

**Response to the Consultation on the Principles of a Local Discretionary
Transient Visitor Levy or Tourist Tax**

1.0 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to establish a response to the Scottish Government consultation on the Principles of a Local Discretionary Transient Visitor Levy or Tourist Tax.
- 1.2 This consultation does not seek a council position on whether to implement a Transient Visitor Levy (TVT) or not. It seeks views on some of the potential requirements local authorities might have placed on them to implement a TVT in the future and some of the framework principles which might be set out at a national level.
- 1.3 As part of the agreement for the Scottish Government's 2019-20 Draft Budget, there was the commitment to consult before introducing legislation this parliamentary term to give power to local authorities in Scotland.
- 1.4 This consultation seeks to build on the contributions already made through the national discussion and asks for greater consideration on some of the feedback and practical aspects progressing towards enabling legislation for local authorities. The power will be discretionary and no local authority will be obliged to introduce a visitor levy.
- 1.5 The consultation documentation can be found at the following link [here](#). Responses are to be submitted by the **2nd of December 2019**.
- 1.6 Members are asked to:
- Note the content of this report.
 - Provide comments on the responses to the questions outlined in **Appendix 1**.
 - Approve the response to this consultation for submission on 2nd December 2019.

**Response to the Consultation on the Principles of a Local Discretionary
Transient Visitor Levy or Tourist Tax**

2.0 INTRODUCTION

- 2.1 The Scottish Government is consulting ahead of the planned introduction of the Transient Visitor Levy Bill, outlined in the Programme for Government 2019-20. Suggested responses are listed in **Appendix 1**.

3.0 RECOMMENDATIONS

- 3.1 Members are asked to:
- Note the content of this report.
 - Provide comments on the responses to the questions outlined in **Appendix 1**.
 - Approve the response to this consultation for submission on 2nd December 2019.

4.0 DETAIL

- 4.1 Some areas of Scotland have seen significant growth in both overnight and day visitors, such as Edinburgh and some parts of the Highlands. This has resulted in greater pressures on local environments, infrastructure and on activities that maintain and enhance the tourist experience.
- 4.2 In 2018 in response to these pressures in certain parts of Scotland, local authorities took coordinated action along with the Convention of Scottish Local Authorities (COSLA) to seek increased powers over local taxation, through a Transient Visitor Levy proposal.
- 4.3 This led to the Scottish Government launching the consultation “Transient Visitor Taxes in Scotland: Supporting a National Discussion” in November 2018. An officer response was submitted by Argyll and Bute Council and a summary of the responses to the full national discussion can be found [here](#).
- 4.4 As part of the agreement for the Scottish Government’s 2019-20 Draft Budget, there was a commitment to consult on a visitor levy and introduce the legislation

this parliamentary term to permit local authorities to introduce such a levy, only if conducive and within the sustainable tourism interests of any geographic region where a levy might be applied.

- 4.5 In general, the proposals from local government have prompted significant opposition from the Scottish tourism industry, at a local and national level. There is prevailing economic uncertainty at this current time and many tourism businesses are saying they are being squeezed by rising food and labour costs, in addition to tourism performance varying greatly across different geographic areas. Businesses have also pointed out that in the UK the VAT rate (20%) applied to the tourism sector is comparatively very high against other European Union (EU) countries. It was also put forward that despite being ranked the fifth most competitive destination in the world, the UK ranked 135th out of 136 countries in terms of price competitiveness, due to combined taxation and industry service costs. (Source: The Travel and Tourism Competitiveness Report, World Economic Forum, 2017).
- 4.6 This consultation seeks to build on the contributions already made through the national discussion and asks for greater consideration on some of the feedback and practical aspects progressing towards enabling legislation for local authorities. The power will be discretionary and no local authority will be obliged to introduce a visitor levy.
- 4.7 The Scottish Government has been conducting consultation events across the country. One was held on Mull, on the 30th of October 2019, where individuals, businesses and local organisations discussed and expressed their views on the consultation.
- 4.8 Community Councils and local Destination Marketing Organisations were invited to participate in the consultation either on their own or as part of Argyll and Bute Council's response by submitting their views to the council.
- 4.9 The consultation documentation for the current consultation can be found at the following link [here](#). Responses are to be submitted by the **2nd of December 2019**

5.0 CONCLUSION

- 5.1 This consultation is an opportunity to further influence and inform the Scottish Government's development of the legislation to enable local authorities to apply a visitor levy, if deemed appropriate, in local circumstances.

