

FIO 202500464307

Email 1 - Edinburgh Visitor Levy / SG

Hi [REDACTED - 38(1)(b) (personal information)]

Happy to meet with early adopters but would again flag that not likely to be able to confirm anything at that stage- depending on timing. I'm meeting VS in a couple of weeks after I've been on leave and we're hoping to have the first session in June but need to work through details.

Happy to speak further when we meet tomorrow. If it's OK, I'd like to add my colleague [REDACTED - 38(1)(b) (personal information)] to our meeting, she's working a bit more on the VL side and it would be useful for her to hear about all the current issues.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 24 April 2025 18:19
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Edinburgh Visitor Levy / SG

Thanks [REDACTED - 38(1)(b) (personal information)], no problem at all, I'm very happy to meet via Teams. I'll put in something for 14:30 – 15:30 on Tuesday and have included [REDACTED - 38(1)(b) (personal information)] and [REDACTED - 38(1)(b) (personal information)] as option attendees.

Do we have a date set for the wider stakeholder session? This has been an urgent issue for several weeks now.

Earlier today I was in a regularly scheduled call we have with the Improvement Service, Highland Council and Glasgow City Council today (usually Argyll and Bute are also there but they weren't able to attend today). There was some interest to have a meeting all together with the local authorities who are fairly advanced in their visitor levy development. Would this be something you would be willing to attend?

Many thanks,
[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 24 April 2025 16:21
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]

information)]

Subject: RE: Edinburgh Visitor Levy / SG

Hi [REDACTED - 38(1)(b) (personal information)]

If we can meet on Teams rather than in person, not ideal I know though, I can do 16:30 on Monday or after 14:30 on Tuesday. My diary is clearer on Wed other than an appointment 12 til 14:00. But I would flag that I won't be able to say anything definitive next week as we'll need to have the wider stakeholder session before arriving at a final position.

Please let me know what works from your side.

[REDACTED - 38(1)(b) (personal information)]

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

Sent: 24 April 2025 12:19

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

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

Subject: RE: Edinburgh Visitor Levy / SG

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

[REDACTED 29(1)(A) (Formulation of Policy)]

Do you have any availability on Monday/Tuesday next week for a meeting? The below slots suit us, but we may be able to move some diary arrangements around if they don't work for you:

Monday 28th: 14:00 – 15:00, 16:30 – 17:00

Tuesday 29th: 14:00 – 15:00

Thanks,

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)],

Sent: 23 April 2025 17:47

To: [REDACTED - 38(1)(b) (personal information)], [REDACTED - 38(1)(b) (personal information)]

Cc: [REDACTED - 38(1)(b) (personal information)]

Subject: RE: Edinburgh Visitor Levy / SG

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

I hope you had a lovely long weekend.

[REDACTED 29(1)(A) (Formulation of Policy)]

Many thanks,

From: [REDACTED - 38(1)(b) (personal information)],

Sent: 09 April 2025 11:01

To: [REDACTED - 38(1)(b) (personal information)], [REDACTED - 38(1)(b) (personal information)]

Cc: [REDACTED - 38(1)(b) (personal information)],

Subject: Edinburgh Visitor Levy / SG

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

Thanks again for meeting us yesterday.

[REDACTED - 38(1)(b) (personal information)], I have shared your email address with [REDACTED - 38(1)(b) (personal information)], and [REDACTED - 38(1)(b) (personal information)], at the Improvement Service saying that you would be in touch. Their contact details are: [REDACTED - 38(1)(b) (personal information)] and [REDACTED - 38(1)(b) (personal information)],

Many thanks,

[REDACTED - 38(1)(b) (personal information)],

Email 2 - Edinburgh VL / Scottish Government

-----Original Appointment-----

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

Sent: 24 April 2025 18:19

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

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

Subject: Edinburgh VL / Scottish Government

When: 29 April 2025 14:30-15:30 (UTC+00:00) Dublin, Edinburgh, Lisbon, London.

Where: Microsoft Teams Meeting

Email 3 – SG/Edinburgh Council

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

We had our usual catch up with the Improvement Service and the other 'early adopter' LAs today (Highland, Argyll and Bute, Glasgow City). There was some interest to have a meeting with yourself (and [REDACTED - 38(1)(b) (personal information) if appropriate) to discuss some aspects of the levy. Would this be something you'd be willing to take part in?

