

Agenda Item	8
Report No	HC/42/25

The Highland Council

Committee: **The Highland Council**

Date: **11 December 2025**

Report Title: **Visitor Levy – Next Steps**

Report By: **Assistant Chief Executive – Place**
Assistant Chief Executive – Corporate

1. Executive Summary

- 1.1 On 14 November 2024, the Economy & Infrastructure Committee agreed the Highland Council would undertake a statutory consultation on a percentage-based levy, as part of a broader a proposed Visitor Levy Scheme for Highland. While the Highland Council and accommodation providers would have preferred to have the ability to choose between a percentage or a flat rate, the Visitor Levy (Scotland) Act 2024 provided only for a percentage-based levy.
- 1.2 Therefore, Highland Council has completed a statutory consultation with the public, accommodation providers and other stakeholders on a potential levy of 5%. While generally supportive of the principle of a visitor levy, the tourism sector shares considerable concerns about the percentage model built into existing legislation and consider this a critical barrier to implementation of a levy for Highland.
- 1.3 At the request of the Visitor Levy Reference Group, comprising a broad range of industry representatives, the Council arranged for an independent review by the Diffley Partnership.
- 1.3 This report updates Members on the following:
 - The actions taken by the Highland Council in response to stakeholders' concerns about a percentage-based levy and inherent complexities with that model.
 - The anticipated actions by Scottish Government in relation to expected changes to legislation in line with what Highland Council has sought in response to stakeholders shared concerns.
 - The possible uses to which any funding from a future levy may be put based on stakeholder feedback should a visitor levy be implemented for Highland.
 - The link between this possible future funding and the place and community-based plans for investment, which have no current funding routes.

Furthermore, the report asks Members to approve that a further report is brought to Council for Members' consideration once the implications of the intended new legislative powers are fully known and are able to be translated into a potential scheme for Highland at the first possible opportunity.

- 1.4 Following the strength of concerns received from stakeholders across the Highlands, together with the same strength of feeling from the Visitor Levy Reference Group, the Convener of the Highland Council wrote to the Minister for Public Finance on 12 February 2025 restating the Council's original position in support of a flat rate levy, while highlighting that accommodation providers share considerable concern that a percentage rate introduces complexities. Furthermore, the Convener enquired about the prospects of amending regulations to provide local authorities with discretionary powers to implement a levy based on either a percentage rate or a flat rate. **Appendix 1** to this report refers. The Minister for Public Finance responded on 9 October 2025, a copy of which is provided at **Appendix 2** to this report.
- 1.5 The Minister for Public Finance wrote to Chief Executives and Senior Officers on 18 September 2025 setting out the Presiding Officer's decision that the proposed amendment to Stage 3 of the Housing (Scotland) Bill was not deemed to be within the scope of that Bill. **Appendix 3** to this report refers.
- 1.6 The Convener wrote more recently on 24 November 2025 to the Minister for Public Finance seeking clarity regarding the Scottish Government's intentions to implement new primary legislation, which would enable local authorities to implement a flat or tiered flat rate, as an alternative to the existing percentage-based levy. **Appendix 4** to this report refers.
- 1.7 The Minister for Public Finance wrote to Council Leaders on 2 December 2025 to confirm that the "...Scottish Government intends to introduce legislation early in the new year to give councils greater flexibility over how they design and implement a visitor levy."
- 1.7.1 This letter also confirms that "The policy intention of this bill is to strengthen that legislative framework within which councils can introduce an effective, proportionate and robust visitor levy which best meets the needs of their local tourism economy and community. If passed, the bill will still allow local authorities to charge a percentage-based visitor levy, but for those that require a different model, the bill will introduce additional flexibility to set either a single fixed amount or a range of fixed amounts for different purposes or areas. Under the fixed rate amount or different fixed amount models, local authorities will have the discretion to apply the levy on a per person, per night or a per night basis. The bill will also include provisions to support the implementation of local schemes, including clarifying how the levy is to be charged in third party sales." **Appendix 5** to this report refers. The Scottish Government's press release states "The bill is intended to be introduced in early 2026." The press release is available at this [link](#).
- 1.8 Given the considerable concerns shared by accommodation providers, other stakeholders and the Visitor Levy Reference Group with regard to a percentage-based levy, and in view of the Scottish Government's intentions to introduce new powers in early 2026, this report recommends that Highland Council awaits the outcome of the intended legislative process for either a single fixed amount or a range of fixed amounts for different purposes or areas before deciding whether to proceed with a Visitor Levy for Highland. In the meantime, Officers would continue to work with Scottish Government, CoSLA and the Visitor Levy Reference Group to consider emerging changes and related matters.

- 1.9 As set out in the separate report on today's agenda, *Invest Highland* includes community-based projects requiring investment, some of which could potentially be funded from any eventual visitor levy should Members agree to implement a Visitor Levy for Highland.

2. Recommendations

2.1 Members are asked to:

- i. **Note** the strength of concern from stakeholders and accommodation providers regarding the complexities inherent with a percentage-based levy.
- ii. **Note**, in response to the concerns received as set out in 2.1(i) above, the Convener's letter to the Minister for Public Finance dated 12 February 2025 seeking discretionary powers to enable local authorities to choose between a flat rate or percentage rate, and the Minister's response received 9 October 2025, as set out in **Appendices 1 and 2** respectively.
- iii. **Note** the letter from the Minister for Public Finance to Chief Executives and Senior Officers dated 18 September 2025. **Appendix 3** refers.
- iv. **Note** the Convener's more recent letter dated 24 November 2025 to the Minister for Public Finance seeking clarity regarding the Scottish Government's intentions for proposed flat and tiered flat rates. **Appendix 4** to this report refers.
- v. **Note** the letter from the Minister for Public Finance to Council Leaders dated 2 December 2025 setting out the Scottish Government's to introduce legislation early in the new year to give councils greater flexibility over how they design and implement a visitor levy. **Appendix 5 to this report refers.**
- vi. **Note** the Chief Officer – Revenues & Commercialisation will participate in Visitor Levy Implementation Forum as detailed in the Minister for Public Finance's letter dated 2 December 2025 (**Appendix 5**).
- vii. **Note** The Diffley Partnership's cross-cutting themes from the consultation based on a percentage rate levy.
- viii. **Agree** to await the intended new primary legislation for either a single fixed amount or a range of fixed amounts for different purposes or areas, and thereafter for a report to be brought forward to a future meeting of the Highland Council to decide the way forward for Highland.
- ix. **Agree** that, should Members agree to 2.1(viii) above, that Highland Council would undertake a 12-week statutory consultation based on new proposals. A report would then set out the findings from the statutory consultation and invite Members to decide whether to proceed with a Visitor Levy for Highland. Should Members decide to proceed, then an 18-month implementation period would be required before a visitor levy could be implemented in Highland.
- x. **Note** the potential uses of funds should a Visitor Levy be decided for Highland, noting that approval for use of funds would be sought in a future report to Council should a Visitor Levy be agreed for implementation. **Appendix 6** to this report refers.

