



An introduction to the legislation and an update on where levies might appear.



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A Visitor Levy for Edinburgh





Background

- Discussions calling for a VL in Edinburgh date back to 2000s and 2010s
- Worked with COSLA in the publication of the Transient Visitor Tax report in June 2018
- Contributed towards a Parliamentary Committee study in September 2018
- Responded to a national conversation on the tourist tax in Scotland which was reported in March 2019
- Responded to a Scottish Government consultation on the new legislation for a visitor levy reported in March 2020
- Surveyed visitors and residents in November 2023
- Contributed to Expert Group VisitScotland National Guidance
- Formal public consultation Sept-Dec 2024
- Agreed final Scheme on 24 January 2025



Visitor Levy Objectives

Scheme Aim:

To sustain Edinburgh's status as one of the world's greatest cultural and heritage cities and to ensure that the impacts of a successful visitor economy are managed effectively and in support of the priorities as set out in the Council's Business Plan.

Objectives:

To sustain, support and develop:

- Public services, programmes and infrastructure
- Edinburgh's culture, heritage and festivals provision
- The city's visitor economy.





Visitor Levy Scheme



Percentage rate: 5%



No Edinburgh-specific exemptions



Levy will only apply for the first 5 nights' stay



For stays on/after: **24 July 2026**

If booked after:

01 October 2025



Accommodation providers are liable to make a return to the Council each quarter, via a national online platform



All overnight accommodation

National Exemptions & Exclusions

- Those who are homeless or at risk of homelessness
- Those whose residence is unfit for habitation
- Asylum seekers and refugees
- Members of the Gypsy/Traveller communities staying on dedicated sites
- Individuals in receipt of the following UK disability benefits, payments, or allowances:
 - Disability Living Allowance
 - Disability Assistance
 - Attendance Allowance

- Pension Age Disability Benefit
- Personal Independence Payment

Investment Programmes



Administration & contingency:

- Council administration costs
- Contingency fund



Fixed allocations:

- Costs for accommodation providers of remitted funds)
 - Housing & tourism mitigation (£5m annually)

(2%

Participatory budgeting (£2m over 3 years)



Remaining funds:

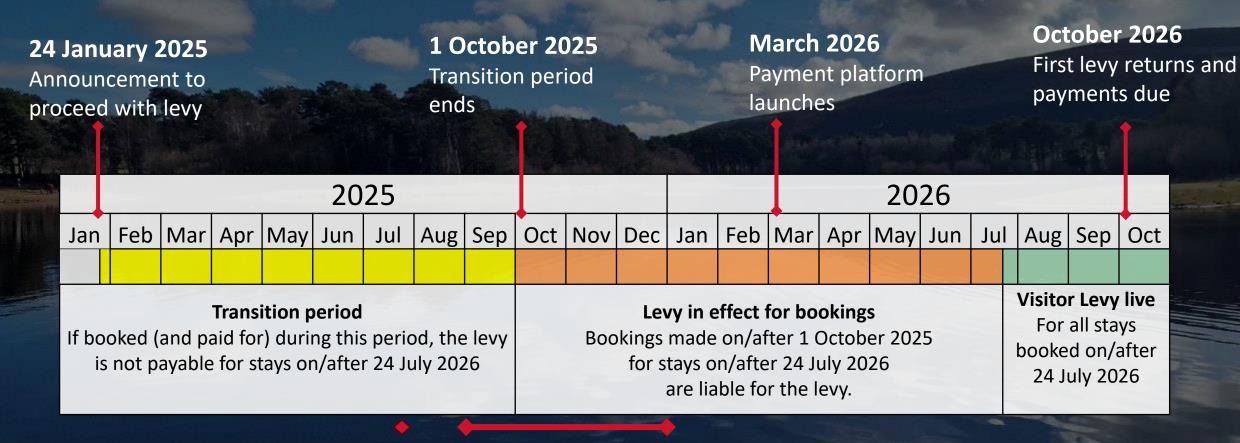
- City Operations and Infrastructure (55%)
- Culture, Heritage and Events (35%)
- Destination and Visitor Management (10%)



Next steps

- Engagement with industry
- Development of investment programmes
- Establish Edinburgh Visitor Levy Forum
- Development of national online levy payment platform

Implementation Timeline



24 July 2025

First Visitor Levy Forum must take place before today Sept-Dec 2025

Executive committees to approve investment programmes

Questions?

