

From: [Redacted - section 38(1)(b) (personal information)]

Sent: 28 August 2019 11:04

To: [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]

Cc: [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]

Subject: RE: Highland Council / Scottish Government consultations on a tourism levy

Hi [Redacted - section 38(1)(b) (personal information)],

Thanks for sending on – really interesting, and clearly a bit of work has gone into the document.

We are still looking to launch our consultation in early September. There are a few other things happening amongst our political masters which means the final date might get bumped around a little, but we'll keep you posted.

Also, we now have a Visitor Levy Bill team, so can I provide a virtual introduction to [Redacted - section 38(1)(b) (personal information)] and [Redacted - section 38(1)(b) (personal information)]?

Cheers,

[Redacted - section 38(1)(b) (personal information)].

From: [Redacted - section 38(1)(b) (personal information)]

Sent: 27 August 2019 10:49

To: [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]

Cc: [Redacted - section 38(1)(b) (personal information)]; [Redacted - section 38(1)(b) (personal information)]

Subject: Highland Council / Scottish Government consultations on a tourism levy

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As you're perhaps already aware from the media coverage the Highland Council launched its consultation on a "transient visitor levy" or tourism tax just over a week ago. We've had over 4000 responses so far! Bearing in mind some of the things we discussed at our meeting in Pitlochry, I thought it useful to give you an update – and indeed there are a few things we came across that might be useful to you in planning the Scottish Government consultation.

Prior to undertaking the main consultation we held 6 "pre-consultation" events across the Highland area with an invited audience of Destination Organisation managers and a cross section of tourism businesses. The main purpose of these events was not to seek their views on the subject but rather to get their input to ensuring that we asked the right questions once the full consultation was launched. To an extent the feedback confirmed some of our own thinking but it also gave us some new perspectives. I've attached a fairly detailed document that one of my colleagues produced after these sessions which captures all the views put forward (which can sometimes be contradictory) but I've also detailed a few of the key points below:-

- There was a shared appreciation of the importance of tourism to the Highland economy and a recognition of the need to invest in tourism infrastructure/ facilities; but concern as to whether a Transient Visitor Levy is the most effectual or equitable mechanism for accomplishing this.
- Participants raised a range of positive and negative TVL impacts and judgements often came down to what poses the greatest risk to Highland: introducing a TVL with its potential impacts, or not introducing one and the region potentially suffering from lack of investment.
- The strongest opinions expressed by Pre-Consultation attendees were in relation to which businesses would charge a TVL where the message was almost universal: it would not be fair on visitors or businesses to only levy visitors staying in paid overnight accommodation. It was felt that whilst a 'Bed Tax' might work in cities, it was not fitting or fair in Highland and any scheme would need to capture other categories of visitor, principally motorhome users not staying in paid accommodation, Day Visitors and Cruise Visitors.
- Participants appreciated the complexities of defining "tourism uses" but did strongly support the principle of any funds raised being hypothecated for tourism purposes and not being absorbed into the general Council budget. There was support for both revenue and capital spend as both providing additional infrastructure and servicing and maintaining assets were considered vital. There was a reticence across the sessions to restrict spending options to inflexible rules and so strong support for flexibility in use being allowed by whatever type of scheme might be introduced. Essentially spend determines support so questions around spend are therefore a central tenet of the Consultation
- "Highland differs from Edinburgh" - participants consistently highlighted that what might work for Edinburgh won't necessarily work for Highland. The Council must consider the unique scale, challenges and make-up of the Highland tourism economy. Indeed I think it's fair to say that businesses were keen to ensure this is represented in the Scottish Government National Consultation.

The last point is one the Council would also strongly support. We'd be keen to see the Scottish Government consultation avoid being too narrow and potentially missing some key issues that affect rural areas but may not be apparent in the cities such as motorhome impacts. Our own officers, members and businesses have all recognised that there would be challenges in applying any levy to certain groups. However, there is also a strongly held view that both Highland and national consultations should not simply consider the easy options potentially leading to poorer or inequitable systems being introduced just because they are easy. A consultation that is suitably wide ranging and that could lead to more flexible legislation would be more likely to allow very different destinations such as Highland and Edinburgh to each address their different challenges.

Our consultation runs until 20th October as does a related piece of work where the Moffat Centre at Glasgow Caledonian University are doing face to face visitor surveys at a number of Highland locations. Once each has concluded we will analyse the responses with these then informing report to the meeting of the Highland Council on 12th December 2019. I'd be more than happy to share our eventual findings with you once this is completed.

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Ivan McKee
Minister for Public Finance
Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

Email: MinisterPF@gov.scot

12 February 2025
BL/SM

Dear Minister

Visitor Levy (Scotland) Act 2024

The Highland Council welcomes the discretionary powers contained within Visitor Levy (Scotland) Act. You may be aware that the Council's original position through the earlier stages of the Bill, was to support a flat rate rather than a percentage rate. We also sought provisions to be made in the Act that would enable individual local authorities to choose whether to implement either a percentage rate or a flat rate.

The Council is currently undertaking a statutory consultation into proposals to implement a visitor levy. The consultation closes on 31 March 2025 and to date the Council has received a good rate of responses. In addition, a number of engagement sessions have been undertaken and are planned, and a Visitor Levy Reference Group, chaired by the Council's Assistant Chief Executive - Place has been established, which comprises a broad range of representatives.

Accommodation providers are generally in agreement with the principle of a visitor levy, but they share considerable concern that a percentage rate introduces complexities for them, third party platforms, and visitors alike. Providers would prefer a flat rate per person per night on the basis that a flat rate is not linked to the amount paid for overnight accommodation and is therefore simpler for them to calculate and for visitors to understand.

I am bringing this to your attention so that you are aware of the strength of opinion among accommodation providers in Highland. It would also be helpful if you are able to advise whether there are prospects to amend the regulations to provide local authorities with discretionary powers to implement either a percentage rate or a flat rate.

Yours sincerely



Councillor Bill Lobban
Convener of the Highland Council

Councillor Bill Lobban
Convener of The Highland Council

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