

Ariane Burgess, MSP  
Convenor, Local Government, Housing and  
Planning Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP

Date: 28 November 2023

Dear Convenor Burgess

## VISITOR LEVY (SCOTLAND) BILL

Following on from the Visitor Levy Parliamentary sessions we wanted to set out in further detail the case for reducing or removing the minimum 18-month implementation or notice period for the levy to come into force.

Our view is that an 18-month minimum implementation period as mandated in the Visitor Levy (Scotland) Bill is too long. The financial challenges we face are stark and mean we need to act as soon as possible to benefit from the additional fund-raising powers that the legislation will grant us.

In terms of the time taken to implement the visitor levy, we are not starting this work from scratch. There is acceptance by industry of the introduction of a visitor levy in areas such as the Highlands and Edinburgh. Both areas have carried out extensive public debate and engagement with industry from 2018/19 and we have fairly advanced levels of engagement with the industry already established.

The work we are already undertaking means businesses will not be blindsighted by the introduction of the levy. The legislation currently requires local authorities to first set out the objectives of the scheme, conclude impact assessment work, and then continue with an extensive consultation period. A further 18-month period that starts after the conclusion of consultation and engagement activities seems excessive.

In addition to the government led 2019 [consultation](#), international comparisons have told us that the period from agreement and announcement of scheme by the local authority and introduction appears to be typically between three and 12 months (a list of examples is provided for reference).

Local areas are best placed to make decisions on the right timing for a levy to be introduced. The visitor levy is one way by which we can begin to address the funding crisis facing local government. We therefore urge the Committee to either reduce this to 12 months or that it is allowed to be determined at a local level, subject to agreeable assurances being met.

We look forward to further discussion on the Visitor Levy as it progresses through Parliament.

Yours sincerely,

Councillor Day, Leader of City of  
Edinburgh Council

Councillor Lobban, Convenor of  
Highland Council

International examples on period from announcement to introduction of a visitor levy:

- [Rome](#) announced formal intention to introduce in July 2010 and started collection in January 2011. **(c.6 months)**.
- [Florence](#) announced formal intention to introduce in March 2011 and started collection in July 2011 **(c.3 months)**.
- [Bergamo](#) announced formal intention to introduce in March 2011 and started in January 2012 **(c.9 months)**.
- [Barcelona](#) started collecting its tourist tax in November 2012, around seven months after it was approved in March 2012. **(c.7 months)**.
- [Kyoto](#) announced the introduction of an accommodation tax in March 2018 with collection starting from 1 October 2018 **(c.7 months)**.
- [Lisbon](#) approved in late December 2014 and started collection of their accommodation tax from 1<sup>st</sup> of January 2016 **(c.12 months)**.
- [Rome](#) changed the charges increasing between 25-66% for hotels, 71% holiday homes, 100% guest houses, announced in July 2023 and operational in October 2023 **(c. 3 months)**.