



The Scottish Parliament
Pàrlamaid na h-Alba

Visitor Levy (Scotland) Bill: Digital Engagement

Summary of Online Forum Submissions to support the Local Government, Planning and Housing Committee's scrutiny of the Bill.

October 2023

Visitor Levy (Scotland) Bill - Join the discussion

The Local Government, Housing and Planning Committee are looking into the Visitor Levy Bill that would give local authorities the power to introduce a small additional charge to overnight visitors. We want to know your views. Click on the boxes below to rate 👍 or 👎 and comment 💬 on the proposals.

💡 7 🗨️ 939 🗨️ 410

Power to charge a Visitor Levy

The Bill gives local authorities the power to introduce a fee called the Visitor Levy in all or part of their area, shou...

👍 108 🗨️ 200 🗨️ 160

Impact on accommodation providers

The Bill says that accommodation providers (known as 'liable persons') will need to keep a record of the amount received...

👍 78 🗨️ 139 🗨️ 148

Types of overnight accommodation included in the Bill

The Bill would allow a levy to be added to the "chargeable transaction" which is defined as the purchase of overnight ac...

👍 44 🗨️ 184 🗨️ 197

Visitor Levy Bill: Online Discussion

The Committee agreed to launch an [online platform](#) to gather the views and experiences of the public in relation to the Visitor Levy (Scotland) Bill, to support its Stage 1 scrutiny of the Bill.

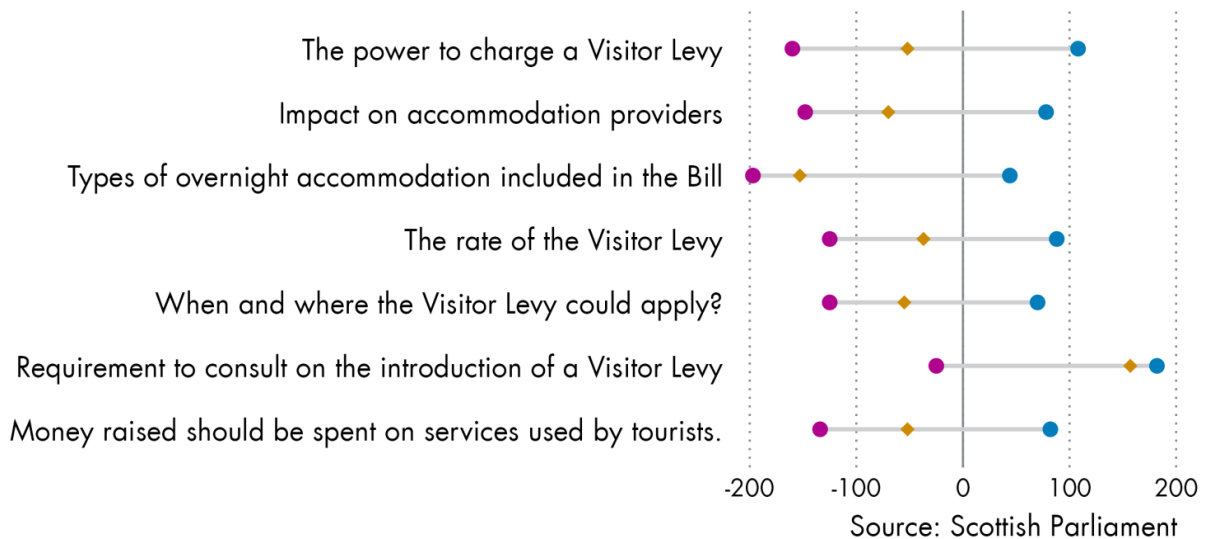
The online platform was open for submissions from 26th June-15th September 2023.

The platform enabled participants to rate proposals up or down using rating buttons (👍 or 👎) and comment on five proposals set out in the Bill by putting forward a point for or against each proposal.

A summary of ratings is provided below:

How did people respond to the questions?

Based on **Up votes** and **Down votes** for each question and the **difference between the two**



While ratings from participants showed varied levels of support and opposition for the provisions, comments provided additional information in support of the bill, against the bill and suggestions to improve the legislation. These comments are summarised below.

Who took part?

409 people took part in the online discussion providing **939 comments** on provisions in the Bill and **1,569 ratings**.

The Participation and Communities Team (PACT) offered additional support and resources to partners in communities to gather a range of views.

An additional offer was made to communities and third sector organisations across Scotland to ask if and how they would like to support their community to engage in

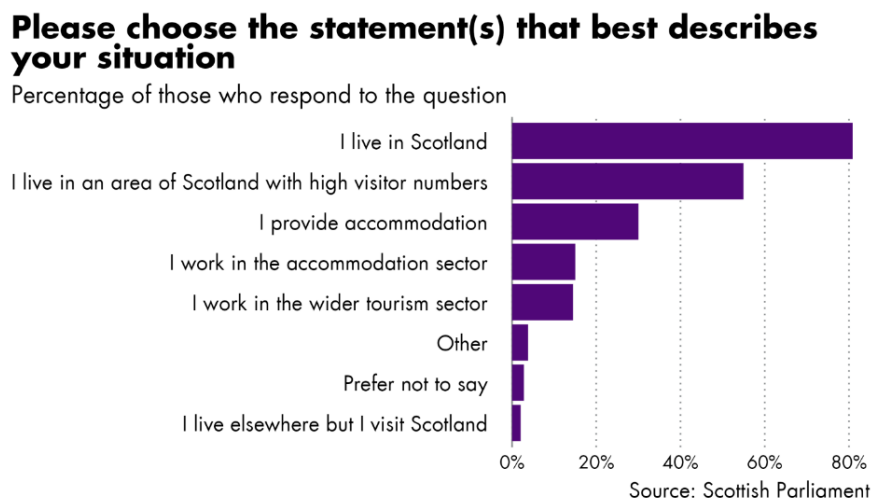
scrutiny of the Bill. As a result, five separate community meetings were held across Scotland.