I have touched on this with [REDACTED - 38(1)(b) (personal information)] and we spoke about it briefly this week, but we have been having some further discussions about the interaction with VAT on the levy. I understand that the conversations may be ongoing with HMRC (and ICAS) regarding clarity on this point. The conversations have been around businesses operating below the VAT threshold being pushed over this threshold by collecting the levy, and on the refunds of the disability exemption.

Please see below for an example of how VAT interacts with the disability benefit exemption:

- Someone in receipt of disability benefits pays £100 for an accommodation-only rate of a room
- On this £100, they pay £5 levy and £21 VAT (£126 total)
- If they reclaim the levy from the Council, they will receive £5
- The Council could not refund the £1 VAT which they paid on the levy, as the Council never received it

I understand that the levy in Wales will also be subject to VAT, and they are taking a similar reimbursement approach to their disability benefit exemption, so these issues will be present in their levy implementation also.

Would you be able to share whether your conversations with HMRC are ongoing on the VAT/levy interaction, and whether included the above issue on disability benefit exemption reimbursements?

Many thanks,
[REDACTED - 38(1)(b) (personal information)]

Email 4 - SG/Edinburgh Council

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

It was lovely to meet you yesterday.

As discussed, please could you consider the below request which relates to Edinburgh's proposed operation of the 2% reimbursement/retention for accommodation providers (APs) who are collecting the levy.

We have proposed that if an AP owes the Council £100 of levy in a quarterly return period, that they would only send £98 to the Council, keeping the £2 for their operational costs. The Council would never see the £2. This reduces administration from both sides and reduces VAT interaction.

We understand that legally we could spend the 2% on reimbursing APs according to the legislation, but it's the retention method described above which may not adhere to the legislation. This is because we are not collecting the "total amount of the levy" as per s26(3) of the Act.

The retention method is our preferred option (and the preferred option of APs and the Improvement Service) because if we collect the levy in full and reimburse individually to APs, this is administratively burdensome for relatively small sums. We have also received advice that this reimbursement would be counted as turnover and has VAT implications.

My understanding is that in order to make our preferred retention method possible, only a minor adjustment to the legislation would be required. Please could you confirm that this minor adjustment is possible and would be something the Scottish Government would be willing to support?

The Improvement Service have also asked us for written confirmation of this, as they are integrating the retention method into the VL platform which they are developing, and are currently operating at risk on this point.

Many thanks,

[REDACTED - 38(1)(b) (personal information)]

Email 5 - HMRC - visitor levy income & turnover

Hi [REDACTED - 38(1)(b) (personal information)]

Thanks for your email. We're happy for you to share the letter- its available on the Committee website so public information. Thanks for checking with us.

[REDACTED - 38(1)(b) (personal information)]

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

Sent: 24 March 2025 14:40

To: [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)]

Subject: Re: HMRC - visitor levy income & turnover

Thanks [REDACTED - 38(1)(b) (personal information)]. That's my reading of the situation too, ie ICAS don't have access to the Ministerial letter setting out HMRC's position. If that is the case, it's concerning that they have published this information without having this knowledge... well intentioned I'm sure but there are real impactful unintended consequences. This coupled with the advice provided via the HMRC helpline to a local provider in Highland, is causing real and genuine concern.

I do feel for local providers and this 'confusion' is not helping the reputation of SGov, VisitScotland the Councils.

[REDACTED - 38(1)(b) (personal information)]/[REDACTED - 38(1)(b) (personal information)] – I do have a copy of the attached letter which sets out HMRC's position. To go some way to allaying concerns locally, I would like to share this letter with the Council's VL Ref Group and would like to check with you first to establish whether it is ok to do so/there are no unintended consequences. Our Ref Group is mainly made up of accommodation providers from hostels, to campsites, self-catering accommodation providers, through to STA.

The sooner the position can be clarified the better for everyone and in particular our accommodation providers.

