

Individuals

a. Named

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| Evidence Number | 0.09 |
| Name | Clare Winskill |
| Permission to Publish | Yes |

In response to the Scottish Government's consultation I would state the following:

There is a landscape of tourism turnover and tourism pressures on infrastructure across Scotland. The comments below are in relation to Skye. I am the owner of Coruisk House in Elgol on Skye and I am also a director of Skye Connect, the destination management organisation for Skye and its neighbouring areas. The opinion below is stated in a personal capacity.

The years of 2016, 2017 and 2018 have evidenced that the infrastructure on Skye is not coping with the level of the influx of tourists. This has manifested itself in different ways across the years. So in 2016 and 2017 accommodation providers enjoyed 'bumper' years with excellent occupancy and economic growth. The outcome was the start of resources breaking at the seams and unfavourable coverage from CNN amongst others who declared that Skye was to be avoided by tourists. 2018 as a result was a different year to the two years that preceded it. The woeful lack of investment in tourism infrastructure and island infrastructure combined with increased numbers of tourists continued to wreak havoc on the existing infrastructure. Newspapers published articles stating that Skye had been ruined by too many tourists. All of this led to some accommodation providers having their worst year for some years in terms of occupancy levels. Visitors complained of bad experiences on Skye, overcrowding in places they had become accustomed to enjoying to escape the fast pace of life at home. Lack of resources brought small Skye villages to breaking point due to excess demand on their resources. Some visitors stated they would never return to Skye. The term 'hotspots' developed for the five places on Skye that had most felt the impact of 'over-tourism', namely The Old Man of Storr, The Quiraing, The Fairy Pools, The Fairy Glen and Kilt Rock. These places are yet to recover from too many visitors with funds urgently being sought by the island's Community Trusts from both the RTIF and the SNH fund to rebuild paths and restore habitat to what it once was, both to conserve what remains and to guard against further damage from increasing numbers of tourists.

The Scottish Government's provision of the RTIF was designed to ameliorate the effect of over-tourism. £6M across the whole of Scotland was a 'drop in the ocean' given the millions of pounds that are actually required. The allocation of funds to Inverness through the Inverness City and Regional deal have been spent in improving and developing Inverness. None of the funds in the Inverness City and Regional Deal have reached the rural areas of the Highlands where they are so desperately needed.

In addition to the ruinous effect on the environment of too many tourists visiting the same places on Skye over and over again, the local population are coping with:

1. Dilapidated schools (asbestos, water running through buildings, portacabins not fit for purpose)
2. Roads falling apart and becoming unfit for cars
3. Roads being blocked during the tourist season

4. Campervans destroying and blocking roads and emptying chemical toilet waste on roadsides and in public conveniences
5. Tourists relieving themselves in public due to lack of toilet facilities

In turn the tourism industry on the island and the island's DMO Skye Connect has experienced a vigorous and aggressive backlash from both the anti-tourism lobby and tourism industries who feel their businesses are not performing well and experiencing a fall in numbers of visitors and lower occupancy rates.

The future could go one of two ways. Either visitors will keep coming and their experiences of Skye will deteriorate leading to a fall in visitor numbers ultimately and a continued loss of reputation for Skye as a tourist destination. Or, visitor numbers to Skye will now start to fall dramatically with the resulting loss of tourism revenue. Either way significant investment is required for Skye to maintain its environment and its position as a world class tourist destination. Skye's landscapes require protection at the level that local planning decisions are made and also to repair damage that has already occurred. A detailed vision for Skye in terms of its position as a tourist destination and how communities can benefit from tourism and not be further damaged by the adverse impacts of tourism must be formed and implemented.

All of the above requires significant funding and a way of sourcing that funding through a revenue stream imposed through a levy paid by international visitors. It is understood that the government is to proceed to abandon airport departure duties. This would seem to be a bit bizarre given the need for increased investment in tourism infrastructure. Some other method of raising funds must be found. However a bed occupancy tax presents accommodation providers with significant issues. Small to medium size hotels and guest houses on Skye cannot recruit staff without providing staff accommodation. The only way for most SME hotels to provide accommodation is to purchase housing for its staff. The price of properties on Skye is ever increasing. The SMEs who look to purchase housing for their staff have to pass the costs on to customers. The cost of high quality accommodation on Skye is now ever increasing due to the ever increasing overheads of SME guest houses and hotels. The price increases mean Skye cannot be competitive in a global market but in order to provide the quality of tourist accommodation and services that guests expect, particularly in the high end market, room prices in excess of £300 per night must be charged. Unsurprisingly these businesses are against the provision of a tourist tax or transient visitor levy as a bedroom tax because it will ultimately appear to guests as just being an increase in price on the already high cost of quality accommodation that they are being asked to pay.

The problem is that there appears to be no alternative to a tourist tax. The Scottish Government is providing sticking plasters to the problem of a crumbling infrastructure and no defined tourism plan for development. The RTIF and the SNH funds are no more than said sticking plasters. The Highland Council budget in real terms has not been increased over the last three years despite increased numbers of tourists. The Highland Council budget is apparently not sufficient to maintain Highland schools, hospitals and roads. Social housing is being built but is still not providing sufficient housing for healthcare professionals, young people looking to stay in the Highlands and on Skye - and significantly to provide housing for the ever

increasing numbers of hospitality staff who need somewhere to live in order to work in the hotels and guest houses that are the life-blood of the hospitality industries on Skye.

In New Zealand the tourist tax will be collected with visa applications and through a new electronic travel authority that international visitors (with the exception of the Australian visitors) eligible for visas on arrival would have to apply for and pay a fee. Actually this would appear to be a more sensible way to proceed than a bed occupancy tax for all the reasons set out above. The question must be asked therefore as to whether abandoning the air departure duty is really the way forward. Which would generate more revenue, airport duties on entrance into or exit from Scotland for international visitors, or, a bedroom occupancy tax? Which would be cheaper/more cost effective to administer?

The hard fact is that the Scottish Government must find the funds from somewhere if it wants the tourism industry on Skye to grow and flourish and for Skye to take its rightful position as one of the most beautiful islands in the world to continue to welcome visitors and provide them with one of the best tourism experiences and destinations in the world, while maintaining that destination for future generations and encouraging the young people of Skye to stay on the island and build their futures.