3. Implications

- 3.1 **Resource** –The implementation of a Visitor Levy Scheme has significant resource and financial implications in relation to the funds raised, the cost of implementing and administering a Visitor Levy Scheme (the Scheme), and thereafter decisions on the use of the net proceeds. This report and appendixes set out examples of how proceeds from a levy could be used. The decision-making process for use of funds

would be part of any formal decision to implement a levy and would reflect the requirements of legislation. The process would also give scope to deal with any future change in priorities, needs or circumstances. A levy income and use of funds could represent a significant income stream and addition to Council resources, and both income and use thereof would be reflected within the Council's annual budget plans and Medium-Term Financial Strategy were there to be a decision to proceed.

- 3.2 **Legal** – Local Authorities have powers to introduce Visitor Levy Schemes in accordance with the Visitor Levy (Scotland) Act 2024. The 2024 Act enables such levies to be set on a percentage basis.
- 3.2.1 The Scottish Government has notified Council Leaders of its intentions to introduce legislation early in the new year to give councils greater flexibility over how they design and implement a visitor levy. If passed, it is intended that new legislation would provide additional powers for local authorities to set either a single fixed amount or a range of fixed amounts for different purposes or areas. Should such discretionary powers be granted, these would be in addition to the current legislative power to operate a percentage-based levy. Such new legislation would therefore have the effect of enabling local authorities to choose between a percentage-based rate, or to set either a single fixed amount or a range of fixed amounts for different purposes or areas flat or tiered flat rate.
- 3.3 **Risk** – The implementation of a Visitor Levy Scheme presents a new opportunity for the Council to raise new income specifically targeted to sustain, support and develop facilities and services which are substantially used by business and leisure visitors (or both). There is a risk that Scottish Government's intentions to introduce legislation early in the new year to give councils greater flexibility over how they design and implement a visitor levy may not be achieved.
- 3.3.1 Although tourism has long been a cornerstone of the Highland economy and a source of pride, sustaining employments and livelihoods for communities across the region, the scale of its success now presents significant pressures on local infrastructure, services, and the natural environment. The latest available data from the Scottish Tourism Economic Activity Monitor in Scotland (STEAM) shows that between 2012 and 2023, visitor numbers to the Highlands increased from 5.16 million to 8.375 million – an increase of 62.5%. Direct expenditure grew from £1.118 billion to £1.68 billion over the same period.
- 3.3.2 A Visitor Levy Scheme represents a sustainable mechanism to invest in the assets, infrastructure and services that make the Highlands such a desirable destination to visit. There are known risks around the potential for reductions in existing external funding streams, including the Rural Tourism Infrastructure Fund (RTIF) for example. Financial planning by Highland Council should therefore take cognisance of known or anticipated future external funding levels when considering fiscal flexibilities, such as a visitor levy, to generate new income and when planning for future investment
- 3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – There are no significant Health and Safety risk implications arising directly from this report.
- 3.5 **Gaelic** – There are no Gaelic implications arising directly from this report.

4. Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.
- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment. This is an update report and therefore an impact assessment is not required.

5. Background and Original National Context

- 5.1 During the statutory consultation on percentage-based levy undertaken from 15 November 2025 to 31 March 2025 inclusive, and thereafter through engagement with the Visitor Levy Reference Group, stakeholders shared concerns about the complexities of percentage-based visitor levy. Having considered this feedback, as set out in **Appendix 1** to this report, the Convener of the Highland Council wrote to the Minister for Public Finance on 12 February 2025 restating the Council's original position in support of a flat rate levy, while highlighting that accommodation providers are generally in agreement with the principle of a visitor levy but share considerable concern that a percentage rate introduces complexities. Furthermore, the Convener enquired about the prospects of amending regulations to provide local authorities with discretionary powers to implement a levy based on either a percentage rate or a flat rate. The Minister for Public Finance responded to the Convener on 9 October 2025, a copy of which is provided at **Appendix 2** to this report.
- 5.2 The Convener wrote more recently on 24 November 2025 to the Minister for Public Finance seeking clarity regarding the Scottish Government's intentions to implement new primary legislation, which would enable local authorities to implement a flat or tiered flat rate, as an alternative to the existing percentage-based levy. **Appendix 3** to this report refers.
- 5.3 As set out in the separate report on today's agenda, *Invest Highland* includes community-based projects requiring investment, some of which could potentially be funded from any eventual visitor levy should Members agree to implement a Visitor Levy for Highland.
- 5.4 Given the considerable concerns shared by accommodation providers with regard to a percentage-based levy, and in view of the Scottish Government's intentions to introduce new discretionary powers in the new year, this report recommends that Highland Council awaits the outcome of the intended legislative process before deciding whether to proceed with a Visitor Levy for Highland. In the meantime, Officers would continue to work with Scottish Government, CoSLA and the Visitor Levy Reference Group to consider emerging changes and related matters.
- 5.5 At the Council meeting held 18 September 2025, it was agreed to replace the related motion with the following amendment:

“Recognising that more than 4,000 consultation responses were received to the consultation on the Visitor Levy, the Council resolves to bring forward a report to Council in October 2025. This report will detail an overview of the independent work currently being undertaken by the external consultants appointed by the Council to complete an Economic Impact Assessment, Financial Forecasting, an analysis of the consultation responses and engagement with the Visitor Levy Reference Group, together with an Integrated Impact Assessment.

A further report will be considered by the Council in December 2025, setting out the findings from that work, including recommendations on the way ahead for the Visitor Levy for Highland area. In the meantime, Officers will continue to engage with the Scottish Government and stakeholders.”