6.0 IMPLICATIONS

- | | | |
|-----|----------------------|-------------------|
| 6.1 | Policy | N/A |
| 6.2 | Financial | None at this time |
| 6.3 | Legal | None at this time |
| 6.4 | HR | None at this time |
| 6.5 | Fairer Scotland Duty | None at this time |

6.5.1	Equalities - protected characteristics	None at this time
6.5.2	Socio-economic Duty	None at this time
6.5.3	Islands	None at this time
6.6.	Risk	None at this time
6.7	Customer Service	None at this time

Pippa Milne, Executive Director with responsibility for Development and Economic Growth

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Appendix 1: Draft Response to the Consultation on the Principles of a Local Discretionary Transient Visitor Levy or Tourist Tax

Q1. Do you think that the design of a visitor levy should be set out:

- a) wholly in a national framework
- b) mostly at a national level with some local discretion
- c) mostly at local level with some overarching national principles. ✓**

Please tick one box

Please provide a reason (or reasons) for your answer:

The national framework as described within the consultation might not take account of local circumstances, the design and implementation of any visitor levy should be closely aligned with local circumstances as much as possible. Greater empowerment for local authorities and greater flexibility in allocating the additional funds would be realised through option c). Local authorities would already be compelled in the careful implementation of any visitor levy through existing local accountability. Local authorities and the Scottish Government could work in partnership to achieve much of the benefits listed in having a national framework.

Q2: Is an overnight stay in commercially let accommodation an appropriate basis for applying a levy on visitors?

Yes ✓

No

Don't know

Please provide a reason (or reasons) for your answer:

Overnight stays in commercially let accommodation are an appropriate core basis for applying a levy on visitors, this is already the most widely implemented method in other European countries. However, applying additional charges for the end customer on accommodation only (especially serviced accommodation), has potential to impact overnight stays which have some of the greatest economic impact for local visitor economies. It also does not necessarily fully address potential issues arising from day visitors, where implementation might be more challenging. Argyll and Bute Council do agree that any revenue raised through a levy should seek to address impacts from all types of tourism.

Q3: Which of the following activities do you think a visitor levy could be robustly applied to and enforced, and how?

Tick all boxes that apply and provide reasons where possible.

Boxes have not been ticked as we cannot say definitely that we have full solutions for each activity, however some general comments for consideration have been inputted below.

Day visitors not staying overnight.

Please explain how a visitor levy could be applied and enforced on day visitors:

This could be challenging to achieve within the current policy environment, it is also challenging to envisage methods of implementation which do not have much of an administrative burden distinguishing between residents and visitors. In response to the national discussion Argyll and Bute Council officers raised the fact that a levy might be applied on certain modes of relevant transportation, which might be

achievable in instances where people are limited by the choice of transport they can actively use (for example, ferry services to island or peninsula destinations at peak times). However, day visitors predominantly use cars to access destinations, physical tolls and barriers are not preferable unless pressures are extreme, in many visitor locations there are car park charges being paid by visitors.

Creating new touch points for collection of a visitor levy will likely be too costly and be an administrative burden. In some destinations internationally they intentionally limit access to parts of national parks by car despite there being a road network, providing access only through purchasing tickets on arranged bus services to manage the destination better. Some restrictions on access to places might be a positive step, as long as there is a managed solution available.

The Council is not sure that applying a levy to goods and services used by day visitors (such as food and taxi purchases) will result in positive outcomes, it might penalise local businesses and result in consumers changing their behaviours in a ways which might exacerbate problems.

**Cruise ship passengers who disembark for a day before re-joining the vessel
Please explain how a visitor levy could be applied and enforced on cruise ship passengers:**

Some charges are already levied on cruise ships when visiting ports around our coastline, these typically can be composed of a conservancy fee, port facility specific fees or passenger disembarkation fees. There is evidence that these charges might not currently cover the full cost recovery of helping with externalities of visits, as the fees are likely not passed on further than the charging organisation, or not priced accordingly.

Presently many larger ships anchor outside port bays and do not pay the conservancy charges, however, variable pricing on other charges might better compensate for this.

Argyll and Bute Council are hesitant to advocate for an additional charge or levy to be applied separately to cruise ships from existing charging regimes. It might be that any potential levy could be applied through existing charges, or at a local port level, with charges being revised and used in a broader way outwith the charging entity.