Many thanks

[REDACTED - 38(1)(b) (personal information)]

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

Sent: Monday, March 24, 2025 12:04 pm

To: [REDACTED - 38(1)(b) (personal information)], [REDACTED - 38(1)(b) (personal information)], [REDACTED - 38(1)(b) (personal information)]

Subject: Re: HMRC - visitor levy income & turnover

CAUTION: This email was sent from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

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

Thanks for sharing this.

The main lines I've taken from this are:

- "We are consulting with Scottish government and HMRC to clarify this VAT point."
- "At present, we're unsure as to whether, in their role as delegated authorities by the Scottish government, this is a view the local authorities/Visit Scotland have formed independently or whether it is based on specific instructions sought from HMRC. VAT is of course a UK reserved tax and Scotland doesn't have powers over how it is charged."

In my opinion it does not look like they were aware of the of the HMRC position at the time they prepared the article? I can see, however, how this adds to general public uncertainty!

The Parliament Committee report at Stage 1 - paragraph 321 - the committee have collated views around VAT issue that are potentially useful to refer to:

<https://bprcdn.parliament.scot/published/LGHP/2023/12/21/25d4a5ab-e8a6-4f12-97af-1965490a5bd0-1/LGHPS062023R10.pdf>

thanks

[REDACTED - 38(1)(b) (personal information)]

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

Sent: Monday, March 24, 2025 09:51

To: [REDACTED - 38(1)(b) (personal information)], [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)]

Subject: RE: HMRC - visitor levy income & turnover

Morning all

You are hopefully aware of the following article which is an interesting read.

[ICAS raises concerns with Scottish government about VAT guidance on new Visitor Levy - ICAS](#)

Locally, we are under pressure and our accommodation providers are receiving different information depending on source.

It would be good have a steer from SGov as to its position.

With thanks

[REDACTED - 38(1)(b) (personal information)]

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

Sent: 20 March 2025 14:38

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

Subject: HMRC - visitor levy income & turnover

Hello both

Would it be possible to send me through the letter from HMRC to Tom Arthur which confirms that VL income will count towards turnover for accommodation providers.

At a public engagement session last night, a local provider said that she had called the HMRC helpline and was informed that VL income **will not count** towards turnover and that Highland Council is incorrect. She was asked to raise a complaint using HMRC's complaint process. This information is now circulating on FB and some of our local elected members have been contacted. The accommodation provider has agreed to share HMRC's response with me.

Hoping you can help.

Thanks both

[REDACTED - 38(1)(b) (personal information)]

Email 6 - Meeting Request

Hi [REDACTED - 38(1)(b) (personal information)]

Sorry for the delay coming back to you.

[REDACTED - 38(1)(b) (personal information)] will link in with you [REDACTED - 38(1)(b) (personal information)] to check our availability.

Many thanks for coming back to us.
[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 18 March 2025 12:55
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

CAUTION: This email was sent from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

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

Grateful if you could advise your availability and I will schedule in a time that suits for a follow-up meeting with [REDACTED - 38(1)(b) (personal information)] and [REDACTED - 38(1)(b) (personal information)].

Thanks

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 17 March 2025 10:12
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

Thanks [REDACTED - 38(1)(b) (personal information)]
We have a v long list of points for discussion. This meeting request is possibly superseded however as I've asked SG/CoSLA for a small focus group to be set up comprising a small number of Las as a range of points have been identified that need discussion before any amendment legislation is drafted/decided.

Thanks for coming back to us [REDACTED - 38(1)(b) (personal information)].
[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 17 March 2025 09:48
To: [REDACTED - 38(1)(b) (personal information)]

Cc: [REDACTED - 38(1)(b) (personal information)]

Subject: RE: Meeting Request

CAUTION: This email was sent from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Morning [REDACTED - 38(1)(b) (personal information)],

We met at the start of this month, is there something further you would like to discuss or was the topic missed?

Regards,

[REDACTED - 38(1)(b) (personal information)]

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

Sent: 10 March 2025 09:37

To: [REDACTED - 38(1)(b) (personal information)]

Cc: [REDACTED - 38(1)(b) (personal information)]

Subject: RE: Meeting Request

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

Just touching base – wondering when we might find a time to meet with yourself and James?