- 5.6 The Visitor Levy (Scotland) Act 2024 received Royal Assent on 5 July 2024, and the Visitor Levy (Scotland) Act 2024 (Commencement) Regulations 2024 came into force on 20 September 2024. This provided new discretionary powers for local authorities to implement a percentage-based levy, following formal consultation.
- 5.7 An Expert Group led by VisitScotland, developed [Guidance on the Visitor Levy for Local Authorities](#), which was published in October 2024 and updated in October 2025.
- 5.8 Following approval by the Economy & Infrastructure Committee on 14 November 2024, the Highland Council’s statutory consultation period commenced 16 November 2024 with the last date for submissions being 31 March 2025. The November 2024 report, together with the *Integrated Impact Assessment* and the *Impact Assessment for Businesses, Visitors, Communities and the Council* are available at this [link](#).

6. Consultation and Engagement 15 November 2024 – 31 March 2025

- 6.1 The Highland Council received 4,103 responses to the statutory consultation. In addition, feedback was received from drop-in sessions, on-line and in-person events.
- 6.2 Of the 4,103 responses to the questionnaire, residents were the largest response group at just under 50%, with the range of respondents also covering businesses and visitors.

Category	No of Responses	% of responses
Business	812	19.8
Charity	1	0.0
Community Council	52	1.3
Highland resident	1,962	47.8
Highland worker	15	0.4
Professional group/body	49	1.2
Respondent	633	15.4
Special Interest group (activity)	9	0.2
Visitor	570	13.9
TOTAL	4,103	100.0

- 6.3 Respondents were asked to respond using a standard Likert scale (agree, strongly agree, neither agree nor disagree, strongly disagree, disagree) to each of the required statutory elements of the proposed Scheme, which resulted in a range of quantitative responses. Respondents could also provide qualitative responses in the form of written comment to questions in the online consultation. For those unable to submit an online response, paper-forms were available, and any such submissions are included in the total of 4,103 responses. In total, 29 paper responses were received.
- 6.4 Disagree/agree helps to understand where respondent views differed from the proposed position. The written comments enabled respondents to share their views on what a proposed scheme could look like, such as but not limited to flat rate, targeted scheme area, how to invest the money raised, alternative start dates, alternative % rates and views on exemptions.
- 6.5 For many sections of the consultation, most respondents disagree, either somewhat or strongly with the proposed position, and regularly, the responses were strongly agree or strongly disagree, with the “middle” options of neutral. Agreeing or disagreeing were the least chosen options.
- 6.6 The Diffley Partnership conclude that a sizeable minority frequently agree with Highland Council’s positions, and indeed the acknowledgement of the potential for a levy scheme, and where there is the need for additional funding, and shared thoughts on how this could look.
- 6.7 The Diffley Partnership’s independent findings from the consultation analysis, which was based on a percentage-based levy, found that cross-cutting themes recur across sections of the consultation, with respondents often using the space provided to make comments on a particular facet of the proposed scheme instead to voice their opinions about broader opposition to the scheme. For example, across different sections of the consultation respondents discuss:
- The advantages of a flat per-night fee rather than a percentage-based levy;
 - Exemptions for Highland residents and in-area essential travel (such as medical appointments and work commitments);
 - Opposition to exclusions for off-campsite motorhomes and cruise passengers, who are often deemed high-impact visitors;
 - Economic impact for small accommodation providers; and
 - VAT implications for small-turnover businesses.

7. Use of Net Proceeds from a Visitor Levy – The Visitor Levy (Scotland) Act

- 7.1 During the consultation period and the wider engagement undertaken by Officers, there was general support for a visitor levy scheme for Highland, based on a flat rate, with sustained requests for a new and different Scheme to the proposed Scheme detailed in the statutory consultation. Participants expressed views that net proceeds should be invested as set out in the 2024 Act to sustain, support and develop services and facilities substantially used by visitors for leisure or business purposes, or both.

7.2 Section 20 of the Visitor Levy (Scotland) Act 2024 stipulates that a local authority operating a Visitor Levy scheme must prepare a report on the scheme in respect of each reporting period, including information on—

- (a) the amount of money collected under the scheme,
- (b) how the net proceeds of the scheme have been used, and
- (c) the performance of the scheme by reference to its objectives

7.3 A local authority must publish the report—

- (a) as soon as reasonably practicable after the end of the reporting period, and
- (b) in such manner as it considers appropriate.

The local authority must provide a copy of the published report to the Visitor Levy Forum for that scheme established by the local authority.

7.4 For the purposes of the Visitor Levy (Scotland) Act 2024, “reporting period” means—

- (a) in the case of the first report, any period determined by the local authority of a maximum of 18 months beginning with the date on which the scheme came into force, and
- (b) in any other case, the period of 12 months beginning with the date on which the previous reporting period ended.

8. Potential Use of Net Proceeds from a Visitor Levy

8.1 Possible distribution reflects consultation feedback and strategic priorities, ensuring that net levy proceeds deliver tangible benefits for visitors, residents, and businesses across Highland. Detailed investment proposals would be developed during any eventual implementation period and overseen by the Highland Visitor Levy Forum, with annual reporting to Members and a three-year review cycle, to ensure transparency and accountability. Should Members decide to implement a Visitor Levy for Highland, decisions regarding use of net proceeds, would be made by elected members.

8.2 Should a Visitor Levy be implemented in Highland, the net proceeds would be intended to support the Council’s Sustainable Tourism Strategy in accordance with the statutory requirements of the Visitor Levy (Scotland) Act 2024 to sustain, support and develop facilities and services which are substantially used by business and leisure visitors (or both). The overarching aim is to reinvest in facilities and services substantially used by visitors, ensuring that tourism in Highland remains sustainable, inclusive, and beneficial to Highland communities. Tourism is an integral part of the *Invest Highland Strategy* as reported elsewhere on today’s agenda.

8.3 The Sustainable Tourism Strategy was approved by the Economy & Infrastructure Committee on 14 November 2024. Possible allocations which reflect the Visitor Levy Scheme objectives as mapped to the five Priority Areas of the Sustainable Tourism Strategy are summarised below - further detail can be found in **Appendix 6** to this report.