These were hosted in person by Arran Community Voluntary Service, Gairloch Community Council, Loch Goil Community Council, The Ripple Project in Edinburgh and online with the Scottish Community Tourism Network. We are very grateful to everyone who attended the meetings and especially to the organisations who hosted and supported each meeting. Individual detailed notes from each meeting were separately uploaded onto the Your Priorities site and a summary of the key themes emerging from these meetings [can be read here](#).

52 people attended the meetings (4 in person meetings and 1 online) and were a variety of diverse locations across Scotland; urban and rural (islands and remote rural). They included local residents, community council members, accommodation and community tourism providers and community organisations.

Types of participant

When registering to participate users were asked to indicate their connection to Scotland, accommodation, and tourism by selecting from a range of statements. Responses are displayed below:



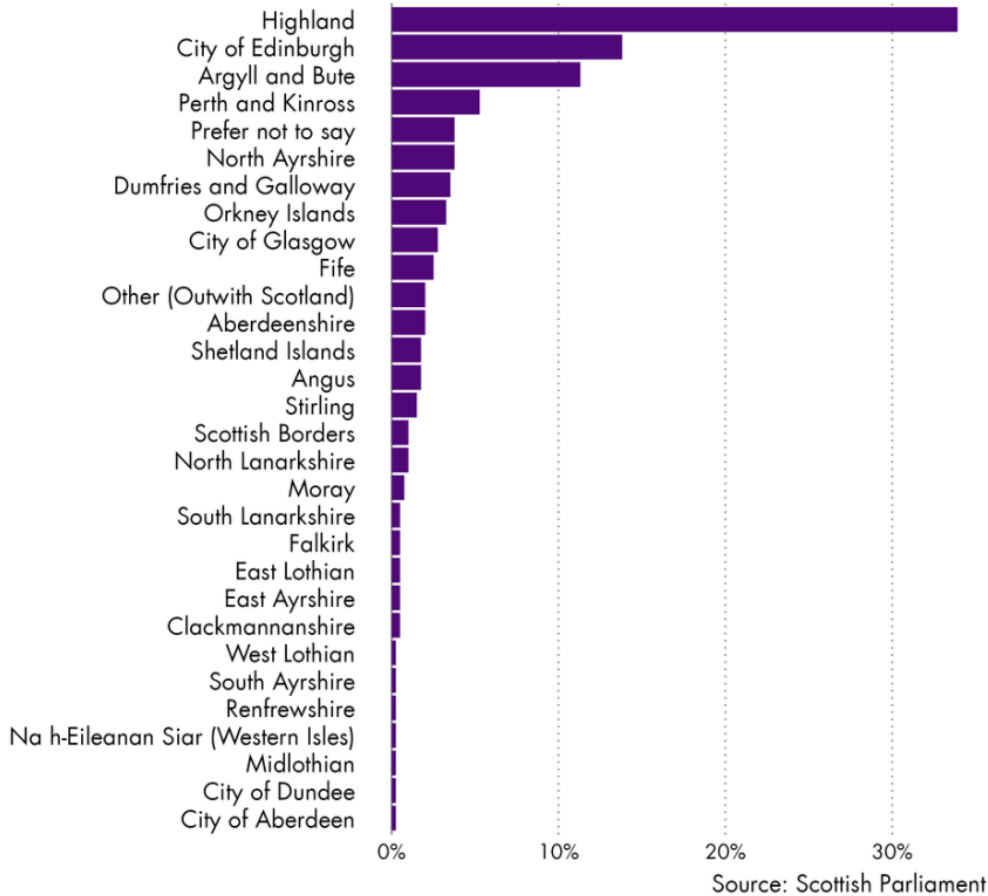
52% of users said they lived in area of Scotland with **high visitor numbers**; Around **33%** selected that they **provide accommodation**, **27%** indicated that **they worked in the accommodation or wider tourism sector** (a note that participants could select multiple statements so some of these figures overlap).

Location

While the data is not intended to be representative, the engagement activity achieved participation with users from 28 Scottish Local Authority areas taking part. Details of participation based on location is outlined below:

Where do you live?

Percentage of those who responded to the question



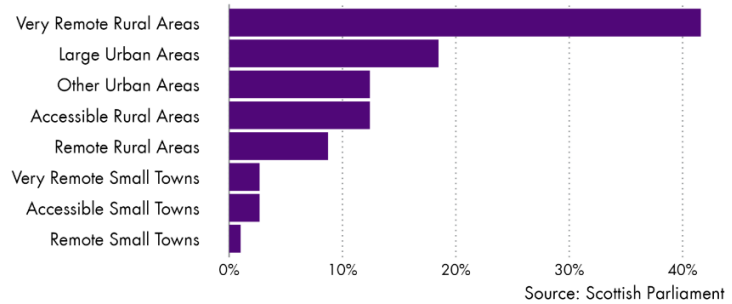
A large portion of participation came from areas with high tourism such as Highland (33%); Edinburgh (14%) and Argyll and Bute (11%).

Participants were also asked to provide postcode data to help us ensure we reached people from across Scotland. Details of Scottish postcodes provided are illustrated in the map below:



Respondents broken down by urban rural classification

Percentage of those who responded to the question who have a Scottish postcode



The postcode data above indicates that we were successful in reaching people from across Scotland particularly in very remote rural areas.

Summary of Key Themes

The engagement website asked participants to rate and comment on 7 provisions in the Bill:

- The power to charge a Visitor Levy
- Impact on accommodation providers
- Types of overnight accommodation included in the Bill
- The rate of the Visitor Levy
- When and where the Visitor Levy could apply
- Requirement to consult on the introduction of a Visitor Levy
- Money raised should be spent on services used by tourists.

A summary of comments for and against each provision is summarised below, and in some cases, alongside network diagrams which were generated via automated textual analysis to help identify key themes and words used by respondents.

