

# IMPACT ASSESSMENT – INTEGRATED IMPACT ASSESSMENT

---

## INTEGRATED IMPACT ASSESSMENTS

### Impact Assessment Team

Highland Council  
Glenurquhart Road  
Inverness  
IV3 5PB

Email: [ImpactAssessments@Highland.gov.uk](mailto:ImpactAssessments@Highland.gov.uk)



## ***EQUALITIES, POVERTY, & HUMAN RIGHTS – FULL IMPACT ASSESSMENT***

### **Author Details**

Name and Title	Diffley Partnership, external
Email Address	n/a
Service	n/a

### **Data and Evidence**

Questions	Answers
What existing sources of information have you gathered to help identify how people covered by the protected characteristics may be affected by this Policy, Strategy or Service Change?	<input type="checkbox"/> Consultations <input checked="" type="checkbox"/> National or Local Data <input checked="" type="checkbox"/> National or Local Research <input type="checkbox"/> Customer Complaints <input type="checkbox"/> Customer Feedback
Are there gaps in available data selected above?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, please describe the data gaps that exist	<p>Diffley Partnership has been commissioned to independently conduct this IIA by The Highland Council (THC).</p> <p>This is based upon published information up to 24 November 2025.</p> <p>Diffley Partnership has consulted public sources, including <a href="#"><u>Visitor Levy Consultation Document (1).pdf</u></a> <a href="#"><u>Visitor Levy Consultation Impact Assessments.pdf</u></a> <a href="#"><u>Visitor Levy (Scotland) Act 2024</u></a> <a href="#"><u>Visitor Levy Guidance for Local Authorities   VisitScotland.org</u></a></p> <p>This Impact Assessment focuses on the impact of draft proposals to introduce the visitor levy scheme in the Highlands, specifically on equalities, poverty and human rights.</p>

	<p>Note that each and every person has at least one protected characteristic, which are aspects of a person's identity that are legally safeguarded under from discrimination. Under the Equality Act 2010 there are nine protected characteristics. There is not full data on the protected characteristics of visitors using paid accommodation in the Highlands.</p> <p>NHS Highland may have useful data on the numbers of claims made annually by residents of Highland Council for patients and escorts for paid accommodation. This could provide THC a conservative indication of the scale of staying in paid accommodation for these purpose, bearing in mind that not everyone will apply for assistance with costs.</p> <p>It is unknown how many accommodation providers in the Highlands are part of social tourism schemes and how many paid accommodation nights this equates to throughout the year.</p>
--	---

### **Stakeholder Engagement or Consultation**

*This section gives an opportunity to engage with the people likely to be affected by your policy, strategy, or service change. For example, if there is no impact-related data or information available, then you may need to consult to fill in the gaps. You may wish to consider Area Committees, Community Councils, working with subject area experts and contacts from different organisations. The most appropriate stakeholders to engage with or more formally consult, will vary from case to case and you may wish to give more detail around the relevant stakeholders. There may also be information or data from other consultations, customer feedback and monitoring exercises that could be referred to.*

Questions	Answers
Have any stakeholders been involved in the development of this Policy, Strategy or Service Change at this stage?  <i>For example - involving stakeholders in the development of the Policy, Strategy or Service Change may include activities such as holding user/staff workshops, undertaking user experience surveys or customer journey mapping or any other</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<p><i>input from interested parties (Key stakeholders) such as this</i></p>	
<p>Please specify any stakeholders that have been involved in the development of this Policy, Strategy or Service Change.</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p> <p>THC have conducted stakeholder consultation.</p>
<p>In addition to involving stakeholders, has there been any more formal consultation undertaken on this Policy, Strategy or Service Change to date?</p> <p><i>For example - more formal consultation may include Community Councils, Area Committees, Ward Managers, Council Boards or Committees, Executive Leadership Team, Community Planning Partnership, or other partner organisations such as Highlife Highland, Highland &amp; Island Enterprise or UHI.</i></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>Please specify what you have consulted on, who you have consulted with and/or if any concerns were raised and any outcomes?</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p> <p>THC has held a public consultation and stakeholder consultation.</p>
<p>Will there need to be any more formal consultation undertaken on this Policy, Strategy or Service in the future?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>How will you carry out your more formal consultation and in what timescales?</p> <p><b>Guidance</b></p> <p>You should make it easy for people to give their views and you may wish to give consideration around meetings (including virtual) as well as written consultations, ensuring materials are available in different formats such as large print or Gaelic.</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p>

