

**Visitor Levy (Scotland) Bill - Expert Group**  
**Meeting of 9 October 2023, Verity House, Edinburgh. 15.30-17.00**  
**Minutes of meeting**

**Attendees**

In-person

Rob Dickson – VisitScotland (chair)  
Gavin Mowat – VisitScotland  
David Storrie – Scottish Government  
Alisdair Grahame – Scottish Government  
Leon Thompson – UK Hospitality  
Mirren Kelly – Convention of Scottish Local Authorities  
Ed Gordon – Convention of Scottish Local Authorities  
Gareth Dickson – City of Edinburgh Council

Attending virtually

Ben Haynes – Scottish Government  
Marc Crothall – Chief Executive, Scottish Tourism Alliance  
Brian Porter – Chartered Institute of Public Finance and Accountancy (CIPFA),  
Director of Finance.  
Chris Taylor – VisitScotland

Apologies

Fiona Campbell – Chief Executive, Association of Scotland's Self-Caterers  
Neil Christison – VisitScotland  
Monica Patterson – Society of Local Authority Chief Executives and Senior  
Managers (SOLACE)  
Elaine Wilson – Scottish Tourism Alliance

**Welcome and introductions**

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

**Minutes of last meeting**

2. A discussion took place on the draft minutes of the meeting of the Expert Group, held on 6 September 2023. Local Government officials requested the list of attendees be amended to reflect the representations from the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Chartered Institute of Public Finance and Accountancy (CIPFA) respectively.
3. VisitScotland officials noted the commitment to publish the minutes on the VisitScotland website. The Expert Group then agreed to the draft minute.

**Action Tracker (paper 1) and Matters Arising**

4. A discussion took place on the live action tracker document prepared by VisitScotland. The Expert Group were content with the document.

## **Purpose and Scope (paper 2)**

5. A discussion took place on the purpose and scope paper prepared by Scottish Government and VisitScotland. The Expert Group agreed that, at his request, David Storrie would be removed from the permanent membership, but would be available to be invited to future meetings as necessary. The Expert Group then agreed to the permanent membership.
6. Local Government officials queried how the Expert Group should cover amendments to the Bill that are likely to be successful. Scottish Government officials agreed to provide the Expert Group with a steer on potential amendments which are likely to be successful. Scottish Government officials agreed to add agreed amendments into the scope of the Group.
7. On point 2, industry representatives queried whether the Expert Group would continue after the passage of the Bill, noting that continuity is important for businesses. The chair noted the remit provided by Ministers and for the Expert Group to be in place until the completion of the guidance.
8. Local Government officials queried whether local authorities can engage the Expert Group directly, and whether the guidance would be periodically reviewed. The chair noted that members of the Expert Group will be available to support local authorities. The chair also suggested that as the group concludes its work, consideration should be given on what might be put in place to support local authorities in future. The Expert Group agreed to add this to the actions tracker.
9. The Expert Group agreed to the purpose and scope document.

## **Assessment of Scope (paper 3)**

10. A discussion took place on the assessment of scope. The chair proposed a collective approach to drafting, with a designated lead to drive the work for each topic, with any work to be brought back to the Expert Group as a whole. Local government officials noted the importance of ensuring a consistency of voice in drafting, and ensuring there is the ability to bring in persons from different disciplines to bring their expertise to bear. The Expert Group agreed to this approach.
11. A discussion took place on the prioritisation of topics. Local Government officials noted there was not a collective view on this from local government.
12. VisitScotland and Local Government officials highlighted the absence of data as a topic for the guidance, suggesting guidance might be needed to point to existing datasets prior to implementation, and best practice on how to capture data needed for introduction. VisitScotland officials highlighted the opportunity introduction of a visitor levy might offer to create a dataset on the visitor economy in Scotland. Industry representatives also noted this as an opportunity as the lack of data is a frustration for the industry. The chair suggested this as a point for the Expert Group to revisit.

13. A discussion took place on the leads for each topic of the guidance, and any groupings. The Expert Group agreed to group the following topics together:

- Calculation of the levy, commission, rate setting and VAT
- Publicity and communication
- Record keeping and registers

14. The Expert Group agreed on the following leads for each topic:

- Required content of a scheme, reviews and scheme publication to be led by Scottish Government.
- National parks to be joint-led by Scottish Government and VisitScotland. Consultation and exemptions to be joint-led by Scottish Government and VisitScotland, with COSLA and industry identified as key interests.
- Local Flexibilities to be joint-led by Scottish Government and VisitScotland, noting that input will be needed from the Group as a whole and should be conducted in parallel with the work on exemptions.
- Publicity, communication and use of funds to be joint-led by COSLA and VisitScotland.
- Annual reporting, accounting, equalities, forecasting, islands, remittance and registers and information notices to be led by COSLA, who will distribute to SOLACE, SOLAR and Directors of Finance where appropriate. Timetables to be led by COSLA with support from Scottish Government. Enforcement is to be renamed enforcement and compliance, and to be led by COSLA.
- Information sharing and record keeping to be led by industry.
- Billing, commission, liable persons, appeals and inspection powers to be joint-led by COSLA and industry.

### **Developing a Forward Plan**

15. A discussion took place on developing a forward plan from the discussion on the assessment of scope. The Chair agreed to distribute a note to members, reflecting the positions agreed to at the meeting.

16. The Expert Group agreed the topics to come back at the next meeting should be consultation, use of funds, and exemptions.

### **Any other business**

17. Industry representative queried how the first meeting of the Expert Group will be communicated externally. The Expert Group agreed that Scottish Government and VisitScotland would draft text to publish on the VisitScotland website.

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

### **Actions**

- VisitScotland to publish the minute of last meeting and the purpose and scope document on the VisitScotland website
- VisitScotland to add in consideration of future support for local authorities following completion of the guidance into the tracker
- Scottish Government to amend the scope to include agreed amendments to the Visitor Levy (Scotland) Bill
- VisitScotland to provide a note to members on which members will take forward which parts of the guidance at this stage
- VisitScotland and Scottish Government to draft text on the work of the Expert Group for publishing on the VisitScotland website.