@scottish.parliament.uk'; [REDACTED]
Subject: line for clearance - Tourism Tax

Cabinet Secretary for Culture, Tourism and External Affairs

CC: Cabinet Secretary for Finance for info

Comms have been approached by the Inverness Courier about Highland Council's plans to consider a £1-a-bed-per-night tourism accommodation tax/levy. This is being debated by the Council on Thursday.

I would be grateful for your clearance of the below line, which is based on guidance from policy and has been approved by SPADs.

A Scottish Government spokesperson said:

"Any tourism levy would require enabling legislation by the Scottish Parliament – and ministers do not support the introduction of such charges.

"Scotland's tourism sector is flourishing, with an 11% increase in overseas visits and a 19% increase in overseas expenditure in the 12 months to the end of June this year. It is important that we build on that success, and that any initiatives to maximise the economic return is taken forward in full consultation with the tourism and hospitality industry."

The journalist's questions were:

- Would it need ScotGov blessing?
- Does such a levy exist anywhere else in Scotland?
- Is the Scottish Government failing the council by not providing sufficient funding already to fix roads and improve tourism infrastructure etc.

Many thanks,
[REDACTED]

[REDACTED] | Newsdesk | Scottish Government | news.gov.scot | [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The journalist's questions were:

- Would it need ScotGov blessing?
- Does such a levy exist anywhere else in Scotland?
- Is the Scottish Government failing the council by not providing sufficient funding already to fix roads and improve tourism infrastructure etc.

Many thanks,

[REDACTED]

[REDACTED] | Newsdesk | Scottish Government | [news.gov.scot](https://www.news.gov.scot) | [REDACTED]

[REDACTED]

Subject:

FW: media enquiry - Tourism Tax

From: [REDACTED]

Sent: 12 December 2017 17:41

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: media enquiry - Tourism Tax

I think we should incorporate some of the earlier draft lines on tourism figures – and be a bit clearer about the fact this would need legislation (which SG wouldn't support).

Suggest this.

[REDACTED]

[REDACTED]

[REDACTED]

From: [REDACTED]

Sent: 12 December 2017 17:22

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: media enquiry - Tourism Tax

SPADs – have you any comments on the below?

Inverness Courier have asked for a comment on Highland Council's plans to consider a tourism accommodation tax/levy.

Thanks,

[REDACTED] | Newsdesk | Scottish Government | news.gov.scot | [REDACTED]

From: News Desk

Sent: 12 December 2017 15:01

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: media enquiry - Tourism Tax

So how about the below in terms of a response?

A Scottish Government spokesperson said:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Thanks,

[REDACTED]

From: [REDACTED]

Sent: 12 December 2017 14:40

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: media enquiry - Tourism Tax

Hi [REDACTED]

Yes – any such tax would require enabling legislation.

No, not as yet, although it has been mooted by others, including Edinburgh and Aberdeen.

You have the answer to the third point.

Our most recent lines are below:

[REDACTED]

Not sure where the visits figure came from so I've altered below.

[REDACTED]

[REDACTED] | Head of Tourism Strategy and Delivery | Directorate for Culture, Tourism and Major Events
| The Scottish Government | Area 2J-South | Victoria Quay | EDINBURGH | EH6 6QQ [REDACTED]
[REDACTED]

From: [REDACTED]
Sent: 12 December 2017 14:28
To: [REDACTED]
Cc: [REDACTED]
Subject: media enquiry - Tourism Tax

Hi all,
We have been approached by the Inverness Courier about Highland Council plans to considering a £1-a-bed-per-night tourism accommodation bed tax/levy. This is being debated on Thursday.

The journalist has asked:

- Would it need ScotGov blessing?
- Does such a levy exist anywhere else in Scotland?
- Is the Scottish Government failing the council by not providing sufficient funding already to fix roads and improve tourism infrastructure etc.

Below is a starting point of a line, grateful for comments before 15:15 if at all possible.

[REDACTED]

[REDACTED]

[REDACTED]

Many thanks,

[REDACTED]

[REDACTED] | Newsdesk | Scottish Government | news.gov.scot | [REDACTED]

Subject: FW: Tourism tax
Attachments: FSB letter - tourism tax

From: [REDACTED]
Sent: 16 May 2018 09:20
To: 'Barry.McCulloch@fsb.org.uk' <Barry.McCulloch@fsb.org.uk>
Cc: [REDACTED]
Subject: FW: Tourism tax

Many thanks for this, Barry.