<p>You may also wish to consider &amp; seek guidance on most appropriate ways to consult Children &amp; Young People. Community Councils and Area Committees could assist in the best approach that would ease participation.</p> <p>If undertaking in person consultation, then weather and travel need to be factored into timescales. You may want to consider developing a communication plan for reaching your target audience.</p>	
--	--

#### ***Equalities, Poverty, & Human Rights – Impact:***

*Think about the proposal or policy to consider whether any specific communities may be affected. These may be vulnerable geographic communities, e.g., SIMD or fragile rural areas, or groups of people that form a ‘community of interest’, e.g., older/younger people or disabled people.*

*Does the proposal have an impact on Human Rights? Identify the relevant Article and record the relevant impact and describe as a summary the mitigating steps proposed.*

#### ***Equalities - Protected Characteristics***

*In this section, for each of the **protected characteristics** and bearing in mind, the articles of the Human Rights please:*

- a) **Negative** - Describe any evidence of, or potential for, negative impact
- b) **Positive** - Does the policy contribute positively to the promotion of equality on any particular group
- c) **No Impact** - Does the policy contribute neither positively or negatively on any particular group

<b>Protected Characteristics</b>	<b>Category of Impact</b>	<b>Explanation (including any mitigations)</b>
<p>Impact - Sex:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p>

<p><i>the promotion of equality on any particular group.</i></p>	<p>promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
<p><b>Impact - Age:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to the promotion of equality on any particular group.</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p> <p>THC acknowledge that older people may more likely than younger people to have a disability or need to travel for health appointments.</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p> <p>See corresponding sections for mitigations in these cases.</p>
<p><b>Impact - Disability:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to the promotion of equality on any particular group.</i></p>	<p>a) <input type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input checked="" type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>Concerning Disability- As The Visitor Levy (Scotland) Act 2024 makes provision for those with Disability, in theory the policy will have 'no impact' on those with a Disability.</p>

		<p>THC state in question 11 of the public consultation:</p> <p>‘Arrangements for evidence gathering and reimbursement of the levy (or a sum equivalent to the levy) for eligible visitors.’</p> <p>‘The Highland Council will adopt the National Digital Portal being developed for the visitor levy in Scotland. This National Digital Portal is being designed to:</p> <ul style="list-style-type: none"> <li>• Enable accommodation providers to remit collected levies to their local authority.</li> <li>• For eligible visitors to claim reimbursement where a national exemption applies, for example, those in receipt of benefits, payments or allowances for a disability as prescribed within the Act.</li> <li>• For eligible visitors to provide evidence to support their claim for reimbursement.</li> <li>• For local authorities to verify and decide claims for national exemptions and to reimburse levies for eligible visitors.</li> <li>• For local authorities to administer and manage collections of the levies.’</li> </ul> <p>‘Once levies have been paid by visitors, the Highland Council will have arrangements in place to enable eligible visitors to claim their exemptions and to be reimbursed by the Council. Visitors will claim their exemptions and provide evidence using the National Digital Portal, which will be adopted by the Council.’</p> <p><u><a href="#">Visitor Levy Consultation Document (1).pdf</a></u></p> <p>From the information stated above, the customer would be asked to pay the levy, and then have the option to apply for reimbursement. As such, in practice, this may have a negative</p>
--	--	---

