



Analysis Report 3 (of 3)

Highland Transient Visitor Levy Written Submissions Analysis

Summary of the response to The Highland Council's online consultation on a potential Highland Transient Visitor Levy

December 2019

Introduction

The Highland Council recognised that, as the online survey aimed to collect large volumes of largely quantitative information from residents, businesses or visitors, it may not have enabled local community groups, industry/ destination groups and public sector partners to make all the points they wished to contribute.

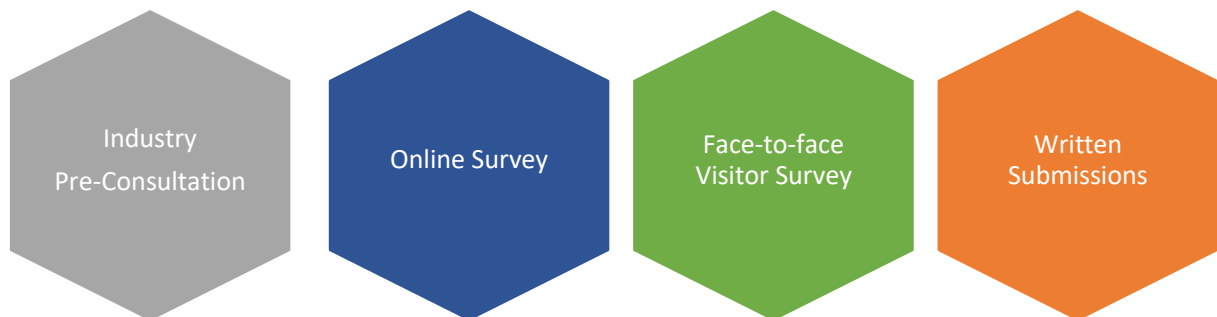
As a result, Highland Council welcomed **28 written submissions** from organisations such as public sector partners, destination organisations, industry groups, Community Councils, and local trusts.

Submissions covered a range of points but there were also distinct areas of commonality. This document pulls together and summarises 60+ pages of responses for ease of use in decision-making. Every intention has been made to do so fairly, and so as not to change the intended inferences but, as a summary it will necessarily condense arguments and omit some detail.

It is not practicable for all comments in all submissions to be represented in this summary, especially those only raised in one submission. However, this body of submissions will be a useful and insightful resource that the Council should continue to draw on in any further work on a potential Highland TVL.

In context

These written submissions are one of a number of pieces of evidence gathered by the Highland Council to investigate a potential Highland Transient Visitor Levy. The results should be considered alongside the results of the Pre-Consultation, Online Survey, and Face-to-face Visitor Surveys.



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Section 1: Respondent characteristics

1.1 Respondent summary

The Highland Council received 28 written responses to the Highland TVL Consultation. These can be categorised by organisation type and position declared on a Highland TVL.

Organisation ↓	Position →	Against	For	Undisclosed position	Total
Business Groups		8	0	1	9
Community Councils		1	3	1	5
Public sector partners		0	0	3	3
Individual businesses/ organisations, Residents and Visitors		8	1	2	11
Total		17	4	7	28

Table 1 – Written submissions received to Highland TVL Consultation

The responses of business groups, community councils and public sector partners (Table 2) are available in full to Highland Council Members and the Officer Project Board to aid decision-making.

All responses from individual businesses, visitors and residents have been read and have informed the below summary. They will be kept anonymous, however, and analysed in keeping with the analysis of responses from businesses, visitors and residents to the Online Survey and Face-to-face Visitor Survey.

Business Groups	Community Councils	Public sector partners
Skye Connect*	Invergordon	VisitScotland
Joint Chamber Statement (Inverness, Caithness, Fort William*)	Tongue Melness and Skerray	Cairngorms National Park Authority
Federation of Small Businesses (Highland)*	Aultbea	Scottish Natural Heritage
Caithness Chamber*	Dores and Essich	
Inverness Chamber*	Strathnairn	
Cairngorms Business Partnership*		
Inverness B&B Association		
Inverness BID*		
Joint – Resort Development Organisation/ European Resort Owners Coalition		

Table 2 – Business groups, community councils and public sector partners that sent written submissions to Highland TVL Consultation

* denotes the business groups that also attended the Council's Industry Pre-Consultation sessions.

Section 2: Support or opposition

2A. Opposition

Overall, 17 of the 28 submissions opposed the introduction of a Highland TVL. In particular, almost all responses from business groups (eight of the nine) were opposed to the introduction of a Highland TVL. The strength of feeling in this regard is difficult to overemphasise – those that wrote in opposition were very strongly opposed.