In my opinion legislation is required for the local authority on Skye (namely the Highland Council) to levy a tourism tax that must be applied locally. It would be possible for funds to be generated through a passenger duty at Inverness Airport and for the funds to be provided to the rural areas that most require tourism investment. Skye is top of that list. This would prevent the strain of increased accommodation prices being felt by already pressed accommodation providers on the island. Alternatively there should be a toll reintroduced on the Skye bridge.

Skye is playing catch up and requires funding immediately through the equivalent of the City Deal that Inverness has enjoyed. An amount equal pro-rata to the sum provided to Inverness must be on the table.

Any funds being provided for tourism infrastructure must be allocated to grow the tourist economy to benefit the inhabitants of Skye. How the funds are spent should be decided by the Highland Council in tandem or partnership with Skye Connect, the destination Management Organisation for Skye.

This is a brief summary. I also think that any decision regarding Skye and the transient visitor levy must follow a detailed consultation with the tourism industry on Skye, the DMO Skye Connect and the communities affected by the impact of tourism here.

- What would be the reasons for introducing a transient visitor levy?

This question has to be addressed locally. Skye for example is very different to Edinburgh or Aberdeen. On Skye the reason for introducing a TVL would be to improve customer satisfaction, prevent damage to 'brand Skye' and allow for short

term and long term planning to create a sustainable tourism economy on Skye serving both visitors and the local population alike. Integral to this is the protection of the scenic landscapes of Skye and management of the numbers of visitors, and getting those visitors to 'buy in' to their experience of the nature of Skye - both literally and metaphorically.

Skye saw a steady increase in visitor numbers from 2011 until 2017. For 2016 to 2017 there was an increase of 13% to 14% in visitors staying on the island and a 50% increase in visitors to the five 'hotspots' (the Storr, the Quiraing, the Fairy Pools, the Fairy Glen and Neist Point). 2018 saw a fall in visitor numbers (relative to 2017) to Skye in the region of 100,000 (in a year that saw an increase in visitors to Scotland as a whole), an increase in reports of a dramatic fall in customer satisfaction, vigorous press media advising visitors to stay away from Skye, and a concerted backlash from disaffected members of the Skye community whose lives were being negatively impacted by the effects of tourism.

Resources have not kept up with demand and our visitors' quality of experience and customer satisfaction has dropped. 2018 saw many accommodation providers on Skye with vacancies in for example August and unable to fill 'beds'. The rise of Airbnb (cheaper, deregulated and non-VAT paying accommodation) plus a marked increase in day-trippers (with low to negligible tourist spend per head), compounds the issue in producing insufficient tax revenue, unevenly distributed - and a greater impact on existing resources, leading as stated above to a fall in customer satisfaction (and damage to our natural sites - the very 'life-blood' of our tourism economy).

We have a different demographic of visitors to those visitors of the past to Skye who were fewer in number and who expected less of the destination or who had expectations more commensurate with a remote Highland experience. Today's visitors require facilities and experiences and largely do not understand the challenges of running tourism businesses in the Highlands. These visitors have different needs and expectations now, and these needs and expectations require tourism infrastructure and investment. These 'escapees' from city life are also less able to cope with a remote Highland experience and require assistance and guidance in order to do so and to enjoy their experience. There are safety aspects to be considered as well for these 'new' tourists.

While the poor media coverage in 2017 and 2018 was to some extent unjustified - the Skye 'hotspots' were failing to cope with visitor numbers. New car parks at the Fairy Pools and eventually the Storr will alleviate but not remedy the situation and more work is required - at a cost, plus maintenance. The Storr car park is a particular cause for concern because the plans proposed by the Highland Council are urban in appearance and Scottish Natural Heritage (SNH) state that the Council cannot implement the recommendations of SNH because the Council is cash-strapped and cannot afford the landscaping required to maintain the appearance and beauty of the Storr. This is of great concern.

Visit Scotland state that guests visit the Highlands for its scenic beauty. If the Highlands and Skye in particular cannot protect and maintain the scenic beauty that

draws its guests - it will ruin that beauty and remove the incentive for visitors to come to Skye.

There are apparently no public monies available to fund tourism infrastructure. If that is the case, there is no choice but to seek funds outwith the existing tax structure and generate a new source of revenue. The term 'tourist tax' or 'transient visitor levy' for Skye is unhelpful. It should be termed a conservation levy and collected, distributed and applied accordingly with visitors aware of the true story behind the levy (i.e. small rural villages situated in amazing locations whose numbers swell over the tourist season) - akin to throwing a party in a small village hall that 100, 000 people turn up to (with no toilets)

- What would a well-designed and operated transient visitor tax look like?

The levy should be applied to visitors'/holiday-makers' vehicles coming on to Skye. Everyone should be categorised, with exemptions applied to exclude certain categories e.g. anyone who owns property here, is local, or who works on Skye. The levy could operate in the same way that for example the congestion charge works in London and advice should be sought from areas/countries operating number plate recognition systems and/or congestion zones.

For the tour operators, those wishing to bring visitors to Skye should pay the Highland Council a levy, per vehicle per visit, dependent on the size of the vehicle and number of seats in that vehicle. So for example £0.50 per seat per vehicle per visit (whether or not those 'seats' are occupied. This system would ameliorate, to some extent, the accommodation providers antipathy towards the 'bedroom tax'. The system should be sold as a positive way to fund conservation of Skye and improve the visitor experience.

The funds gained by the above system should be paid to the Highland Council and applied locally to Skye. Determination of how the funds should be spent must be in the hands of tourism organisations on Skye e.g. Skye Connect in collaboration with the Highland Council.

The Visitor Economic Impact Survey funded by HIE and to be carried out by the Moffatt Institute this year (2019) should inform a tourism strategy for Skye so that funds are directed towards projects that will generate the most revenue from tourism and/or rejuvenate communities that could potentially generate tourism revenue and draw visitors away from the five 'hotspots' on Skye.

- What positive and negative impacts could a transient visitor tax have?

The positive effect would be the availability of funds to improve tourism infrastructure and generate economic growth. The revenue would allow a plan to be put in place to grow the tourism economy on Skye, protect the landscapes and plan for the future in terms of everything from maintenance of the landscape to strategic housing to training and retention of the workforce/ young people on the island. The additional funds would allow for planning sustainable tourism growth while facilitating the 'buy-

in' rather than disaffection of local communities. It will allow plans to be made should, for example, more visitors come to the island from emerging economies of countries whose culture may not be necessarily to respect our environment here.

