

2.0 RECOMMENDATIONS

2.1 Members are asked to:

- Consider the content of this paper including the next steps the Council needs to take summarised in **Table 1** of this report.
- undertake a public consultation as noted in **Table 1**.

- Extending the season and spreading visitors across the destination,
- Reaching new audiences,
- Marine and coastal Tourism,
- Improving the offer, and
- The journey towards net zero.

3.4 The date on which a visitor levy scheme is to come into force, or on which a significant modification is to take effect, must be at least 18 months after the date on which the **local authority publishes its consultation report** stating that it intends to proceed with the original or modified proposal. At present, no local authority will be able to start the

also includes a statement on whether or not the Council wishes to proceed with introducing or modifying a visitor levy.

- Create a Visitor Levy Forum no later than six months after the date of its decision to introduce a levy. The functions of the Visitor Levy Forum are:
 - Ø To advise and consult with the Council on any consultation from other bodies with the Forum,
 - Ø To discuss any modifications to the scheme, and
 - Ø To consult, but not decide, on the use of the net proceeds of the visitor levy.

- The Visitor Levy Forum is to consist of a reasonable balance of members and the Council may **not** form a majority of the Forum.

3.8 Given the amount of preparatory work which will be required to develop proposals and the timescales involved, particularly for consultation, a

3.9 **Table 1** below outlines an **indicative** timeline for the establishment and implementation of a visitor levy including the key Council meetings. (**Please note the timescale may change, subject to that to be presented in the final guidance document to be published in late August/early September 2024**).

Table 1: Indicative Timeline of Visitor Levy (VL) Implementation Requirements		
Indicative Timeline	Activity	Statutory Requirement
Pre-consultation work		
Ongoing	Council	

3.10 A local authority operating the visitor levy must prepare annual reports that:

- Detail the amount of money collected,
- How the proceeds have been used,
- statement of intent, and
- The report must be reviewed by the Visitor Levy Forum.

3.11 Argyll and Bute Council (Revenues and Benefits Manager and colleagues) along with the City of Edinburgh Council and The Highland Council, is working closely with the Digital Office and Improvement Service on the requirement for establishing a standard digital platform for a standard visitor levy collection process across Scotland. The proposal is for these three early adopter local authorities (possibly City of Glasgow too) to contribute to the build costs of circa £557k which will be recouped from one-off payments made by other councils

- 5.2 Financial: as an early adopter, the Council will be required to make an initial contribution to the build costs for the proposed digital platform, which will be recouped. The implementation of the levy could generate a substantial yearly income for Argyll and Bute Council subject to scrutiny from the Visitor Levy Forum. Some initial **conservative estimates** of the annual income to be realised from the levy range from circa £1.9m per annum for a 1% visitor levy to £7.5m per annum if a 4% visitor levy on accommodation was introduced.
- 5.3 Legal: all appropriate legal implications will be taken into consideration.
- 5.4 HR: the VLSLWG once formed will be supported by officers and members of the Shadow VL Forum.
- 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: none.
- 5.5.2 Socio-economic Duty: none.
- 5.5.3 Islands; the same visitor levy scheme, with the same percentage rate charged for overnight accommodation will cover the whole of Argyll and Bute, including accommodation providers on the islands. It is anticipated that this nominal rate will not disproportionately impact island accommodation providers any more than those based on the mainland throughout the region.
- 5.6 Climate Change: none.
- 5.7 Risk: there is a risk that the Council does not implement the visitor levy process in adherence to the Scottish Government timelines which could delay implementation.
- 5.8 Customer Service: there is a need to implement an efficient visitor levy process that is transparent and easy to use by our customers.
- 5.9 The Rights of the Child (UNCRC): none.

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Councillor Jim Lynch, Leader of Argyll and Bute Council

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APPENDICES

Appendix A: Types of Accommodation

APPENDIX A: TYPES OF ACCOMMODATION

The types of accommodation included within in the scope of the legislation are as follows:

- Hotels
- Hostels
- Guest houses
- Bed and breakfast accommodation
- Self-catering accommodation
- Camping sites
- Caravan parks
- Accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one p4(a)--3(o)-5()-5()-5()-5()-en-6(2(cco)6(d)-3(a)redomepa(e