		<p>impact on those with a disability, with added time to apply for reimbursement and navigate that process. They may indeed choose not to pursue the reimbursement they are entitled to. See for example Scottish Government information on barriers to access entitlements:</p> <p><u><a href="#">4. Barriers to claiming benefits - Scottish social security system - seldom-heard groups: research - gov.scot</a></u></p> <p>As the national portal is not set up, this cannot be further commented upon at this time.</p> <p>Concerning those with long-term health conditions or their families. THC acknowledge that 'these groups may be negatively impacted by additional charges or accommodation.'</p> <p>They explain the mitigation as follows:</p> <p>'Most of the patients travelling for medical treatment can apply to their NHS Board for support in relation to travel and accommodation. NHS policy states that patients can claim expenses from their local NHS Board. The Scottish Government's Young Patients Family Fund is available for patients aged under 18 years.'</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p>
<p>Impact - Religion or Belief:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p>

<p><i>the promotion of equality on any particular group.</i></p>	<p>promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
<p><b>Impact - Race:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to the promotion of equality on any particular group.</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>Concerning Race- Gypsy Traveller communities could be disproportionately negatively impacted by the policy due to their preferences for accommodation types.</p> <p>At the national level, The Visitor Levy (Scotland) Act 2024 makes provision for Gypsy Traveller communities. THC confirm in <a href="#"><u>Visitor Levy Consultation Document (1).pdf</u></a> question 6:</p> <p>‘A visitor levy cannot be charged for accommodation on local authority gypsy and traveller sites, and registered social landlord gypsy and traveller sites’.</p> <p>Therefore, the policy should have no impact for these groups.</p> <p>There should be no disproportionate impacts on other Races.</p>
<p><b>Impact - Sexual Orientation:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p>

<p><i>the promotion of equality on any particular group.</i></p>	<p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
<p><b>Impact - Gender Reassignment:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to the promotion of equality on any particular group.</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
<p><b>Impact - Pregnancy / Maternity:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to the promotion of equality on any particular group.</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
<p><b>Impact - Marriage &amp; Civil Partnership:</b></p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy contribute positively to</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p>	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p>

<p><i>the promotion of equality on any particular group.</i></p>	<p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in respective sections.</p>
--	---	---

### Socio-Economic - Vulnerable Groups

Are specific/vulnerable groups such as those mentioned below likely to be affected differently?

Vulnerable Group	Category of Impact	Explanation (including any mitigations)
<p>Unemployed:</p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost.</p> <p>However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to afford the additional cost of a levy in addition to the cost for their accommodation. For those on lower incomes an additional cost would have more of a negative impact than for those with higher incomes.</p> <p>The current mitigation at national policy level is the Visitor Levy (Scotland) Act 2024 is designed to be a proportion of accommodation cost this means the amount will be smaller for low accommodation costs and larger for high accommodation costs.</p> <p>Another consideration for those in vulnerable communities is that staying in accommodation can be for a range of purposes, not limited to leisure. As such, any additional levy would make accommodation costs for purposes such as work or taking part in training more expensive. Diffley Partnership are not aware of mitigation actions by THC in this respect.</p>
<p>Lone Parent Families:</p> <p><i>Think about the review area you are responsible for; are any</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or</p>	<p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost. However, it</p>

<p><i>of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to afford the additional cost of a levy in addition to the cost for their accommodation. For those on lower incomes an additional cost may have more of a negative impact than for those with higher incomes.</p> <p>THC acknowledge, 'There will be a negative impact on lone parent families and low-income households who will be subject to the Levy charge should they choose to stay in accommodation defined within the Visitor Levy (Scotland) Act 2024.'</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p> <p>The current mitigation at national policy level is the Visitor Levy (Scotland) Act 2024 is designed to be a proportion of accommodation cost this means the amount will be smaller for low accommodation costs and larger for high accommodation costs.</p>
<p><i>Young Children:</i></p> <p><i>This vulnerable group may also be identified through equality impact screening.</i></p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>THC acknowledge, 'Young people, more specifically families and school trips staying overnight may be impacted, as larger room costs are generally higher.'</p> <p>They explain the mitigation and acknowledge the mitigation and its limitations:</p> <p>'The Visitor Levy charge is based on room cost, rather than individuals staying in the room. Depending on hotel/accommodation rules, children under a certain age are not allowed to stay in rooms without an adult. It would be difficult to apply an exemption based on age, due to the difficulties of distinguishing between individuals staying in the accommodation. The Levy being charged is applied proportionately to the budget of accommodation the visitor has chosen.'</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p>

