

10th April 2025

Your Freedom of Information (Scotland) Act 2002 (“the Act”) request

Thank you for your email which was received by VisitScotland on 20th March 2025 at 11.25am asking for a copy of any advice received by VisitScotland from HMRC in relation to income tax consequences of a visitor levy. Your full request is as follows:-

“As per your website VisitScotland put together guidance for Scottish Local Authorities in relation to the VAT consequences of any visitor levy introduced. I believe Highland Council guidance is based on this and states the levy is subject to VAT. I would hope VisitScotland has obtained advice from HMRC in relation to this guidance.

Can you provide a copy of that advice (Highland Council dont have it!) from HMRC or the authority in the legislation you rely on to show the levy is liable to VAT? In addition provide a copy of any advice you have received from HMRC or others in relation to the income tax consequences of the visitor levy. In particular to state if the visitor levy is liable to income tax or if so liable if a corresponding deduction can be claimed by businesses?”

VisitScotland’s Response

VisitScotland has not received any advice from HMRC relating to this matter and therefore this organisation does not hold the information that you have requested. Section 17 of the Act states that where public authorities receive requests for information that they do not hold, they must issue a notice advising that they do not hold the requested information. This letter provides you with that notice.

A recent freedom of information decision has now been published by The Scottish Government. This is relevant to your own request and I have included a link to the decision here, which I hope is helpful :-

[Visitor Levy Act queries: FOI release - gov.scot](#)

Your right to seek a review

If you wish to request a review of your application under either the Act or the Environmental Information (Scotland) Regulations 2004, your request should be submitted to us in writing, or another permanent format (for example e-mail or voice recording) to:

Ms Vicki Miller
Chief Executive
VisitScotland
Waverley Court
4 East Market Street
Edinburgh
EH8 8BG

Telephone: 0131 473 3603

E-mail: vicki.miller@visitscotland.com

The request for a review should be received by us within 40 days of the date of this letter. Any request for a review should also set out, in as much detail as possible, the reasons why you are not satisfied with our response or the manner in which we have dealt with your application. If you are not satisfied with the result of the review, then you have the right to appeal to the Scottish Information Commissioner.

You can contact the Scottish Information Commissioner at:
Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St Andrews
Fife
KY16 9DS

Telephone: 01334 464610
Fax: 01334 464611
Email: enquiries@itspublicknowledge.info

You also have the right to appeal to the Court of Session in Scotland on a point of law concerning our response.