[REDACTED] and I'm sure he will be very interested.

Kind regards.

[REDACTED] | Head of Tourism Strategy and Delivery | Directorate for Culture, Tourism and Major Events
| The Scottish Government | Area 2J-South | Victoria Quay | EDINBURGH | EH6 6QQ [REDACTED]
[REDACTED]



**THE BIG FIVE
QUESTIONS**
ARE YOU 2020 READY?



year of young people
bladhna na h-òigridh
2018

[REDACTED],
I've attached a letter we have just sent to the Cabinet Secretary.

We'll be sending out press releases today (under embargo for Friday) in Edinburgh, Aberdeen and the Highlands detailing the results of our new survey. Unsurprisingly, it shows that small businesses remain opposed to the introduction of a tourism tax.


Kind regards,

Barry

Barry McCulloch
Senior Policy Advisor
Federation of Small Businesses

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and has been swept for the presence of computer viruses.



From: Barry McCulloch <Barry.McCulloch@fsb.org.uk>
Sent: 16 May 2018 09:14
To: Scottish Ministers
Subject: FSB letter - tourism tax
Attachments: FSB-tourism tax letter-SG-May18.pdf

Dear Fiona,


Please find attached a letter from FSB on the possible introduction of a tourism tax.

As always, do get in touch if you wish to discuss the issue in greater depth.

Kind regards,

Barry

Barry McCulloch
Senior Policy Advisor
Federation of Small Businesses



www.fsb.scot



Experts In Business

Fiona Hyslop MSP
Cabinet Secretary for Culture, Tourism and External Affairs
Scottish Government
Regent Road
Edinburgh
EH1 3DG

16 May 2018

Dear Fiona,

Tourism tax

On behalf of the Federation of Small Businesses (FSB), I would like to ensure you have early sight of some new FSB research on the possible introduction of a tourism tax in Scotland. The study examines the views of the small business community in the local authority areas that have been pressing for such a tax – namely, Aberdeen City Council, the City of Edinburgh Council and the Highland Council.

FSB is Scotland's leading business organisation. Our mission is to help smaller businesses achieve their ambitions. These micro and small businesses comprise the majority of all enterprises in Scotland (98%), employ around one million people and contribute £108bn to the economy.

As you may be aware, FSB has consistently opposed the introduction of a tourism tax since it was first proposed by local authorities. In 2016, a clear majority of businesses, both within and outwith the tourism sector, were against imposing a levy on visitors to the country.¹ In light of on-going debates about its introduction and in particular Edinburgh Council's work to develop a business case, FSB conducted new research with small businesses in the areas most likely to be affected.

The results clearly illustrate that small businesses remain opposed to a tourism tax:

- 77% oppose the introduction of such a tax;
- In Edinburgh, there has been a 21% increase in opposition to the tax;
- 70% believe that it would have a negative impact on their (tourism) business; and
- 78% think it would have a negative impact on the business community and wider economy.

It is worth noting that FSB is not alone in opposing a tourism tax and is joined by other industry bodies such as the Scottish Tourism Alliance (STA), the Association of Scotland's Self-Caterers (ASSC) and the British Hospitality Association (BHA). The STA have said that "applying a further cost to visitors... is not a sensible approach to take", while the ASSC state that it "would threaten the existence of many small businesses across the Scottish tourism sector".

In light of this evidence, it is our hope that the Scottish Government recognises that, to quote the letter you wrote to the BHA in December 2017, a tourism tax is not in the "long-term interests" of the industry. Further, given that many of the industry bodies with strong links to tourism and hospitality have made their opposition clear, FSB would welcome assurances from the Scottish Government that local authorities will not be granted the power to introduce such a tax.

¹ See: <https://www.fsb.org.uk/media-centre/press-releases/small-firms-reject-bed-tax>

T [REDACTED]
E Scotland.policy@fsb.org.uk
W fsb.scot

A 74 Berkeley Street,
Glasgow,
G3 7DS

Registered Office:
National Federation of Self Employed and Small Businesses Limited,
Sir Frank Whittle Way, Blackpool Business Park, Blackpool, FY4 2FE
Registered in England: 1263540



Experts in Business

I trust the foregoing is of interest and, should you or your officials require any further information, please do not hesitate to contact the FSB Scotland team via the details below.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Andy Willox', written over a white rectangular area.