9. Other Local Authorities

- 9.1 At the time of writing, four Visitor Levy Schemes have been approved in [Edinburgh](#), [Glasgow](#), [Aberdeen](#) and [West Dunbartonshire](#) with the first in Edinburgh being applied on overnight stays from 24 July 2026 onwards. Two others are in various stages of active public consultation, and five are actively undertaking early engagement activities. Seven have formally announced that they have either paused progress or are not actively considering a scheme at this time – many of these are smaller local authorities which have made decisions not to proceed based on the limited amount of revenue a levy would generate in their area.

10. Current Legislative Position

- 10.1 The Visitor Levy (Scotland) Act 2024 provides local authorities with discretionary powers to introduce a visitor levy on a percentage basis.

11. Proposal to Introduce Primary Legislation

- 11.1 As discussed in this report, the Minister for Public Finance has published the Scottish Government's intention to take forward new primary legislation in the new year to give councils greater flexibility over how they design and implement a visitor levy.
- 11.2 If passed, the bill will still allow local authorities to charge a percentage-based visitor levy, but for those that require a different model, the bill will introduce additional flexibility to set either a single fixed amount or a range of fixed amounts for different purposes or areas. Under the fixed rate amount or different fixed amount models, local authorities will have the discretion to apply the levy on a per person, per night or a per night basis. The bill will also include provisions to support the implementation of local schemes, including clarifying how the levy is to be charged in third party sales.

12. Next Steps

- 12.1 Given the potential for new primary legislation, it is not considered appropriate to decide the way forward for a Visitor Levy Scheme for Highland at today's meeting of The Highland Council. It is therefore considered more appropriate to await the outcome of the Scottish Government's intentions to introduce new discretionary powers in the new year.
- 12.2 Once the outcome of the legislative process is known and further work is undertaken, Officers will provide a comprehensive report to the Highland Council for Members' considerations. Should Members decide to consult on new proposed Visitor Levy Scheme for Highland, a 12-week statutory consultation would be undertaken. Thereafter, and informed by the feedback received and other relevant information, Members would be invited to decide whether to proceed. In the event that Members do decide to implement a Visitor Levy at some point in the future, then an 18-month implementation period would commence from the date of Members' decision to proceed.
- 12.3 Officers will continue to engage with the Visitor Levy Reference Group in the intervening period to consider any new legislative powers that may come forward.

Designation: Assistant Chief Executive – Place
Assistant Chief Executive Corporate

Date: 2 December 2025

Authors: Sheila Armstrong, Chief Officer – Revenues & Commercialisation
Michelle Gowans, Portfolio Manager
Douglas Chisholm, Principal Economic Development Officer
Lucy Lallah, Business Management Analyst

Background Papers:

[Visitor Levy \(Scotland\) Act 2024](#)

[Visitor Levy Guidance to Local Authorities](#) (October 2025)

Appendices:

Appendix 1 – Convener’s letter to the Minister for Public Finance dated 12 February 2025

Appendix 2 – Response dated 9 October 2025 from the Minister for Public Finance addressed to the Convener

Appendix 3 – Letter from the Minister for Public Finance to Chief Executives and Senior Officers dated 18 September 2025

Appendix 4 – Convener’s letter to the Minister for Public Finance dated 24 November 2025

Appendix 5 – Letter from the Minister for Public Finance to Council Leaders dated 2 December 2025.

Appendix 6 – Potential Uses of the Net Proceeds of a Visitor Levy Scheme in Highland



Ivan McKee
Minister for Public Finance
Scottish Government
St Andrew's House
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Email: MinisterPF@gov.scot

12 February 2025
BL/SM

Dear Minister

Visitor Levy (Scotland) Act 2024

The Highland Council welcomes the discretionary powers contained within Visitor Levy (Scotland) Act. You may be aware that the Council's original position through the earlier stages of the Bill, was to support a flat rate rather than a percentage rate. We also sought provisions to be made in the Act that would enable individual local authorities to choose whether to implement either a percentage rate or a flat rate.

The Council is currently undertaking a statutory consultation into proposals to implement a visitor levy. The consultation closes on 31 March 2025 and to date the Council has received a good rate of responses. In addition, a number of engagement sessions have been undertaken and are planned, and a Visitor Levy Reference Group, chaired by the Council's Assistant Chief Executive - Place has been established, which comprises a broad range of representatives.

Accommodation providers are generally in agreement with the principle of a visitor levy, but they share considerable concern that a percentage rate introduces complexities for them, third party platforms, and visitors alike. Providers would prefer a flat rate per person per night on the basis that a flat rate is not linked to the amount paid for overnight accommodation and is therefore simpler for them to calculate and for visitors to understand.

I am bringing this to your attention so that you are aware of the strength of opinion among accommodation providers in Highland. It would also be helpful if you are able to advise whether there are prospects to amend the regulations to provide local authorities with discretionary powers to implement either a percentage rate or a flat rate.

Yours sincerely

Councillor Bill Lobban
Convener of the Highland Council

Councillor Bill Lobban
Convener of The Highland Council

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Councillor Bill Lobban
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Our Reference: 202500452590
Your Reference: BL/SM

9 October 2025

Dear Councillor Lobban,

Thank you for your letter of 12 February regarding the Visitor Levy (Scotland) Act. I apologise for the long delay in replying to you.

As you are aware, the Act makes a visitor levy a percentage charge of the accommodation cost a visitor pays. Consideration was given during the Bill's passage as to whether to make the levy a percentage or flat rate. There was no consensus on a best approach at that time.

Since you wrote, you will be aware Scottish Ministers were approached with a formal proposal to amend the basis of the levy, under regulations. As I noted in my response to that approach, primary legislation would be required to make such a substantial change to the Act and there is no Parliamentary capacity for this, even if it was possible to now reach a consensus on an alternative basis.

