



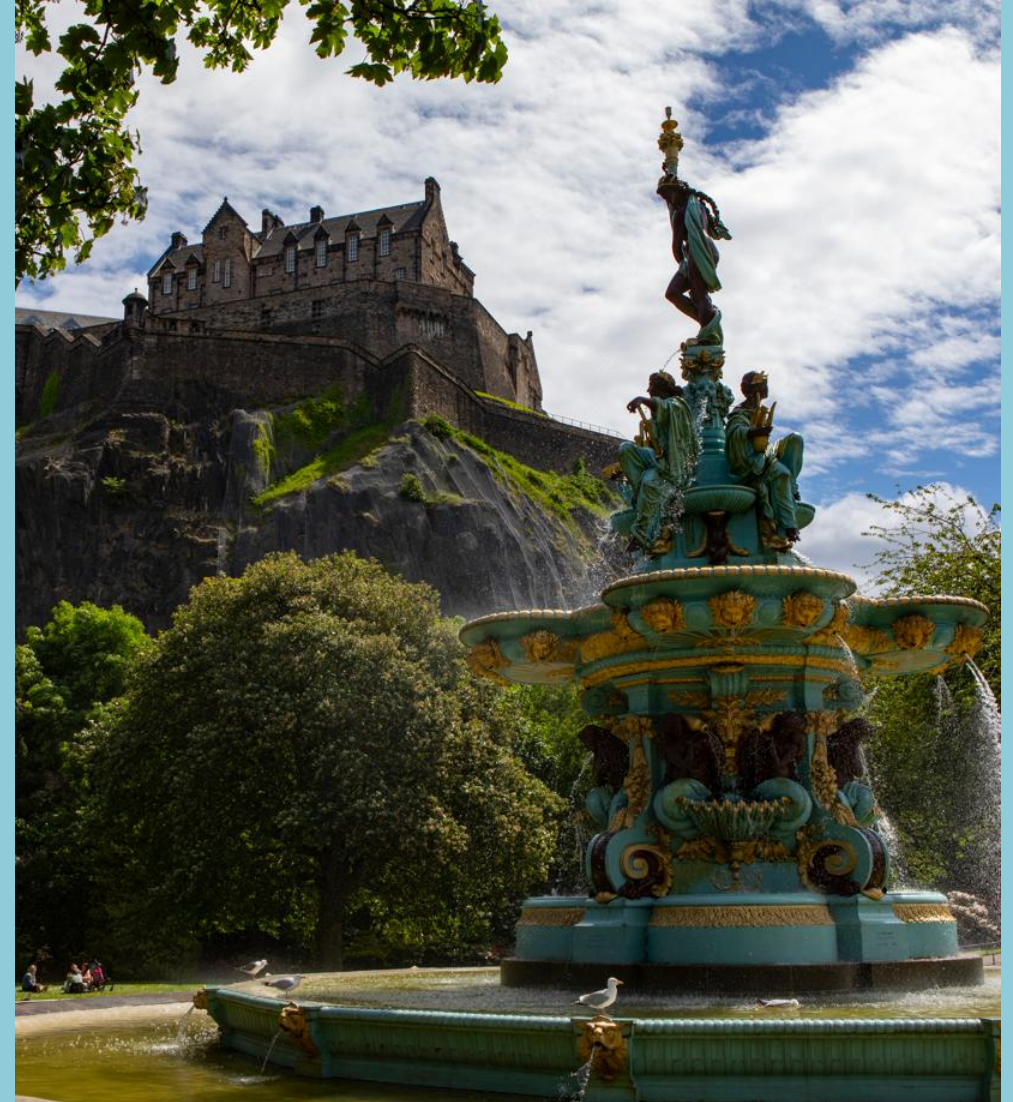
Edinburgh Visitor Levy

Elin Williamson (Service Director – Culture, Wellbeing and Economy)

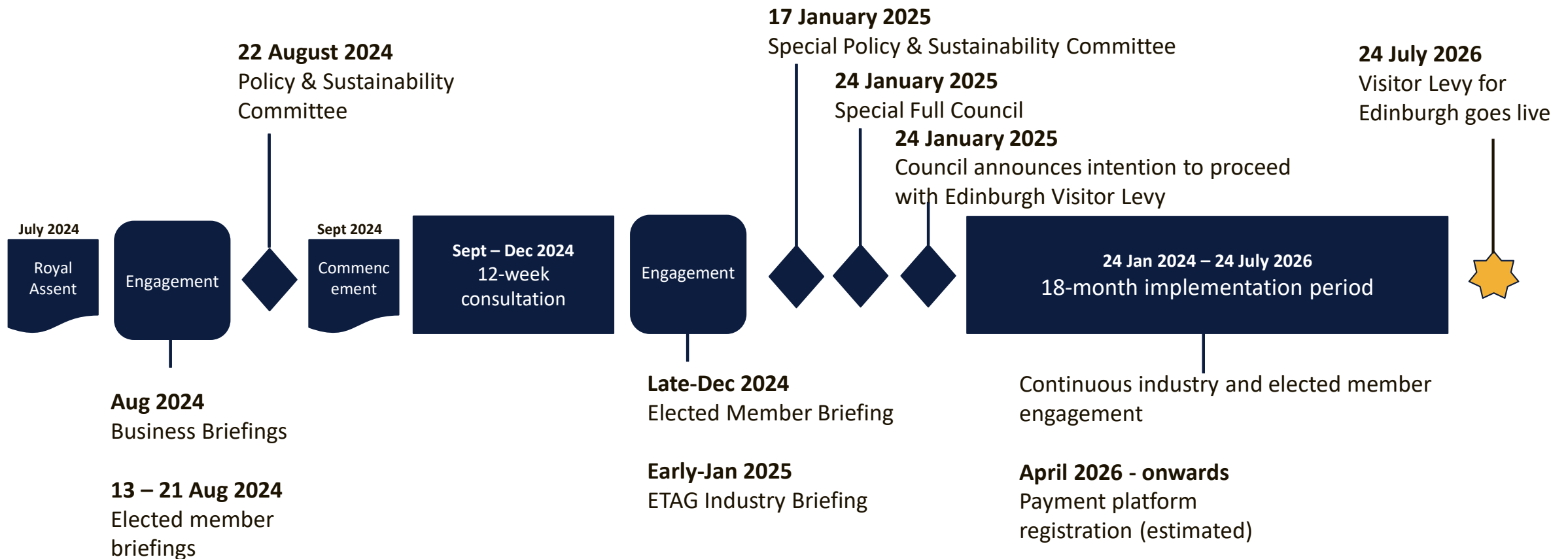
Katherine Kennedy (Project Manager – Visitor Levy)

