

**Visitor Levy (Scotland) Bill - Expert Group**  
**Meeting of 6 November 2023, Verity House, Edinburgh. 15.30-17.00**  
**Minutes of meeting**

**Attendees**

In-person

Rob Dickson – VisitScotland (chair)  
Gavin Mowat – VisitScotland  
Neil Christison – VisitScotland  
Ben Haynes – Scottish Government  
Alisdair Grahame – Scottish Government  
Marc Crothall – Chief Executive, Scottish Tourism Alliance  
Leon Thompson – UK Hospitality  
Fiona Campbell – Chief Executive, Association of Scotland’s Self-Caterers  
Gareth Dickson – City of Edinburgh Council  
Jonathan Sharma – COSLA  
Ed Gordon - COSLA

Attending virtually

Brian Porter – CIPFA Directors of Finance  
Chris Taylor – VisitScotland

Apologies

Monica Patterson – Chief Executive, East Lothian Council; representing SOLACE  
Elaine Wilson – Scottish Tourism Alliance  
Mirren Kelly – COSLA

**Welcome**

1. The chair thanked members for their attendance and noted apologies. The chair then opened the meeting up for discussion.

**Action tracker (paper 1) & Matters Arising**

2. An updated action tracker was presented to the Group. The Chair noted to members that the minutes and purpose and scope document will be published on the VisitScotland website. The Group agreed to this and to the action tracker update.

**Consultations (paper 2)**

3. A discussion took place on the consultation paper prepared by VisitScotland. VisitScotland officials provided an overview of the paper and the overarching principles that could be considered when designing guidance on the consultation requirements for local authorities. VisitScotland officials noted the importance of the guidance providing the best template and the best direction for councils.
4. Industry representatives noted that the guidance would be non-statutory and that there was a risk that councils could choose not to follow the guidance. Industry representatives suggested the guidance on consultation should be tight and clear on what would be an effective consultation process.

5. Local government representatives noted the existing good practice for consultation published by the Scottish Government, and for this process to be an opportunity to learn the lessons from previous consultation exercises. Local government representatives also noted that councillors have high expectations for the information required to make formal decisions. A lot of the content needed in the consultation process will therefore reflect the high demands that councillors will have of the information and consultation they will want to see before they take a decision on a visitor levy.
6. A separate point was raised on the use of funds. Local government officials noted that flexibility is key and suggested that, as the guidance was being drafted in advance of implementation, the guidance should therefore stick to broad themes.
7. VisitScotland officials suggested that any consultation may need different questions for different stakeholder groups, for example visitors. Industry officials noted the weighting of any consultation by different stakeholder groups is very important. Industry representatives also stressed the importance of how stakeholders are identified for consultation purposes and how any consultation is communicated.
8. On length of time, both industry and local government representatives agreed any consultation should run for no less than 12 weeks.
9. On timings, industry representatives queried whether there were any windows in the year where it would not be appropriate to consult, for example around Christmas. VisitScotland officials also noted an issue of consulting around local government elections.
10. Local Government representatives queried at what point the 18-month period begins. Scottish Government officials confirmed the 18-month period begins after the local authority has made a decision to introduce a visitor levy, and following the consultation process.
11. The chair thanked members for their contribution and agreed that VisitScotland would take this work away to develop further.

### **Exemptions (paper 3)**

12. A discussion took place on the exemptions paper prepared by Scottish Government. Scottish Government officials provided an overview of the paper, noting the provisions in the Bill relating to exemptions, and aspects relating to the designation of local exemptions that the Group may wish to consider.
13. Industry representatives noted that this is one of the most difficult areas of a levy and noted concerns around a fragmentary approach to local exemptions across Scotland. Industry representatives suggested that exemptions should be kept to a minimum and only brought in where there is an absolute need.
14. Local government representatives noted that councils will be able to determine where exemptions might be appropriate. One local government representative noted they would have no issue with a 'reality check' wording in the guidance highlighting the administrative and other implications of having a high number of exemptions.

15. On future-proofing, local government representatives noted that there may be pressure to add exemptions into an existing scheme, and queried whether exemptions are added in an annual basis or as part of the three-year review.
16. On administration, industry representatives were strongly of the view that any administration of exemptions should be handled by the local authority, and noted the risk of conflicts at check-in desks and the potential for enforcement action if businesses had to administer exemptions. One industry representative noted there is a reputational aspect to consider when looking at a reimbursement process for exemptions.
17. Local government representatives noted there was an acceptance around limiting exemptions and on the points raised by industry on administering exemptions.
18. The chair thanked member for their views and suggested the Group would benefit from hearing the views of local authorities on the administration of exemptions. COSLA officers agreed to take this point away and would return with a view in a future meeting.

### **Other partner updates**

19. A discussion took place on the proposed amended workplan prepared by local government officials. Local government officials provided an overview of the document and noted the intent to group the actions into three 'themes' – pre-phase, implementation, and review.
20. The chair thanked officials for their work on this, and proposed the Group responds to this via email. Local government officials requested to receive comments on the document before they continue with further work on the topics.
21. A point was raised by VisitScotland and industry representatives on the need to include modelling and data in the guidance. The chair suggested a note be made on the forecasting and annual report topics to include data.

### **Future business**

22. On papers for the next meeting, the Group agreed that papers on use of funds and national parks would be brought forward.
23. On future meetings, the chair proposed that additional time will be needed for the Group to take forward its work. The Group agreed an approach of extending some existing meeting slots and creating additional meeting slots where necessary.
24. The chair thanked members for their views and drew the meeting to a close.

### **Actions**

- Scottish Government and VisitScotland to consider and provide comments to the updated workplan presented by local government.
- Local Government to take away and consider how exemptions can be practically implemented and administered.
- Scottish Government and VisitScotland to make a note to include consideration of data in the forecasting and annual reporting sections.

- Papers to be prepared on the use of funds and national parks sections for the next meeting of the Expert Group.
- VisitScotland to take forward work on consultation based on the feedback from the Group.