Thanks,

[REDACTED - 38(1)(b) (personal information)]

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

Sent: 03 March 2025 10:57

To: [REDACTED - 38(1)(b) (personal information)]

Subject: Meeting Request

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

I am looking to arrange a meeting with James and yourself about the remittance process for the Visitor Levy.

When might be a suitable time on your end?

Kind regards,

[REDACTED - 38(1)(b) (personal information)]

Email 7 - Meeting Request

I'm looking, [REDACTED - 38(1)(b) (personal information)] but I can't see anything before Easter.

I'll keep checking and get back to you as soon as I can.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 31 March 2025 10:11
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

CAUTION: This email was sent from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Hi [REDACTED - 38(1)(b) (personal information)]

Unfortunately not, both [REDACTED - 38(1)(b) (personal information)] and I need to be in Parliament for a meeting Thursday afternoon. I know we're then hitting the school holidays so availability might be a bit more difficult. Can you let me have some dates that you for week of 7th and 14th (I can't do 7th) and we can try and get a date fixed.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 31 March 2025 09:09
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

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

It's quite tight with the holiday coming.

Would Thursday at 3:30 be of any use?

Wednesday has nothing on our end, I'm afraid.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 28 March 2025 16:48
To: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

CAUTION: This email was sent from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Hi [REDACTED - 38(1)(b) (personal information)]

Unfortunately it doesn't look like we can make Monday work for a meeting from our side. Sorry for the delay in getting back to you. Do you have any availability on Wednesday afternoon instead, 2:30 onwards? If not, grateful if you could suggest a few alternative dates/times and we can try and co-ordinate diaries.

Hope you have a good weekend
[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 27 March 2025 10:22
To: [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

Hi [REDACTED - 38(1)(b) (personal information)]

Unfortunately [REDACTED - 38(1)(b) (personal information)] has a clashing meeting at 2pm on Monday. I've offered some other Monday slots to someone else for a meeting with [REDACTED - 38(1)(b) (personal information)] and I but can come back to you once I have clarity on them. Are there any other slots next week that would work for you and I can try and co-ordinate diaries?

Also, would it be possible to get the list of issues that you'd like to discuss? It allows us to look into these and hopefully come prepared with answers.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 27 March 2025 10:00
To: [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

I've sent through a meeting invite – I hope you can all make it.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 21 March 2025 10:14
To: [REDACTED - 38(1)(b) (personal information)]
Cc: [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Meeting Request

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

Would the 31st of March from 2:00-3:00 be suitable?

Kind regards,
[REDACTED - 38(1)(b) (personal information)]

Email 8 – Edinburgh/SG

Hi [REDACTED - 38(1)(b) (personal information)]

We spoke earlier today. As discussed, while we need to seek full confirmation of this, our understanding is that the Act allows for accommodation providers to retain a percentage of the VL collected to reflect costs of administering the levy, thus avoiding the need for reimbursement. We don't think this requires any legislative changes or regulations.

As we discussed, we're planning stakeholder sessions with Visit Scotland and this is one of the issues we'd have on the agenda for them just to ensure everyone is in the same place/gets the same update.

[REDACTED - 38(1)(b) (personal information)]

Email 9 - next steps on Highland's VL

Hi [REDACTED - 38(1)(b) (personal information)]

We're getting pressure to clear our correspondence and I wondered if you had had a chance to consider this email and how you would prefer we respond to letters around the recent Highland's consultation. I go on leave at the end of this week but colleagues copied in will pick up next week when I'm off.

Many thanks
[REDACTED - 38(1)(b) (personal information)]

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

Sent: 14 April 2025 17:27

To: [REDACTED - 38(1)(b) (personal information)]

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

Subject: next steps on Highland's VL

Hi [REDACTED - 38(1)(b) (personal information)]

I think we have met within emails but not actually spoken. I'm replacing [REDACTED - 38(1)(b) (personal information)] on visitor levy implementation, though

[REDACTED - 38(1)(b) (personal information)] and I will be doing a wee bit of dual running for a few more weeks.

Scottish Ministers have received a number of pieces of correspondence over recent weeks expressing concerns about Highland's consultation on a visitor levy. Some correspondence just included Ministers on address lists but were primarily aimed at councillors, others were directly/specifically to Ministers.