2A.1 Reason for opposition: Key contextual factors

Submissions to the Council in opposition to the introduction of a Highland TVL commonly included the following key contextual points:

- **Tourism is of vital importance to Highland's economy** – any potential loss of business resulting from the implementation of a Highland TVL could have significant knock-on effects for the wider Highland economy and communities owing to the crucial role of tourism in the region.
- **Highland tourism is fragile** – factors such as the relatively short tourism season, weather, supply and demand, and quality were raised by groups as additional causes for concern about the ability of Highland tourism to withstand further perceived pressure brought on by the introduction of a TVL.
- **Highland tourism is not as 'booming' as is reported** – groups reported that the Highland regions and sectors that have seen real increases in visitor numbers are limited and for most of the industry and region, visitor numbers are static and spend has plateaued.

Notably, none of the submissions opposing a TVL disputed the need for investment in Highland. Most respondents, even when strongly opposed to a Highland TVL, explicitly acknowledged the need for investment in infrastructure for both residents and visitors. They did *not* agree, however, that a Highland Transient Visitor Levy is the right or best vehicle for doing so.

2A.2 Reason for opposition: reduced visitor numbers and spend

The primary reason cited for opposition to the introduction of a Highland TVL was the concern that doing so would lead to a reduction in visitor numbers and/ or visitor spend, which in turn would pose risks to the Highland economy, businesses and communities, all of which are reliant on tourism.

Whilst wording and reasoning around this impact vary, a potential reduction in visitor numbers and spend as a result of introducing a Highland TVL was the crux of most submissions in opposition.

Two key reasons were posed for a TVL reducing visitor numbers and spend:

- Unwelcoming messaging and negative publicity** – principally that introducing a TVL could be perceived to be making a statement that Highland is expensive and not open to visitors or businesses.
- Increased costs for visitors** – increasing costs to visitors by charging a levy would lower the price competitiveness of the region leading to fewer visitors as they opt to visit cheaper alternatives (i.e. displacement) and/ or reduce visitor spend as they scale back on spending to accommodate the levy.

2A.2.1 Evidence

Some submissions provided corroborating evidence, including:

- **Nottingham University's Tourism and Travel Research Institute (2007)** – suggests that a 1% increase in UK prices or relative exchange rates would lead to a 0.61% fall in tourism expenditure.
- **Marketing Edinburgh Research (2018)** – a Marketing Edinburgh visitor survey found that 3% of visitors said they would not have visited if a £2 per room per night charge was introduced. The Federation of Small Businesses (Highland) submission applies this to Highland and advises visitor spend could fall by over £25 million a year (2017 data).
- **Cairngorm Visitor Survey, Cairngorms National Park Authority (2019)** – found that if a charge of £1 per adult per night were in place, 87% would not have changed their plans but 13% would have, with 3% advising they would have stayed elsewhere.

2A.2.2 Compounding factors

Submissions cited a number of factors specific to the UK and Highland that could increase the likelihood, or scale, of a Highland TVL reducing reduced visitor numbers and spend:

- **Contiguous uncertainty potentially compounded by a TVL** – it was frequently highlighted that external factors such as Brexit and climate change are already causing uncertainty and concerns for potential significant macro-economic changes, new immigration policies, visitor behaviours or differences in material costs.
- **UK global price competitiveness** – the UK is already expensive for visitors with high costs and taxation rates. Submissions cited the UK World Economic Forum ranking of international destination competitiveness, wherein the UK rates 135/136 for price competitiveness compared to 5/136 in overall competitiveness.
- **Highland's Scottish price competitiveness** – the cost for visitors to Highland is already higher than most of Scotland due to the remoteness and cost of travel. Highland businesses also struggle to provide value for money owing to high business costs. This would be compounded if Highland is one of the few local authorities in Scotland to introduce a TVL. Concerns were also raised about neighbouring regions increasing wider competitiveness due to development initiatives such as Aberdeen's port developments.
- **Prevalence and importance of especially price-sensitive markets:**
 - (a) *Domestic visitors* – Visitors from the UK make up over two thirds (67%) of visitors to Highland. It is argued this group are more price-sensitive owing to wider financial pressures (e.g. Brexit) and they may feel they should not be required to pay again.
 - (b) *Cruise trade* – it is proposed that this market is especially price sensitive and cruise liners may cancel visits to Highland if a levy was introduced for those disembarking cruise ships in Highland. The example of Amsterdam where a new levy led to reduced cruise visits was cited twice. As well as the direct impact, this would have knock-on effects on the coach trade to surrounding regions.

