



# Scotland's Visitor Levies - stay informed webinar

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 (2%)
- Housing & tourism mitigation (£5m annually)
- 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 January 2025**

Announcement to proceed with levy

**1 October 2025**

Transition period ends

**March 2026**

Payment platform launches

**October 2026**

First levy returns and payments due

| 2025                                                                                                                             |     |     |     |     |     |     |     |     |                                                                                                                                      |     |     | 2026 |     |     |     |     |     |     |                                                                        |     |     |
|----------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------------------------------------------------------------------------------------------------------------------------|-----|-----|------|-----|-----|-----|-----|-----|-----|------------------------------------------------------------------------|-----|-----|
| Jan                                                                                                                              | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct                                                                                                                                  | Nov | Dec | Jan  | Feb | Mar | Apr | May | Jun | Jul | Aug                                                                    | Sep | Oct |
|                                                                                                                                  |     |     |     |     |     |     |     |     |                                                                                                                                      |     |     |      |     |     |     |     |     |     |                                                                        |     |     |
| <b>Transition period</b><br>If booked (and paid for) during this period, the levy is not payable for stays on/after 24 July 2026 |     |     |     |     |     |     |     |     | <b>Levy in effect for bookings</b><br>Bookings made on/after 1 October 2025 for stays on/after 24 July 2026 are liable for the levy. |     |     |      |     |     |     |     |     |     | <b>Visitor Levy live</b><br>For all stays booked on/after 24 July 2026 |     |     |

**24 July 2025**

First Visitor Levy Forum must take place before today

**Sept-Dec 2025**

Executive committees to approve investment programmes



Questions?