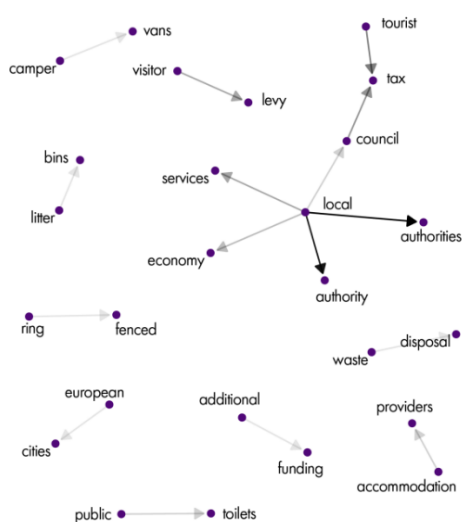
Each network diagram shows how often words appear next to each other in the text. The arrow shows the direction of the connection and the colour show how often it appears. The darker the colour the more often the words appear.

The power to charge a Visitor Levy

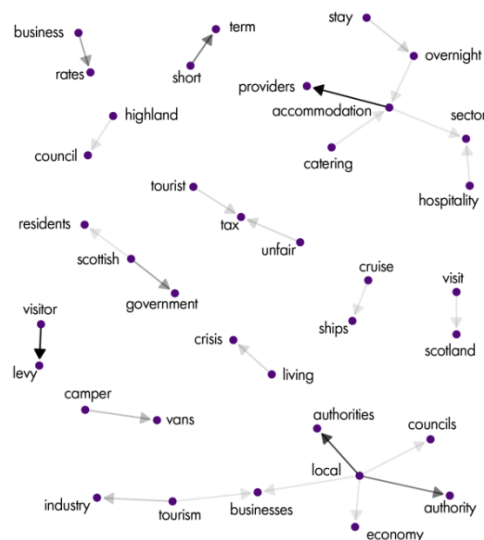
108 users were in favour of this proposal, 160 users were against the proposal. We received 200 comments.

The power to charge a Visitor Levy

Points for



Points against



Comments in support of this part of the Bill

Exemplified by other countries

“I work in tourism, the visitors I speak to are surprised we don’t have a tourist tax already and when I ask them if it would put them off travelling to Scotland not one has said it would deter them.”

Respondents highlighted that a visitor levy “is a common practice in other European countries.” Suggesting that “it works in other countries, why not here” (in Scotland)?

A local resident in the Cairngorms compares experiences in their home country of Switzerland, highlighting that “the tax has not deterred tourism; it has helped keep the country clean, lucrative and safe.”

Fairness and Contribution from Visitors

Several comments point to the opinion that “Our council taxes are not sufficient to meet the additional demands of tourists on local services”.

The general sentiment from those who support the Bill is that visitors should contribute “additional funding” to the upkeep of local infrastructure since they use services usually paid for by local residents. Many believe that the levy is a fair way for tourists to financially support the communities they visit: “Visitors use all our infrastructure so should contribute to its upkeep.”

Investing in local infrastructure

Many comments emphasised the urgent need for repairs and improvements in various areas, including roads, parking, emergency response, and refuse collection. Many in support of the Levy agreed that local authorities lack sufficient funds to maintain these services, especially in areas experiencing high tourist traffic.

There were many comments on the need to improve local infrastructure and support implementing a visitor levy to provide this, with tourism being highlighted as “the greater user of infrastructure” particularly in “areas that support tourism in Scotland”. It was commented that “Local Authorities need more money to provide infrastructure” but also recognition that “it will give local authorities the choice on whether or not to introduce a levy”. There was indication of fatigue in addressing local infrastructure challenges with “long suffering local council tax payers who have been subsidising people’s holidays long enough”.

Some people highlighted the “great strain on Local Authority finances” and recognised a need for “investment in roads/ toilets/ parking facilities etc”.

Help rectify current challenges brought to communities through tourism

Several participants felt that the levy should be used to improve facilities and mitigate the negative impact of tourism on local communities.

One respondent commented that “perhaps I will view tourists differently if I feel that we are all benefiting, not just those with tourism businesses.” and this is a “long overdue initiative”.

Giving power to local authorities is essential

Many comments in favour of the Bill highlighted the need for local authorities to have the autonomy to decide whether to implement the levy based on their unique needs.

Some agreed with the need to “fully devolve” the decision to introduce a levy to Local Authorities. Some people highlighted that “being able to charge specific problem areas or honey spots, without burdening other areas is appealing.”

Generally, there was a consensus across those supporting this element of the bill that “welcome giving power to the area” and noting that it “makes sense to allow LA’s to decide if they want to encourage tourists, via reduced costs or fund services through a levy.”

Comments in opposition to this part of the Bill

Residents versus tourists

Some comments highlight confusion and concern about distinguishing between tourists, visitors, and locals, which could lead to administrative complexities.

There are several comments suggesting this tax could potentially be “damaging to Scottish residents who take city breaks within Scotland or travel to events” seeing that Levy as a “blatant additional tax on Scottish taxpayers.”

Often linked to these comments was concern around taxing local residents who work and travel across Scotland. One person outlined the challenge of access to facilities in different localities, and that “it is not appropriate for residents where travel to centralised services is unavoidable”.

Tax already excessive in Scotland

“The tourism industry in Scotland has been hit with one blow after another in the last three years, including covid, the cost-of-living crisis and a raft of punitive-seeming new legislation.”

Some people highlighted that this tax was “unfair” in the context of an “already overtaxed Scotland”. This was also stated in the context of businesses “struggling to survive with red tape and bureaucracy.”.

There were numerous references to the recent Short Term Let Licences and the administrative burden this has had on those working in tourism. Other comments refer to respondents being “sceptical of the intent” of the Scottish Government to implement a system reliant on Local Authorities to manage and that local authorities making decisions on “the amount and distribution does not create a level playing field.”. One person commented that “It may start as a nominal fee but will quickly escalate” concluding that the Levy was a “Very bad idea”. Others who disagreed with the implementation of a Levy highlight that it is not necessary with the new “additional income from the licence imposed on self-catering accommodation.”

Comments suggest a concern that the proposed visitor levy places an unjust financial burden on local businesses, particularly accommodation providers. Many feel that these businesses are already struggling with various challenges and additional taxes could lead to higher prices for visitors and decreased profits for businesses.