Ellen Leaver, our Director for Local Government, had a catch up with your Chief Executive today and they touched on your VL next steps during their call. I understand that this consultation was just your first phase on the VL and you will be carrying out further engagement over the coming months.

Given we have a lot of correspondence specific to Highland it would be helpful if we could direct further enquires to you but mention our understanding that this was the first phase of activity. Would you be happy if we added text along the lines of :

[REDACTED 29(1)(A) (Formulation of Policy)]

But feel free to amend it. Or please let me know if you have other preferences as to handling. Happy to speak.

[REDACTED - 38(1)(b) (personal information)]

Email 10 - Briefing Request - DFM Meeting with Highland Council

[REDACTED - 38(1)(b) (personal information)],

Please find a briefing attached for DFM's upcoming meeting with Highland Council.

Best,

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)] **On Behalf Of** Deputy First Minister and Cabinet Secretary for Economy & Gaelic

Sent: 13 February 2025 13:18

To: [REDACTED - 38(1)(b) (personal information)]; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>

Cc: Ellen Leaver <Ellen.Leaver@gov.scot>; [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] Anne-Marie Martin <Anne-Marie.Martin@gov.scot>; David Cowan <David.Cowan@gov.scot>; [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)]

Subject: RE: Briefing Request - DFM Meeting with Highland Council

Thank you for confirming.

Happy for the approach of local taxation policy colleagues providing official support at this meeting.

Best,

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: 13 February 2025 12:55
To: [REDACTED - 38(1)(b) (personal information)]
Cc: Ellen Leaver <Ellen.Leaver@gov.scot>; [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]; [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Briefing Request - DFM Meeting with Highland Council

Dear PO,

Given the focus of the meeting will predominantly be focused on the proposed visitor levy and how it will affect the local economy we have agreed with local taxation policy colleagues that they will provide support for DFM. If, however, you feel that DFM would also like support from a local economy context, too, we are happy to provide – although are aware significant briefing was provided ahead of last week's EFWC inquiry and she may, therefore, feel there is no need.

Best wishes.

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)]
Sent: Tuesday, February 4, 2025 4:24 PM
To: Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>
Cc: [REDACTED - 38(1)(b) (personal information)]; Ellen Leaver <Ellen.Leaver@gov.scot>; [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] Anne-Marie Martin <Anne-Marie.Martin@gov.scot>; [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)]
Subject: RE: Briefing Request - DFM Meeting with Highland Council

PO

Apologies for our delayed response.

Further to a conversation with the Highland Council we understand this meeting will focus primarily on the proposed visitor levy and its impacts on the local economy. As such we recommend that briefing is led by local taxation policy colleagues rather than ourselves in regional economic development.

Would you therefore please commission briefing from this department (colleagues copied). My team can provide accompanying briefing on the Inverness & Highland City Region Deal.

If official support is required we can provide for regional economic growth policy but I suggest support should also be provided to cover visitor levy as this is not an area we have any knowledge of.

Kind regards,

[REDACTED - 38(1)(b) (personal information)]

From: [REDACTED - 38(1)(b) (personal information)] **On Behalf Of** Deputy First Minister and Cabinet Secretary for Economy & Gaelic

Sent: 22 January 2025 11:53

To: [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] [REDACTED - 38(1)(b) (personal information)] Anne-Marie Martin <Anne-Marie.Martin@gov.scot>; [REDACTED - 38(1)(b) (personal information)]

Cc: Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>

Subject: Briefing Request - DFM Meeting with Highland Council

Good morning,

DFM has requested a meeting with The Highland Council to discuss regeneration, visitor levy and local economic development.

Attendees from the Highland Council will be:
Cllr Raymond Bremner, Leader
Cllr Bill Lobban, Convener
Malcolm MacLeod, Assistant Chief Executive – Place

This meeting has been scheduled 15:30 – 16:00 Thursday 20 February in Parliament.

Please can officials confirm who is best placed to provide briefing support from their area and collectively decide who is best to provide official support at this meeting (maximum 2)? Once confirmed, we will extend the diary invitation with a briefing commission deadline. Grateful for responses by COP 29 Jan.

[REDACTED - 38(1)(b) (personal information)]