The negative effects. If the levy is not 'sold' with a story and with tourism /marketing / branding expertise, it has the potential to be damaging in terms of PR for the island leading to a fall in the number of visitors to Skye. The roll out of the levy requires careful management of visitors expectations: the positive impact must be 'sold' to visitors.

- How could a transient visitor tax be used, and how can revenue be distributed fairly?

The funds must be collected locally on Skye and be applied and distributed locally. The funds must not be used to fund statutory obligations of the Highland Council e.g. road repairs etc. There must be transparency in how the funds are applied and collaboration between the Highland Council, Skye Connect and the Community Trusts. A steering group made up of these organisations should be set up to determine the distribution of funds.

The revenue would allow a plan to be put in place to grow the tourism economy on Skye, protect the landscapes and plan for the future in terms of everything from maintenance of the landscape to strategic housing to training and retention of the workforce/ young people on the island. The additional funds would allow for planning sustainable tourism growth while facilitating the 'buy-in' rather than disaffection of local communities. It will allow plans to be made should, for example, more visitors come to the island from emerging economies of countries whose culture may mean that they do not necessarily respect our environment here.

and for reference a link to an article on the increase in Chinese visitors to the Highlands

['How the Chinese fell in love with the Highlands'](#)

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| Evidence Number | 0.10 |
| Name | Derek Connery |
| Permission to Publish | Yes |
| <p>To whom it may concern</p> <p>I feel that as a small business in the highlands this proposed tax will be detrimental to both my business and the wider local economy. Our business is a 9 bedroom bed and breakfast which we purchased in July 2017. Over the 17/18 we invested significantly in our property to improve the quality of accommodation on offer. We are based outside of Tain and whilst there is some benefit from the North Coast 500 the area itself does not attract anywhere near the volumes of tourists that other parts of the country do.</p> <p>With one of the highest VAT rates in Europe on accommodation Scotland is already an expensive place to visit, and for locations like ourselves the remoteness and high cost of fuel make it even more so. There are a number of sectors that benefit from tourists (visitor attractions, coach companies, car hire firms, etc.) and yet we are the only sector being penalised. One of the biggest issues currently affecting the north and the islands is the exponential growth of camper vans, both hired and owned, and the irresponsible behaviour (wild 'camping', emptying waste tanks, etc.) and traffic congestion that they cause and yet no sanction is being suggested for them despite the much smaller contribution that they make to the local economies.</p> <p>I appreciate that the Scottish Government has put this to a discussion rather than just listening to the ill-conceived and misleading arguments put forward by some councils. Tourism is already a major industry in Scotland and contributes significantly to the economy, approx. 40,000 people in Edinburgh employed in tourism, so perhaps these councils should be looking to grow tourist numbers rather than reduce them.</p> | |

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| Evidence Number | 0.16 |
| Name | James Strain |
| Permission to Publish | Yes |
| <p>I can only speak from my experience of going to the Isle of Skye for the past 30 years. The majority of Islanders I spoke to last year are against the tax, the people who are for it appear to be all "incomers" to the Island.</p> <p>A tourist tax, will reduce the number of visitors, thus reducing the Islanders summer income, which they depend on to see them through the summer. Reduced visitors would also see a rise in local unemployment, less visitors, less need to employ local labour.</p> <p>For the last two years I have noticed a rise in visitors to the Island from Holland, and the Scandinavian countries, why burden them with a tax, when they already spend thousands per family on their visit.</p> <p>For this reason, I'm against the tax.</p> | |

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| Evidence Number | 0.22 |
| Name | Gary Grant |
| Permission to Publish | Yes |
| <p>I am the owner of several self-catering units in the Highlands and my partner runs a very successful boat charter company. I have read and observed the ongoing debate regarding tourism tax for a while now and felt that I should share some of my thoughts on this matter.</p> <p>Its seems to be only recently that the importance of tourism in Scotland and arguably more so in the Highlands, has been considered. We all cannot underestimate how important tourism is, not only from a directly economic perspective but also from a showcase of what Scotland can offer the world. This is not the shortbread and tartan stereotype that some people may associate with us, but our food produce, the drinks industry, innovation, manufacturing, architecture, etc. How many of our visitors go home and spread the word to others, not only to visit us but to buy from or engage with our industries. A lot of visitors from far flung countries and emerging economies generally belong to the higher paid / wealthier proportion of these countries and are sometimes owners of their own companies, senior members of government, etc. It does not take many of these visitors to go home with a memory of how good salmon tastes, an unusual tasting beer, the massive oil platform sitting in the Cromarty Firth or the cutting architecture of homes in places like Skye, and decide that they want/require some of that at home too and now they know where to get it.</p> <p>Or, do they go home and complain about the gridlock on our roads, the unbearably slow Wi-Fi connections outwith the cities, the wasted couple of days waiting for a replacement hire car because they hit a pot hole and damaged a wheel, having to park on the verge of a busy road, as there is insufficient parking places, having to go to the toilet behind a bush as there is no facilities available or the amount of litter everywhere. Some may wonder, is this part of the world power that is the UK or have they taken a wrong turning and ended up in an emerging economy that is way behind from their own country. Perhaps even, some may think, if Scotland can attract so many people with their lack of infrastructure in tourism, what could their country do.</p> <p>Thought must also be given to the local communities who get more and more frustrated not by the annual influx of tourists, but from the impact it has on their day to day lives, due to the lack of facilities. How frustrating must it be to take twice as long to get home from work because of the increase in traffic, nearly knocking down a family walking on the road, only to find that you cannot get parked outside your house as there is a tourist parked there because there is nowhere else for them to go, then find that you cannot get connected to the internet to pay some bills. Maybe the memory of the tourist will in fact be the irate homeowner who told them in colourful language to move their car so they can get home.</p> <p>There is obviously a cost in infrastructure and facilities and against the strained public purse, where should funds be allocated? To the NHS or to a new car park next to a nice view? The NHS every time for obvious reasons. Where does the money come from? The same place just about every other country, not only in Europe but worldwide, that has introduced a tourist tax/ levy/ or whatever you want to call it. Why we cannot have the same and make sure that the funds raised are</p> | |

actually invested where it is raised and for the benefit of tourism and the wider community.

Will an extra few pounds per night stop people coming here, as some of the hospitality experts have said. If the annual migration of UK citizens for their two week break to other parts of the world where tourist taxes are charged, is anything to go by, I don't think so. But it will do if we don't provide them with an experience that betters what they can have elsewhere or at home. That will have a real negative impact to the country in general.