Will it improve facilities?: Lack of Trust in Revenue Allocation

Some respondents expressed scepticism about how the generated revenue will be allocated. There is a prevailing fear that the funds won't be utilised to enhance the

visitor experience, as intended, but might instead be absorbed into general government funds or administrative costs.

There were also many comments on a lack of trust in their local council with the potential for “poor decisions” being made in “overworked, underfunded” council departments. One respondent suggested this should be applied on a “national basis” to avoid “32 versions, which will be unfair and confusing”.

Some people highlighted concerns that the Levy might “encourage more motorhomes and potentially wild camping into rural areas” at the cost of increasing support to small B&Bs and self-catering accommodation.

Potential to put “deterrents” in tourists’ way

Several comments highlight worries about the potential negative impact on the tourism industry. Many believe that increased costs could deter visitors, both domestic and international, and may lead to a decline in tourism, which is a significant contributor to the economy.

One respondent highlights the need for encouraging more tourists as “Businesses struggle” and is concerned the Levy will deter tourists. Some comments highlight that “Tourists spend a lot of money” already and is concerned that “Tourism may well decline if this goes ahead.”.

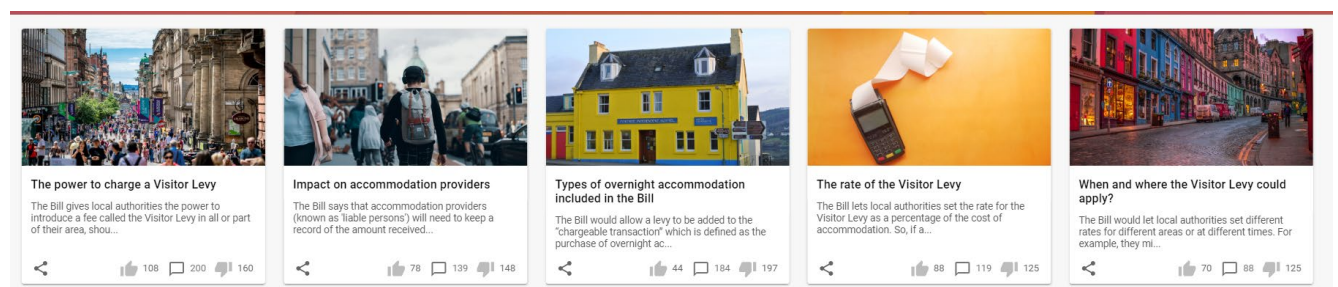
The levy may not be effective for those in “very rural areas with the most visitor numbers”. One Scottish caravan tourist expressed concern that the introduction of the Levy is “the thin end of the wedge”, and will eventually result in putting off locals travelling in their own country. A resident in Dumfries & Galloway states that it is “a forgotten part of Scotland and visitors need encouragement to come.”.

Another person stated that “its cheaper to visit Europe than to visit Scotland” and additional taxes will only add to this challenge while another person believes that “Scotland already operates under the highest rate of VAT in Europe.” with several other statements highlighting that tourists “already invest in the economy through VAT.”.

Comments to improve this part of the Bill

Alternative Approaches

Some respondents suggest alternative methods to generate revenue for local areas, such as taxing activity providers instead of accommodation businesses. Others propose a national approach to avoid inconsistencies and confusion arising from different rates set by local authorities.



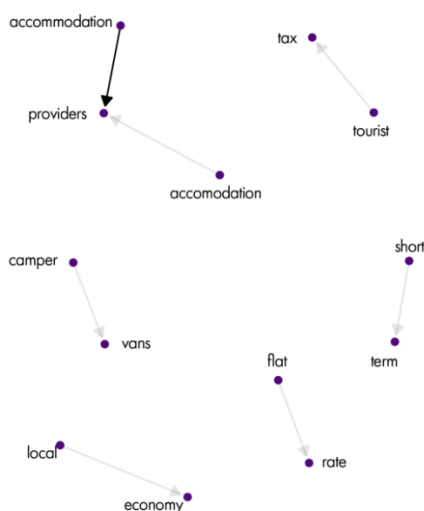
1 Screenshot from the online platform

Impact on accommodation providers

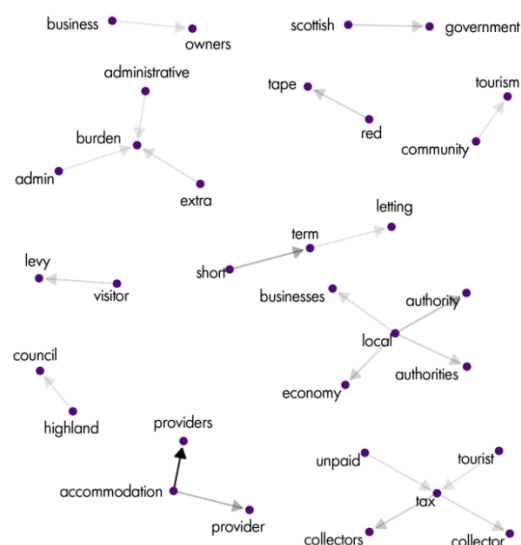
78 users were in favour of this proposal. 148 users were against the proposal. We received 139 comments.

Impact on accommodation providers

Points for



Points against



Comments in support of this part of the Bill

Manageable administrative burden that is already implemented in Europe

Those in favour of this section of the Bill felt that recording the number of visitors is not seen as a significant “extra burden” and believe it can be managed efficiently.

Several respondents point out that this practice is common in many places across Europe and is already part of standard business operations: “The rest of Europe has proven doing these recordings is not much of an issue, it has been in place in plenty of places for well over 20 years.”

Respondents argue that similar schemes are successfully implemented in various European countries without deterring tourists. They believe that Scotland should adopt a system that is already proven to work effectively elsewhere.