(c) *Business travel* – Submissions flagged that Highland can already be perceived as expensive to do business in due to remote location, costly amenities and smaller/sparser populations, etc and a levy would compound this issue due to increased costs and unwelcoming messaging.

2A.3 Reason for opposition: pressures on business profitability and viability

A second key reason cited for opposition to the introduction of a Highland TVL was that pressures it could bring would impact business profitability and viability. This in turn would pose risks to the Highland economy and communities as tourism businesses play a key role in regional employment and economic impact.

Submissions consistently raised concerns that the introduction of a TVL, regardless of how implemented, would have the following negative impacts on tourism businesses:

i. Reduced profitability – reduced visitor numbers and visitor spend (section 2A.2) would reduce the income of Highland businesses directly and indirectly related to tourism, and thus erode profit. The risk of this is compounded by a number of factors (see below).

Submissions also posed that whilst considered as a ‘levy on visitors’, for many businesses it is not as simple as ‘visitor pays’ and the price will often be absorbed by the business. This further reduces profitability.

ii. Administrative burden – submissions flagged the additional administrative burden, and associated costs for businesses both to implement a scheme, and to continue to fulfil recording and payment requirements. It was argued a TVL may necessitate businesses getting new systems/ data requirements and staff training.

One submission advocated that businesses should be permitted to keep a proportion of the money raised to cover their costs.

The underlying concern was that these impacts could ultimately cause some businesses to close, or potentially reduce their seasons, if they become less profitable, unprofitable, or burdensome.

2A.3.1 Compounding factors

Akin to the concerns about reduced visitor numbers and spend (section 2A.2), submissions cited a several factors specific to the UK and Highland that compound the pressure on Highland businesses.

- **Taxed enough already as UK businesses** – businesses face high taxation rates and no reduced VAT on accommodation like other European countries. This is also a burdensome system administratively for some. It is proposed they cannot withstand more taxation
- **Significant existing cost pressures for businesses** – in addition to the tax rates, submissions raised pressures such as increased business rates, wages rise, recruitment costs, utility bills, etc. This means businesses already have tight profit margins. Submissions flagged that turnover does not equate to profitability and whilst visitor numbers may be increasing, so too are business costs.

- **Existing significant other pressures for businesses** – submissions consistently highlighted the pressures businesses face such as the challenges of recruitment and retention of skilled staff.
- **Prevalence of small/ micro businesses** – A lot of Highland tourism businesses are very small and would be disproportionately affected by the potential impacts raised.

2A.4 Reason for opposition: industry opposition in existing polls and surveys

Submissions from business groups highlighted existing polls and surveys that indicate that businesses do not support the introduction of a Highland Transient Visitor Levy.

Nearly all business groups also sought to reiterate that the submission provided reflects the views of the majority of their significant memberships and, thus, whilst counted as one submission should be interpreted as the views of many within the industry.

2A.4.1 Evidence

Some submissions provided corroborating evidence of this industry opposition:

- **Highland business survey (Spring 2018)** – conducted by the FSB with the support of Visit Loch Ness, SkyeConnect, Visit Wester Ross, Venture North and Discover Glencoe. Results revealed that 73% of businesses opposed the introduction of the tax, 75% believing that it would have a negative impact on local economies.
- **FSB Scotland Survey (2016)** – 82% of Scottish businesses and 88% of Scottish tourism businesses were against a TVL. In the Highlands & Islands, 93% of businesses from all sectors opposed a TVL with 99% of Highlands & Islands respondents advising that it would damage their businesses and 96% that it would damage other businesses and their local economies.
- **Media coverage** – some submissions also point to archives of media coverage including interviews with industry representatives opposed to a TVL.

2A.5 Reason for opposition: the principle

Some submissions raised fundamental points of opposition to the principle of implementing a Highland TVL, principally on the grounds of unfairness. Points included:

- **A 'tourist tax' is discriminatory on a single sector** – it would place disproportionate and inequitable additional burden on a single business sector (tourism). This was deemed especially unfair when the challenges cited as needing investment – such as roads and local infrastructure – are not solely the result of tourism but also other business traffic, heavy goods vehicles, etc.
- **It constitutes regressive taxation** – some submissions called for more positive and progressive measures that encourage tourism but in a responsible and sustainable way.
- **Visitors contribute enough** – some submissions felt that visitors already contribute through high taxation rates, and by purchasing goods and services, and that this is sufficient. To tax further would be unfair.

