

Visitor Levy (Scotland) Bill - Expert Group
Meeting of 20 February 2024, online via Microsoft Teams. 14:00-16:00
Minutes of meeting

Attendees

Attending virtually

Rob Dickson – VisitScotland (chair)
Neil Christison – VisitScotland
Gavin Mowat – VisitScotland
Chris Taylor – VisitScotland
Ben Haynes – Scottish Government
Alisdair Grahame – Scottish Government
Marc Crothall – Chief Executive, Scottish Tourism Alliance
Fiona Campbell – Chief Executive, Association of Scotland’s Self-Caterers
Gareth Dixon – City of Edinburgh Council
Ed Gordon – COSLA
Jonathan Sharma – COSLA
Mollie Johnson – Head of Tax Development, Revenue Scotland
Rhona Maurage – Senior Tax Specialist, Revenue Scotland

Apologies

Brian Porter – CIPFA Directors of Finance
David Storrie – Scottish Government
Elaine Wilson – Scottish Tourism Alliance
Monica Patterson – Chief Executive, East Lothian Council; representing SOLACE
Mirren Kelly – COSLA
Leon Thompson – UK Hospitality

Welcome

1. The chair thanked members for their attendance and noted absences. The chair then opened the meeting up for discussion.

Draft minutes and action tracker

2. The Group agreed to the amended draft minutes of the 7 February meeting, and agreed to the updated action tracker.

Registers

3. A discussion took place on the registers paper prepared by COSLA, who provided the Group with an overview of the paper and invited members to comment. Scottish Government officials noted the provisions in the Bill did not require a local authority to establish a register, but that they may choose to do so. The chair noted this point and suggested it would be good practice for local authorities to establish registers. Local government officials noted the purpose of the register would be for compliance and enforcement, but also potentially for forecasting. Local government officials suggested a register could hold details

relating to the accommodation address, number of rooms being used for overnight accommodation, occupancy rates and information on revenue raised.

4. The Expert Group agreed for this section to move on to draft text for guidance being written, and agreed for draft text to be brought forward at the next meeting.

Local Flexibilities

5. A discussion took place on the local flexibilities paper presented by VisitScotland, who introduced the paper and opened the discussion up for views and comments. VisitScotland officials noted that all of the flexibilities will be covered in some form in other parts of the guidance, and queried the best way forward to display this information in the guidance. Local Government officials noted other flexibilities in the Bill, such as on delegating enforcement powers to a third party. Industry bodies noted the strong views from business on a cap on the levy. The Group agreed a way forward is for the local flexibilities section to be drafted as a checklist of the flexibilities available to local authorities, with the detail for each flexibility provided in the appropriate section of the guidance.
6. The Expert Group agreed for this section to move on to draft guidance and agreed for draft text to be brought forward at the next meeting.

Exemptions

7. A discussion took place on the exemptions paper prepared by VisitScotland, who noted the paper was prepared in relation to Minister's request. The chair noted the time-sensitivity of the piece in relation to Stage 2 of the Bill. Industry representatives noted the difficulties an exemption for under-18s in terms of administration and enforcement. Local Government officials noted that exemptions can also exist for types of accommodation. Revenue Scotland officials queried whether there would be a need to notify the collecting authority if an assessment for an exemption was being carried out. On the taxable event, Scottish Government officials confirmed the levy can be payable at point of booking, entry or exit to the accommodation.
8. The chair proposed the paper provides an outline for the Group's response to the Minister, which should note the key points around the purpose of the exemption, the frictionless operation of the exemption, and the balance to be struck on the value of the exemption in relation to the levy. Noting timescales, the Group agreed to undertake a draft of the letter ahead of the next meeting. The Group also agreed to return to the issue of exemptions at a future meeting.

Islands draft guidance

9. The Expert Group agreed to the draft text on islands as prepared by COSLA.

Equalities draft guidance

10. The Expert Group agreed to the draft text on equalities as prepared by COSLA.

Liabile persons draft guidance

11. The Expert Group agreed to the draft text on liable persons as prepared by COSLA.

Required content of a scheme draft guidance

12. The Expert Group agreed to the draft text on required content of a scheme as prepared by Scottish Government.

Scheme publication draft guidance

13. A discussion took place on the framing of the guidance as a whole. The chair asked members for views on whether the wording in the draft guidance goes far enough. Local government officials noted the form of the guidance comes down to good practice. Industry representatives noted the importance of providing clear guidance to councils. The chair suggested that the full text be reviewed to test this in due course.

14. The Expert Group agreed to the draft text on scheme publication as prepared by Scottish Government.

Future meetings

15. The Expert Group agreed to the timetable for the next meeting of 6 March.

AOB

16. No other business was raised.

Actions

- COSLA to prepare draft text on registers
- VisitScotland to prepare draft text on local flexibilities
- VisitScotland to prepare a draft letter on exemptions, to share with members ahead of the next meeting