

Integrated Impact Assessment

About proposal

What does this proposal relate to? Strategy, Action or delivery plan, Introduction of a new service

Proposal name: Proposed consultation on the introduction of Visitor Levy Scheme

High level summary of the proposal: To exercise the Council's discretion to consult on the proposal to introduce a Visitor Levy Scheme. New legislation in the form of the Visitor Levy (Scotland) Act 2024 and Visitor Levy (Amendment) (Scotland) Act 2026 gives Local Authorities in Scotland the power to introduce a visitor levy on eligible overnight accommodation in their area. The Highland Council proposal is to use these powers. The Council will use the funds raised by the Visitor Levy to support investment to sustain, support or develop the visitor economy. This Integrated Impact Assessment (IIA) is for the proposal to consult on implementation of the Visitor Levy. Further IIA will be carried out examining the impacts of the spend programmes which will use revenue raised by the Visitor Levy once these have been confirmed.

Who may be affected by the proposal? Residents, businesses and visitors in the Highland Council area.

Start date of proposal: 25/08/2026

End date of proposal:

Does this proposal result in a change or impact to one or more Council service? Yes

Which Council services are impacted by this proposal? Corporate, People, Place

Does this relate to an existing proposal? No

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Sign off date: 2026-08-18

Evidence and consultation

What sources have you used to gather information relating to this proposal? Consultations, National or local data, National or local research, Customer complaints, Customer feedback, Wide-range of stakeholder engagement activity.

Are there any gaps or missing information in the available sources selected above? No

Have any stakeholders been involved in the development of the proposal? Yes

Which stakeholders have been involved and how you have engaged with them? Residents, businesses, communities have been involved in activity.

In addition to involving stakeholders, have there been any other formal consultations? Yes

Provide details of the consultations: A Visitor Levy consultation was run in 2024/2025, on a percentage-based scheme that received over 4100 responses. Engagement activity has continued since this consultation - such as a Reference Group with industry representatives and partners; Members Briefing and industry roundtable focussed discussions.

Will there need to be any further formal consultation undertaken prior to proposal implementation? No

Equalities, poverty and human rights

Protected characteristics

Bearing in mind the articles of the Human Rights Act, select what impact the proposal will have on the following protected characteristics:

Sex: No impact

Age: No impact

Disability: Positive

Religion or belief: No impact

Race: No impact

Sexual orientation: No impact

Gender reassignment: No impact

Pregnancy and maternity: No impact

Marriage and civil partnership: No impact

Protected characteristics impact details: The Visitor Levy (Scotland) Act 2024 and the Visitor Levy (Amendment)(Scotland) Act 2026 will apply to all visitors using specified accommodation as set out in the Act. The Act provides exemptions for those receiving specific disability benefits.

Vulnerable groups

Select what impact the proposal will have on the following vulnerable groups:

Unemployed: No impact

Lone parent families: No impact

Young children: No impact

Older people: No impact

Homeless: No impact

Looked after children: No impact

Low-income households (in-work poverty): No impact

Vulnerable groups impact details: This proposal is to consult on a proposed scheme. Online responses will be sought, with the mitigation of a paper-form option for those that need to engage off-line. A telephone number and email address will also be published to support respondents in completing the consultation. In-person events will also be held as part of this proposal. A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision.

Human rights

Select what impact the proposal will have on the below human rights:

Article 8: Respect for private and family life, home, and correspondence: No impact

Article 9: Freedom of thought, belief and religion: No impact

Article 10: Freedom of expression: No impact

Article 11: Freedom of assembly and association: No impact

Article 12: Right to marry and start a family: No impact

Article 14: Protection from discrimination: No impact

Article 1, Protocol 1: Right to peaceful enjoyment of property: No impact

Article 2, Protocol 1: Right to education: No impact

Article 3, Protocol 1: Right to participate in free elections: No impact

Human rights impact details: This proposal is to consult on a proposed scheme. Online responses will be sought, with the mitigation of a paper-form option for those that need to engage off-line. A telephone number and email address will also be published to support respondents in completing the consultation. In-person events will also be held as part of this proposal. A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision.

