

Minister for Community Wealth and Public Finance

Tom Arthur MSP

a b c
d

T: 0300 244 4000

E: scottish.ministers@gov.scot

Ariane Burgess

Convener, Local Government, Housing and
Planning Committee

The Scottish Parliament

localgov.committee@parliament.scot

By Email

27 October 2023

Dear Convener,

I am writing to inform you of a matter relevant to the Visitor Levy (Scotland) Bill. As you will be aware from the written evidence, and the oral evidence session already completed, one area of interest to those involved with the Bill is the potential for some kind of cruise ship levy to sit alongside the visitor levy proposed in the Bill.

In response to a request from local government, Scottish Government and local government officials have been working to explore a potential cruise ship levy. In light of the progress that has been made in that work, the Scottish Government is now in a position to announce formally that it will seek to give local authorities the power to create a cruise ship levy. More policy work needs to be carried out, including consultation with the cruise industry, but we are open to considering adding a cruise ship levy to the Visitor Levy (Scotland) Bill. That will require work on the levy to be completed in time to allow it to be added to the Bill without delaying the Bill's progress. We are also mindful that any decision on whether such amendments would be within the scope of the Bill will be for the Scottish Parliament to decide.

Given the relevance of this to the Bill currently before the Committee I wanted to ensure that yourself and the Presiding Officer were aware of the Government's position before any public announcement is made. I am aware I will be appearing before the Committee on the 14th November to give evidence on the Bill, but if you wish to discuss this further before then I am happy to do so.

TOM ARTHUR

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

a b c d ~~efg~~ α