While the Act sets the visitor levy as a percentage rate it contains provisions which allow an authority to set different rates for different purposes and different areas within the local authority area. The Act also allows enable authorities to create exemptions to reflect local needs and circumstances whereby a levy, or sum equivalent to the levy, is not payable or may be reimbursed. This would allow a local authority to, should it wish to do so, set a cap on the amount of levy that could be charged. The levy is still set as a percentage within the visitor levy scheme but subject to that cap, for example, £5 per night. This effectively gives councils the power to set a simple flat rate for all accommodation if they choose to do so.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

Tha Ministearanna h-Alba, an luchd-comhairleachaidh sònraichte agus Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot

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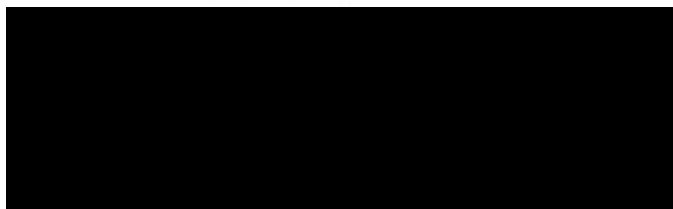


City of Edinburgh Council is well advanced in its implementation of the levy with the scheme going live next summer. A number of authorities, including Highland, have also consulted on draft visitor levy schemes based on a percentage basis. I recognise that there are concerns and challenges around implementation. Scottish Government officials are working with Visit Scotland and stakeholders to explore what actions could be taken to mitigate the challenges and support successful implementation of the Act. Officials from Highland Council attended a session targeted at local authorities that was held last month. My officials will be following up on that discussion shortly.

I met with your Chief Executive and Assistant Chief Executive along with Kate Forbes, as constituency MSP. They provided a very helpful update on the recent consultation Highland Council held on the introduction of a visitor levy and potential next steps by the Council. My officials offered to engage further with Highland Council officers around the flexibilities within the existing Act which may assist with addressing some of the specific local concerns raised as part of the consultation.

I hope that you find this helpful.

Yours sincerely,



IVAN McKEE

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Ivan McKee MSP
Minister for Public Finance
Scottish Government

18 September 2025

Dear Chief Executives and Senior Officers,

I would like to extend my sincere thanks for your continued engagement with Scottish Government officials on the implementation of the Visitor Levy Act. I also wish to express my appreciation for your constructive support in helping us shape a draft amendment for Stage 3 of the Housing (Scotland) Bill.

Your input has been invaluable in progressing this work, and we greatly appreciate the time and expertise you have contributed. The Presiding Officer notified the Scottish Government yesterday that the proposed amendment was not deemed to be within the scope of the Housing (Scotland) Bill. As a result, there is no opportunity to introduce new legislation in this parliamentary session.

It is important to note that existing legislation provides Councils a wide range of powers to introduce local flexibilities and structure the levy in a way that suits their local context. However, Ministers are aware that some areas of Scotland are seeking greater flexibility in how the levy is applied and administered. Consequently, we are now actively considering how to provide additional powers to local authorities, including the option to introduce a single flat rate or tiered flat rate model alongside the existing percentage-based approach. I will ensure that you are kept up to date as this work develops and an appropriate legislative vehicle is determined.

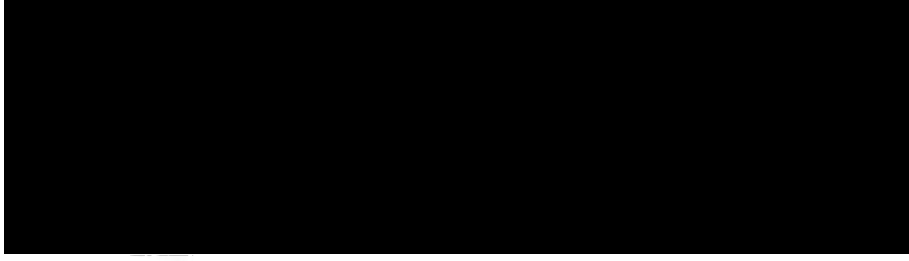
We look forward to continuing our collaboration as we move towards, and we remain committed to working with you to ensure the legislation delivers meaningful and practical outcomes for local authorities and communities across Scotland.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

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Minister for Public Finance



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BL/gm

24 November 2025

Dear Ivan

Visitor Levy (Scotland) Act 2024

I understand that the Scottish Government has now indicated its intentions to implement new legislation in this parliamentary term to enable local authorities to implement a Visitor Levy flat rate or tiered flat rate basis, as an alternative to the existing percentage basis as set out in the Visitor Levy (Scotland) Act 2024. I understand that the intention is to provide additional fiscal flexibilities in response to calls from the tourism sector and some local authorities to do so.

Given there is now less than 6 months of parliamentary time left until the Session comes to an end, I would be very grateful if you could provide clarity over the Scottish Government's intentions and how this objective will be achieved given the very real time constraints facing the Government.

Yours sincerely

Councillor Bill Lobban
Convener of the Highland Council

Councillor Bill Lobban
Convener of The Highland Council

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Council Leaders

VISITOR LEVY LEGISLATION

2 December 2025

Dear Leader,

I am writing to confirm that the Scottish Government intends to introduce legislation early in the new year to give councils greater flexibility over how they design and implement a visitor levy. The decision to introduce a new bill has been informed by engagement with councils, tourism businesses and industry bodies and builds on work undertaken ahead of the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”). I have written separately to the COSLA President and Vice President.

The bill seeks to further develop the framework established in the 2024 Act, which provided local authorities with discretionary powers to introduce a levy on the purchase of overnight accommodation. This discretionary visitor levy mechanism strengthens local democracy and local choice potentially raising revenue which would contribute to the cost of maintaining the public services that support tourism and enhancing the visitor experience.

The policy intention of this bill is to strengthen that legislative framework within which councils can introduce an effective, proportionate and robust visitor levy which best meets the needs of their local tourism economy and community. If passed, the bill will still allow local authorities to charge a percentage-based visitor levy, but for those that require a different model, the bill will introduce additional flexibility to set either a single fixed amount or a range of fixed amounts for different purposes or areas. Under the fixed rate amount or different fixed amount models, local authorities will have the discretion to apply the levy on a per person, per night or a per night basis. The bill will also include provisions to support the implementation of local schemes, including clarifying how the levy is to be charged in third party sales. **Annex A** provides more detail on additional flexibilities and technical fixes.

Ultimately, the bill is designed to be enabling rather than prescriptive. It does not mandate the introduction of a visitor levy and instead provides councils with the powers and tools to do so if they choose, subject to consultation and local democratic processes. This position is in line with the Scottish Government’s respect for the independence of Local Government and our commitment to fiscal empowerment in line with the national approach to tax policy.

