



The Scottish Parliament  
Pàrlamaid na h-Alba

# Visitor Levy (Scotland) Bill

## Local Government, Housing and Planning Committee

### Conversation Toolkit

July 2023



#### Visitor Levy (Scotland) Bill - Join the discussion

The Local Government, Housing and Planning Committee are looking into the Visitor Levy Bill that would give local authorities the power to introduce a small additional charge to overnight visitors. We want to know your views. Click on the boxes below to rate 👍 or 🗨️ and comment 💬 on the proposals.

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#### Power to charge a Visitor Levy

gives local authorities the power to



#### Impact on accommodation providers

The Bill says that accommodation providers



#### Types of overnight accommodation included in the Bill

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The Scottish Government has proposed a new law which would give local authorities the power to introduce an additional charge to people paying for overnight accommodation.

MSPs on the Scottish Parliament’s Local Government, Housing and Planning Committee are looking at the details of the proposals and want to know what people think about them.

Knowing your views will help them think about ways that could improve the proposed law, and whether the draft Bill should be passed into law.

## How to use this Conversation Toolkit

We've set up a website where you, and any groups you work with, can let the Committee know what you think. The contributions made on the website will be shared with the Committee to help them with their ongoing work in this area.

This toolkit is designed to help you have conversations with groups you work with and then **add them to the discussion website**, which can be accessed via: <https://engage.parliament.scot/group/29673>

You can add comments in writing or by uploading an image or a video.

Throughout the toolkit we have highlighted the main parts of the Bill. You can then use the outcomes of your discussions to contribute to the discussion website.

You do not have to look at every part of the Bill – you might only want to discuss one or two areas that are most important to you and the people you work with.

We have also included some information about the Committee which might be helpful to explain to people who the Committee is and what it does.

If you wish to send in your suggestions manually please print the relevant pages from this toolkit, fill in your suggestions, and return them to:

**PACT, Q1.07, The Scottish Parliament, Edinburgh EH99 1SP**

Or via email: [pact@parliament.scot](mailto:pact@parliament.scot)

**Name of group:**

**Local Authority Area:**



# About the Local Government, Housing and Planning Committee

## Introduction to the Committee

The Committee considers key issues relating to local government, housing and planning in Scotland. These can include:

- local government (including councils)
- the planning system in Scotland
- housing and housing strategy
- building standards

The Committee is made up of ten Members of the Scottish Parliament (MSPs) from across the political parties represented in Parliament. More information about the Committee and its members can be found on the [Committee page on the Scottish Parliament website](#).

More information about Committees in the Scottish Parliament can be found in [this short video](#). A short video on how laws are made in the Scottish Parliament can be [viewed here](#).

## How the Committee works

Committee members work together to look at new laws by hearing from experts, organisations, and members of the public about what the bill would do. It then writes a report about what it has heard and makes a recommendation to the rest of the Parliament. The committee recommend the Parliament either agree or disagree with the purpose of the bill (the "general principles"). The whole Parliament then debates and votes on the bill.

## Members of the Committee

### Current Members



**Ariane Burgess**

Convener

Party: **Scottish Green Party**

MSP for: **Highlands and Islands (Region)**



**Willie Coffey**

Deputy Convener

Party: **Scottish National Party**

MSP for: **Kilmarnock and Irvine Valley (Constituency)**



**Miles Briggs**

Member

Party: **Scottish Conservative and Unionist Party**

MSP for: **Lothian (Region)**



**Mark Griffin**

Member

Party: **Scottish Labour**

MSP for: **Central Scotland (Region)**



**Ivan McKee**

Member

Party: **Scottish National Party**

MSP for: **Glasgow Provan (Constituency)**



**Marie McNair**

Member

Party: **Scottish National Party**

MSP for: **Clydebank and Milngavie (Constituency)**



**Annie Wells**

Member

Party: **Scottish Conservative and Unionist Party**

MSP for: **Glasgow (Region)**

## Share your views: Visitor Levy

The main parts in the Bill are:

- **The power to charge a Visitor Levy**
- **Impact on accommodation providers**
- **Types of overnight accommodation**
- **The rate of the Visitor Levy**
- **When & where the Visitor Levy could apply?**
- **Requirement to consult on the introduction of a Visitor Levy**
- **Money raised should be spent on services used by tourists.**

## The power to charge a Visitor Levy

The Bill gives local authorities the power to introduce a fee called the Visitor Levy in all or part of their area, should they choose to do so.