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| Evidence Number | 0.40 |
| Name | Arthur Cormack |
| Permission to Publish | Yes |

A chàirdean,

I have been following the discussions in Skye, where I live, and in Edinburgh on proposals for a tourist tax.

Skye has become one of Scotland's major tourism destinations. While the past two or three years have been very busy, with visitor spend boosting the local economy considerably, tourism is cyclical and fickle. Visitors could well migrate to other parts of Scotland, or the world, for a number of reasons. We would not want to actively encourage them to do so by making it more expensive from them to come here. The uncertainty of Brexit and the almost certain economic downturn that will ensue, means the industry is fragile and this could be the worst possible time to think about introducing a visitor tax, given its clear potential to result in a loss of revenue.

As your discussion paper points out, within the EU, only Denmark charges more VAT than the UK on visitor accommodation. The price of accommodation, buying food and restaurant meals in Skye is relatively high. Visitors already pay quite a lot to visit the area and it would be appropriate for more of the revenue collected here to be returned here for investment in the island's infrastructure for the benefit of tourist and local alike. That is not the way taxation has worked historically in the UK.

Skye comes under the administration of The Highland Council. The experience here is that a great many initiatives benefit Inverness and the immediate surrounding area, but relatively little is done by the local authority to support the infrastructure and needs of communities, such as Skye, which are more 'remote' from the city. The Inverness and Region City Deal is/was, in reality, the Inverness City Deal. The only benefit for Skye, of which I am aware, has been the introduction of free public Wi-Fi in some parts of Portree.

Our roads are not in a good state with those under the control of the local authority being particularly poor. The Highland Council has systematically closed public toilets, essential to supporting tourists. It does little to support the Gaelic language (despite 1 in 3 visitors to Scotland expressing a desire to engage with it) and rich culture of our area within tourism which could enhance the visitor experience. It undertakes hardly any marketing to attract people to the area but reaps the benefits from the efforts of others who do so.

Given the central role the local authority may be expected to have in levying a tourist

tax, a number of questions arise, including:

- Who would set the tax rate?
- How would it be collected?
- How much would it cost to collect?
- Who would have a say in how any revenue would be spent?
- Would revenue be spent in the area from which it is collected?
- What safeguards would there be against unreasonable future increases in the tax rate?

There is a fear that an already fragile tourism industry could be decimated with the introduction of a tourist tax, particularly with a likely general downturn in the economy no matter which outcome is eventually secured in relation to Brexit. Depending on the tax levied it could well cost almost as much, or more, to collect than would be gained in revenue, especially so if full account is taken of the time (and cost thereof) involved for those doing the collecting, perhaps leading to hikes in the future simply to cover administrative costs. There is a suspicion that small-scale bed & breakfast and self-catering establishments would have an additional administrative burden if required to act as unpaid tax collectors on behalf of the local authority.

Given the make-up of The Highland Council, on which Skye has only 4 elected representatives out of 74, the major concern is that any revenue collected from a very busy tourist destination, such as Skye, could well be spent on improving infrastructure elsewhere in the region, to the detriment of the needs of the area from which the bulk of the revenue may be collected. Further, we have seen many instances in the past where a charge, or tax, has been introduced at a low rate only to rise gradually year-on-year with no apparent additional benefit generated from the additional revenue collected.

It would be difficult to make a positive case for the introduction of a tourist tax which would deliver on the Scottish Government's desire for certainty, convenience, efficiency and proportionality in its approach to taxation. I trust my views will be considered in the consultation and I am copying in my MSP and MP to make them aware of my opposition to the introduction of such a charge.

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| Evidence Number | 0.41 |
| Name | Kim Proven |
| Permission to Publish | Yes |
| Thank you for the opportunity to comment. | |
| I am against any tourist tax without real consideration and a proper plan. | |
| We seem to have a solution to collect more revenue without realising the problem. What business works that way? | |
| Identify the real problems then appeal to the tourism trade and volunteers to brainstorm solutions. | |
| I read at the first stage that the tax would be collected by hotels. Why hotels? They | |

are not the only people that benefit from tourism. During the year the restaurants, printers, taxis, airports, clothes shops, hairdressers etc. all benefit. Now the papers are saying accommodation. Will that be everyone? £2 per night in self-catering?

Maybe we should be managing numbers and encouraging transport out of Edinburgh and Inverness into rural parts to take the pressure off the cities

Some hotels were badly affected by the last tax band raise and I fear that some small hotel businesses may go bust.

What would be the actual cost of collecting the tax and administering it? Where would the money go? Back into e.g. public toilets? I read that many are closing. If we have a refuse collection issue then work on that issue and brainstorm solutions or utilise volunteers, prisoners etc.

Maybe a tourism panel should work alongside councils on budgets affected by tourism.

I often use Edinburgh hotels to meet up with family or for meetings. Are we going to end up making the events and conference sector less attractive or competitive?

It sounds as if this has not been thought out the right way round. What is the problem. What are the possible solutions. No one wants to pay £2 per night extra just because the council has blown its budget.

People might be happy to pay it. That is not my point. The government is keen to tell us when they are the first and the best but this is just a copycat solution to gaining extra revenue without identifying the problem then listening to possible alternative solutions We also need to consider what is desirable for the future of tourism not just pay for money holes.

We could make ourselves look greedy when vat is already high for tourists and UK visitors.

I am confused about the conflicting claims for visitor numbers in Scotland. My business is 38% Scottish 52% English 2% other UK and the rest from around the world. If a tourist tax spread to all accommodation would my repeat guests start looking at England?

It is not the amount it is the fact that it has been promoted as a money grab idea that only impacts on hotels before we know the problems and before achievable alternative ideas have been discussed.

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| Evidence Number | 0.51 |
| Name | Shirley Mowat |
| Permission to Publish | Yes |
| Submission in response to the Scottish Government Discussion Document – “Transient Visitor Taxes in Scotland: Supporting a National Discussion”. | |
| Background Edinburgh Hotels Association (EHA) is the official association of Edinburgh’s hotel | |

sector, representing approx. 65 of the city's principle hotels amongst which sit The Dunstane Houses. Our members reflect the wide range of accommodation supply in the city, from the budget sector to luxury, from boutique (16 rooms) to large (circa 450 rooms), with varying operating models from independent owner operated, franchised, leased or large international chain management agreements. Our members also represent large to small food and beverage outlets, conference facilities as well as world class spa facilities.

We welcome the opportunity to make this formal contribution to the Scottish Government's National Discussion on Transient Tourist Taxes in Scotland.