Accommodation providers best placed to administer

Respondents in favour felt it was a “good idea” for accommodation providers to bear the responsibility of collecting the visitor levy “as they are at the front line” when interacting with overnight visitors. “A record has to be made somewhere and it is best at source”... “There has to be some way of identifying and recording additional income and the accommodation providers are the only people that can do this.”

Some noted that business should already be keeping records of income for other purposes so “keeping a tally” of the amount visitor levy collected “should not be too onerous.”

Others commented that as accommodation providers are the main beneficiaries from tourism, they should be responsible for administering collection: “if you financially benefit from tourism, play your part”... “many (accommodation providers) make a packet out of (tourism) and it shouldn’t be a problem to (administer).”

Comments in opposition to this part of the Bill

Administrative burden on accommodation providers

“I do not want to become a tax collector.”

Those opposed to this section of the Bill expressed widespread concern that the proposed visitor levy places an unjust “burden” “bureaucracy” and “red tape” on local accommodation providers and that administration would be “disproportionally onerous” “laborious and time consuming”. Many feel that these businesses are already struggling with various challenges such as the Short Term Let Licensing scheme, recovering after the pandemic and “increased overhead costs.”

“Accommodation providers have enough red tape to jump through just now... if the government decide to introduce this, then they themselves should be liable for taking the money, filling in all the forms that will be needed, and chasing those tourists who haven’t paid. Not the accommodation providers.”

“This sounds like we are going to be doing the work of the... councils...and they can penalise us for not doing their work for them!”

Impact on Tourism Industry, especially small businesses

Several comments highlight worries about the potential negative impact on the tourism industry. Many believe that increased costs could deter visitors, both domestic and international, and may lead to a decline in tourism, which is seen as a significant contributor to the economy as “guests spend millions in local businesses and support economies across the country”.

There was concern that because “many of these businesses are just making a tiny profit, (the levy) will make it unworkable and pointless and increase the cost of holidays within Scotland.” It was felt that the levy will cause “reducing profits in a low profit industry.”

One accommodation provider said that the introduction of the visitor levy made them “minded to sell up and exit tourism.”

There's a general sentiment amongst those who oppose this part of the Bill that the levy could disproportionately affect small businesses and that larger corporations might find it easier to absorb the costs or pass them on to customers.

This is because “larger hotels... have (access to) admin staff and automated systems.

Comments to improve this part of the Bill

Incentives over Penalties: Many participants opposed to this section advocate for a system that offers incentives for compliance rather than focusing solely on penalties

for non-compliance: “the approach feels anti-business rather than supporting those who create employment and economic activity in our cities”

Make returns annual instead of every quarter: Participants said that “quarterly (returns) is too frequent” and that “it would be more efficient to (process returns) annually” *“I report to the tax man annually - surely tying the two together would make more sense?”*

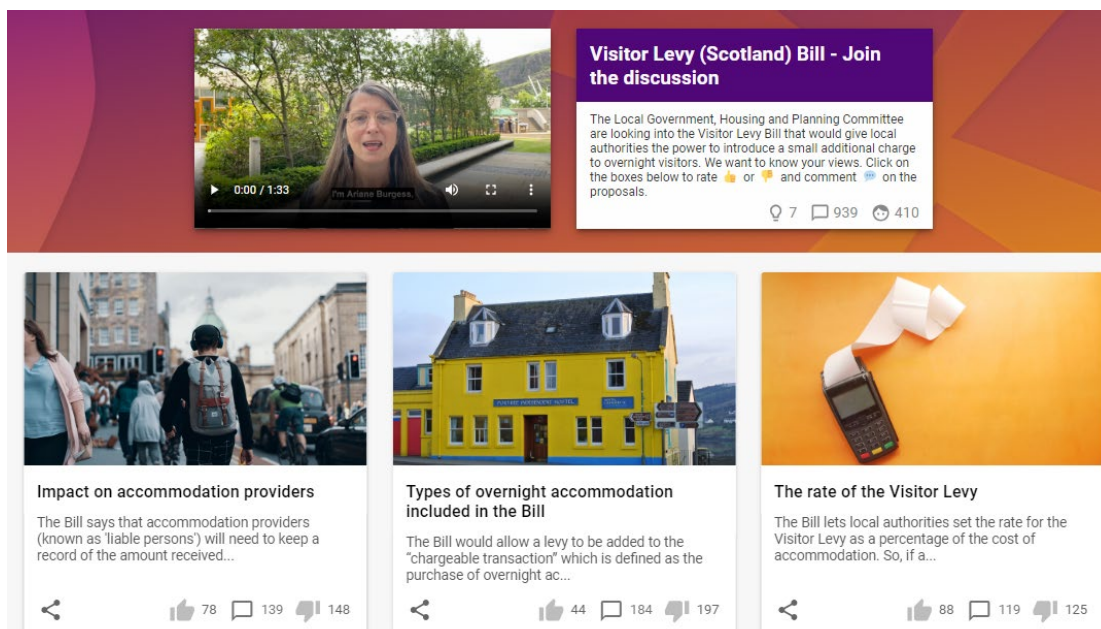
Exemptions and Thresholds: Suggestions are made for exemptions based on turnover or size to avoid burdening smaller providers disproportionately.

Focus on Community Tourism: Some participants expressed a desire to support community-based tourism and discourage “absentee landlordism”, emphasising the importance of local, small-scale providers.

Alternative approaches: Some suggest raising funds through “general taxation” rather than imposing an additional levy on specific businesses.

Another participant used Norway as an example:

“Why not use the Norwegian approach and use a “road toll” number plate recognition system to apply an appropriate charge? I live on the NC500 route and I feel it would be very unfair for bricks and mortar accommodation to be the only source of (income from the visitor levy). A vast number of campervans, campers and cars use this route, and have an impact, and (under the current proposals) would pay nothing! Local businesses and residents could be excluded through a number plate registration scheme.”



