

**Visitor Levy (Scotland) Bill - Expert Group**  
**Meeting of 10 January 2024, Edinburgh City Chambers. 15.30-17.00**  
**Minutes of meeting**

**Attendees**

In-person

Rob Dickson – VisitScotland (chair)  
Gavin Mowat – VisitScotland  
Neil Christison – VisitScotland  
Ben Haynes – Scottish Government  
Alisdair Grahame – Scottish Government  
Marc Crothall – Chief Executive, Scottish Tourism Alliance  
Leon Thompson – UK Hospitality  
Fiona Campbell – Chief Executive, Association of Scotland’s Self-Caterers  
Gareth Dixon – City of Edinburgh Council  
Mirren Kelly – COSLA  
Ed Gordon – COSLA  
Mollie Johnson – Head of Tax Development, Revenue Scotland

Attending virtually

Monica Patterson – Chief Executive, East Lothian Council; representing SOLACE  
Chris Taylor – VisitScotland

Apologies

Brian Porter – CIPFA Directors of Finance  
David Storrie – Scottish Government  
Elaine Wilson – Scottish Tourism Alliance

**Welcome**

1. The chair thanked members for their attendance and welcomed Mollie Johnson to the Expert Group as an observer. The chair then opened the meeting up for discussion.

**Minutes and Action Tracker**

2. The Group agreed to the draft minutes of the meeting of 4 December 2023. The Group also agreed to the Action Tracker update.

**Committee Stage 1 Report**

3. A discussion took place on the Local Government, Housing and Planning Committee’s Stage 1 report on the Visitor Levy (Scotland) Bill. The chair invited Scottish Government officials to comment on the report, who highlighted the recommendations for Scottish Government, and drew the attention of the Group to the Stage 1 debate, to be held on 16 January 2024.
4. The chair then invited comments on the report from the Group. Industry representatives highlighted the Committee’s view on a reduction of the 18-month

implementation time, and noted that some businesses will have contractual arrangements that require a period of 12 months to amend or get out of. Industry representatives also highlighted the need for communication, the importance of consultation before implementation, and the impact of VAT.

5. Local government officials noted the 18 month lead-in time as a minimum period, and that it begins following the consultation process. Local government officials also noted there were strong views from local authorities on the lead-in time, and welcomed further discussion on this.
6. The chair then drew members' attention to the comments in the report directed to the Expert Group. The chair and Scottish Government officials suggested the Scottish Government could write to the Expert Group on the points raised in the report, for the Group to consider. The Group agreed, and Scottish Government officials agreed to take this action away.

## **Exemptions**

7. A discussion took place on the paper on exemptions. Scottish Government officials provided an overview of the paper, and noted this is the first instance of draft text being brought forward for the Group to consider.
8. The chair invited a discussion on the content of the paper. Revenue Scotland officials queried whether an exemption without chargeability should still require notification, and if so whether a notification without chargeability, such as a nil return, would be needed. The chair noted that any guidance should cover the position agreed on this.
9. Industry representatives queried how any exemption vouchers would be introduced and administered, noting that local discretion of the design of such schemes could result in different voucher schemes in different areas. Industry representatives suggested this should be highlighted in the guidance. Local government officials suggested that any voucher scheme could be designed in advance and operate as a rebate process. The chair suggested that the guidance should go further on the administration of exemption vouchers.
10. The chair queried whether the draft text fully conveyed the challenges and complexities on designing exemptions. Industry representatives agreed and noted the importance of exemptions being featured in the consultation piece with businesses. The chair suggested that a project plan in the guidance might help councils understand the stages and workloads required. Industry representatives and local government officials agreed.
11. The chair asked members for their views on the style and tone of the draft text. Local government officials noted the style needed to be formal but accessible. Industry representatives noted the importance of ensuring the guidance is not too long.
12. A discussion then took place on testing the guidance. Revenue Scotland officials noted an example where their draft guidance had previously been shared with the

Law Society of Scotland for their views and comments ahead of publication. COSLA officials agreed to consider who the appropriate stakeholders would be to test the draft guidance with.

13. Scottish Government officials noted the draft sections will need to be grouped and held together in one place, and agreed to consider with VisitScotland practical considerations for drafting. Scottish Government officials agreed to undertake further work on the draft text for exemptions.

### Consultation

14. A discussion took place on the paper on consultation requirements for local authorities. VisitScotland officials provided an overview of the paper and welcomed the Group's thoughts on the tone and content.
15. Industry officials welcomed the tone and noted that 12 weeks is best practice for Scottish Government consultations. Local government officials also noted that 12 weeks was the standard approach for consulting, and suggested that the timing of any consultation is also important.
16. A discussion took place on whether the guidance should consider other, preparatory engagement between local authorities and businesses, outwith the statutory requirements in the legislation. Industry representatives suggested the guidance should encourage councils to engage with business groups at the earliest opportunity. The Group agreed for an additional section of the guidance on non-statutory engagement. VisitScotland officials agreed to undertake further work on the consultation piece.

### **Future meetings**

17. The chair invited members to discuss the workplan and its deliverability within the agreed timeframe. Local government officials suggested a full draft version available sooner rather than later would be beneficial. The Group agreed to undertake some of the work needed through correspondence.
18. The chair thanked members for their views and drew the meeting to a close.

### **Actions**

- Scottish Government officials committed for Scottish Government to write to the Expert Group on the recommendations in the Stage 1 report.
- Scottish Government officials agreed to amend the draft text on exemptions in light of the comments from the Group.
- COSLA officials agreed to consider the appropriate stakeholders to test the draft guidance with.
- Scottish Government and VisitScotland officials to consider practical considerations for drafting.