EHA Position

Myself and the Edinburgh Hotels Association are totally opposed to the introduction of any form transient visitor tax, transient visitor levy or tourist tax. The EHA has consistently supported UKHospitality's opposition to the subject and fully endorses their separate, more comprehensive and detailed submission.

The EHA remains opposed to a Tourist tax for the following reasons:

Impact on Price-competitiveness:

- The UK has one of the highest rates of VAT on visitor accommodation in the EU. All but three EU countries (the UK, Denmark and Slovakia) apply a reduced rate of VAT on hotel services. To apply a Tourist Tax on top of already high VAT would result in greater disparity in hotel pricing compared to other EU destinations.
- The countries which levy a tourist tax apply a reduced rate of VAT on hotel services, often around half of the 20% VAT rate applied in UK. Visitor accommodation in the UK already has to account for higher taxation when quoting prices in competition with other EU destinations.
- According to the World Economic Forum Travel & Tourism Competitiveness Report for 2017, the UK ranks 135 out of 136 countries in terms of price-competitiveness. This position is as a result of higher rates of VAT and property taxes levied on hotel accommodation in the UK compared to other countries in the EU and indeed globally. We should not aspire to move to position 136 as a result of increasing taxation further.

Effectiveness of a Transient Visitor Tax:

- It is proposed by City of Edinburgh Council that a Tourist Tax would be paid by visitors staying in commercial accommodation in the city. This method of imposing a tax on tourists does not capture all tourists visiting the city as it is only applied to overnight stays. This ignores the majority of visitors to Edinburgh who are day visitors, visitors who are staying in accommodation outside Edinburgh or disembarking cruise visitors. There is also no clarity on what visitor accommodation such a tax would apply to e.g. Hotels, Bed & Breakfasts, Airbnb/ Self Catering, Guest Houses, Hostels, University Accommodation, Camp Sites and Caravan Parks. It is suspected that a Tourist Tax burden would fall most heavily on hotels which would be unfair.
- There is no clarity on what any Tourist Tax revenues would be used for and it is suspected that a Tourist Tax would be used to augment Council budgets with no direct benefit to the marketing or promotion of the location.

- Our company contends that a Tourist Tax is not necessary as the hospitality industry already contributes heavily and sufficiently via local and national taxes through Property Taxes (Rates), Excise Duties, contributions to local BIDs, membership support of local destination marketing and management organisations, also, individual businesses and companies spend considerable sums on marketing and promotional activities to support destinations. This is ignored by proponents of a Tourist Tax.

Challenging Economic Environment and Future Headwinds

- As a result of economic uncertainty caused by global factors and closer to home, by Brexit, now is not the time to impose further costs and barriers to trade on the accommodation sector. Data produced by the accommodation research company STR, show a fragile situation in Edinburgh, with flat line or declining occupancy for 2018.
- The costs of doing business are rising quicker than our ability to rise prices due to the competitive nature of the marketplace and increased supply. Brexit is putting inflationary pressure on our supply chain as well as wage inflation from the ever reducing pool of vital EU labour supply.
- Visitors do not have an unlimited budget and any additional taxation incurred will result in reduced spend in other areas. Extra spend in accommodation businesses as a result of higher tax will result in reduced spend in small businesses such as cafes, bars, restaurants, retail, attractions and taxis.
- The imposition of a Tourist Tax will result in additional costs to businesses to reprogram computer systems, train staff and collect, account for and remit the Tax. This obviously assumes that computer system vendors will be willing and able to update software to manage such a tax. The cost of doing this will inevitably fall on the accommodation establishment, further increasing costs.
- Accommodation businesses will have further costs over and above a Tourist Tax as a result of increased commission paid to Online Travel Agents (who receive a commission based on the total room price) and financial processing commission paid to credit card companies (payable on the transacted invoice amount on check-out).

Summary

Edinburgh Hotels Association is totally opposed to the introduction of a transient visitor tax.

It fully endorses the more comprehensive and fully researched findings of UKHospitality's position and separate submission paper.

Such a Tax will impose additional costs on guests of visitor accommodation thereby making such businesses less competitive compared to EU competitors who have a much lower rate of VAT. Visitors have choices and Edinburgh will lose out to other attractive destinations who are perceived to offer better "value".

Such a Tax would make a destination less price competitive on a global comparison with alternative destinations.

Such a Tax would result in reduced local discretionary expenditure in other small businesses.

Such a Tax would result in increased administration costs in accommodation businesses as a result of computer system changes, staff training, accounting administration and increased commissions to third parties.

There is too much uncertainty within the industry at present as it faces the strong headwinds of an increasingly fast rising costs of doing business, the pressures of Brexit on our customers, our supply chain and our shrinking pool of vital EU labour.

| | |
|-----------------------|------------|
| Evidence Number | 0.60 |
| Name | Alyn Smith |
| Permission to Publish | Yes |

Response to National Discussion on Transient Visitor Tax (TVT)

I am pleased to offer my comments on the above proposal. I am currently a three-term MEP for Scotland and have seen how the TVT benefits cities throughout Europe.

Around two thirds of EU member states use occupancy taxes, with the funds raised tending to be used directly for tourism purposes.¹ This ranges from brochures to covering the additional costs linked to tourism, e.g. beach maintenance.

Overall, I support the introduction of a Transient Visitor Tax or levy per night depending on the requirements of each area. There should be no requirement for cities and regions to introduce a TVT. It should instead be left to the discretion of the local authorities, after consultation with stakeholders from the public, local businesses, and local accommodation providers, in order to gauge whether the area would benefit from a TVT.

For example, in Germany the *Kulturförderabgabe* (Culture Tax) or *Bettensteuer* (Bed Tax) operates in some regions but not in others. When I stayed in Berlin, all private overnight stays were subject to a City Tax amounting to 5% of the room rate, excluding VAT, and business travellers were exempted if able to prove the business purpose of their visit. However, Munich had no tourist tax at all.

Meanwhile, in the Baleric Islands, the revenue is used for five main purposes, all tourism or conservation related.²

Scotland's regions would not benefit under a 'one size fits all' policy and I am entirely in favour of ensuring local councils have the authority to react according to the needs of their district. It is fair to assume that Edinburgh Council will have different priorities from the Highland Council, and different preferred methods of collection.

