

Visitor Levy (Scotland) Bill - Expert Group
Meeting of 6 March 2024, Diamond Jubilee Room, Edinburgh City Chambers.
15:30-17:00
Minutes of meeting

Attendees

Attending virtually

Rob Dickson – VisitScotland (chair)
Neil Christison – VisitScotland
Gavin Mowat – VisitScotland
Chris Taylor – VisitScotland
Ben Haynes – Scottish Government
Marc Crothall – Chief Executive, Scottish Tourism Alliance
Gareth Dixon – City of Edinburgh Council
Rhona Maurage – Senior Tax Specialist, Revenue Scotland
Mirren Kelly – COSLA
Leon Thompson – UK Hospitality

Apologies

Brian Porter – CIPFA Directors of Finance
David Storrie – Scottish Government
Elaine Wilson – Scottish Tourism Alliance
Monica Patterson – Chief Executive, East Lothian Council; representing SOLACE
Fiona Campbell – Chief Executive, Association of Scotland's Self-Caterers
Mollie Johnson – Head of Tax Development, Revenue Scotland
Ed Gordon – COSLA

Welcome

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

Draft minutes and action tracker

2. The Group agreed to the draft minutes of the 20 February meeting, and agreed to the updated action tracker.

Forecasting

3. A discussion took place on the forecasting paper prepared by COSLA, who provided the Group with an overview of the paper and invited members to comment. Pointing to relevant data and sources will be key here. The example of Aberdeen City highlighted in the paper was seen as very useful, as was the potential for pointing to VisitScotland's national level data. VisitScotland colleagues agreed to pick this up with their Insight team to see what information may be useful in this context.
4. The Expert Group also agreed to include consideration of how forecasting might play into duties on setting out the objectives of the scheme and on reporting.

5. The Group agreed for this section to move on to draft text for guidance being written.

Compliance

6. A discussion took place on the compliance paper presented by COSLA, who introduced the paper and opened the discussion up for views and comments. Scottish Government officials noted that all the provisions in the sections covered by enforcement should be considered as a last resort there to be used if necessary after other compliance action has been unsuccessful, and that this should be reflected upfront in the guidance. Revenue Scotland highlighted the use of the word “person” in the legislation and asked if this could be considered an entity or if it was the legal definition of a person. Scottish Government officials agreed to clarify this point. Discussions then focussed on whether there was existing guidance which would mirror the compliance process. It was agreed that COSLA would pick up with IRRV before drafting the text for the guidance. COSLA also suggested it may be useful to invite an IRRV representative to discuss at a future meeting if required.
7. The Expert Group agreed for this section come back to the Group for further discussion.

Billing

8. A discussion took place on the billing paper prepared by COSLA. Everyone acknowledged the challenge of writing guidance that allows for the separation of accommodation costs compared with non-accommodation costs. COSLA suggested it might be appropriate to start from a principle of transparency and industry colleagues suggested it could be that guidance asks local authorities to engage with businesses on the issue.
9. The chair proposed that the guidance should set out a set of principles rather than attempt to be overly prescriptive. Those principles should acknowledge that this is a self-assessment scheme and that it would be essentially up to businesses to determine what they should provide within legal parameters and with an understanding that they could be audited at any point. Revenue Scotland suggested that they could share existing wording relating to this section.
10. The Expert Group agreed that COSLA would begin drafting guidance on this basis.

Publicity

11. A discussion took place on the publicity paper prepared by VisitScotland. The key decision the Expert Group considered was whether to incorporate this section into other sections of the guidance (such as communication). It was agreed that this section could keep to the context of the legislation as it stands and would be relatively straightforward. One consideration discussed was the interaction with the 18-month period. This was noted, but the overarching view was to keep this

section simple.

12. The Expert Group agreed that VisitScotland would begin drafting guidance on this section.

Local flexibility

13. A discussion took place on the draft text for guidance on local flexibilities. The Expert Group were in general agreement that the draft met the requirements as discussed at the previous meeting. It was agreed that wording around a cap on number of nights could be clearer, that it should be clear this was setting out that this is a checklist on best practice, and the language could be more accessible.

14. The Expert Group agreed that this draft could be added to the master draft and amendments made to language in due course.

Registers

15. The Expert Group discussed the draft text on registered prepared by COSLA. All agreed the draft was suitable.

Future meetings

16. The Expert Group agreed to the timetable for the next meeting of 19 March.

AOB

17. Whilst not within the direct work of the Expert Group Scottish Government took the opportunity to update members on the Government amendments lodged at Stage 2 of the Visitor Levy (Scotland) Bill. Expert Group members noted the amendments the Government had brought forward, and the thinking behind them.

Actions

- VisitScotland to pick up with Insights on potential data for use in forecasting
- COSLA to prepare draft text on forecasting
- COSLA would pick up with IRRV on compliance
- Revenue Scotland to share existing wording on billing
- COSLA to prepare draft text on billing
- VisitScotland to prepare draft text on publicity
- Local flexibilities draft text approved, pending amendments to language
- VisitScotland to email timings and required papers for next meeting
- VisitScotland to email Group about follow-up for Minister letter response