- **Where revenue will be spent** – the fact that the Council has not yet specified how and where TVL revenue would be spent, if introduced, was a cause for concern for some and mistrust of this led to some opposition for some individual residents, businesses and visitors.

2A.6 Reason for opposition: logistics and costs of implementation and enforcement

Submissions consistently raised concerns about the logistical complexities and costs of implementing, and running, a Highland TVL scheme. For some, the perceived risks and cost led to opposition.

Outstanding questions raised included – how would the tax be levied? Who would collect it/ when/ how? How would it be collected by the Council? How would compliance (business and visitor) be identified and enforced? Where would revenue be spent, and who decides?

Concerns were also raised that income would not outweigh costs – the costs, both financial and administrative, for Highland Council to introduce a TVL scheme and then to implement, collect, enforce and allocate monies were raised as a concern across many submissions. It was posited that costs would be so high it would significantly erode TVL revenue to the point where the potential gain would not be worth the potential risk.

2A.6 Reason for opposition: other

The following were also raised as reasons for opposition:

- **Impact on the accessibility of the region** – the increase in price could make Highland less accessible to different types of market/ potential visitors.
- **National Climate Emergency** – a levy to visit Highland may discourage Scots from ‘staycations’ as it becomes cheaper to visit other regions/ countries, meaning they travel further or abroad.
- **Preferable alternatives** – Commonly cited was the need to address funding for the Highland region to better account for tourism pressures, and significant in-year fluctuation in population. The question of alternatives is also covered in Section 5.2.

2B. Support

Submissions in support of a Highland TVL were received by three Community Councils and one business.

2B.1 Reason for support: Key contextual factors

The key foundation for almost all submissions in support of a Highland TVL was the context of the demands tourism places on services (such as parking, public toilets, refuse management, chemical toilet waste disposal, etc) and by concerns about current under-funding and thus under-delivery of tourism services.

2B.2 Reason for support: investments/ improvements it could enable

The potential for revenue derived from a TVL to be invested in upgrading local infrastructure to cope with the increased visitor numbers and helping mitigate the effects tourism pressures are having on residents’ quality of life was a key driver for support for a Highland TVL.

Submissions cited potential investments in tourism services, public toilets, motorhome service points, rubbish collection/ waste removal, road maintenance, and improving first impressions.

Submissions also cited the role a TVL could play in visitor management – by levying an enhanced rate on some activities in order to deter them (e.g. wild-camping (especially motorhomes)) and also by investing revenue in enforcement addressing negative behaviours such as parking on verges, dumping of litter and fly-tipping of waste.

2B.3 Reason for support: Improving competitiveness

There is arguably a ‘flipside’ to concerns about a Highland TVL negatively impacting competitiveness – that a TVL could improve Highland’s destination competitiveness by enhancing the visitor experience and better meeting visitor expectations, especially in relation to environment.

2B.4 Reason for support: visitors should pay for services

For some, it was felt that visitors should contribute for the ‘footprint’ they leave on the region. It was cited that on average visitors produce twice the waste of conventional householders (European Commission Report) and thus should contribute financially for the enhanced services necessitated.

2B.5 Reason for support: lack of alternatives

Several submissions in favour of a Highland TVL cited the lack of alternative funding mechanisms. There was a perceived low likelihood that necessary improvements would/ could be funded in another way. Experience was also cited that suggests that a voluntary scheme would not generate enough funding.

2C. Undisclosed position

A quarter of submissions did not stipulate whether they were in support or opposition to a Highland TVL.

Such responses typically advised they could not take a position without further detail on questions such as: exactly what challenges are caused by visitors, what sort of levy is being proposed, where income generated may be invested, and the transparency of income collection and spend.

The public sector partners that submitted responses are non-departmental public sector partners of the Scottish Government and have remained officially neutral in their position on a TVL throughout. They, along with the response from a business group that did not disclose a position, focussed on those considerations and key principles they would like to see addressed before/ as part of any Highland TVL scheme, were it introduced.

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Section 3: Investing TVL Revenue

Not all submissions addressed how, and where, any TVL revenue would be invested. The topic was most frequently covered by business groups, community councils and public sector partners. Uncertainty around this issue was also presented as a reason for opposition to a Highland TVL.

