

**The Highland Council**  
**No. 13 2025/2026**

Minutes of Special Meeting of the Highland Council held in the Council Chamber, Council Headquarters, Glenurquhart Road, Inverness on Tuesday, 25 August 2026 at 9.30am.

**Present:**

Mrs S Atkin  
Mr M Baird  
Mr C Ballance (remote)  
Dr C Birt  
Mr B Boyd (remote)  
Mr R Bremner  
Mr I Brown  
Mr J Bruce  
Mr S Cameron (remote)  
Mrs I Campbell (remote)  
Mrs G Campbell-Sinclair  
Mr A Christie  
Mrs M Cockburn (remote)  
Mr S Coghill (remote)  
Mrs T Collier  
Mrs H Crawford  
Mr R Cross  
Ms L Dundas  
Mr J Edmondson  
Mr J Finlayson  
Mr D Fraser  
Mr L Fraser  
Mr R Gale  
Ms C Gillies  
Mr K Gowans  
Mr A Graham  
Mr M Green  
Dr M Gregson  
Mr R Gunn (remote)  
Mrs J Hendry  
Ms M Hutchison (remote)  
Mr A Jarvie  
Ms L Johnston (remote)

Mr R Jones  
Mr S Kennedy (remote)  
Ms L Kraft  
Mr B Lobban  
Mr P Logue (remote)  
Ms M MacCallum  
Mr G MacKenzie  
Mrs I MacKenzie  
Mr S Mackie (remote)  
Mr A MacKintosh  
Mr R MacKintosh  
Mrs A MacLean (remote)  
Ms K MacLean (remote)  
Mr T MacLennan (remote)  
Mr D Macpherson  
Mr D McDonald  
Mrs J McEwan  
Mr D Millar  
Mr H Morrison (remote)  
Mr J Murray  
Ms L Niven (remote)  
Mr P Oldham  
Mrs M Paterson (remote)  
Mr M Prosser (remote)  
Ms C Ramsay  
Mrs M Reid  
Mr M Reiss (remote)  
Mrs T Robertson  
Mr K Rosie (remote)  
Mrs M Ross  
Mrs L Saggars  
Mr R Stewart  
Ms K Willis

**In Attendance:**

Chief Executive  
Assistant Chief Executive - Corporate  
Assistant Chief Executive - Place  
Chief Officer - Finance  
Chief Officer - Legal and Corporate Governance  
Joint Democratic Services Manager

**Mr B Lobban in the Chair**

**1. Calling of the Roll and Apologies for Absence**  
**A' Gairm a' Chlàir agus Leisgeulan**

Apologies for absence were intimated on behalf of Mr A Baxter, Mr M Cameron, Mr J Grafton

Mr D Gregg, Mrs B Jarvie, Ms E Knox and Mr A Sinclair.

**2. Declarations of Interest / Transparency Statements  
Foillseachaidhean Com-pàirt / Aithris Fhollaiseachd**

The Council **NOTED** the following Transparency Statements:-

Item 3 – Mrs I Campbell, Mr A Christie, Mrs L Dundas, Mr K Gowans, Mr M Green, Ms M MacCallum, Ms M Hutchison, Mr D Macpherson, Mr H Morrison, Mr M Prosser, Ms C Ramsay and Mr K Rosie.

**3. Proposal for a Visitor Levy in Highland  
Moladh airson Cìs Luchd-tadhail sa Ghàidhealtachd**

**Transparency Statements:** the undernoted Members declared connections to this item but, having applied the objective test, they did not consider that they had an interest to declare:-

**Mrs I Campbell – as an owner of holiday accommodation**

**Mr A Christie - as a member of Living Rent**

**Mrs L Dundas - as the owner of a short-term let property, the owner of a restaurant business, undertaking management consultancy work for a hotel, and as a member of Highland Tourism CIC**

**Mr K Gowans - as a close family member is part author of the report**

**Mr M Green - as the owner of holiday accommodation**

**Ms M Hutchison - as a close family relative was applying for planning permission for a change of use / Short Term Let**