<p>Older People:</p> <p><i>This vulnerable group may also be identified through equality impact screening.</i></p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>THC acknowledge that older people may more likely than younger people to have a disability or need to travel for health appointments.</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p> <p>See corresponding sections for mitigations in these cases.</p>
<p>Homeless:</p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>a) <input type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input checked="" type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>THC explain the exemptions of the Act as follows:</p> <p>'A number of groups do not fall within the scope of the Act and are therefore not liable to pay a visitor levy charge. These groups, with the exception of those in receipt of specified disability payments, are not considered visitors to an area for business or leisure purposes and are therefore not liable to pay a levy charge. These groups are:</p> <ul style="list-style-type: none"> <li>i. being homeless or at risk of homelessness</li> <li>ii. very poor housing conditions (such as overcrowding, serious damp or disrepair)</li> <li>iii. experiencing domestic abuse or other forms of violence</li> <li>iv. someone's residence being unfit for habitation</li> <li>v. someone being an asylum seeker or refugee'</li> </ul> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p>
<p>Looked after children:</p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any</p>	<p>Diffley Partnership cannot determine whether this policy would have any disproportionate impact on</p>

<p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>this group. This is considering the impact on the stability of children in care and their homes and the effect on the educational outcomes of these children.</p>
<p>Low-income households (in-work poverty):</p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact (positive/negative/ No Impact)</i></p>	<p>a) <input checked="" type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively or negatively on any particular group</p>	<p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost. However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to afford the additional cost of a levy in addition to the cost for their accommodation. For those on lower incomes an additional cost may have more of a negative impact than for those with higher incomes.</p> <p>The VisitScotland website states 'About one-third of Scots can't afford holidays due to various constraints.' <a href="#">Create an inclusive business   VisitScotland Business Support</a></p> <p>The mitigation at national policy level is the Visitor Levy (Scotland) Act 2024 is designed to be a proportion of accommodation cost this means the amount will be smaller for low accommodation costs and larger for high accommodation costs.</p> <p>Another consideration for those in vulnerable communities is that staying in accommodation can be for a range of purposes, not limited to leisure. As such, any additional levy would make</p>

		<p>accommodation costs for purposes such as work or taking part in training more expensive. Diffley Partnership are not aware of mitigation actions by THC in this respect.</p> <p>As VisitScotland explain:</p> <p>'Social tourism schemes are designed to ensure everyone can enjoy holidays, regardless of their financial situation or health challenges. These programs provide special deals or complimentary trips to reduce the financial burden for those who need it most, such as carers or families facing difficult circumstances.'</p> <p><u><a href="#">Create an inclusive business   VisitScotland Business Support</a></u></p> <p>Diffley Partnership is not able to establish the extent of these schemes in the Highlands, the number of accommodation providers which are part of these schemes and the bed nights per year this equates to. A potential impact is the provision and extent of these schemes by accommodation providers, and whether the introduction of the levy leads to a decrease in social tourism opportunities for residents of the Highlands or residents outwith the Highlands on low incomes.</p>
<p>Disabled people:</p> <p><i>This vulnerable group may also be identified through equality impact screening.</i></p> <p><i>Think about the review area you are responsible for; are any of the following groups likely to be affected differently by any proposed change?</i></p> <p><i>Tick and briefly describe any likely impact</i></p>	<p>a) <input type="checkbox"/> <b>Negative</b> - Describe any evidence of, or potential for, negative impact</p> <p>b) <input type="checkbox"/> <b>Positive</b> - Does the policy contribute positively to the promotion of equality on any particular group</p> <p>c) <input checked="" type="checkbox"/> <b>No Impact</b> - Does the policy contribute neither positively</p>	<p>Concerning Disability- As The Visitor Levy (Scotland) Act 2024 makes provision for those with Disability, in theory the policy will have 'no impact' on those with a Disability.</p> <p>THC state in question 11 <u><a href="#">Visitor Levy Consultation Document (1).pdf</a></u></p> <p>'Arrangements for evidence gathering and reimbursement of the levy (or a sum equivalent to the levy) for eligible visitors.'</p> <p>'The Highland Council will adopt the National Digital Portal being developed for the visitor levy in Scotland. This National Digital Portal is being designed to:</p> <ul style="list-style-type: none"> <li>• Enable accommodation providers to remit collected levies to their local authority.</li> <li>• For eligible visitors to claim reimbursement where a national exemption applies, for example, those in receipt of benefits, payments or allowances for a</li> </ul>