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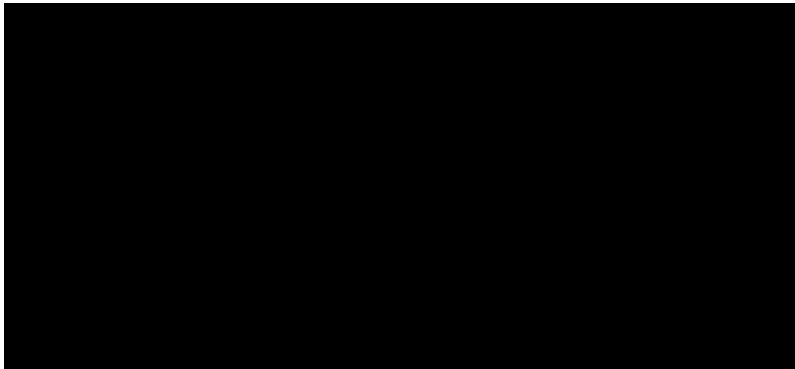
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My officials are arranging a meeting of the Visitor Levy Implementation Forum in December to discuss the bill and other issues in more detail. This group will be co-chaired by COSLA and the Scottish Government, with membership formed of councils who have made most progress with plans to introduce a visitor levy (Aberdeen City, Argyll and Bute, Edinburgh City, Glasgow, Highland and West Dunbartonshire) as well as the Improvement Service. The group plans to meet fortnightly until at least March 2026 and their discussions will inform ongoing updates to COSLA Leaders and Scottish Government Ministers.

I look forward to further positive and collaborative engagement with Local Government over the coming months.

Yours sincerely,



IVAN MCKEE

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Annex A – summary of additional flexibilities and technical fixes

Additional flexibility – fixed amount charging model

The bill seeks to introduce new flexibility to allow local authorities to set a visitor levy using a fixed amount charging model as an alternative to the existing percentage-based approach. Under this model, it will be for the local authority to consider the basis of a fixed amount charge following consultation.

Additional flexibility – different fixed amounts model

The bill seeks to introduce a further flexibility to allow local authorities to introduce a different fixed amounts model should it be considered appropriate following further engagement and consultation. This would allow for differentiated rates based on factors such as different geographical locations, times of year or types of accommodation.

Technical fix – clarification of chargeable transaction in third party sales

The bill seeks to clarify that, in cases where accommodation is sold through a third party, such as online travel agents, tour operators, or booking intermediaries, the chargeable transaction is the first sale by the liable person (typically the accommodation provider) to that third party. An exception is made where the third party is 'connected' to the provider, as defined in the Income Tax Act 2007. This clarification addresses ambiguity identified during recent stakeholder engagement and ensures that the levy applies consistently across different booking and distribution models, including digital platforms.

Technical fix – returns based on occupancy, not booking date

The bill provides that levy returns should be calculated based on the date of occupancy, rather than the date of booking or payment. This change aligns the levy with how accommodation providers typically account for revenue, and simplifies administration, particularly in transitional cases such as pre-booked stays made before a scheme comes into effect. It also supports consistency in enforcement and reporting and reduces the risk of disputes over timing and liability. This is an important clarification and reflects the intentions of the original Bill and the published statutory guidance from Visit Scotland.

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Potential Uses of the Net Proceeds of a Visitor Levy Scheme in Highland

How could the net proceeds be invested?

The Visitor Levy (Scotland) Act 2024 states that funds raised must be invested in local facilities and services substantially used by business and leisure visitors.

As set out in the Guidance, facilities and services which are used by residents, as well as visitors, could receive funding from a visitor levy, depending on the local authority's assessment of whether the facility or service is substantially used by visitors and whether funding will lead to a positive impact on the visitor economy.

The money generated by an eventual scheme could be reinvested directly into initiatives that benefit residents and enhance visitor experiences.

The Visitor Levy Scheme Objectives are to:

- SUSTAIN public services and infrastructure used by businesses, communities and visitors to ensure the impacts of visitors are strategically and sustainably managed.
- 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.
- DEVELOP innovative approaches to balance strategic demands and opportunities ensuring that Highland achieves its full potential as a highly positioned destination for visitors.

The Visitor Levy Scheme objectives are closely linked to The Highland Council's recently prepared [Sustainable Tourism Strategy](#) for Highland. The Sustainable Tourism Strategy establishes the Council's ambition, including the vision for sustainable tourism by 2035 of a thriving industry which is effectively managed, delivers positive impacts for our communities and environment and offers the best possible visitor experience.

The Visitor Levy Scheme Objectives together with the Council's Sustainable Tourism Strategy would provide the strategic direction for making those decisions.

The Sustainable Tourism Strategy sets out key priority outcomes that the Council aims to support through its tourism-related activities. These outcomes reflect a commitment to ensuring tourism delivers broad benefits across Highland. The priority areas are:

1. **Communities** – Tourism must be a force for good for all Highland communities and a means to improve our quality of life, enhance our culture and heritage, provide high quality job opportunities for Highland people and address demographic challenges.
2. **Environment** – Highland to be a leading example of a climate-resilient tourism destination, which has taken responsibility for and the necessary

actions to ensure tourism enhances the natural environment while, addressing the risks and impacts of climate change.

3. **Economy** – A vibrant, dynamic and resilient industry that develops attractive careers and job opportunities, has year-round appeal, is spread evenly across the region and contributes towards a greener future.
4. **Visitors** – Visitors embrace slow tourism, are conscious of and act responsibly towards our local heritage, communities and the environment, have exceptional and authentic experiences across Highland and are met with a warm Highland welcome.

Strategic Alignment with Local and Regional Plans

In addition to the Sustainable Tourism Strategy, the Council would ensure that investment decisions are informed by:

- **Council's Programme** – including the related Delivery Plan
- **Area Place Plans** – reflecting community-led priorities and aspirations at a local level.
- **Community-scale Plans** – including Locality Plans and other frameworks developed in partnership with communities.
- **Partners' Plans** – such as those from regional tourism bodies, enterprise agencies, and infrastructure providers, which set out strategic ambitions and projects relevant to the visitor economy.

This approach ensures that the Visitor Levy is not only responsive to strategic priorities but also rooted in local context, enabling investment that is inclusive, impactful, and aligned with the broader vision for Highland's places and people.

What could the net proceeds be spent on?