This fee would be added to the charge for an overnight stay. The Bill would give local authorities the power to decide when and how to impose this fee, following the rules and guidelines outlined in the Bill.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84458> to enter views from your discussion.

## Impact on accommodation providers

The Bill says that accommodation providers (known as 'liable persons') will need to keep a record of the amount received from a visitor levy.

They will need to provide a return to the local authority every quarter that details the amount the provider calculates they owe to the local authority. If the accommodation provider fails to provide a return, this can lead to penalties.

There's also a penalty if someone doesn't pay the visitor levy within 14 days after being reminded by the local authority. The longer they wait to pay, the higher the penalty becomes.

If someone gives false information on purpose, or by mistake and doesn't correct it when they realise an error was made, there can be a penalty. If they hide or destroy a document that they were asked to provide, that can also lead to a penalty.

The Bill also says that interest can be added to the penalties, which means the amount they have to pay will increase over time.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84456> to enter views from your discussion.

## Types of overnight accommodation included

The Bill would allow a levy to be added to the “chargeable transaction” which is defined as the purchase of overnight accommodation.

In the Bill, "overnight accommodation" means a room or place where visitors stay temporarily. This definition applies to most forms of paid overnight accommodation but does not apply to cruise ships and motorhomes/camper vans.

If you agree with the types of accommodation included in the Bill, rate it up (👍), if you disagree with the types of accommodation included, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

Are there types of accommodation that are included that you think should be removed?

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84455> to enter views from your discussion.



## The rate of the Visitor Levy

The Bill lets local authorities set the rate for the Visitor Levy as a percentage of the cost of accommodation. So, if a local authority set the rate at 1% across their area the fee for staying in a hotel that cost £100 a night would be £1 and the fee for staying in a hotel that cost £200 a night would be £2.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

Are there any other ways to calculate the cost of a Visitor Levy that you think might be better?

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84454> to enter views from your discussion.

## When & where the Visitor Levy could apply?

The Bill would let local authorities set different rates for different areas or at different times.

For example, they might charge more during special events. But they can't charge different rates based on the type of accommodation, like hotels or guesthouses.

They could also apply the Levy in certain parts of the local authority area, but not in others.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84453> to enter views from your discussion.

## Requirement to consult on the introduction of a Visitor Levy

The Bill says that before making or changing a Visitor Levy scheme, the local authority has to carry out a consultation.

They would need to share a plan of the proposed scheme and explain what it aims to do. They would also need to talk to and get opinions from people who represent communities, tourist organisations, businesses involved in tourism, and others who might be affected by the scheme.

After the consultation, the local authority has to summarise the opinions they received and decide if they want to go ahead with the scheme.

Local authorities would also need to publish annual reports (with the first coming 18 months after a scheme had been introduced) setting out the amount of money that had been collected, how those funds had been used, and how a scheme has performed against the objectives set out for it.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84452> to enter views from your discussion.

## Money raised should be spent on services used by tourists

The Bill says that the money collected from the Visitor Levy should only be used to develop, support, or sustain services that are substantially for people who visit the area for leisure. This could cover things like improving transport links to an area that is popular with tourists or creating a visitor centre. It could also include paying to promote the area as a tourist destination.

If you agree with this proposal, rate it up (👍), if you disagree, rate it down (👎).

Please tell us why you agree or disagree using the comment boxes below.

What do you think the money raised should be spent on and why?

### Group rating



### Group Comments...

Visit: <https://engage.parliament.scot/post/84398> to enter views from your discussion.



## Contact Us

If you want to get in touch, you can contact the Participation and Communities Team.

Address: Q1.07, The Scottish Parliament, Edinburgh, EH99 1SP

Phone: [0131 348 5000](tel:01313485000) or [0800 092 7500](tel:08000927500) (freephone)

Email: [pact@parliament.scot](mailto:pact@parliament.scot)

Twitter: [@Engage\\_SP](https://twitter.com/Engage_SP)



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