<p>(positive/negative/ No Impact)</p>	<p>or negatively on any particular group</p>	<p>disability as prescribed within the Act. • For eligible visitors to provide evidence to support their claim for reimbursement. • For local authorities to verify and decide claims for national exemptions and to reimburse levies for eligible visitors. • For local authorities to administer and manage collections of the levies.'</p> <p>'Once levies have been paid by visitors, the Highland Council will have arrangements in place to enable eligible visitors to claim their exemptions and to be reimbursed by the Council. Visitors will claim their exemptions and provide evidence using the National Digital Portal, which will be adopted by the Council.'</p> <p>From the information stated above, the customer would be asked to pay the levy, and then have the option to apply for reimbursement. As such, in practice, this may have a negative impact on those with a disability, with added time to apply for reimbursement and navigate that process. They may indeed choose not to pursue the reimbursement they are entitled to. See for example Scottish Government information on barriers to access entitlements:</p> <p><u><a href="#">4. Barriers to claiming benefits - Scottish social security system - seldom-heard groups: research - gov.scot</a></u></p> <p>As the national portal is not set up, this cannot be further commented upon at this time.</p> <p>Concerning those with long-term health conditions or their families. THC acknowledge that 'these groups may be negatively impacted by additional charges or accommodation.'</p> <p>They explain the mitigation as follows:</p> <p>'Most of the patients travelling for medical treatment can apply to their NHS Board for support in relation to travel and accommodation. NHS policy states that patients can claim expenses from their local NHS Board. The Scottish Government's Young Patients Family Fund is available for patients aged under 18 years.'</p>
---------------------------------------	--	---

		<p><u>Full Impact Assessment Visitor Levy Scheme.pdf</u></p> <p>In the NHS Highland website it is explained that: 'Patients who have a permanent address in the NHS Highland area, and authorised escorts. An escort is defined as being for a patient who needs assistance to ensure the safe completion of the journey to or from hospital. Escorts must return home at the earliest opportunity, however if they choose to stay they must do so at their own expense. Escorts who are required to accompany patients to and from hospital may either return home and travel back to hospital on patient discharge, or remain near the hospital - provided the cost of accommodation does not exceed that of the second return journey which would otherwise have been required.'</p> <p><u>Financial assistance with patient travel   NHS Highland</u></p>
--	--	---

## Human Rights – Articles

Will any of the following Human Right's Articles be impacted.

Human Rights – Articles	Category of Impact	Explanation (including any mitigations)
Article 8:  <i>Right to respect for private and family life, home, and correspondence</i>	a) <input type="checkbox"/> Negative  b) <input type="checkbox"/> Positive  c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 9:  <i>Freedom of thought, conscience, and religion</i>	a) <input type="checkbox"/> Negative  b) <input type="checkbox"/> Positive  c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.

Article 10: <i>Freedom of expression</i>	a) <input type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 11: <i>Freedom of assembly and association</i>	a) <input type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 12: <i>Right to marry and to found a family</i>	a) <input type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 14: <i>Right not to be subject to discrimination</i>	a) <input checked="" type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 1 of Protocol 1: <i>Protection of property</i>	a) <input type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.
Article 2 of Protocol 1: <i>Right to education</i>	a) <input checked="" type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input type="checkbox"/> No Impact	The proposal could provide an addition cost for those staying in eligible accommodation for the purposes of education or training. It cannot be determined if this cost would be prohibitive.
Article 3 of Protocol 1: <i>Right to free elections</i>	a) <input type="checkbox"/> Negative b) <input type="checkbox"/> Positive c) <input checked="" type="checkbox"/> No Impact	This proposal does not remove or reduce the ability of this right.

