

ARGYLL AND BUTE COUNCIL

overnight accommodation: defined as a

consult with a range of community, business, and organisational representatives; and
prepare and publicise a report summarising consultation responses received and whether or not it plans to proceed. The Bill sets out the required content of a scheme.

- 3.5 In terms of timescale: a local authority may not bring a LVL scheme into force until at least 18 months after the date on which the local authority decides to introduce a scheme (i.e. 18 months after the date on which it publicises a report stating that it intends to proceed with the proposal to introduce a LVL scheme). Due to the required governance stages for the Bill, the Scottish Government has indicated that the earliest a levy could be applied is in 2026.
- 3.6 The levy, net of any administration costs, must be used by a local authority for the

- 5.2 Financial none directly arising from this report that said the levy could raise a substantial annual income for the council that will require to be appropriately managed and delivered.
- 5.3 Legal all appropriate legal implications will be taken into consideration.
- 5.4 HR none.
- 5.5 Fairer Scotland Duty - the Fairer Scotland Duty, Part 1 of the Equality Act 2010, came into force in April 2018. The duty places a legal responsibility on particular public bodies in Scotland, such as Argyll and Bute Council, to pay due regard to (actively consider) how they can reduce inequalities of outcome, caused by socio-economic disadvantage, when making strategic decisions and how this has been implemented.
 - 5.5.1 Equalities - all interventions will comply with all Equal Opportunities/Fairer Scotland Duty policies and obligations.
 - 5.5.2 Socio-economic Duty - a

APPENDIX 1: PROPOSED OFFICER RESPONSE TO THE VISITOR LEVY (SCOTLAND) BILL

The proposed Argyll and Bute Council officer response to the consultation questions are as follows:

Q1) What are your views on whether local authorities should have a power to place a

costs should hopefully not be significant.

Overall, whilst there is high level information as the likely type of costs which may be attributable to local authorities, there are a number of factors which require to be ascertained before a holistic view can be taken as to the direct financial implications, both for businesses but also for local authorities. The costs identified have a large variation and in general is difficult to measure against in terms of individual implications for each authority.