International ships have to adhere to ISPS (International Ship & Port Security) regulations, meaning they can only use approved landing places/infrastructure, local harbour masters have regular lines of communication with international ships ahead of landings at locations, which might be relevant when considering the active management and implementation of a potential levy on this sector.

**Wild or rough camping, including in motorhomes and camper vans.
Please explain how a visitor levy could be applied and enforced on rough camping, including motorhomes and camper vans:**

Argyll and Bute Council are not sure that there are easy practical ways to levy a charge against these user groups, a regional permit system might have some sort of merit, however, any sort of practical or meaningful enforcement over extensive geographic areas would be difficult to achieve. A priority needs to be continued investment and better provision of sustainable facilities for these user groups. Other

policy options and restrictions may need to be investigated to tackle the issues caused by some of these user groups.

Q4: The consultation paper sets out four options for the basis of the charge (section 5.1).

Please tick which one you think would work best in Scotland? (Tick one box below)

Flat rate per person per night	
Flat rate per room per night	✓
A percentage of total accommodation charge	
Flat rate per night dependent on the quality of accommodation	

Please provide a reason (or reasons) for your answer:

Flat rate per person or per room per night are potentially regressive (however, exemptions might counter this), they are also simpler to potentially communicate and engage stakeholders with. The flat rate per room per night might be the most balanced option, however local discretion towards charging and the methods of charging should be decided locally.

A percentage of total accommodation charge would be an appropriate and proportionate method for any levy. However, Argyll and Bute Council officers have concerns about its application across all types of accommodation businesses and their ability to adjust.

Flat rate per night dependent on the quality of accommodation, would be difficult to implement within the timeframes set out elsewhere in the consultation, as a reformed approach to the grading system in Scotland would need to be undertaken and it is unclear how this would be implemented and delivered.

Q5: In addition, for each option in Q4 what are: the considerations for accommodation users, accommodation providers and local authorities.

Flat rate per person per night.

Implications for accommodation users:

This method could result in lower cost accommodation being relatively more expensive and affect its competitiveness compared to other businesses commanding higher prices. However, in a levy design some of the lower cost types of accommodation could potentially be excluded, to minimise this. A flat rate across a year would not take account of the seasonal adjustments, however some variability in the rate applied by months could combat this.

Implications for accommodation providers:

Some self-catering businesses would not regularly ask for the group size, so this would need to be asked for at the time of booking. Argyll and Bute Council officers would expect that this change in the most part would be relatively easy to implement, especially on online booking systems.

It has the potential to hit some types of lower cost accommodation harder, where consumers might be particularly price sensitive.

Implications for local authorities:

This method would be susceptible to people not self-declaring or businesses potentially underreporting numbers.

Flat rate per room**Implications for accommodation users:**

It may mean higher bills for users of lower cost accommodation. Single occupancy users may feel disadvantaged depending on the rate set. Not the same requirements for information when booking compared to a per person levy method.

Implications for accommodation providers:

There would need to be agreement on the defined number of lettable rooms for accommodation businesses.

Implications for local authorities:

The forecast of revenue would be simpler and less exposed to the fluctuations of a percentage of accommodation charge levy.

A percentage of total accommodation charge**Implications for accommodation users:**

This method allows for proportionate pricing of a levy, so those paying for cheaper accommodation will not be disadvantaged as much as some of the other methods listed. This method would also by its nature track the seasonal patterns as the price changed across the season.

Implications for accommodation providers:

The administrative burden might be more complex when only applying it to revenue generated for the accommodation component of any revenue.

Accommodation businesses with higher prices, would face a higher burden in cash terms, it is worth remembering that profitability of a business cannot be assumed by high consumer prices, these businesses typically have a higher cost base too, resulting in varied levels of profitability.

Smaller accommodation businesses operating under the VAT threshold may find this harder to adjust current business practices to comply. Argyll and Bute Council officers are conscious that the sector is categorised by a high number of small B&Bs, etc, who might be constrained by limited resources and officers do not want it to discourage people starting B&Bs or continuing such a business.

Implications for local authorities:

There will undoubtedly be greater potential for volatility, as there is potential movements in occupancy levels and also price. Inspecting and checking the compliance of accommodation businesses would be easier from the revenue generated from room sales.

Flat rate per night dependent on the quality of accommodation

Implications for accommodation users:

Formal grading systems have arguably become less important to consumers in recent times, with much greater reliance placed on user generated content and reviews.