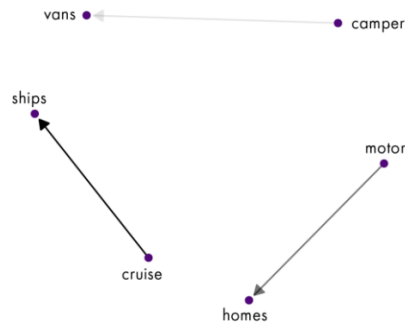
2 Screenshot of the online platform

Types of overnight accommodation included in the Bill

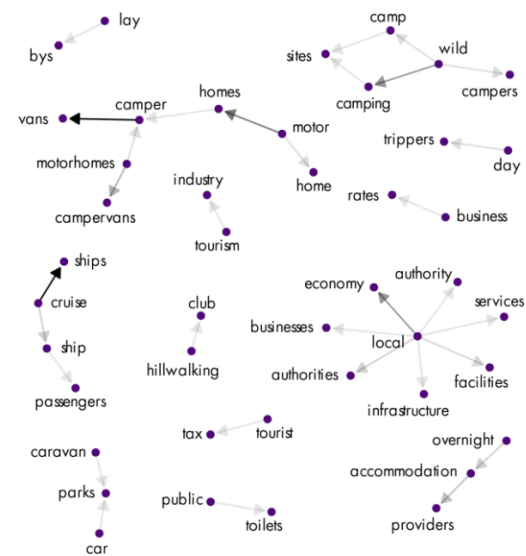
44 users were in favour of this proposal. 197 users were against the proposal. We received 184 comments.

Types of overnight accommodation included in the Bill

Points for



Points against



Comments in support of this part of the Bill

The small number of comments in support of this section of the Bill stated that the “definition” was clear and “obvious” and continued to emphasise that the “tourist levy is a small price to pay to help with the public costs of tourism” that “works well in other parts of Europe.”

However, in a similar vein to comments discussed below, many of those who commented in favour of this provision stressed the need to also include “cruise ships”, “motorhomes” and “campervans” – although one participant acknowledged that “to enforce this would be difficult.”

Another participant acknowledged that these other forms of accommodation not covered by the levy are a concern but “need to be looked at separately.”

Another commenter presented alternative approaches for a levy on cruise ships and campervans:

“Cruise ship passengers should be targeted through port fees if they aren’t already. And motorhomes need to be encouraged to use paid for facilities rather than stopping in the wild so taxing them could be counter-productive. As an alternative perhaps campervan rentals could have a per night levy added which is then used centrally to help fund road maintenance?”

Comments in opposition to this part of the Bill

Visitor Levy should apply to campervans, cruise ships and wild campers

Many participants advocated for the inclusion of other types of accommodation, most frequently including “campervans”, “motorhomes”, and “cruise ships”, to address the impact on local infrastructure and the environment.

“What needs to be addressed is the amount of camper vans and motorhomes staying in areas out with campsites and designated areas.”

“Cruise ships need to be in scope as this income could be utilised to revitalise areas of the country that have had decades of decline.”

“Wild campers” were also seen as people who should pay a levy as “they soil the landscape, threaten the flora and fauna and contribute next to nothing to the local economy. These people should shoulder the majority of the burden of any visitor tax”.

The Visitor Levy should not be applied to overnight accommodation

Some participants disagreed with the provision on the basis that: “it should not be implemented at all. Sort out government spending the way every Scottish tourism business owner has to and budget accordingly - taxing visitors is not a positive strategy.”

Some suggested that “it should not be attached to accommodation as there are far more day visitors than overnight guests. All visitors including day trippers should contribute.”

Community, voluntary run and youth hostel accommodation should not be included

A few participants suggested excluding not-for-profit accommodations like club-owned properties and community owned accommodation, considering their nature and purpose.

The levy would add “an extra burden to manage the paperwork etc on volunteers who are not being paid.”

One participant noted that “it is unclear whether youth hostels are included. SYHA has had to sell off some of its hostels to remain financially viable.

Comments to improve this part of the Bill

Alternative solutions

Some suggest alternative solutions such as implementing a flat fee for all visitors, regardless of accommodation type, to cover the costs of tourism-related infrastructure and services.

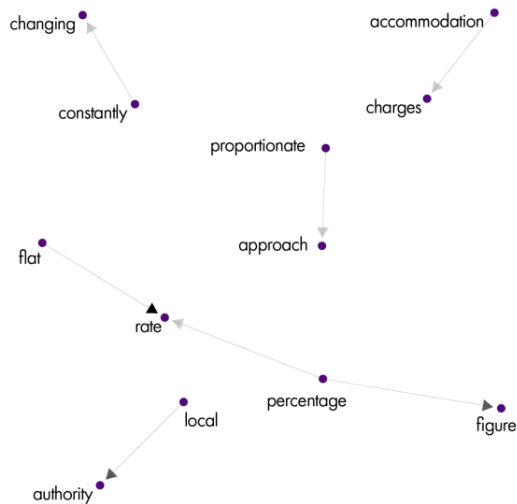
Others propose additional measures such as road tolls, number plate recognition technology, entrance fees or disembarking fees to address specific issues.

The rate of the Visitor Levy

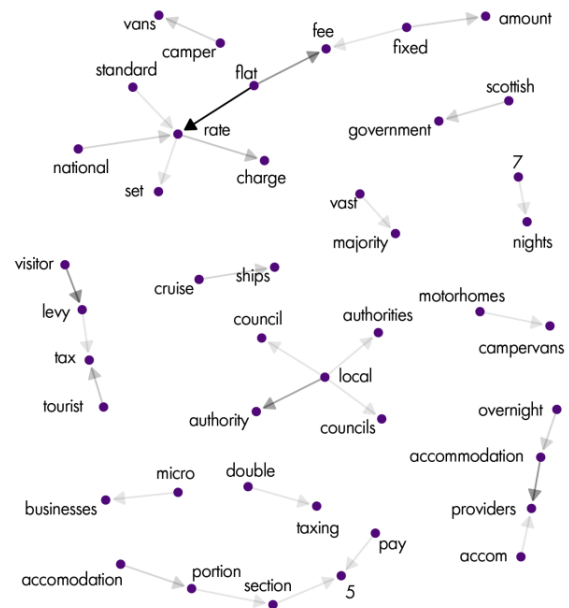
88 users were in favour of this proposal. 125 users were against the proposal. We received 119 comments.

