

Visitor Levy (Scotland) Bill - Expert Group
Meeting of 4 December 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
Elaine Wilson – Scottish Tourism Alliance
Leon Thompson – UK Hospitality
Fiona Campbell – Chief Executive, Association of Scotland’s Self-Caterers
Gareth Dixon – City of Edinburgh Council
Mirren Kelly – COSLA
Ed Gordon - COSLA

Attending virtually

Monica Patterson – Chief Executive, East Lothian Council; representing SOLACE
Brian Porter – CIPFA Directors of Finance
Chris Taylor – VisitScotland

Welcome

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

Minutes and Action Tracker

2. The Group agreed to the draft minutes of the meeting of 6 November 2023. The Group also agreed to the Action Tracker update.

Exemptions

3. A discussion took place on the exemptions paper prepared by Scottish Government. Scottish Government officials provided an overview of the paper and discussion was opened up on how local exemptions could best be administered.
4. Industry representatives asked about international examples of best practice on administering exemptions, and noted that the best approach to administration could depend on the type of exemption. For example, an exemption for school groups would be simpler to administer than an exemption for medical purposes.
5. Local government officials noted there was no final view from councils on administering exemptions and suggested this work could be taken on board in

their work exploring a potential common digital platform for all local authorities who introduce a visitor levy.

6. The chair suggested the guidance could explore two areas: the factors that local authorities should consider when determining exemptions, and how local authorities can administer the exemptions. Scottish Government officials agreed to begin drafting text for the guidance on factors for local authorities to take into account when considering creating exemptions, and suggested the administration aspect should be looked at by local government and industry.

National Parks

7. A discussion took place on VisitScotland's paper on national parks. VisitScotland officials provided an overview of the key issues and where consideration of national parks may be helpful in designing a visitor levy.
8. Local government officials noted the points in the paper and suggested the guidance should refer to the consultation requirements and support good engagement with national parks. Local government officials also noted concerns that the guidance could end up establishing a hierarchy of consultees and the risk that carries with it.
9. Industry officials stressed the important of ensuring all local authorities within a national park are engaged in discussions on any proposed visitor levy, and suggested the Group may wish to hear the views of the National Park Authorities.
10. The chair thanked members for their views and noted the guidance could not go beyond best practice. As a way forward, the chair suggested the Group should seek to establish what good practice looks like, through a conversation with the two National Park Authorities.

Work Plan Review and Future Meetings

11. A discussion took place on the revised work plan brought forward by local government officials. The Group agreed to use this plan as a way forward and VisitScotland officials agreed to develop the revised plan further.
12. The chair sought views on the additional proposed meetings of the Group in early 2024. The Group agreed to the further meetings.
13. The chair noted the timescales for completion of the guidance and suggested a first full draft of the guidance would be needed in the Spring.

Any Other Business

14. The chair sought views from the group on testing the guidance with industry, tourism and local government stakeholders. Industry representatives noted there was interest in the policy amongst businesses and suggested the potential testing the guidance with business groups once the detail of the guidance had been developed by the Group first. The Group agreed that VisitScotland, industry

representatives and local government officials would consider which groups the guidance could best be tested with.

15. Local government officials queried whether there should be a commitment to review the guidance at a suitable point. Scottish Government officials agreed to take this point away and consider.
16. Scottish Government officials suggested that Revenue Scotland could be invited to attend future meetings of the Group, to bring their experience in implementing self-assessed taxes. The Group agreed to bring in Revenue Scotland as an observer to future meetings. Scottish Government officials agreed to discuss this with Revenue Scotland.
17. The chair thanked members for their views and drew the meeting to a close.

Actions

- Scottish Government officials to begin drafting text on exemptions.
- VisitScotland to engage with National Park Authorities.
- VisitScotland, industry representatives and local government officials to consider which groups it would be useful to test the full draft of the guidance with.
- Scottish Government officials to consider a review period for the guidance.
- Scottish Government officials to liaise with Revenue Scotland on attending future meetings as an observer.