Implications for accommodation providers:

This could potentially lead to additional costs for assessment, businesses feeling categorised in a grading structure that they do not feel represents their businesses real consumer offer. Structured assessment could have positive effects on management practices.

Implications for local authorities:

The current VisitScotland grading system would need to become mandatory for any business wanting to offer accommodation services, so local authorities could effectively implement a levy based on the quality of accommodation.

Q6: Do you think that the basis of the charge should be set out in a national framework, or be for a local authority to decide?

Tick one box:

Set out in a national framework

Decided by local authorities✓

Don't know

Please provide a reason (or reasons) for your answer:

Argyll and Bute Council believe it should be ultimately decided by local authorities through local consultation activity and analysis.

Q7: Do you think that the rate of the visitor levy should be set out in a national framework or should it be for the local authority to decide?

Tick one box:

Set out at national level

Decided by local authorities✓

Don't know

Please provide a reason (or reasons) for your answer:

It should be local authorities who decide, as any visitor levy would be closely linked to the function of local place and the economy.

Q8: What factors should be considered to ensure the rate of the visitor levy is appropriate?

Please provide a reason (or reasons) for your answer:

The sensitivity of demand to changes in price need explored at a local level. The price elasticity of demand, should be a key factor in the decision to introduce a tourism levy. Price elasticities are dependent on a range of factors and one of the

most important is the existence of close substitutes which consumers might choose to select instead. There can also be an element of subjectivity, according to consumer's individual preferences.

Q9: If the rate of the visitor levy were to be set by individual local authorities, should an upper limit or cap be set at a national level?

Tick one box

Set out at a national level

Decided by local authorities ✓

Don't know

Please provide a reason (or reasons) for your answer:

Argyll and Bute Council do not believe a cap to be necessary or effective, a national cap wouldn't take account of local circumstances.

Q10: Do you think that all exemptions should be the same across Scotland and therefore set out in the national legislation, or should local authorities have scope to select some exemptions?

Tick one box below:

All exemptions should be the same across Scotland and local authorities should not have any discretion.	
Some exemptions should be set at national level, and some should be at the local authority's discretion.	

Q11: Which additional exemptions from the list below do you think should be applied to a visitor levy?

Tick all that apply

Disabled people and registered blind/deaf and their carers	
Those travelling out with their local authority area for medical care, and their carers or next of kin	
Children and young people under a certain age	
Students	
Long stay guests (e.g. people staying for more than 14 days)	
Business travellers	
Local resident (paying for overnight accommodation within the local authority in which they reside permanently)	

Q12: Are there any other exemptions that you think should apply?

Please list together with reasons below:

With regard to the non-responses to Q10 and Q11 above, Argyll and Bute Council would advocate that the framework is as flexible as possible and that exemptions should be decided by local authorities. Local authorities already have many duties to

protect vulnerable groups, etc.

Q13: What is your view of the proposal that accommodation providers should be ultimately responsible for the collection and remittance to the appropriate local authority, even if the tax is collected by a third party booking agent or platform

Tick one

Agree ✓

Disagree

Please explain and provide any other comments on this proposal:

Despite some third party booking agents being used widely, accommodation businesses generally secure bookings from a number of sources, whether this is directly, through different brands of third party booking agents at a local or national level. Probably the only way to provide consistency is that the levy is collected by the provider. Booking agents would have a role in applying this at the point of purchase to help with the administration and the local authority would need to provide a facility to not only receive payments but to log the basic information relating to payments, to ensure administrative burdens for all parties are minimised.

Q14: If accommodation providers were required to remit visitor levies after the overnight stays to which they relate (even if the payment was made well in advance) how frequently should the levies collected be required to be remitted to the levying local authority?

Tick one box

Ongoing basis (e.g. each night)	
Monthly	
Quarterly	✓
Annually	

Please provide a reason (or reasons) for your answer:

Quarterly has been selected, to potentially strike a balance between effectively trying to manage the position of the levy funds, help spread the administration across an annual period and allow some flexibility for accommodation businesses to remit appropriately. Accommodation businesses are by their nature run very differently, serviced accommodation (larger hotels) with paid staff might have the capability to deal with a monthly cycle consistent with their current business practices. However businesses such as B&Bs are often run part-time and may presently be working on an annual cycle.

Q15: What information should an accommodation provider be required to collect and retain to ensure compliance?

