



For decision

Title: Consultation Response to Highland Council Visitor Levy Proposal

**Prepared by: Gavin Miles, Director of Planning and Place
Heather Trench, Sustainable Tourism Officer**

Purpose

To discuss and agree a response to the Highland Council Visitor Levy consultation. Highland Council are the first Local Authority within the Park to bring forward a proposal under the Visitor Levy (Scotland) Act 2024.

Recommendations

The Board is asked to:

- a) Agree and approve the Park Authority response to Highland Council's Visitor Levy consultation.

Strategic context

1. In May 2024, the Scottish Parliament passed the Visitor Levy (Scotland) Act. This Act gives local authorities the ability to charge a set percentage on overnight accommodation. National Park Authorities do not have any powers to introduce a levy but are mentioned within the Act as a specific consultee when introducing a Levy or spending the proceeds. The Act also notes that Local Authorities should have regard to the National Park Partnership Plan (NPPP).
2. Alongside the legislation, a working group led by VisitScotland pulled together a substantial amount of statutory guidance for Local Authorities, details of which can be found at [Visitor Levy Guidance | VisitScotland.org](https://www.visitScotland.org/visitor-levy-guidance)
3. Highland Council are the first Local Authority within the National Park to bring forward a proposal for consultation, but all five are considering the opportunity and could each introduce visitor levy proposals in future. The legislation allows Local Authorities discretion on many elements of the scheme, including the percentage



rate of the levy and options for local exemptions, for example by accommodation sector, geographical location or season.

4. The Cairngorms Sustainable Tourism Action Plan, which helps implement the NPPP, contains an action to: 'Engage with stakeholders to ensure the Scottish Government's proposals for a local visitor levy meet the needs of the Cairngorms National Park'.

Highland Council's Visitor Levy Proposal

5. On 14 November 2024, Highland Council's Economy and Infrastructure Committee approved an outline Visitor Levy Scheme for statutory consultation between 15 November 2024 and 31 March 2025. Details of the proposed scheme are available at: [Visitor Levy Consultation | Visitor Levy | The Highland Council](#).
6. Key elements of the proposed scheme include a year-round flat 5% levy rate on overnight stays in most forms of visitor accommodation including hotels, hostels, bed and breakfasts, guest houses, self-catering units and caravan and camp sites. The Council proposes that the objectives of the Levy will be:
7. **Sustain** public services and infrastructure used by businesses, communities and visitors to ensure the impacts of visitors are strategically and sustainably managed.
8. **Support** the delivery of a thriving tourism sector offering a wide range of visitor experiences by working together, in partnership, with businesses, visitors and communities.
9. **Develop** innovative approaches to balance strategic demands and opportunities ensuring that Highland achieves its full potential as a highly positioned destination for visitors.
10. The Council proposes that the scheme objectives and the Highland Council Sustainable Tourism Strategy will provide the strategic direction for making decisions on how to spend the proceeds of the Levy and that the Council will engage with the Visitor Levy Forum to help inform a Delivery Programme, setting out the necessary investment plans and actions to deliver the Scheme's objectives



to sustain, support or develop, facilities and services which are substantially for or used by persons visiting the local authority area for leisure or business purposes. The Council's proposals note that it will regularly engage with the Cairngorm National Park Authority and have regard to the Cairngorm NPPP.

Engagement on Highland Council's Proposal

11. Highland Council officers have met directly with Park Authority staff to discuss the proposals and have also engaged with the Park Authority, partners and businesses through a range of meetings and events including the Cairngorms Tourism Partnership, the Highland Tourism Partnership, and via a Cairngorms Business Partnership consultation event.
12. In January 2025, Highland Council established a Visitor Levy reference group comprised of key partners and business organisations to advise on the proposals and help inform the next stages of the work. The Park Authority is included in the group.

Proposed Response to Highland Council Consultation

13. The suggested response is included as Annex 1 to this paper and include a general position statement that sets out general principles for the Park Authority in relation to any Local Authority Visitor Levy proposals and more detailed responses to the specific points of the Highland Council proposal that may impact the work of the Park Authority.

Other Local Authority Plans

14. The four other Local Authorities covering the National Park are each considering introducing visitor levy proposals but have not yet made formal decisions or launched consultations. Most are undertaking early engagement and investigation of potential options, and each council is liaising with Park Authority officers as they progress their work.

Next steps

15. After the consultation period, Highland Council officers will analyse the results and prepare a report for Council members recommending whether the proposal, or a



revised version of it should be taken forward. If a Visitor Levy were to be agreed by the Council, the earliest it could come into force would be 18 months after the date of that decision.

Gavin Miles

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Gavinmiles@cairngorms.co.uk

Heather Trench

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heathertrench@cairngorms.co.uk