**Ms M MacCallum - as a caravan owner which is let out over summer, which is sited on a caravan park**

**Mr D Macpherson – as family members run a Short Term Letting (STL) property in Fort William**

**Mr H Morrison – owner of Smoo Cave Hotel**

**Mr M Prosser – as chair of a charity who holds a public entertainment license and also on occasion occasional licenses**

**Ms C Ramsay – as an applicant for planning permission for a short term let**

**Mr K Rosie – as a tourism business owner**

There had been circulated Report No. HC/24/26 by the Assistant Chief Executive – Place.

The Leader, Mr R Bremner, explained that the proposed consultation would provide an opportunity for the Council to listen to the people and communities of the Highlands, and to provide a formal route for people to submit their concerns and opinions. He reiterated the importance of not pre-judging the outcome of the consultation and he referred to the considerable discussions that had taken place already with businesses in the tourist sector, which were fundamental to the Highland economy. He summarised some of the benefits that could be derived from the proposed levy, including as a source of funding for Place Plan projects and infrastructure. Efforts had been made to minimise any negative impact on businesses, such as lobbying for a change in proposed legislation to include a fixed rate levy. There would be continued lobbying on camper van and cruise ship issues, and the importance of finding an outcome to address the potential application of the levy on Highland residents travelling within the Highlands for medical or work reasons was emphasised.

The Leader of the Opposition, Mr A Christie, reiterated the importance of the residents and communities of the Highlands and that residents should be exempt from the levy. He

suggested the bureaucracy of providing funds to NHS Highland to reimburse Highland residents attending medical appointments for the levy was not appropriate or efficient; Further the levy should be collected all year round, not only for nine months. He summarised the purposes that certain percentages of the levy should be used for, and other key proposals from his amendment (detailed in full below).

Mr Stewart proposed an amendment deferring a decision on the consultation until the Economic Impact Assessment (EIA) had been completed. He pointed out that it might be that the amount of money raised by the levy could be less than the total value to the economy of lost accommodation nights as a result of the introduction of the levy. Until a proper assessment had been completed, it was not appropriate to start the consultation process.

Other Members raised the following issues:-

- the Council was not being asked to implement the levy, only to undertake a statutory consultation, and the scheme at present was draft and subject to change;
- some Members felt that any money raised by the levy should in whole or in part be retained to fund improvements in the local area where it was raised, i.e. so that areas with significantly higher levels of tourism would receive a higher percentage of the funds. The Area Committees might have a role in this. Other Members pointed out that it was likely Inverness would raise the highest levels of funds due to its size, while some more remote tourist destinations might be more in need of the funds for additional tourism infrastructure. It was queried whether a financial model detailing the percentage of the levy that would be retained in the local area could be included in the consultation;
- concerns were raised about the impact on businesses of the levy in addition to rising employment and energy costs, VAT, and the non-domestic rate review, which was not yet completed, leaving businesses with additional financial uncertainty. Some businesses might be pushed above the VAT threshold by the levy income, which could lead to decisions to limit business operation;
- support was expressed for Highland residents being exempted from the levy, or for having the levy refunded for overnight stays that related to medical appointments or work, and various ways of administering this were proposed, including accommodation providers excluding Highland postcodes from the levy. The administrative, financial and data protection burden of the levy collection on tourism businesses was highlighted. Some Members felt that it was acceptable for Highland residents to pay the levy if holidaying in Highland, while others did not. The issue of people travelling from outwith Highland to attend medical appointments or undertaken essential work was raised;
- noting there might be no means of charging the levy to people staying in camper vans and motor homes outwith campsites, and visitors from cruise ships, this was being considered separately;
- it was queried whether the 5% retention allowance for businesses administering the scheme had been modelled to ensure it was sufficient to cover the administrative burden, and attention was drawn to the importance of the tourism sector to the Highland economy. Whatever modelling had been done should be shared with Members;
- some Members felt the levy should be collected for 12 months of the year, while others suggested it should not be collected during the quieter winter months;
- in relation to overnight stays, there should be a distinction between the hire of a room for one person, versus one person hiring a rental property with several rooms;
- it was suggested that an implementation date of 2030 rather than 2029 might be more realistic to include in the consultation, and the importance of the Council paying

due attention to the information gathered during the consultation process was emphasised;