Please list below and explain why you think that information is needed for the four different scenarios below:

If the basis of the charge is on a:

a) flat rate per person per night

Provision of up-to-date information on the number of lettable rooms and bed spaces,

recording the number of customers staying within the property across the year.

b) flat rate per room per night

Provision of information on the number of lettable rooms, evidence of records of bookings/occupancy across the year.

c) percentage of total accommodation charge

Records of accommodation fees paid by customers for accommodation, separated from other expenditure, using indicative base pricing information for the taxable period.

d) flat rate per night dependent on the quality of accommodation

To ensure compliance accurate records of booking information, occupancy and visitor numbers and rooms need to be recorded. Evidence of an appropriate grading system and approach from VisitScotland.

Q16: How can a local authority choosing to apply a visitor levy ensure it has a comprehensive list of all those providing overnight accommodation on a commercial basis in their local authority area?

Please provide a reason (or reasons) for your answer:

Currently Argyll and Bute Council compile bed stock files (compliant with GDPR) through the cross-checking of the Non Domestic Rates database and also searching advertised properties on popular booking platforms. However this is time intensive and not necessarily fully comprehensive. Some sort of basic registration system would need to be established, further development of regulatory powers for local authorities and greater requirements for short term lets, would potentially help address current gaps. This data would be useful for policy decisions in the future. The council also holds other databases which it might be possible to cross reference against (such as Environmental Health databases). Fundamentally tourism businesses are customer-facing meaning that they actively promote themselves publically.

Q17: What enforcement powers should a local authority have to ensure compliance and prevent avoidance and evasion by accommodation providers?

Please provide a reason (or reasons) for your answer:

There requires provision to allow local authorities to apply for a Summary Warrant for non-compliance. The approach might be, if no occupancy information is being submitted by a business, that it would be assumed for the purposes of compliance that they are operating at full occupancy, and billed/pursued accordingly through this method.

Q18: Should non-compliance by an accommodation provider be subject to a civil penalty (i.e. a fine) and if so, what would be the appropriate level be?

Tick one:

Yes✓

No

Don't Know

Please state level of civil penalty (fine) (in £ pounds sterling) that you think is appropriate?

In keeping

Similar to other civil penalties issued by local authorities for Non Domestic Rates non-compliance, Argyll and Bute Council Officers might expect the values to be under £500.

Q19: A list of requirements that local authorities could be expected to meet before being able to introduce a visitor levy is summarised below.

Do you agree or disagree with these options. (please tick the appropriate box).

If you have any other suggestion for requirements then please add these in the box below together with your reasons

Agree Disagree

	Agree	Disagree
Produce an initial statement of intention to consider introducing a visitor levy	√	
A timeframe for introduction of at least one financial year following conclusion of consultation and engagement activities	√	
Have held a consultation in their local area to gather views from all those who will be affected by the visitor levy	√	
Have conducted required impact assessments	√	
Have assessed the administrative burden on businesses and taken steps to minimise this		
If the legislation allows the rate to be set locally the local authority has demonstrated why the chosen rate of the visitor levy is optimal for that area		
Have appropriate mechanisms in place to allow visitor levies collected to be remitted to the local authority	√	
Have made information about the visitor levy and how to pay it available and in the public domain, for both business and visitors	√	
The approach to collaborative decision making on revenue spending is set out in the public domain		
Establish an approach to monitoring and publically reporting revenues raised and their expenditure on an annual basis		
The approach to monitoring and		

reporting on the impact of the visitor levy on an annual basis, is clearly set out in the public domain		
Establish an approach to evaluating and publically reporting, the impact of the visitor levy, within a reasonable period after introduction		

Please add any other comments on the requirements listed above

Argyll and Bute Council believe that the introduction of any visitor levy and the associated list of requirements should be decided by local authorities thus enabling greater empowerment and flexibility at the local level. Those items felt to be essential have been ticked, others may be appropriate but should be subject to local decision making.

Please list any other requirements you think might be necessary, together with reasons below: *No further comments.*

Q20: Should Scottish Government be able to prevent a local authority from applying a visitor levy?

Yes

No✓

Don't Know

Q21: Under what circumstances should Scottish Government be able to do this?

Please provide a reason (or reasons) for your answer:

Local authorities are accountable for actions and decisions taken locally. Argyll and Bute Council don't see good reason why Scottish Government might be required to prevent a local authority introducing a visitor levy following appropriate consultation.

Q22: What requirements might be placed on local authorities to engage with local stakeholders to determine how revenues are spent?

Please provide a reason (or reasons) for your answer:

We would expect that consultation with businesses and communities before implementation would be a requirement and that this should articulate spending priorities or the basis on which revenue spending would be decided upon. Thereafter reporting and decision making would be through existing council procedures and processes.