Edinburgh in particular is a year-round destination, with all the challenges that brings, and home for many people. A small TVT to supplement – not replace – funding for local investment and tourism services would benefit the city. I applaud

¹<http://www.europarl.europa.eu/cmsdata/130660/The%20Impact%20of%20Taxes%20on%20the%20Competitiveness%20of%20European%20tourism.pdf>

² ibid

the leadership of Edinburgh Council's Adam McVey who has consulted Edinburgh residents, businesses and other stakeholders regarding the potential introduction of a Transient Visitor Levy in the city, and determined that around 85% were in favour.³

I believe we can trust councils to then decide what form of TVT would most benefit their district, whether it be a nightly fee charged per person or per room, where to set a cap, and what exemptions would apply.

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|---|------------|
| Evidence Number | 0.64 |
| Name | Donna Reid |
| Permission to Publish | Yes |
| <p>I am in full support of a tourist tax. You will find most tourists don't mind if the experience is made better.</p> <p>This summer we holidayed in Sissi in Crete. We spoke at length to our apartment owner and he explained it has helped the area so much. From fixing harbour walks, developing a better seafront walkway all of this would not have been possible without the tax.</p> <p>The resort is now coming back to life all thanks to the tourist tax and it's a place I will return to.</p> <p>I'm all for it. Tourist improvement levy sounds far better.</p> | |

| | |
|---|-----------------|
| Evidence Number | 0.79 |
| Name | Kristine Sander |
| Permission to Publish | Yes |
| <p>Tourism tax: discussion document</p> <p>The tourism tax paper information is a wee bit biased to a group – predictably being against this transient visitor tax ?</p> <p>I contacted my Edinburgh Green Councillor when the discussion started – way back in spring last year and asked for any kind of levy to include at least Forth Ports Authorities.</p> <p>I am going to include events and attractions in the discussion as it looks as these have been left out of consideration and statistics.</p> <p>The government provides the general statistics of annual Scottish tourism activities, these annual have been available to the public since the eighties when I taught Scottish Tourism.</p> <p>The visitor profile changed from method of transport and the profile of day trippers up to now to cruise ship Pax, brought into four ports, as Forth Ports Authorities is</p> | |

³ https://consultationhub.edinburgh.gov.uk/ce/tvl/user_uploads/tvl-consultation-report.pdf

responding to the demand opening Newhaven Harbour for tendering.

Event visitors come into Edinburgh for the day, buying tickets, so the price should also cover some kind of levy during the year, and particularly during the festival.

There is no sign that the income tax from those jobs created serving and entertaining about 300,000 visitors during the festival. The burden to the infrastructure is left to council tax payers – the only tax – that just about every citizen has to pay.

The visitors who come – for the day – for several nights all use the facilities they do usually at home – so a levy could guarantee that rubbish – toilet and water use will make a contribution to this by paying the extra workers a living wage or overtime.

The accommodation providers consider how much tax is already paid – compared. The figures and comments mentioned in the discussion document are useless – and out of date and admittedly so.

Do we know the number of day trippers, cruise ship pax has increased from 10 years ago? These statistics are easy to collect, so why are they not brought into the argument?

It is a sign of civilisation to offer the use of clean toilets and we used to have the best toilet award.

There may be a reason why Moray council also wants to close public toilets at this crucial date when the consultation date is going to close today. Nairn, Elgin, Inverness also receive visitors from Invergordan Cruise ship pax.

I would suggest, we widen the scope to discuss the tax to introduce an embarkation tax and attractions like the visitor Centres for Whisky should also get their visitors included in a small levy.

We may wish to tone down an accommodation tax, just because it the most obvious, smaller amounts and spread over the industry may be fairer.

Examples

Norway

Hurtigruten – counted all pax – going from Board at every harbour. We can do the same – and pay a levy to benefit the local authority

Germany

Seaside resorts have taken a beach levy called the “cure tax” [Kurtaxe] since tourism was invented in the 19th century. It keeps the beach clean, provides public toilets.

Edinburgh Visible improvement through a tourism tax.

Edinburgh is an all year round tourist destination, the infrastructure is stressed in residential areas through Air BnB guests producing more waste and left dumped in the small streets like Horne Terrace and we need more uplifts. This also can be seen in holiday flats along the Union Canal basin, the rubbish mounts up at the corners of these flats.

The argument for some kind of levy could pay for targeted cleaning as we know where there is a need. The landlords can be brought in to monitor and let the Dept. know, thus reducing the build-up of rubbish over weeks, so the tax will be covering paying for the local work force the additional work to remove it.

1,200 km city roads and streets have the pothole problem, partly because the repairs are not monitored as well done. Inspectors can be paid for improving the infrastructure in that area.

Invisible positive added revenue – Support the higher water use and sewage processing amount in August and the cleansing department for the increased need for shifting waste.

Events levy

Theatre venues and Eventbrite –charging a booking fee to the buyer or the event organiser, it should be easy to set up a small charge [i.e. 30p for every ticket to be paid to the council via rates?

The examples from EU Countries, USA are selective in the discussion paper – understandably, as limitation comes with debating accommodation tax.

USA/ Canada visitors are used to pay levies, when using nature walks for the upkeep.

We visit Venice, Berlin, Barcelona, and accept a levy is normal.

A different version in Spain for local and state run museums, art galleries. Visitors to museums/ art galleries etc show their ID card and pay no entrance. Everybody else pays and that brings in revenue, no tax needed, but income organised. We can offer the same and perhaps tie the visit to the National Museum and the galleries with a ticket to the exhibitions?

A contribution should be expected by visitors when using all sectors of the industry provision. The fear to create more bureaucracy seems behind the reluctance to cover the entire tourism provision.

Provision and maintenance of local amenities

Moray Council – like the City of Edinburgh Council plan to close public toilets

However, the City of Edinburgh Council has a scheme to widen access to toilets for

the public with a scheme Community Toilets. The Scottish Tourist Guide Association has used this to raise awareness of the need to provide public toilets in different areas and different ways.

Why?

Example

One of my coach visitors from Austria relieved himself against the fence of the Royal Garden at Holyrood, and got caught. Queues for the toilets had been too long for this elderly guest. Not surprisingly I was asked by the coach park attendant to translate this was an unacceptable act.

We need more facilities around the bottom of the Royal Mile, there might be different space to be freed for toilets and parking for coaches, to redress the loss enjoyed so long by Royal Collections at the Palace.

A solution?

This might lead to the Crown office to work with the council and use the Edinburgh tourism tax ring fenced if so wished?