- the use of visitor levies across Europe was highlighted;
- a higher tier levy for more expensive hotel stays was suggested;
- information was sought, and provided, on the possibility of introducing a by-law in certain areas to prevent people sleeping in vehicles outwith designated overnight campsites, but this was a complicated legal process that would be further discussed outwith the meeting;
- a wide geographic spread was vital for consultation events;
- it was queried whether sufficient evidence had been gathered that all sectors were being listened to;
- an informal working group comprising Members with hands-on experience of the tourist sector was suggested;
- the money raised from second home tax was queried, as was the amount of funding being allocated to the provision of housing. It was important safeguards were put in place to ensure money raised from the levy was used to combat issues caused by tourism;
- several Members spoke in favour of postponing the consultation until the outcome of the EIA was known, especially with regard to the amount of time considerations about the levy had already taken; and
- Mr Bremner, Mr Christie and Mr Stewart summarised the motion and amendments they had outlined at the start of the discussion, which were detailed below.

Mr R Bremner, seconded by Mr B Lobban, **MOVED** the recommendations as detailed in the report.

Mr A Christie, seconded by Mrs T Robertson, moved as an **AMENDMENT** that the consultation document at Appendix 4 and consequent recommendation be amended to reflect the following:-

- i. That Highland Residents are exempt from paying the levy upon production of agreed documentation that proves that their home address is within Highland.
- ii. That the levy will be all year round i.e. 12 months.
- iii. With regard to the Indicative areas for investment these are proposed as being:
  - 35% - Effective Visitor Management, Infrastructure and Services: Supporting the infrastructure, facilities and services needed to manage visitor activity and maintain a high-quality visitor experience.
  - 10% - Unlocking Tourism Benefits for Communities: Helping communities' benefit from tourism through place-based investment, local projects and initiatives that address visitor-related opportunities and challenges.
  - 15% - Celebrating Culture and Heritage: Supporting the cultural, heritage, Gaelic and events assets that contribute to Highland's distinct identity and visitor appeal.
  - 15% - Business Growth and Skilled Workforce: Strengthening the visitor economy through investment in business development, skills, workforce capacity and destination development.
  - 25% - Sustaining Communities, Addressing De-population, Housing our Workforce: Providing homes across Highland tourist areas of mixed tenure including Social, Affordable, Mid-Market and Professional for rent this will enable staff directly engaged in the tourist industry to be housed and folk who are key to supporting communities that sustain tourism.

Mr R Stewart, seconded by Mrs I MacKenzie, moved a **SECOND AMENDMENT** that the Council agrees to defer the statutory public consultation pending publication of the

independent economic impact assessment, to allow businesses, trade bodies, the public and key stakeholders to make informed responses to the consultation.

On a vote being taken between the **FIRST AMENDMENT** and the **SECOND AMENDMENT**, the **FIRST AMENDMENT** received 24 votes and the **SECOND AMENDMENT** received 12 votes, with 28 abstentions. The **FIRST AMENDMENT** was therefore **CARRIED**, the votes having been cast as follows:-

**For the First Amendment:**

Mr C Ballance, Mr M Baird, Dr C Birt, Mr A Christie, Mr S Coghill, Mr R Cross, Mrs L Dundas, Mr J Edmondson, Mr R Gale, Mr A Graham, Mr R Gunn, Mr M Green, Dr M Gregson, Mr P Logue, Mr A MacKintosh, Ms M MacCallum, Mr R MacKintosh, Mr S Mackie, Mr J Murray, Mr M Prosser, Ms C Ramsay, Mr M Reiss, Mrs T Robertson, Ms K Willis.

