

# Local Government, Housing and Planning Committee

## 25th Meeting, 2022 (Session 6), Tuesday 31 October 2023

### Visitor Levy (Scotland) Bill

1. The purpose of this paper is to provide information to inform the Committee's Stage 1 scrutiny of the [Visitor Levy \(Scotland\) Bill](#) ("the Bill").
2. At this meeting, the Committee will hear from two sets of witnesses as follows—

#### **Panel One: Local Authorities**

- [Argyll and Bute Council](#);
- [City of Edinburgh Council](#);
- [Comhairle nan Eilean Siar](#);
- [East Lothian Council](#);
- [Glasgow City Council](#).

#### **Panel Two – European Tourism Association (ETOA)**

3. All local authority participants in today's discussions provided written submissions in response to the Committee's call for views. They can be accessed via the above links.
4. The European Tourism Association has provided the following documents to assist the Committee in its scrutiny. The expectation is that its evidence will focus on the experiences of other parts of Europe where similar levies have been in place for some time in varying forms.
  - [Tax and tourism - ETOA - European tourism association](#); and
  - <https://www.etoa.org/tourist-tax-rates/> (containing information on city and local tax rates for over 160 selected destinations)

## Background

5. The Bill was introduced on 23 May 2023 and the Local Government, Housing and Planning Committee was designated lead committee for consideration of it at Stage 1 on 14 June. The Bill and its accompanying documents are [available online](#).

6. The Bill's Policy Memorandum<sup>1</sup> states that "the overall policy objective of the Bill is to give a discretionary power to local authorities to introduce a levy on stays in overnight accommodation in all, or part, of their area if they choose to do so."
7. Further information on the background to the Bill and the changes it seeks to implement can be found in the SPICe briefing on the Bill: [Visitor Levy \(Scotland\) Bill \(azureedge.net\)](#)
8. The Committee previously took evidence on the Bill from Scottish Government officials in June shortly after its introduction. The meeting papers and official report can be accessed on the Committee's website: [Local Government, Housing and Planning Committee 18th Meeting, 2023 | Scottish Parliament Website](#)
9. The Committee then took evidence from two panels of witnesses representing accommodation providers on 24 October 2023. The meeting papers and official report can be accessed on the Committee's website: [Local Government, Housing and Planning Committee 24th Meeting, 2023 | Scottish Parliament Website](#)

## Call for Views and Engagement

10. The Committee published a call for views on the Bill in June with a deadline for responses of 15 September. Over 370 responses to the formal call for views were received from a broad range of stakeholders and can be accessed on the [Committee's website](#).
11. The Scottish Parliament Information Centre (SPICe) has produced a summary of written evidence which can be accessed via the following link: [SPICe summary of submissions](#)
12. Over 400 individual users also commented on the Bill's provisions via the less formal [Your Priorities online forum](#).
13. The Parliament's Participation and Communities Team has produced a summary of online forum submissions which can be accessed via the following link: [Summary of online forum submissions](#)
14. The Parliament's Participation and Communities Team also held five separate community meetings across Scotland with the support of community organisations. A summary of these meetings can be accessed via the following link: [Summary of community meetings](#)

## Timetable

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<sup>1</sup> [Policy Memorandum accessible \(parliament.scot\)](#)

15. On 4 October, the Parliament agreed a Stage 1 deadline of 19 January 2024.

16. The Committee expects to continue taking evidence on the Bill at its next two meetings, including from representatives of the tourism industry and COSLA, before holding its final evidence session with the Minister for Community Wealth Building and Public Finance on 14 November.

**Clerks to the Committee,  
October 2023**