A charge could be made for coaches travelling round the park and including to park toilets along the Queens Drive or behind the Parliament? Both places want to be seen and no toilets provided for a coach with elderly guests?

A new way of looking at amenity use:

The idea of coming for a day and an evening with a cruise ship/ bus tour - using every facility like toilets not changing money and eating on the ship – all of it courtesy of every council tax payer in Edinburgh is not really a convincing argument. What the visitors save at home, we provide free here???

The next step from the government if the arguments above do not convince:

A repeat of the useful method for an improved picture of the socio economic groups of our visitors.[Surveys used to be done in the street gathering information on visitor back ground]

A different and clearer picture may emerge with staycation visitors, who one imagines are those who oppose the tourism levy.

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|---|--------------|
| Evidence Number | 0.80 |
| Name | Rachel Whyte |
| Permission to Publish | Yes |
| <p>Good evening. I write to confirm my total resentment and abhorrence of the proposed tourism tax. I list below some, note only some, of the reasons (evidence) why I believe this will be detrimental and perhaps the final nail in the coffin for my business and to Scotland.</p> <p>FACT - Scotland is rated as 154th out of 156 in the world for price in competitiveness. Coupled with a further tax this will kill tourism in Scotland!</p> <p>For those taking credit card payments we have a further % charge. Therefore we would be paying % extra credit charges on all tourism tax levies. Totally outrageous!</p> <p>We already have a very high VAT rate compared to our competitors and also airport tax – should these not be reviewed first and even a % of the vat raised from tourism businesses at present be reinvested in some of the suggestions for a tourism tax?</p> <p>What businesses would be affected – just hotels and B&Bs already registered in each council area, all accommodation or wider?</p> <p>How do you propose to gather tourism tax from those businesses who are currently NOT on council/ Fire/Food hygiene registers? There are hundreds of Air BnB providers in Scotland not on any register.</p> <p>Raising any tax is likely to be done by local authorities on an area by area basis and the mechanics could be cumbersome and costly in their own right – who covers this cost?</p> <p>If it goes ahead, what reassurances can be given that the spend from any such tax/levy will be committed to agreed local tourism priorities and not end up being used for core council services?</p> <p>Also how will local priorities be defined – we have already had suggestion it could be spent on traditional music in Argyll as well as LDR maintenance – what else will be suggested and who prioritises?</p> | |

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|---|-----------------|
| Evidence Number | 0.88 |
| Name | Alison Ferguson |
| Permission to Publish | Yes |
| <p>I am writing to endorse the response of UKHospitality to the discussion on the imposition of a tourist tax in Scotland. I support the arguments in the response document and reiterate our opposition to the implementation of an additional tax on Scottish accommodation providers.</p> <p>Please consider the impact this will have on small businesses such as my own especially in areas with very little tourism such as mine. Consider the tax only for businesses that trade over the VAT threshold or busy tourist areas such as Edinburgh, Skye and the Highlands.</p> <p>It would be absolutely devastating for an already struggling Ayrshire.</p> | |

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|---|-------------|
| Evidence Number | 1.03 |
| Name | Eric Melvin |
| Permission to Publish | Yes |
| <p>The Proposed Tourist Tax</p> <p>I have enclosed a copy of a letter that I have sent this morning to the 'Herald' in response to an article in the Business Section of the paper. I would strongly encourage you as Finance Secretary to take this initiative forward. If there is not time to include it as part of your current budget proposals, then I think that at least you should flag it up as an early future intention.</p> <p>I believe that such a move would be extremely popular with the vast majority of the voting public. It would obviously be very welcome news to our hard-pressed local authorities. What the Scottish Government surely does not want to have just now with the possibility of an early General Election, are continuing negative headlines regarding the financial problems and difficult decisions facing our public services. There aren't many 'win/wins' in public life in these grim times but here surely is one to take on board quickly and enthusiastically.</p> <p>The Scottish Tourist Tax</p> <p>You report in Saturday's 'Herald' that "UK Hospitality warned the Tourist Transient Levy (+ Tourist Tax) could cost Scotland £175m in lost business." This is an extraordinary claim arrived at I suspect by assuming that the 17m visitors who came to Scotland last year would stay on average 3 days and pay a tourist tax of £3 a night. To suggest that our visitors would buy the equivalent of one cup of coffee a day less because of a very modest Tourist Tax charge is just hard to credit given experience elsewhere. You would think that if there were hard evidence that the application of a tourist Tax in so many other towns and cities across the globe actually reduced visitor spend, then surely it would never have been introduced or would have been withdrawn?</p> <p>Rather than look at the introduction of a tourist Tax as a threat to our visitor numbers</p> | |

and the amount that they are likely to spend during their visit, rather it should be looked at very positively as a straightforward means of raising much needed revenue for our hard – pressed local authorities. Our roads are pot-holed; our litter bins overflowing; our public toilets and libraries closing and our schools short staffed. The £175m claimed as a negative by UK Hospitality should surely be look on as a much-needed addition to the public purse. Our welcome visitors will still be spending record amounts in our hotels, shops, restaurants, cafes and other visitor attractions. Our tourist economy will continue to grow while our local public services will assuredly benefit.

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|---|----------------|
| Evidence Number | 1.04 |
| Name | Margaret Rozga |
| Permission to Publish | Yes |
| To whom it may concern. I wish my views to be known that I oppose the introduction of a Tourist Tax. | |

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|---|--------------|
| Evidence Number | 1.06 |
| Name | David Smythe |
| Permission to Publish | Yes |
| <p>I am Chairman of Perthshire Tourism Partnership and stood down as Chair of the Association of Scotland's Self-Caterers after 18 years. My wife and I have been running run Cloag Farm Cottages for 30 years and enjoy welcoming visitors to Perthshire.</p> <p>Opinions are my own.</p> <p>I was at the Perth Conversation on a proposed Tourism Tax, but would like to add the following:</p> <p>The proposals for a Tourist Tax come at a time where tourism is not being seen in a positive light in some quarters. Too many people at the hotspots, cruise liners overwhelming sensitive areas with their sudden influx of day-trippers, problems on the roads, especially the North Coast 500. The list goes on, and the negative press and social media pile-ons ensue. It has been a very negative 2018.</p> <p>It is understandable for local people to support the idea of tourists paying their way, particularly supporting a tax not paid by them – as they incorrectly see it. Locals also join imaginary dots between Council Tax and Tourism Tax, hoping that Tourism Tax might see less pressure to raise Council Tax. This is incorrect logic.</p> <p>The introduction of a Tourism Tax would be harmful to the economy and send an unwelcoming message to our visitors. We need to be very careful to keep a genuine welcome message.</p> <p>The UK is expensive to visit and ranked 135/136 on price competitiveness by the World Economic Forum. The UK is one of only three EU countries that do not apply a reduced rate of VAT to accommodation and tourism services. We cannot compare Scotland to destinations where Tourism Tax has been introduced and VAT is around half of that in the UK. A tourist tax would thus put us at a competitive</p> | |

disadvantage to other countries.