**For the Second Amendment:**

Mr J Bruce, Mr S Cameron, Mrs H Crawford, Mr A Jarvie, Mr S Kennedy, Mr B Lobban, Mrs I Mackenzie, Mr D Macpherson, Mr D McDonald, Mrs M Reid, Mrs L Saggars, Mr R Stewart.

**Abstentions:**

Ms S Atkin, Mr B Boyd, Mr R Bremner, Mr I Brown, Mrs G Campbell-Sinclair, Mrs I Campbell, Mrs M Cockburn, Ms T Collier, Mr J Finlayson, Mr D Fraser, Mr L Fraser, Ms C Gillies, Mr K Gowans, Mrs J Hendry, Ms M Hutchison, Ms L Johnston, Mr R Jones, Ms L Kraft, Mr G MacKenzie, Ms K MacLean, Mr T MacLennan, Mr D Millar, Mr H Morrison, Ms L Niven, Mr P Oldham, Mrs M Paterson, Mr K Rosie, Mrs M Ross.

On a further vote being taken between the **MOTION** and the **FIRST AMENDMENT**, the **MOTION** received 36 votes and the **FIRST AMENDMENT** received 24 votes, with 5 abstentions. The **MOTION** was therefore **CARRIED**, the votes having been cast as follows:-

**For the Motion:**

Ms S Atkin, Mr M Baird, Mr B Boyd, Mr R Bremner, Mr I Brown, Mr S Cameron, Mrs G Campbell-Sinclair, Mrs I Campbell, Mrs M Cockburn, Ms T Collier, Ms L Dundas, Mr J Findlayson, Mr D Fraser, Mr L Fraser, Ms C Gillies, Mr K Gowans, Mr M Green, Dr M Gregson, Mrs J Hendry, Ms M Hutchison, Ms L Johnston, Mr R Jones, Ms L Kraft, Mr B Lobban, Mr G MacKenzie, Ms K MacLean, Mr T MacLennan, Mr D Millar, Mr H Morrison, Mr J Murray, Ms L Niven, Mr P Oldham, Mrs M Paterson, Mrs M Reid, Mr K Rosie, Mrs M Ross.

**For the First Amendment:**

Mr C Ballance, Dr C Birt, Mr A Christie, Mr S Coghill, Mr R Cross, Mr J Edmondson, Mr R Gale, Mr A Graham, Mr R Gunn, Mr A Jarvie, Mr S Kennedy, Mr P Logue, Ms M MacCallum, Mr S Mackie, Mr A MacKintosh, Mr R MacKintosh, Mrs A MacLean, Mr D Macpherson, Mr D McDonald, Mr M Prosser, Ms C Ramsay, Mr M Reiss, Mrs T Roberson, Ms K Willis.

**Abstentions:**

Mr J Bruce, Mrs H Crawford, Mrs I MacKenzie, Mrs L Saggars, Mr R Stewart,

The Council **AGREED**:-

- i. for the purpose of undertaking statutory public consultation, the Draft Visitor Levy Scheme (as set out in the report and within Appendix 4 to the report) based on a tiered fixed-amount levy per room/area per night;
- ii. that officers undertake the statutory public consultation in accordance with the Visitor Levy (Scotland) Act 2024 and the Visitor Levy (Scotland) Amendment Act 2026, and to further develop the Draft Scheme, including refinement of the tiered fixed-amount model, exemptions, governance arrangements and proposed use of revenues, having regard to consultation feedback; and
- iii. that a further report be presented to the Highland Council meeting on 10 December 2026 following completion of a statutory public consultation of 12 weeks setting out:-
  - the outcome of consultation;
  - a finalised proposed Visitor Levy Scheme (including recommended levy rate);
  - detailed implementation, governance and administrative arrangements; and
  - a recommendation on whether to adopt a Visitor Levy in Highland.

The meeting ended at 11.20 am