Children's rights and wellbeing

What likely impact will the proposal have on children and young people? This proposal is to consult on a proposed scheme.

However, for a potential scheme, for young people choosing to book accommodation for their personal use will be subject to the levy. This is therefore a potential direct negative impact. There is also a potential a direct positive impact with the Levy giving additional capacity to invest in skills and training opportunities as well as improved transport connectivity.

There will be a direct positive impact as a family with a child receiving specified disability benefits as they will be exempt from the Levy.

A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision.

Impact

Select whether the proposal will have positive or negative impact on the following children's rights articles:

Article 3 - best interests of the child: No impact

Article 12 - respect for the views of the child: No impact

Article 23 - children with a disability: No impact

Article 27 - adequate standard of living: No impact

Article 28 - right to education: No impact

Article 29 - goals of education: No impact

Article 31 - leisure, play and culture: No impact

Children's rights impact details: This proposal is to consult on a proposed scheme.

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A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision.

Will the proposal impact any other UNCRC articles not listed above? No

Data protection

Lawfulness, fairness, and transparency

Why will you need to process personal data as part of this proposal? This proposal is to consult, therefore personal details such as name, email address, postcode will be required as part of this process.

Will the data subjects be aware that we are using their data for this purpose? Yes

Purpose limitation

Will the data be used for purposes other than what is set out in the proposal? No

Will data be shared with other services or organisations? No

Data minimisation

Will you process personal data as part of this proposal? Yes

Will you anonymise data where possible? Yes

Have you confirmed that you will only process the minimum data required to fulfil the purpose? Yes

Accuracy

How will you ensure data is kept up-to-date and accurate? The Council has existing processes in place for the purposes of taxation/levy and shall rely on these for the purpose of the Visitor Levy.

How will you monitor the quality of the data? The Council has existing processes that involve routing check are in place for the purposes of taxation/levy and shall rely on these for the purpose of the Visitor Levy.

Storage limitation

How long will the personal data be kept for? As the law prescribes, which is normally 20 years for the purpose of this type of data.

Is this included in the Council's retention schedule? Yes

Does the IT system you use apply the retention appropriately? Yes

Integrity and confidentiality

Will you utilise the Council's existing systems to process data? Yes

List all systems that will be used to process data: Go Vocal (consultation/engagement platform)

Will data be held in the service provider's cloud? Yes

Detail the provider's security arrangements: Go Vocal is an existing corporate system. The platform ISO/IEC 27001:2013 certified.

Provide details of how you will control access to the data: Access permissions are already compliant and adopted corporately to control permissions as a corporate system is being used.

How will you ensure that staff are aware of their responsibilities? With the use of established systems, staff training is a part of the access requirements for these systems, with support and training provided when a new user is given access.

Accountability

Is there an up to date privacy notice available on the Highland Council website? No

Do you have policies and procedures for staff to follow? Yes

What information will you provide to data subjects about how their data will be used? This will be contained within the privacy notice.

Risks

Have any risks been identified in relation to personal data? No

Island and mainland rural communities

What are the impacts on island and mainland rural communities? This proposal is to consult on a proposed scheme. A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision. The income generated from a proposed Visitor Levy Scheme will provide capacity to sustain, support and develop infrastructure and public services across Highland.

Given the nature of the Highland Council communities, and the wide-ranging communities represented, our primary response method is online as this doesn't require travel or physical representation and allows respondents to choose the place/timing for their responses, giving them the flexibility.

Support will be available in the form of a telephone number and email address to assist respondents in completing the consultation. .

For those that may not be digitally connected or prefer to work off-line, paper-forms are also part of our response model.

In-person events will also be held as part of this proposal.

Will the delivery of the proposal vary between impacted communities?Yes

Provide details of what the different delivery methods will be:This proposal is to consult on a proposed scheme. A further Impact Assessment will be undertaken when the outcome of the consultation is taken forward for decision. The income generated from a proposed Visitor Levy Scheme will provide capacity to sustain, support and develop infrastructure and public services across Highland.

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Climate change

The climate change full impact assessment does not currently sit within our digital tool. The climate change content is accessible either as an appendix to this document, or can be found on the [Impact Assessment Register](#).