The rate of the Visitor Levy

Points for



Points against



Comments in support of this part of the Bill

Discouraging Airbnb Usage

Some participants believe a higher visitor levy might “discourage” the use of platforms like Airbnb.

Clarity and Transparency:

Participants in favour of the proposal generally support the “clear, simple, and transparent” method of calculating the levy fee via a percentage.

Proportionate and Fair

Some participants felt that use of a percentage rate “seems like a proportionate approach” others felt that a percentage was “fairer to all.” A number of comments suggested that “1-2% seems a reasonable levy”.

Comments in opposition to this part of the Bill

Opposition to Additional Taxation

Many participants expressed strong opposition to the visitor levy, citing it as yet another tax burden on both tourists, residents and local accommodation providers.

Some see it as a “punitive tax on visitors to Scotland and will not achieve the goal it sets out to do”.

Complexity and Administrative Burden

There were concerns raised about the complexity of the proposed percentage-based system, especially for accommodations with fluctuating prices or those listed on platforms like Airbnb or booking.com.

Impact on Tourism and Local Businesses

Some participants worried that the levy might discourage tourism, especially if higher percentages are applied. They argued that this could lead tourists to choose other destinations where such levies are not imposed.

“If you had to pay 5% as a UK resident to come to Scotland I would suggest there is a risk that you will simply go elsewhere.”

Impact on Scottish Residents:

Several participants argued that the levy would not only affect tourists but also Scottish residents who choose to explore their own country. They questioned the fairness of imposing additional charges on domestic travellers.

Local authorities “should not be able to apply another tax to Scottish people who want to see their country.”

Standardisation and National Approach:

Some participants advocated for a standardised, national approach to the levy to avoid disparities between different regions or local authorities. They suggested a consistent “national rate should apply” across the country to keep the process “simple.”

“This should be a flat rate per night across the country. This is the norm across the world and something visitors understand. They will not understand paying x per night in Inverness, y in Aberdeen and Z in Edinburgh.”

One participant felt that the thought of “32 councils all asking for different percentages (was a) stupid idea”.

Consideration of VAT:

Some participants noted their concern that “there is no specific acknowledgement that VAT should be excluded” from the rate calculation process.

Concerns were raised about the potential “double” taxation if the levy is applied on top of VAT. Participants emphasised the need to calculate the levy on the net amount after deducting VAT.

Concerns About Future Increases:

Participants expressed worries that once the levy is implemented, there might be future increases, leading to a higher financial burden on both businesses and tourists.

Some feared that “it is guaranteed to increase year after year” and that “once a tax is introduced and becomes part of a council’s annual income it will only ever increase as they get used to the income.”

How will it impact existing voluntary schemes?

Some participants in Islay and Arran expressed concern around how a visitor levy scheme would work within the context of existing voluntary schemes.

One participant in Islay noted that the islanders “already operate a voluntary visitor gifting scheme which allows people to retain a sense of connection to the island. It

also ensures any funds are directed specifically to work to maintain the island and not get lost in the machinery of government.”

Comments to improve this part of the Bill

Flat rate preferred by some

Participants argued for simplicity, suggesting a “flat rate per night” for “ease of administration”.

“A flat fee would be easier to administer and as the vast majority of tourism businesses are sole traders or micro businesses keeping it simple and avoiding undue complications will keep costs down”

Exemptions and Considerations

Participants raised concerns about exemptions, suggesting that “local residents” or specific types of accommodations should be exempt from the levy. They also suggested considering “caps” to prevent exorbitant charges.

“There needs to be an exemption for small providers who will struggle to meet these charges.”

When and where the Visitor Levy could apply

70 users were in favour of this proposal. 125 users were against the proposal. We received 88 comments.

Comments in support of this part of the Bill

Flexibility and Targeting

“It gives more flexibility to cater for local conditions”

Some participants supported “flexible and targeted” approach, allowing local authorities to set rates based on the specific needs and challenges of their area.

Seasonal variations were suggested, with the possibility of charging higher rates during peak tourism months or “only charge rates in the summer months”

Local Democratic Decision-Making

The idea of allowing local authorities to make decisions based on the preferences and requirements of their communities received support. Participants highlighted the importance of “local democratic system” in determining the implementation of the visitor levy.

Comments in opposition to this part of the Bill

Different Charges for Different Accommodation Types:

Some participants felt that accommodation like hotels and guesthouses should pay less than platforms like Airbnb, citing existing safety regulations in place for traditional accommodations. There is also concern about platforms like Airbnb contributing to rising property prices and reducing housing availability for locals.

Opposition to Variable Rates

“The levy should apply across the whole region not just in specific areas.”

Many participants express strong opposition to variable rates based on specific events or times of the year. They argue that this approach would be burdensome for businesses, “complicated” for visitors, and potentially lead to profiteering by local councils.

Lack of Clarity

There are concerns about potential inequities in the system, especially regarding how rates might vary between areas. Lack of clarity on what constitutes a special event or a specific area could lead to confusion and disputes.

Potential Discrimination Against Certain Regions

Some express fears that the levy might disproportionately impact certain regions, potentially leading to resentment and dissatisfaction among both businesses and visitors.

“It is a divisive policy setting one part of Scotland against another, perhaps even in the same region, which will only damage hard working Scottish tourism businesses.”

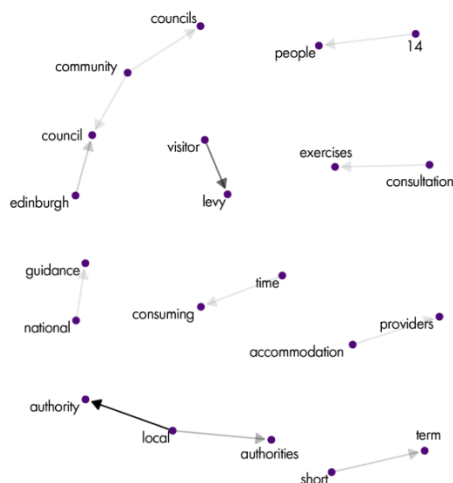
Some participants worry that the levy might displace tourists from certain areas, causing an uneven distribution of visitors and revenue.