Whether for or against a Highland TVL, however, submissions that addressed this issue consistently called for:

3.1 Ring-fencing to tourism uses

All submissions that referenced this issue – including all business groups and public sector partners – were in consensus that the Council would need to ensure revenue was ring-fenced for investment in maintaining and enhancing ‘tourism uses’ which would be fair to both the businesses and those required to pay TVL.

Introducing a TVL, it was consistently and firmly argued, should only ever be complementary to other fund-raising mechanisms and not a replacement. No submissions advocated TVL not being ring-fenced to tourism uses or being absorbed into the general Council budget.

Suggested investments included:

- Public toilets – maintenance and potentially keeping open closing facilities
- Motorhome service points – purpose-built locations to off-load waste
- Rubbish – further bins/collections; and road maintenance – upkeep of the road network.
- Maintaining and preserving Highland’s nature and landscapes

Responses from public sector partners also consistently highlighted the importance of having a strategy to underpin decisions on how such revenue is invested.

3.2 Sub-Highland geographical ring-fencing

Where the topic of sub-Highland ring-fencing was addressed, almost all submissions specified that revenue should be invested in the areas that have generated the revenue. For one community council this was an important proviso of their support for a Highland TVL.

The reasons for this, where cited, were largely two-fold: it was deemed fairer, and in order to reflect/react to the fact different regions of Highland face different offerings and challenges.

Submissions from the Chambers of Commerce raised concerns that geographical ring-fencing would mean revenues raised in one area would be insufficient to meet local needs, but also that not geographically ring-fencing would mean revenue derived from one area would be used elsewhere to fund projects deemed more pressing.

No submissions addressed the question of the geographical scale of any ring-fencing.

3.3 Consultation is key

Business groups consistently raised concerns about who would make decisions around how revenue from a Highland TVL would be spent, if introduced.

There was consensus across groups that, if a TVL was introduced, the Council really could not/ should not make such decisions in isolation. Consultation on how funds would be used would be imperative, especially with those who serve the visitors and collect the tax (i.e. local industry representation). Groups also called for input from communities (Trusts / Community Councils, etc) and local Council officers and Elected Members.

Section 4: Highland TVL principles

Relatively few submissions raised questions or opinions on what a Highland TVL should look like, if introduced.

4.1 A strategic approach

Several submissions – especially from business groups and public sector partners – called for the Council to take highly strategic approach to its considerations of whether, and how, to implement a TVL. They called for the Council to ensure decisions are based on identifying the needs and effective spend requirements to future-proof the tourism economy, rather than just raising funds.

There were also calls for the Council to ensure it considers how it approaches tourism management – looking at the causes of the challenges tourism in Highland presents, rather than focussing on perceived financial solutions.

By extension, several submissions implored the Council to consider all options available (in place of, or in combination with a TVL) to ensure a strategic and planned approach to addressing tourism challenges and pressures. Examples included car parking charging, campervan/ motorhome waste disposal points and wider facilities and services, perhaps developed by local communities and/or businesses.

4.2 Who would pay – visitor types

Overall, there were significant and repeated concerns about any Highland TVL implemented solely as a ‘Bed Tax’ on overnight accommodation in Highland. It was commonly deemed not equitable or strategic.

Concerns around equity were raised in relation to:

- Businesses – that any tax should be equitably applied across the economy and not borne by one sector (such as overnight accommodation)
- Visitors/ impact – that all visitors contribute to tourism pressures, and thus all visitors should contribute to a levy. Singling out one group (such as those staying overnight) would be unfair.

Several submissions also raised that solely progressing a ‘Bed Tax’ would not be strategically shrewd as it would miss the opportunity to address key visitor management issues such as the:

- Rise of unregulated accommodation providers such as Airbnb
- Increases in visitors not using accommodation providers – camper vans and motorhomes ‘wild camping’ etc.
- Large numbers of day visitors

Another consideration raised in some submissions was a call for the Council to consider the importance of inclusive and sustainable tourism, ensuring Highland pursues and promotes its accessibility to a range different visitor markets and budgets.

The solution to these concerns were progressed by different submissions in different ways, however.

In some submissions – principally those in favour of a Highland TVL or those with undisclosed positions – these points were used to advocate the need to widen any Highland TVL to include different visitor types.

