

Attendees

In-person

Rob Dickson – VisitScotland (chair)

Gavin Mowat – VisitScotland

Neil Christison – VisitScotland

David Storrie – Scottish Government

Ben Haynes – Scottish Government

Alisdair Grahame – Scottish Government

Marc Crothall – Chief Executive, Scottish Tourism Alliance

Elaine Wilson – Scottish Tourism Alliance

Leon Thompson – UK Hospitality

Fiona Campbell – Chief Executive, Association of Scotland's Self-Caterers

Mirren Kelly – Convention of Scottish Local Authorities

Gareth Dixon – City of Edinburgh Council

Attending virtually

Monica Patterson – Society of Local Authority Chief Executives and Senior Managers (SOLACE)

Brian Porter – Chartered Institute of Public Finance and Accountancy

Chris Taylor – VisitScotland

Welcome and introductions

1. The chair thanked members for their attendance in person and virtually and opened the meeting for discussion. The chair invited each member to introduce themselves to the Group.

Background and purpose

2. A discussion took place on the background and purpose of the Expert Group. Scottish Government officials communicated the comments from the Minister for Community Wealth and Public Finance that engagement with the tourism industry was to be placed at the heart of work on the Visitor Levy Bill. SG officials noted the intention of having guidance that is both practical and functions as a document of reference, and must be ready so it can be used as soon as the Bill is passed and in force.
3. VisitScotland officials then discussed the purpose of the group, noting the intention to draft a short document which sets out the purpose and scope of the Expert Group, which can then be used as a reference document for Group members and their stakeholders.

Previous experience of developing guidance

4. A discussion took place on previous experiences of developing guidance. Industry representatives provided examples of guidance development which they felt did not work as intended (Short Term Lets), and examples that were more successful (Covid-19 guidance). Industry representatives noted the importance of ensuring the guidance ensures a consistency of application of the legislation, and emphasised the need for time to stress-test any guidance prior to its introduction.
5. Local government representatives suggested the Workplace Parking Levy guidance as an example of good guidance that could be worth exploring. VisitScotland agreed to circulate this guidance, along with the STA manifesto on the Visitor Levy, COSLA's paper on a transient visitor tax, and the SPICE briefing on the Bill.

Scope

6. A discussion took place on the scope of the Expert Group. VisitScotland officials suggested the Expert Group has a primary purpose. The primary purpose is to develop the guidance and best practice to accompany the commencement of legislation. A secondary area of work is for members to support and engage with the Bill process as it progresses through Parliament. This secondary work will be undertaken by members separately from the work of the Expert Group,
7. Local Government officials noted the guidance must reflect the flexibility and discretion provide to councils by the Bill. Industry representatives emphasised the importance of ensuring the policy is deployed to retain a competitive edge for the industry, and that this is done in partnership with the business community.

8. The Expert Group agreed that a document will be drafted from the discussion to cover the purpose of the Group.

Guidance topics

9. Scottish Government officials provided the Expert Group with a draft list of suggested topics or areas for the guidance to cover. Local Government officials noted the list was comprehensive and suggested it would be helpful to circulate this across local authorities. The Group agreed to circulate this.
10. Local Government officials suggested to add in a topic on the timetable for the introduction of a visitor levy scheme. Local Government officials and industry representatives suggest a topic on ongoing communication. Scottish Government officials agreed to amend the draft list and to circulate this amongst members.
11. The chair thanked members for their views and proposed that the scope of the guidance is any aspect of the legislation which the Group thinks requires explanation, or any aspect which during implementation requires a council or business in a visitor levy area to understand better how the levy will be implemented. The Expert Group agrees to this definition.
12. In advance of the next meeting, the chair asked members to think about which parts of the guidance best sit with their areas of expertise, who might lead on these parts and when should work begin.

Approach

13. A discussion took place on the Expert Group's approach to its work. The Expert Group agreed its approach to attendees, meetings, papers, minuting, publication and external communications. The Expert Group agreed to hold meetings monthly (unless agreed to otherwise), in hybrid format. Minutes are to be prepared by Scottish Government and agreed to at the following meeting. Agendas for meetings are to be shared publicly. Papers are to be issued by VisitScotland one week in advance and may be shared publicly where agreed to by the Expert Group. Substitute members may attend a meeting in place of permanent members, where appropriate.
14. The Expert Group agreed to have a draft of the guidance prepared by June 2023.

Interface with the legislative process

15. A discussion took place on how the Group's work would interact with the Bill's passage through Parliament. The Expert Group agreed on the distinction of the work of the Group operating in parallel with the Bill's passage through Parliament, and that this work would be based on the state of the Bill in its present form.

16. VisitScotland officials agreed to update the Group's meetings calendar to reflect key milestones in the parliamentary process.

Any other business

17. The chair invited members for any further comments on membership of the Expert Group. Industry representatives noted the importance of the involvement of Society of Local Authority Lawyers and Administrators in Scotland (SOLAR) in the development of the guidance. Local government officials suggested the involvement of the Institute of Revenues Rating and Valuations (IRRV) in the process. The Expert Group agreed on the current members as the permanent membership.

18. The chair then thanked members for their contribution and drew the meeting to a close.

Actions

- VisitScotland and Scottish Government officials to draft a purpose and scope document to be shared the next meeting
- Scottish Government officials to amend draft list of topics for the guidance in light of contributions from the Expert group
- VisitScotland to circulate the draft list, along with papers from COSLA, SPICe and the STA, as requested by the Expert Group
- VisitScotland to update the meeting schedule to reflect key milestones in the parliamentary process