Under the Visitor Levy (Scotland) Act, local authorities operating a levy scheme must use the net proceeds to support specific purposes. These include facilitating the scheme's objectives and developing, supporting, or sustaining facilities and services used by visitors to the area - whether for leisure or business.

This framework sets clear parameters for how funds can be used, while allowing flexibility for local decision-making. For example, facilities and services that are used by both residents and visitors may be eligible for funding, provided the local authority determines they are substantially used by visitors.

While a portion of the proceeds will offset existing non-statutory Council investment in the sector, the majority of the funds will be additional offering an unprecedented opportunity to advance long standing priorities and initiatives that have lacked consistent or sufficient funding.

The use of net proceeds would be guided by the following proportional targets across the five Priority Areas set out in the Sustainable Tourism Strategy:

- 50% - Effective Visitor Management
- 10% - Protecting Our Environment
- 10% - Unlocking Tourism Benefits for Our Communities
- 20% - Celebrating Our Culture and Heritage
- 10% - Business Growth and Skilled Workforce

This distribution of levy proceeds is reflective of the feedback received during consultation, taking account of the wide range of engagement undertaken.

Set out below are the types of projects which could be delivered as part of investing levy proceeds. Detailed work and engagement regarding specific projects and funding allocations would take place during the implementation period, with the aim of presenting a full initial investment programme to relevant strategic committees/Council by the end of 2026, as part of the Council's financial decision-making framework.

Potential Projects Aligned to the Sustainable Tourism Strategy

Effective Visitor Management (50%)

Half of the net proceeds could be invested in visitor public infrastructure and services to deliver more effective visitor management. The most consistent priority for investment from communities, businesses and visitors is having the right level of infrastructure and services to ensure the Highlands can sustainably accommodate so many visitors and remains a world leading destination. This investment could also include sustaining Police Scotland's road traffic management, and crime prevention and detection activities relating to the visitor economy in Highland. This is the rationale for proposing to allocate 50% of the proceeds towards visitor management.

Projects which would deliver effective visitor management would include:

- **Highland wide Ranger services** which would lead to more experienced and skilled staff and offer opportunities for developing greater enforcement powers together with a range of other efficiencies.
- Better maintenance and development of the **transport network**, including roads and active travel infrastructure, public transport, integrated travel options, viewpoints and laybys.
- Improve the **path network** which is essential to access and experience many of our visitor destinations in Highland
- **Core visitor infrastructure upgrades**, including car parks expansions, well maintained network of toilets and enhanced waste facilities and litter picking services.
- Support delivery of **digital visitor management tools** to improve visitor flows and
- Improved **visitor information, communications and education**, to promote responsible visitor behaviour

- Establish clearer channels to **actively engage local communities** as valued stakeholders in tourism development and delivery, e.g. regular resident survey and representation on the VL Forum.

Protecting Our Environment (10%)

Highland is renowned for its natural landscapes, clean and precious natural environment and rich biodiversity. However, the environmental pressures from increasing visitor numbers - especially in sensitive rural and coastal areas - require urgent and sustained action. The Visitor Levy provides a unique opportunity to invest in environmental protection and climate resilience, ensuring tourism contributes positively to the region's long-term sustainability.

There are strong calls not only by communities for greater protection of the environment but also from industry as Highland has an opportunity to be a leading driver in sustainable tourism globally, appealing to the growing international interest in sustainable tourism. To achieve this, 10% of the proceeds could potentially be invested in environmental protection and climate resilience activities including:

- **Nature restoration** and biodiversity enhancement at locations degraded by visitors or at risk of being damaged
- Introduction or enhancement of **green tourism initiatives**
- **Carbon reduction and climate adaptation** projects at key locations
- Support for **responsible access** and outdoor recreation

Unlocking Tourism Benefits for Our Communities (10%)

Tourism can bring real benefits, but it must work with communities, not overwhelm or bypass them. Through our consultations, people have told us they want tourism to support local priorities, build resilience, and empower communities to shape their own futures. The Council is focused on leveraging funds to tackle housing pressures, ensure tourism drives community wealth-building, and deliver on the priorities set out in place-based plans across Highland. Bolstering this would provide direct opportunities for communities to benefit from the visitor levy while enhancing the visitor experience. Projects will help communities manage tourism impacts and benefit from the sector:

- Creation of a **Visitor Levy Housing Investment Fund** which could be used to help tackle challenges in housing market areas which are experiencing the greatest pressure and to support visitor economy workforce needs.
- Creation of a **Community & Cultural Tourism Investment Fund** to support enhancement of local amenities and services, capacity-building for community organisations, community-led initiatives and enterprises, improvements to the public realm and our public spaces
 - *This could form part of an additional funding streams to the [Community Regeneration Fund](#) to support grass roots level community-led schemes which are tourism related. Many applications to CRF already have a strong tourism element (either to address pressures and/or*

community enterprise projects). Bolstering this would provide direct opportunities for communities to benefit from the visitor levy while enhancing the visitor experience.

Celebrating Our Culture and Heritage (20%)

Highland's distinctive culture and heritage is internationally recognised and central to our tourism offer. Industry and partners have told us how vital it is to celebrate and protect this identity - not just for visitors, but for the wellbeing and pride of our communities. Supporting cultural resilience and empowering local leadership in this space is key to our shared approach. Investment has real opportunities to drive regional and seasonal spread and increase visitor spend.

Investment from the visitor levy proceeds will enhance cultural experiences and celebrate and nurture our heritage assets, through the following projects:

- Dedicated support for the **events and entertainment industry** including grant funding, coordination and partnership support – all of which will be underpinned and shaped by a new Highland Events Strategy produced in partnership with industry and other stakeholders
- An additional allocation to the **Community & Cultural Tourism Investment Fund** which will provide funding for tourism related projects which deliver heritage conservation and interpretation, support the creative industry, improve and promote visitor attractions.

Business Growth and Skilled Workforce (10%)

Tourism is a cornerstone of the Highland economy, but its continued success depends on a resilient, innovative business base and a skilled workforce. The visitor levy offers an opportunity to invest in the long-term sustainability of the sector by supporting business development, digital transformation, and workforce capacity.