Requirement to consult on the introduction of a Visitor Levy

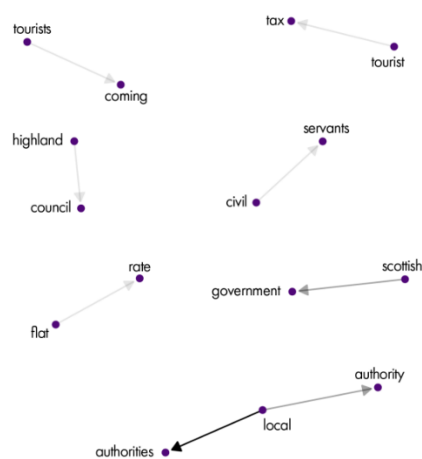
182 users were in favour of this proposal. 25 users were against the proposal. We received 80 comments.

Requirement to consult on the introduction of a Visitor Levy

Points for



Points against



Comments in support of this part of the Bill

Support for Thorough Consultation, particularly on how funds raised are spent.

It's evident from the feedback provided that there is a strong consensus on the need for thorough consultation, transparency, and accountability in the implementation of the Visitor Levy scheme.

Many individuals stressed that genuine and comprehensive consultation was “vitaly important”. There were concerns about previous consultations not being effective, so there is a demand for a transparent and inclusive process.

“A consultation is important - but more important is actually listening to the views, and not just carrying on regardless.”

Many respondents were supportive of on consultation how money raised by a levy is spent in local communities: “The council needs to address the problems being experienced by the communities - they must consult on where to focus”

Comments in opposition to this part of the Bill

Scepticism about Consultation

Those who disagreed with this part of the Bill highlighted scepticism about the effectiveness of consultations, with concerns that decisions might have been made prior to public input, rendering the consultation process futile.

“Previous consultations rarely seem to capture the views of the majority of residents and businesses and result in unpopular and poor policy. I suspect that this is exactly what would happen in this instance.”

Consultation is expensive

Some suggest the process of consultation outlined in the Bill is a “costly and time consuming administrative burden on local authorities” Others suggest that it would be cheaper if the Government ran a national consultation.

“This is a huge amount of work for local authorities that have faced massive cuts for the last 15 years. If this work is to be self-financing then they will need to create a higher tax than might be needed to cover these costs... Scottish Government seems to want this tax so why are they pushing the decision-making down to local authorities.”

Another comment asks: “Will there be a national resource made available to help with delivery and consistency for LAs to implement this?”

Comments to improve this part of the Bill

Local Allocation of Funds: Several respondents emphasised the need for funds to be spent locally. They believe that the communities generating the revenue should have a say in how it's utilised, focusing on local needs and projects.

Clear principles and guidance for consultation: Some participants suggested that “there must be strict national guidance on what the council is required to do Heavy penalties must be applied to Councils that do not follow the national guidance”.

Those against this proposal felt that the money raised from the levy should benefit both local communities *and* tourists. This includes improving infrastructure, public services, and amenities used by both residents and visitors, such as roads, public toilets, waste disposal, and transportation services.

“Money raised should be spent locally to improve and maintain services for all, not just tourists.”

Spent in local communities

Others felt that money should be “spent in local communities” where the levy is collected and not spent in other areas. For example:

“The Highland Council is dominated by Members from Inverness and the surrounding area. This could mean substantial areas of the Highlands with tourism pressure missing out as all the generated revenue is distributed in and around Inverness and not spending the money in the areas where it might be generated as well such as Skye and on the NC500.

Arrangements should be made in the Bill to ensure that the revenue is spent where it is collected at a more local level, rather than the large Local Authority area.”

Opposition to funds being spent on promoting tourism

Some raised concerns about overspending on promotional activities, especially if the basic infrastructure and services are lacking. It was felt that funds should primarily focus on immediate needs before promoting further tourism.

“Using levy funds on promotion should be extremely limited if used at all!”

“The money should certainly not be spent on promoting the area. It should be spent on the much needed facilities in the area which would benefit both tourists and locals.”

Comments to improve this part of the Bill

Local Involvement: There were calls that communities should be actively involved in deciding how the funds are spent, ensuring decisions are tailored to specific local needs. Community councils and development trusts are suggested decision-making bodies.

Protection of Fragile Environments: Some felt funds should be directed towards protecting fragile environments and landscapes that attract tourists. This could involve investments in maintaining hiking trails, ecological enhancements, and conservation efforts.

Funding Community Projects: Some respondents suggest that a portion of the funds should be allocated to support community projects, including affordable housing, green initiatives, and local cultural events. This reflects a broader perspective on community development.

Overall, the discussion on this part of the Bill highlights a clear consensus on the importance of using the visitor levy to benefit both tourists and local communities. It seems that for many participants the key lies in transparent, community-driven decision-making processes to ensure that the funds are utilised effectively and responsibly to address the specific needs of each area.



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Visitor Levy (Scotland) Bill - Join the discussion

The Local Government, Housing and Planning Committee are looking into the Visitor Levy Bill that would give local authorities the power to introduce a small additional charge to overnight visitors. We want to know your views. Click on the boxes below to rate 👍 or 👎 and comment 💬 on the proposals.

💡 7 💬 939 🗨️ 410

Power to charge a Visitor Levy

The Bill gives local authorities the power to introduce a fee called the Visitor Levy in all or part of their area, shou...

👍 108 💬 200 🗨️ 160

Impact on accommodation providers

The Bill says that accommodation providers (known as 'liable persons') will need to keep a record of the amount received...

👍 78 💬 139 🗨️ 148

Types of overnight accommodation included in the Bill

The Bill would allow a levy to be added to the "chargeable transaction" which is defined as the purchase of overnight ac...

👍 44 💬 184 🗨️ 197