Scotland welcomes visitors with one of the highest rates of VAT in the world and we wave them goodbye with the highest level of Air Passenger Duty in Europe. Our visitors are taxed at every point.

The need for Scotland to become more competitive as a destination for visitors to travel to and spend money in is greater than ever. Applying an additional tax or levy to visitors in the current economic conditions and tax regimes that are currently in force is not the answer.

Tax our visitors more and they will spend less. A tourism tax would negatively impact businesses that rely on the tourism economy by reducing visitor spending right across the industry; pubs, restaurants, shops, cafes, visitor attractions and other venues.

The UK gives Scotland 60% of our market. A tourist tax would be a tax on international travellers, but also UK and, yes, Scottish visitors.

Tax visitors too much and they may choose to go elsewhere: Cruise lines are now choosing to avoid Amsterdam (who have recently introduced a tourist tax on cruise passengers). The unfriendly attitude in Venice is putting off the high spending Poshtel market where occupancy was down last year, even in the high season.

There are huge practicalities around collecting a tourism tax as well as the problems of deciding how any money collected is spent. If a tourism tax is introduced and collected through accommodation providers, those businesses would be paying credit card commission and OTA commission on two taxes (VAT and Tourist Tax). The logistics and costs of administering a tourist tax may be considerable. Booking systems/websites may have to be modified, so who pays this cost?

Should the amount be a percentage or flat rate? City of Edinburgh Council show that percentages (its preferred method) would be unfair to self-catering, my sector.

If a tourism tax is introduced, there will be a monumental squabble over the little money that's left after the considerable costs of collection and policing. How the tourism industry would benefit from these additional funds? Where would the money go? Potholes, schools or destination marketing?

Before any tourism tax can be collected, all tourism businesses will clearly have to be registered. This will be a huge expensive exercise and will require legislation and policing. We will need to count every futon.

Perhaps we are looking in the wrong cupboard. Why penalise the higher spending overnight visitors where the day trippers (who arguably put the most pressure on Local Authorities) go tax-free? Perhaps we should be putting a 50p surcharge (say) on big event tickets – this would be easy to collect from the organiser and address the cost of dealing with large numbers of people which Local Authorities find challenging. (Events could include sporting, the Edinburgh Fringe, stadium concerts

etc.).

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| Evidence Number | 1.20 |
| Name | Alasdair Maclean |
| Permission to Publish | Yes |

This tourist tax is not too costly to implement!

Taking a wider view on where our local councils can seek income to support and develop tourism infrastructure, I propose a £10 per head cruise passenger levy the easiest and most lucrative way money can be raised. Once appropriate legislation is put in place to allow this to happen, each cruise ship would simply transfer the appropriate sum to the local council's Cruise Levy bank account on arrival in each port. No need to count how many passengers go ashore - simply use the total number of passengers on board. After all, the council has to provide infrastructure and facilities in case all passengers want to go ashore.

The income to each council's Cruise Levy bank account could statutorily be used only for tourism related expenditure and could not be subsumed into the council's overall budget. Equally, national government would not be permitted to reduce financial support pro rata to councils.

Before anyone says such a charge would put off cruise passengers and the cruise lines let me give you an example of what passengers are happy to pay. Last year a part day trip from Invergordon to the city end of Loch Ness then on to Culloden and Cawdor Castle cost passengers £180. For a 50 seater bus for one relatively short trip that was an income of £9,000, a significant part of which would be profit to the cruise line. Multiply that by the huge number of buses that service a large ship in a single day and it is easy to see that the cruise lines need our countryside and attractions every bit as much as we need them.

From official reports, the Port of Cromarty Firth welcomed a record breaking 151,078 cruise passengers on 93 ships to Invergordon and the Highlands in 2017. In 2017-18 Kirkwall had 116,465 cruise passengers and Lerwick 50,768. In total 318,411 visited these ports. The more than £3m of income spread over Highland, Orkney and Shetland councils would allow great improvements to be made to infrastructure – new toilets and related facilities in remote areas, providing local employment, large parking areas at popular locations, no need to charge for parking in small towns, etc., etc.

Cruise ships now berth at a large number of ports across Scotland so income would accrue to a range of rural councils who are all currently struggling to provide the facilities they would wish to have for tourists and long suffering locals in the busiest tourist areas could put forward proposals for improvements they felt were most necessary to protect their quality of life.

Cruise ship numbers and sizes are increasing year on year. We should grasp this opportunity to benefit and enhance our communities with minimal administrative

expense.

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| Evidence Number | 1.22 |
| Name | Fiona Murray |
| Permission to Publish | Yes |
| <p>Thanks for providing a good discussion document, which provided reassurance that the subject is being considered within the wider context of Scotland (and learning from other countries).</p> <p>The fact that Scottish businesses are penalised by full rate VAT is a difficult pill to swallow. If we had a lower VAT rate (as do many European countries), then a 'bed tax' could be more easily considered. I feel strongly that the lower VAT in tourism lobby is one that should be supported as widely as possible, UK-wide, in the hope that Westminster could understand the difficulties our industry faces because of this.</p> <p>Having seen the proposed changes in Moray (where I'm originally from), as a result of council cuts, it really hits home, with essential tourism sites (libraries, swimming pools) being shut - if we had lower VAT and therefore more flexibility to create a tourism tax, this might provide the council with additional funding for these, thereby benefitting both visitors and locals. As things stand, some areas run the risk of becoming less attractive because of closures.</p> <p>Whatever the situation, we need to be open and honest about it. I think we all know how frustrating it is to book a flight/ticket/etc. and have one price in our heads, to then have tax/fees etc. added on at the end. Scotland will never be a cheap destination, but we can be a competitive one, offering high quality experiences which ensure good value for our residents and visitors alike.</p> <p>I appreciate that there's no silver bullet, that even lowering VAT won't necessarily solve all our problems, but we can't carry on as we are.</p> | |

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