Up to 10% of net proceeds could potentially be allocated to initiatives that strengthen tourism businesses and develop the skills needed to meet evolving visitor expectations. This could complement existing support from Business Gateway, VisitScotland, and Highlands and Islands Enterprise. Projects could support business growth and a skilled workforce include:

- **Business support and innovation grants** to help tourism enterprises grow, diversify, and adopt sustainable practices
- **Skills development and training programmes** to address recruitment challenges and upskill the workforce
- **Apprenticeships and career pathways** to attract young people into tourism and hospitality careers
- **Digital transformation support**, including e-commerce, marketing, and data tools
- **Collaborative programmes** with Business Gateway, HIE, and other partners to deliver tailored advice, mentoring, and sector-specific support

Cross-Cutting Projects and Strategic Investment

As is often the case with tourism-related investment, individual projects may span multiple Priority Areas. For instance, a single initiative might include enhanced visitor/community infrastructure and amenities alongside nature restoration measures. In such cases, funding may be drawn from multiple allocations - such as Visitor Management, Protecting Our Environment, and Celebrating Our Culture and Heritage- to reflect the project's broad contribution to the visitor experience and the local environment.

Recent examples of multi-benefit investment illustrate this integrated approach:

- In 2025, the Highland Council allocated £655,000 to support the Access Rangers service for the 2025–2026 season. This funding secures eighteen seasonal ranger posts responsible for patrols, visitor engagement, and environmental protection across the region.
- At Achmelvich Beach, a £1.1 million infrastructure upgrade has been completed, providing a 70-space car park with blue badge bays, a new toilet block with accessible and baby-changing facilities, as well as outdoor cold-water showers, cycle racks, recycling bins, and improved signage.
- Meanwhile, the Glencoe Greenway project, budgeted at £1 million, involves the creation of two kilometres of new all-ability shared-use path and the upgrading of a further two kilometres of existing route, enhancing accessibility and sustainability within one of the region's most iconic landscapes.
- In addition, the Highland Council launched a Strategic Events Grant Fund in 2025, valued at £75,000, to support public events held during the shoulder and off-season (September–March), helping to extend the visitor season and sustain local economies year-round.

Strategic Investment and Funding Leverage

Visitor levy proceeds could actively be invested alongside other funding sources to maximise impact, unlock additional resources, and reduce administrative burden. This approach offers greater flexibility and opportunity, particularly in areas where existing match funding is limited or unavailable.

Currently, many tourism-related improvements - and increasingly even the maintenance of existing infrastructure - rely heavily on external funding streams such as the Rural Tourism Infrastructure Fund (RTIF), and other government agency programmes. These funds often come with strict eligibility criteria, short application windows, and investment decisions made by bodies outside the region and based on their own priorities. Moreover, the availability of these funds is becoming increasingly uncertain and competitive.

The introduction of the visitor levy could provide Highland Council and its communities with the ability to make locally driven investment decisions, aligned with regional priorities and informed by direct engagement with residents, businesses, and stakeholders. It could enable the Council to plan and deliver projects more efficiently, from design to implementation, without being solely dependent on external funding cycles. This could help ensure that tourism continues to benefit the region in a sustainable, inclusive, and strategic way.

How will decisions on the proceeds be made?

Given the scale and diversity of the Highland region, the approach to distributing visitor levy proceeds would be carefully considered to ensure it reflects both local priorities and the need for strategic, region-wide delivery. The Council recognises the importance of ensuring that investment decisions are informed by local insight, while also supporting broader outcomes for the visitor economy.

Tourism pressures and opportunities vary across the region, and while it may be tempting to allocate funds solely based on where they are generated, this could limit the potential for coordinated improvements and shared benefits. Instead, the levy will be used to support strategic investment across the Highlands, with mechanisms in place - such as the Visitor Levy Forum and community engagement processes - to ensure local voices are central to decision-making.

Historically, improvements to tourism infrastructure have relied heavily on external funding, which often comes with restrictive criteria and is subject to decisions made by national bodies. These sources are increasingly uncertain. The visitor levy introduces a new level of autonomy, enabling the Council and its partners to make locally driven, regionally informed investment decisions that reflect the needs and aspirations of Highland communities.

Decision-making process

- Investment proposals will be developed by Council officers
- The Highland Visitor Levy Forum will be consulted on these proposals.
- Final approval will rest with the Economy & Infrastructure Committee, in line with the Council's governance structure.
- A Delivery Programme will be created with input from partners and industry. This will outline investment plans and actions to deliver the Scheme's objectives—namely to sustain, support, or develop facilities and services substantially used by visitors to the Highland Council area for leisure or business purposes.

As part of the Highland Council area is designated within the Cairngorms National Park, the Council will regularly engage with the Cairngorms National Park Authority and have regard to the [Cairngorms National Park Partnership Plan](#).

Highland Visitor Levy Forum

The Forum will provide an advisory function for the Council and play an important role in shaping investment priorities and ensuring transparency and accountability. It will include representation from across the region and sectors, with a structure designed to balance strategic oversight and local input.

All partners will be expected to be based locally, rather than national organisations, and will be chosen to provide informed perspectives and suitably represent community, industry, partner organisations, or the Council.

The Forum may include representatives from the following groups:

- Community
- Council
- Cultural & Heritage Sector

- Industry
- Public sector partners
- Skills & Training

Chairing arrangements are yet to be confirmed.

How will they be reported?

To comply with legislation, the Council will ensure transparent reporting and regular review of the Visitor Levy Scheme.

Annual Reporting

Each year, the Highland Council will prepare an Annual Report for the Visitor Levy Scheme. This report will detail how the net proceeds - defined as the funds collected minus the costs of operating the levy - have been used. It will also outline progress made towards achieving the Scheme's objectives.

These reports will be presented to the relevant Strategic Committee or to a full meeting of the Highland Council. In addition, the Council will engage with the Highland Visitor Levy Forum on the content of the reports, seeking advice on operational matters and ensuring transparency in how decisions are made.

Three-Year Review

At least once every three years, a formal review of the Scheme will be undertaken. The findings of this review will be reported to the appropriate Strategic Committee or to the Highland Council. The Visitor Levy Forum will be consulted as part of this process, helping to ensure that the Scheme remains responsive to regional needs and priorities.

Reporting to the Scottish Government

In line with national requirements, the Council will also report to the Scottish Government on several key aspects of the Scheme. This includes the total amount collected, how the net proceeds are being used, and evidence demonstrating that investments align with the commitments made under the Scheme.