Andy Willox OBE
Convener, Scottish Policy Unit, Federation of Small Businesses (FSB)

T [REDACTED]
E Scotland.policy@fsb.org.uk
W fsb.scot

A 74 Berkeley Street,
Glasgow,
G3 7DS

Registered Office:
National Federation of Self Employed and Small Businesses Limited,
Sir Frank Whittle Way, Blackpool Business Park, Blackpool, FY4 2FE

Registered in England: 1263540

[REDACTED]

Subject:

FW: Lines for clearance - Scotsman - Culture Strategy and tourism tax - Due by COP

From: [REDACTED]

Sent: 27 June 2018 18:06

To: Cabinet Secretary for Culture, Tourism and External Affairs

Cc: [REDACTED]

Subject: RE: Lines for clearance - Scotsman - Culture Strategy and tourism tax - Due by COP

[REDACTED]

I will issue the below line.

Thanks

[REDACTED]

From: Cabinet Secretary for Culture, Tourism and External Affairs

Sent: 27 June 2018 18:05

To: [REDACTED] Cabinet Secretary for Culture, Tourism and External Affairs

Cc: [REDACTED]

Subject: RE: Lines for clearance - Scotsman - Culture Strategy and tourism tax - Due by COP

[REDACTED]

Cab Sec would prefer to go with the standard SG lines on the tourist tax:

“The Scottish Government is not intending to examine a tourist tax under Action 1”

Kind regards,

[REDACTED]

[REDACTED] | Private Secretary to the Cabinet Secretary for Culture, Tourism and External Affairs

St. Andrews's House, Regent Road, Edinburgh. EH1 3DG | [REDACTED]

From: [REDACTED]

Sent: 27 June 2018 16:12

To: Cabinet Secretary for Culture, Tourism and External Affairs

Cc: [REDACTED]

Subject: Lines for clearance - Scotsman - Culture Strategy and tourism tax - Due by COP

[REDACTED]

Further to the publication of A Culture Strategy for Scotland – draft strategy, [REDACTED] has asked for a comment on the following:

In the section on new funding models, I'm assuming that the possibility of using a tourist tax to support the culture sector will be examined under Action 1?

We have discussed with officials and SpAds and agreed on the following lines. Is Ms Hyslop content to clear?

A SG spokesperson said:

“The consultation phase of A Culture Strategy for Scotland is an opportunity for organisations and individuals to suggest ideas that they think the final strategy should explore further.”

Thanks

[REDACTED]

[REDACTED]

Subject:

FW: URGENT - FOI 18 02141 IRO TOURISM TAX - FOR CLEARANCE - RELEASE DUE 05 SEPTEMBER 2018

From: [REDACTED] **On Behalf Of** Cabinet Secretary for Finance, Economy and Fair Work

Sent: 06 September 2018 15:48

To: Cabinet Secretary for Culture, Tourism and External Affairs <CabSecCTEA@gov.scot>; [REDACTED]

Cc: Cabinet Secretary for Finance, Economy and Fair Work <CabSecFEFW@gov.scot>; [REDACTED]

[REDACTED]

[REDACTED] Communications Economy
<CommunicationsEconomy@gov.scot>; Communications ICC <CommunicationsICC@gov.scot>; [REDACTED]

Subject: RE: URGENT - FOI 18 02141 IRO TOURISM TAX - FOR CLEARANCE - RELEASE DUE 05 SEPTEMBER 2018

[REDACTED]

Cab Sec is grateful to clear.