#### **Actions, Monitoring & Review**

<p><b><u>Actions:</u></b></p> <p>Are there actions identified to advance or promote equality, poverty, or human rights or to mitigate potentially negative impact?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Diffley Partnership are not aware of any actions identified.</p> <p>Based upon this impact assessment THC may wish to consider:</p> <ul style="list-style-type: none"> <li>• Whether disabled people, or those with long-term health conditions residing within the Highlands can navigate the reimbursement process. This is as the National Digital Portal is being designed</li> <li>• ‘For eligible visitors to claim reimbursement where a national exemption applies, for example, those in receipt of benefits, payments or allowances for a disability as prescribed within the Act.’</li> <li>• The extent to which Highlands Health Board can factor in the additional cost of they levy into claims made to the Young Patients Family Fund- <a href="#"><u>Young Patients Family Fund - mygov.scot</u></a></li> <li>• The extent to which Highlands Health Board can factor in the additional cost of the levy into claims made for financial assistance with patient travel for adults- <a href="#"><u>Financial assistance with patient travel   NHS Highland</u></a></li> </ul> <p>NHS Highland may have useful data on the numbers of claims made annually by residents of Highland Council for patients and escorts for paid accommodation. This could provide THC a conservative indication of the scale of staying in paid accommodation for these purpose, bearing in mind that not everyone will apply for assistance with costs.</p> <p>Given the statistic quoted by VisitScotland that ‘About one-third of Scots can't afford holidays due to various constraints’, THC may wish to monitor and assess the impact of this policy as it develops on Highlands residents on low incomes. They may wish to gather data to establish the extent of social tourism schemes in the Highlands and any change in the availability of this accommodation provision as the result of the levy.</p> <p>We also recommend that this impact assessment is updated as policy is developed.</p>
--	---

<b><u>Actions:</u></b>  If yes, please provide a narrative of the actions identified, as well as providing a link to/embed a relevant action plan document.	Unaware
<b><u>Monitor and Review:</u></b>  Please provide details of arrangements to monitor and review the Policy, Strategy or Service Change and any associated actions.	This is an internal matter for THC

### Summary of Conclusions

All Full Impact Assessments should be referenced, and a summary of findings included in any relevant committee report(s), at which the proposed Policy, Strategy or Service Change will be discussed.  Based on the information provided in this Full Impact Assessment, please provide a summary of your own conclusions as the line manager responsible for this proposal that may be included in any relevant committee report(s).	Note Diffley Partnership is not the line manager responsible and as such cannot draw these conclusions.
Please enter the name & date of the committee(s) at which this proposal will potentially be Considered.	
<b>Publication</b>	
Full Impact Assessments will be published on the Highland Council's Impact Assessment Register	

## **Equality, Poverty, & Human Rights – Full Impact Assessment Sign Off:**

*For completion by the Responsible Manager*

<p>Please check if you are satisfied that the following elements of the Equalities, Poverty and Human Rights Full Impact Assessment have been considered:</p>	<ul style="list-style-type: none"><li><input type="checkbox"/>Gathering information</li><li><input type="checkbox"/>Consultation and involvement</li><li><input type="checkbox"/>Assessing impact for Equalities, Poverty, and Human Rights</li><li><input type="checkbox"/>Mitigating actions identified (if required)</li><li><input type="checkbox"/>Opportunity to promote Equalities, Poverty, and Human Rights</li><li><input type="checkbox"/>Arrangements to monitor and review</li><li><input type="checkbox"/>Publication arrangements</li></ul>
<p>Are you prepared to sign off the Equality, Poverty, and Human Rights Full Impact Assessment?</p>	<ul style="list-style-type: none"><li><input type="checkbox"/>Yes</li><li><input type="checkbox"/>No</li></ul>
<p><b><u>Responsible Manager</u></b></p> <p>Name</p>	
<p><b><u>Responsible Manager</u></b></p> <p>Position</p>	
<p><b><u>Responsible Manager</u></b></p> <p>Date</p>	
<p>If no, provide details of why and next steps</p>	