In these instances, submissions often singled-out visitor types they posited should be levied, largely based on regional pressures and perceived impact of these visitor types, such as:

- Cruise visitors – a charge for cruise liner passengers disembarking in the area.
- Motorhomes only when not staying in paid accommodation (aka ‘wild camping’ – principally as a mechanism to discourage and manage this behaviour.
- Day trippers

By contrast, for other submissions – principally those opposing a Highland TVL – these concerns about a ‘Bed Tax’ constituted reasons *not* to introduce a Highland TVL: it would not be fair and could potentially exacerbate rather than alleviate current challenges.

These submissions also raised concerns about the logistics and associated costs (for local authorities and businesses) of widening any scheme beyond a ‘Bed Tax’, with some advising against this owing to the difficulty of implementation.

One submission specifically focussed on the considerations and practical difficulties of levying motorhome and campervan visitors. Key points specific to this visitor type included the importance, but also difficulty of:

- Accurately defining what constitutes a motorhome/ caravan/ campervan that would be required to pay a levy
- Accurately defining ‘overnight parking’ given different regulations around off-road parking areas, laybys, common land, etc.
- Ensuring a fair approach, and one that could sufficiently identify and address non-compliance so as not to be widely evaded or come into disrepute.

4.2.1 Double-charging

Several submissions raised concerns about visitors being double-charged and the potential compounding/ cumulative effect of having multiple levy types (overnight and visitor attractions, etc).

Some also raised concerns about the compounding effect of a TVL in addition to rising charges for visitors for existing public services.

4.3 Who would pay – businesses

Some submissions raised concerns that a scheme would be introduced in a way that only requires registered businesses paying Non-Domestic Rates to apply a levy. It was felt that this would unfairly exempt many businesses that already do not contribute for the commercial activity they are undertaking.

4.4 Who would pay – exemptions

The question of whether there should be any exemptions to a Highland TVL was not raised in many submissions. Where discussed, there was typically acknowledgement of the need to strike a balance between fairness and impact mitigation, but also avoiding excessive complications that add administration and cost.

Some submissions singled out groups – typically those they represented – that should be exempt from any Highland TVL, namely:

- **Timeshare industry** – The timeshare industry trade body and owners’ association submitted that timeshare resorts, and their use by timeshare owners, should be exempt from a levy as they should be seen as ‘second home owners’ and they already contribute a management fee. They also stressed the importance of time share resorts to local communities.
- **Highland residents** – several submissions from Highland residents and businesses asserted that Highland residents should be exempt from contributing to any scheme. This was principally on the grounds of a TVL constituting a ‘double payment’ as residents already pay Council Tax.

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Section 5: Additional points raised

Several submissions covered additional points to those themes analysed above.

5.1 Criticism of the Consultation

Seven of the written submissions included criticisms of the design of the online survey, principally in relation to three features:

1. That it did not provide respondents with a free text box, or other options, to explain reasons for opposition
2. The prevalence of questions about how a TVL might look suggesting confirmation bias
3. No clarity on costs of collection, and who would bear these

5.2 Alternatives to a TVL

Several responses also proposed alternatives to a Highland TVL, or other options they would like to see considered alongside a TVL as part of addressing the challenges of tourism in Highland:

- Increase business rates (proposed by residents, and by some businesses)
- A more positive measure to encourage responsible tourism such as paid campervan parking areas, and French-style Aires.
- Address funding for Highland region to better account for tourism pressures, and significant fluctuation in population.
- Address current tax regime, and distribution of taxes, to better account for seasonal highs and lows in population, and additional investment required by local authorities to facilitate the basic infrastructure and facilities required to support the additional burden of visitors.

- Parking charges at problem locations
- Council increase efficiency savings and divert resources to required investment
- Number plate recognition technology/congestion charges with visitors and car hires being recorded at key locations with an appropriate charge.
- Reassessment of Small Business Rate Relief eligibility and redistribution of this Government funding
- Greater visitor management achieved through Change of Use and Planning legislation.

5.3 Comparisons

Several responses raised the value, or danger, of looking to other regions/ countries for examples.

- Some advocated this approach to learn from successful schemes and best practice.
- Some called on examples of TVL impacts in other regions as evidence against introducing a scheme
- Some urged caution in comparing Highland to other regions with levies (both positively and negatively) owing to our unique circumstances, and the need to consider full context.

5.4 Terminology

The terms 'Transient Visitor Levy' and 'Tourism Tax' were criticised in several submissions – as negative, regressive and unnecessarily complicated. It was suggested that a scheme, if progressed, would need a title that better and more simply conveys the intention.

– ANALYSIS ENDS –