

Glossary

1. **Accommodation:** hotels, hostels, guest houses, bed and breakfast accommodation, self-catering accommodation, camping sites, caravan parks, accommodation in a vehicle or on board a vessel which is permanently or predominantly situated in one place, any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence
2. **Accommodation Portion:** The part of a transaction attributable to the provision of overnight accommodation, excluding additional services like meals or parking.
3. **Administrative Costs:** Expenses incurred in the management and enforcement of the policy.
4. **Annual Reporting:** The requirement for local authorities to report annually on the performance and revenue of the scheme.
5. **Asylum Seeker:** A person who has fled their home country and is seeking protection as a refugee but whose claim for asylum has not yet been determined.
6. **Business and Regulatory Impact Assessment (BRIA):** An analysis conducted to understand the economic and regulatory impact of a new policy or legislation.
7. **Business Data:** any information relating to a business which does not meet the definition of personal data.
8. **Capital Spending:** Capital spending is money spent on creating or improving assets where the benefits last more than 12 months.
9. **Compliance:** Adherence to laws, regulations, and standards.
10. **Consultation Report:** A document summarising the responses received during the consultation process and the local authority's decision on whether to proceed with the policy.
11. **Consultation:** The process of seeking advice, opinions, or feedback from stakeholders or the public.
12. **Controller:** means the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purpose and means of the processing of personal data.
13. **Digital Markets Competition and Consumers Bill:** UK legislation governing the display of prices and consumer protection in digital markets.
14. **Disability Living Allowance:** A UK government benefit for people who need help with personal care or have mobility needs due to disability.
15. **Early Engagement:** Initial discussions with stakeholders before formal consultation to shape the development of the scheme.
16. **Enforcement:** The act of ensuring compliance with laws and regulations, including imposing penalties for non-compliance.
17. **Equalities Impact Assessment:** An analysis to ensure that the policy does not unfairly disadvantage any group with protected characteristics.

18. **Exemptions:** Specific conditions under which the policy is not applicable.
19. **Forecasting Revenue:** The process of estimating future income based on various factors such as occupancy rates and accommodation types.
20. **Forecasting:** The process of predicting future financial outcomes.
21. **Geographical Area:** The specific location or region where the policy applies.
22. **Implementation Period:** The time frame allowed for preparing and putting the policy into practice.
23. **Island Communities Impact Assessment (ICIA):** An assessment to evaluate the impact of policies on island communities, ensuring their specific needs are considered.
24. **Legal Person:** an individual, company or other entity which has legal rights and is subject to obligations.
25. **Liable Person:** The individual or entity responsible for collecting and remitting the payments.
26. **Local Authority:** An organisation that is officially responsible for all the public services and facilities in a particular area.
27. **Maximum Cap:** A limit set by the local authority on the amount or number of nights the charge can be applied.
28. **Natural Person:** a living human, individual person.
29. **Net Proceeds:** The amount of money left after deducting administrative costs from the total revenue generated.
30. **Nil Return:** A quarterly report submitted by providers when no visitor levy is due for a period, ensuring compliance and audit trail.
31. **Occupancy Rate:** The percentage of available accommodation units that are occupied over a specific period.
32. **OTA (Online Travel Agent):** An OTA is a web-based intermediary that markets and sells accommodation on behalf of hotels, property owners, and other accommodation providers. OTAs allow consumers to search and book accommodation, typically earning revenue through commission.
33. **Personal data:** any information relating to an identified or identifiable natural person (data subject); an identifiable natural person is one who can be identified directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
34. **Personal Independence Payment (PIP):** A UK government benefit for people who need help with personal care or have mobility needs due to disability.
35. **Processor:** means a natural or legal person, public authority, agency or other body which processes personal data on behalf of the controller.
36. **Public Sector Equality Duty:** A legal obligation for public bodies to consider how their policies and decisions affect people with protected characteristics.

37. **Remittance:** The act of sending money in payment. In this context, it refers to the payment to the local authority.
38. **Revenue:** Income generated from the policy.
39. **Royal Assent:** The formal consent given by the monarch to a parliamentary bill, making it an official law.
40. **Self-catering Accommodation:** A self-catering contained property where visitors provide typically provide their own meals.
41. **Special category data is data which can reveal:** national or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership or genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health, data concerning a natural person's sex life or sexual orientation. The UK GDPR prohibits the processing of special category data unless a specific exemption applies. For more information about these exemptions refer to Article 9 of the UK GDPR.
42. **Stakeholders:** Individuals or groups with an interest or concern in a particular issue, including businesses, residents, and tourism organisations.
43. **Statutory Requirements:** Statutory Requirement means a requirement imposed by or under a legal order.
44. **The Price Marking Order 2004:** UK regulation requiring clear display of prices to consumers.
45. **Third-party Commission Charges:** Fees paid to intermediaries, such as online booking platforms, for facilitating accommodation bookings.
46. **Tourism Strategy:** A plan developed by to promote and manage tourism.
47. **Visitor Economy:** The visitor economy is a place-centred concept concerned with the whole environment in which visitors, locals and tourists interact. It focuses on the elements that attract visitors and the infrastructure and services that support their visit.
48. **Visitor Levy Forum:** An advisory group established by each local authority introducing a visitor levy, which will include representatives from communities, tourism businesses, and organisations, to advise on the scheme's operation.
49. **VisitorLevy.scot:** A national visitor levy online collection platform being developed to help accommodation providers register, submit returns, and pay the visitor levy to the local authority.