

Revised Draft Argyll and Bute Visitor Levy Scheme - Businesses

* Required

Overview

Our visitor economy is a key industry for Argyll and Bute. Visitors expect and rely on services that are used also by our communities. The [Visitor Levy \(Scotland\) Act 2024](#) came into effect in May 2024. This was followed by [Visitor Levy \(Amendment\) \(Scotland\) Act 2026](#) in May 2026. The Act gives the opportunity to raise investment to sustain these shared services, support the future of the visitor economy and deliver benefit both visitors and residents.

Argyll and Bute Council has developed a proposed revised Visitor Levy Scheme to support tourism as a sustainable beneficial part of Argyll and Bute community life and economy.

With growing tourism pressures demonstrated by an increase of 58.9% of overnight visitors accessing paid accommodation between 2013 to 2024 and challenging public sector budgets we need to investigate options that could help raise income locally, to sustain public services needed and affected by the tourism industry and make improvements to the future delivery of tourism across Argyll and Bute. Many other Scottish councils with rural and urban areas, such as The Highland Council, are also considering options for a potential Visitor Levy Scheme.

If Argyll and Bute Council introduces such a levy, which at the earliest will be mid to late 2028, the money raised **must be used specifically for the benefit of the visitor economy**, such as towards making local facilities and services better. Local culture, events and festivals could also benefit.

What is a Visitor Levy and how much would it cost?

A Visitor Levy is a payment based on the cost of most types of paid, overnight accommodation. Most people paying to stay for an overnight visit to Argyll and Bute would have to pay the levy (national exemptions are noted in the Act and local exemptions are included in the draft Visitor Levy Scheme proposal for Argyll and Bute).

There are questions in this consultation about how much a levy should be, if introduced; and what you would like to see the investment spent on.

What's next?

Our focus is on developing a draft Visitor Levy Scheme that would benefit visitors, residents and the visitor economy. We would therefore welcome your views on key aspects of the scheme, by answering these consultation questions.

The results of this consultation will be drafted into the required consultation report that will be discussed by councillors later in the 2026 year and will help to decide whether the proposed Argyll and Bute Council Visitor Levy Scheme is changed, accepted or rejected.

In addition, an ongoing programme of communication and engagement will be arranged over the formal 12-week consultation period, Monday, 13th July to Monday, 5th October 2026. Further information is on the Council's website, see: <https://www.argyll-bute.gov.uk/visitor-levy-consultation-2026> **This survey should take around 20 minutes to complete.**

Argyll and Bute Revised Visitor Levy Scheme Strategic Objectives

The aim of the Revised Draft Visitor Levy Scheme is to sustain Argyll and Bute's status as an area of outstanding natural beauty, culture and heritage and to ensure that the impacts of a successful visitor economy are managed effectively for the area.

The revised scheme is based on turning levy investment into benefit for visitors and residents, through the tourism priorities set out in the Argyll and the Isles Strategic Tourism Partnership's Tourism Strategy 2022-2025 ([Argyll and Isles Strategic Tourism Partnership strategy](https://www.argyll-bute.gov.uk/sites/default/files/2026-07/Revised_Draft_VL_Scheme_July26_web.pdf)). The strategic objective to **sustain and improve the visitor offer** received the most consistent support from residents, visitors and businesses in the Consultation Report 2025. On that basis, investment directly linked to the visitor experience is the most widely understood and accepted rationale for a visitor levy.

1. Your postcode

*(please enter first four characters of your postcode) **

Please enter at most 4 characters

2. Do you agree that a flat rate per room/area per night model is preferable to a percentage-based model? Please see Table 1 in the Revised Draft Visitor Levy Scheme to assist with answering this question https://www.argyll-bute.gov.uk/sites/default/files/2026-07/Revised_Draft_VL_Scheme_July26_web.pdf *

- ☐ Yes
- ☐ No
- ☐ Don't know

3. If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.

4. If a flat rate is preferable, do you consider that a potential flat rate of £5 per room/area per night is an appropriate level? *

- ☐ Yes, a flat rate of £5 per room/area per night is acceptable
- ☐ The levy rate should be less than £5 per room/area per night
- ☐ The levy rate should be greater than £5 per room/area per night
- ☐ Don't know

5. If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.

6. **The Visitor Levy gives Argyll and Bute Council the opportunity to raise income from visitors that would be invested in projects or services that would sustain and improve a visitors' and residents' experience in our area. What would you like the levy to be spent on?**

Please select your top five from the following list of suggestions below: *

Please select 5 options.