Thanks

[REDACTED]

**Private Secretary to Derek Mackay MSP, Cabinet Secretary for Finance, Economy and Fair Work
The Scottish Government**
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

From: [REDACTED] **On Behalf Of** Cabinet Secretary for Culture, Tourism and External Affairs

Sent: 05 September 2018 09:13

To: [REDACTED]

Cc: Cabinet Secretary for Finance, Economy and Fair Work <CabSecFEFW@gov.scot>; [REDACTED]

[REDACTED]

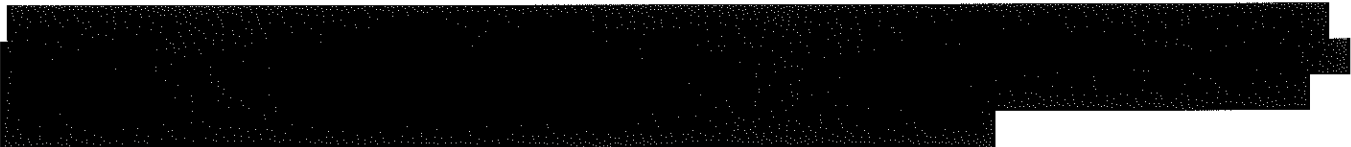
Covering minute re FOI 18 02141 regarding Tourism Tax and City of Edinburgh



Annex A - Internal Release Schedule



Documents #1 - #4

#1 & #2 – To be redacted #3 & #4 technically outwith scope




Tourism and Major Events Division
Directorate for Culture, Tourism and Major Events
Area 2G - South
Victoria Quay
EDINBURGH EH6 6QQ



<< OLE Object: Picture (Device Independent Bitmap) >>

[REDACTED]

Subject:

FW: POSSIBLE HANDLING ISSUE - COSLA ROUNDTABLE ON TOURISM TAX - 21
SEPTEMBER 2018

[REDACTED]

Sent: 06 September 2018 17:16

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: POSSIBLE HANDLING ISSUE - COSLA ROUNDTABLE ON TOURISM TAX - 21 SEPTEMBER 2018

[REDACTED]

Thanks for confirming. No issues with attendance in my view.

[REDACTED]

From: [REDACTED]

Sent: 06 September 2018 17:15

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: POSSIBLE HANDLING ISSUE - COSLA ROUNDTABLE ON TOURISM TAX - 21 SEPTEMBER 2018

[REDACTED]

COSLA confirm they have invited STA, UKHospitality/BHA, Visit Scotland, FSB, local authorities (Edinburgh, Aberdeen, Argyll and Bute and Highland) as well as Scottish Government. COSLA are also trying to pin down the contact for AirBnB.

UK Hospitality confirmed today they would be attending – position with STA unclear

From: [REDACTED]
Sent: 04 September 2018 18:13
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: POSSIBLE HANDLING ISSUE - COSLA ROUNDTABLE ON TOURISM TAX - 21 SEPTEMBER 2018

[REDACTED]

Could you find out if STA are attending before we make a decision?

[REDACTED]

From: [REDACTED]
Sent: 03 September 2018 16:36
To: [REDACTED]
Cc: [REDACTED]
Subject: POSSIBLE HANDLING ISSUE - COSLA ROUNDTABLE ON TOURISM TAX - 21 SEPTEMBER 2018

Whilst there have been several discussions between COSLA and SG Ministers and Officials, there has not been a public discussion of the pros and cons of Tourism Tax.

However, COSLA are holding a "roundtable" on 21 September 2018 in order to "bring key stakeholders together to discuss Transient Visitor Tax.[Tourism Tax]"

The draft agenda is:

- Local Government Funding Sources including:
 - The overall tax balance (including VAT);
 - Transparency in the use of raised funds;
 - Collection of any Tax; and
 - Who the Tax might cover.

SG Officials have been invited to attend, although it is unclear at this stage whether it would just be COSLA and SG attending. We are unaware for example if there would be any representation from the tourism and hospitality sector, or if it would be council staff only.

Clearly there would be an advantage to SG Officials in gaining exposure to COSLA and their emergent thinking in this policy area.

However, we are aware of the potential sensitivities in SG Officials being seen to attend such a workshop, especially as SG stated position is that SG has no plans to introduce a Tourism Tax. The roundtable date would also be just over a week from COSLA giving evidence on tourism tax to the CTEER Committee on 13 September.

Grateful therefore for SPAD and Comms comments on handling prior to seeking views from Cab Sec Finance and Cab Sec CTEA.

Thanks



Tourism and Major Events Division
Directorate for Culture, Tourism and Major Events
Area 2G - South
Victoria Quay
EDINBURGH EH6 6QQ



<< OLE Object: Picture (Device Independent Bitmap) >>