Q23: How might this engagement be best achieved?

Please provide a reason (or reasons) for your answer:

The council already engages through many existing channels with industry, businesses and communities. Local authorities should decide on the best way to engage locally.

Q24: Should revenues from a visitor levy be allocated to priorities articulated through local tourism strategies, where they exist?

Yes

No✓

Don't Know

Please provide a reason (or reasons) for your answer:

It should be up to local authorities to set the spending priorities of any revenue at a local level, this would encompass any potential spending priorities articulated through any local tourism strategies.

Q25: What reporting arrangements might be required of local authorities to account for the expenditure of receipts from a visitor levy?

Please provide a reason (or reasons) for your answer:

Reporting arrangements should not be onerous and delivered through existing arrangements for financial reporting already in place for local authorities.

Q26: If a local authority was to impose a visitor levy on a specific area within the authority, should any revenue raised have to be spent only in that area?

Yes

No✓

Don't Know

Please provide a reason (or reasons) for your answer:

Argyll and Bute Council believe that any spending decisions from revenue generation remain flexible with spending approvals by area to be made by the local authority. Local authorities are best placed to understand local requirements and are accountable to communities and stakeholders.

Q27: Is the name 'visitor levy' appropriate for the new powers proposed in the consultation document?

Yes

No✓

Don't Know

Please provide a reason (or reasons) for your answer:

The visitor levy might not generally have much meaning to stakeholders and comes across as being fairly corporate, something softer and more aligned to the positive purpose of any visitor levy might be arguably better. Something which resonates with consumers and industry in a more positive way.

Q28: If not, what do you consider to be a better alternative and why?

Please provide a reason (or reasons) for your answer:

Argyll and Bute Council have not settled on a definitive suggestion. However in keeping with the response to Q27, some variations and possible examples could be: local conservation levy, local stewardship levy, sustainable tourism levy, visitor giving levy, responsible tourism levy, etc.

Q29: What requirements should apply to ensure accommodation prices transparently display a visitor levy?

Please provide a reason (or reasons) for your answer:

That businesses are required to clearly promote or apply a breakdown of any visitor levy when a customer books their accommodation. If this is not applied through an online booking system on the businesses site or through a third party booking agent, there needs to be upfront information that a tourism levy is applicable and has not yet been applied in what the customer has paid. Any receipts provided to customers should clearly list the levy and the value of this. Links to further information on the

purpose and priorities of a local tourism levy should also be made available to consumers before booking.

Q30: What, if any, transition arrangements should apply when accommodation is reserved and paid for in advance of a local authority choosing to impose, or subsequently vary, a visitor levy for the period the accommodation is let?

Please provide a reason (or reasons) for your answer:

There should be a notice period of around 12 months, for implementation or changes to a levy rate, in order for businesses to suitably prepare. Any changes should take account of requirements in the Consumer Rights Act 2015.

Q31. Should these transition arrangements be set out in a national framework or be decided by local authorities?

Tick one box:

Set out in a national framework

Decided by local authorities✓

Don't know

Please provide a reason (or reasons) for your answer:

Argyll and Bute Council believe that it would be most appropriate for local authority partners to collaborate and develop methods of best practice aligned to local circumstances.

Q32: In addition to what is set out in our draft BRIA are you aware of any additional impacts the visitor levy will have for any of these groups?

Please specify group and additional impact.

Argyll and Bute Council believe the partial Business and Regulatory Impact Assessment (BRIA) is comprehensive for the groups listed, as acknowledged within the BRIA, there still remains a requirement to better develop the costs and benefits of implementation for local authorities.

Q33: Are there any other groups not listed here that should be given attention in the impact assessments?

Please list and state how they will be affected.

Many local events rely on sponsorship from businesses such as accommodation providers. The implementation of a visitor levy might have the potential to impact these existing relationships. There are also some conservation and heritage groups which tourism businesses sponsor, one example would be the Friends of Loch Lomond and Trossachs National Park. Implementation of levies in areas they cover, might supersede their model of operation. This might also be similarly true for local tourism associations or Destination Marketing Organisations. There would have to be clarity and dialogue on whether any levy would fully supersede activity such as this. Some further consideration might need to be given towards the relationship between existing Business Improvement Districts and the implementation of a new transient visitor levy, for example, will there be suitable flexibility to select areas or exclude areas by postcode.