- ☐ Enhanced visitor infrastructure and public realm improvements: public toilets, upgraded visitor car parks, visitor and motorhome waste-disposal, water refill points and other tourism facilities.
- ☐ Transport and access resilience: active travel links (paths and themed trails i.e. food trail) across Argyll and Bute.
- ☐ Visitor management and dispersal: destination-wide signage, single-track road etiquette campaigns and responsible camping messaging.
- ☐ Culture and heritage visitor projects: interpretation panels, Gaelic and local story trails, small heritage grants, events development and support for visitor-facing cultural programming.
- ☐ Net zero and nature-positive tourism: EV charging at visitor sites.
- ☐ Data-led destination management and marketing: target-market research, visitor-flow data, segmentation, and destination-sensitive campaigns linked to value, spread and season extension.
- ☐ Visitor experience development: support for dark skies, wellness, nature connection, food and drink, marine, heritage, culture, activity holidays, events and festivals.
- ☐ Upskilling and reskilling: visitor economy skills programmes, career pathways and workforce development (fair work) to support year-round employment.
- ☐ Community funding: community-led projects which deliver tangible sustainable outcomes for the visitor economy.
- ☐ Other (please detail below)

7. If you selected "Other" to the question above please detail below, but please do not include any personal information as part of your response).

8. **Please advise on the size of your business ***

- ☐ Employ 1 member of staff (including yourself)
- ☐ Employ 2-9 staff
- ☐ Employ 10-49 staff
- ☐ Employ 50-250 staff
- ☐ Employ more than 250 staff

9. What sector does your business operate in? *

- ☐ Hospitality
- ☐ Retail
- ☐ Self-catering accommodation
- ☐ Tourism including visitor attractions
- ☐ Food and drink
- ☐ Leisure
- ☐ Event management
- ☐ Culture, heritage and creative industries
- ☐ Trades / construction / engineering
- ☐ Professional services
- ☐ Agriculture and forestry
- ☐ Vehicle and motor trade
- ☐ Domestic services
- ☐ Marine services
- ☐ Beauty / personal services
- ☐ Transport / distribution
- ☐ Education
- ☐ Manufacturing
- ☐ Public sector
- ☐ Charity
- ☐ Third sector
- ☐ Other

10. If you selected "Other" to the question above please detail below, but please do not include any personal information as part of your response).

11. **What is your approximate turnover? ***

- ☐ Up to £85,000
- ☐ £85,000 to £90,000
- ☐ £90,001 to £250,000
- ☐ £250,001 to £1 million
- ☐ Over £1 million

12. **Given that HMRC currently views the visitor levy as business income. Will the administration of the visitor levy affect your proximity to the VAT turnover threshold of £90,000? ***

- ☐ Yes
- ☐ No
- ☐ Don't know

Note:

To ensure the administration requirements of the Visitor Levy Scheme are kept to a minimum, and to maximise the revenues generated to sustain, support and develop the visitor economy, only two local exemptions are proposed beyond those set out nationally as outlined in the **Section 7, paragraph 7.2** of the Revised Draft Visitor Levy Scheme or **Section 17** of the [Visitor Levy Guidance](#) (currently being updated, June 2026, aligned to the new Visitor Levy (Amendment) (Scotland) Act 2026)

13. **To what extent do you agree or disagree with the local exemption “healthcare visits by islanders to the mainland of Argyll and Bute (including carer(s) accompanying vulnerable patients to appointments).” ***

- ☐ Strongly agree
- ☐ Agree
- ☐ Neither agree nor disagree
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Don't know

14. **If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.**

15. **To what extent do you agree or disagree with the local exemption “outdoor education centres with a focus on young people, some of whom may come from deprived backgrounds, on residential trips.” ***

- ☐ Strongly agree
- ☐ Agree
- ☐ Neither agree nor disagree
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Don't know

16. **If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.**

17. As outlined in Table 2 of the revised Visitor Levy Scheme https://www.argyll-bute.gov.uk/sites/default/files/2026-07/Revised_Draft_VL_Scheme_July26_web.pdf, it is proposed that Argyll and Bute Council operates a 2% deduction scheme for all businesses to enable accommodation providers to retain some of the levy income to offset administrative costs. With regard to this approach, do you:

- ☐ Agree to a 2% deduction for all businesses
- ☐ A tiered deduction rate as noted: 3.0% for small business (rateable value (RV) of £15k). 2.0% large business of 10 small units (combined RV of £35k). 1.0% for luxury hotels (RV of £411k).
- ☐ Other

18. If you selected "Other" to the question above please detail below, but please do not include any personal information as part of your response).

19. What will be the economic impact of introducing a potential flat rate £5 per room/area per night visitor levy to Argyll and Bute? *

- ☐ Negative economic impact – costs to the visitor economy outweigh any benefits
- ☐ Positive economic impact – benefits the visitor economy
- ☐ No economic impact – visitor economy stays the same
- ☐ Don't know

20. If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.

21. Do you believe the introduction of a potential flat rate £5 per room/area per night visitor levy will have a disproportionate effect on? (To rank, drag and drop the options into your preferred order, with your most preferred option at the top). *

Island communities

Remote communities

Families

Travel from outside UK

Business travel

Don't know

22. If you wish, please provide commentary to support your response to the question above, but please do not include any personal information as part of your response.

23. Argyll and Bute Council is considering whether to introduce a Visitor Levy Scheme. No decision has yet been made. The Council is seeking views to help inform its consideration of the proposal. What is your view on whether a scheme should be introduced, and what are the reasons for your answer? Please do not include any personal information as part of your response. *

Please return completed forms to Argyll and Bute Council, Kilmory, Lochgilphead, PA31 8RT