Background

- Discussions calling for VL in Edinburgh date back to 2000s
- Worked with COSLA on Transient Visitor Tax report in June 2018
- Contributed towards Parliamentary Committee study in September 2018
- Responded to national conversation on tourist tax in Scotland, reported in March 2020
- Responded to Scottish Government consultation on new legislation, reported in March 2020 and Sept 2023
- Surveyed visitors and residents in November 2023
- Contribution to expert group – VisitScotland National Guidance
- Formal public consultation in Sept-Dec 2024
- Continued engagement with industry



Post-legislation implementation



Visitor Levy Scheme



Percentage rate: 5%



For stays on/after: **24 July 2026**
If booked/paid for on/after:
1 October 2025



No Edinburgh-specific
exemptions



Accommodation providers are
liable to make return to
Council each quarter via
national online platform



Levy will only apply for first
5 nights' stay



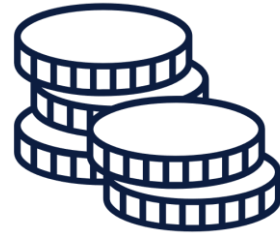
All overnight
accommodation

Investment Programmes



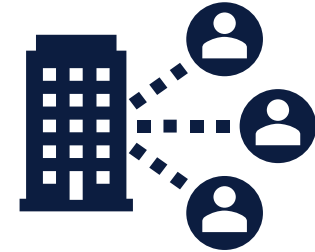
Administration and contingency

Council administration costs
Costs for accommodation providers (2% of remitted funds)



Fixed allocations

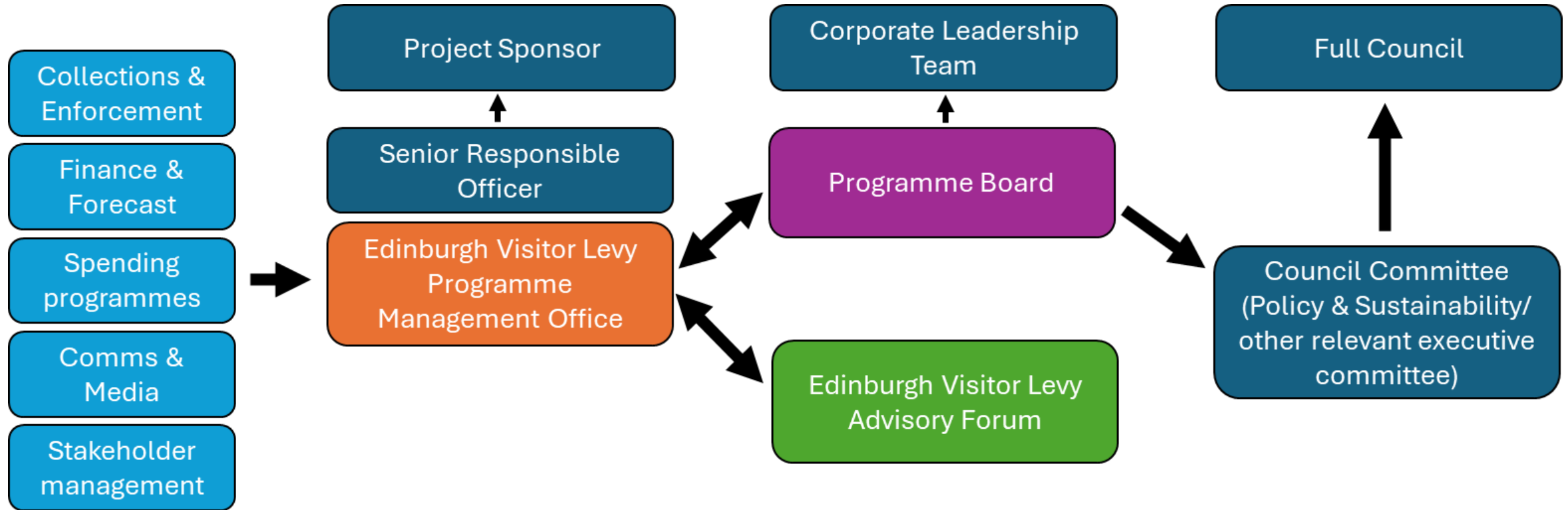
Housing and tourism mitigation (£5m annually)
Participatory Budgeting (£2m over 3 years)



Remaining funds

City Operations and Infrastructure (55%)
Culture, Heritage and Events (35%)
Destination and Visitor Management (10%)

Governance Structure



Key:

If necessary – escalation

Lessons learned

- Consistent engagement with industry
- Legislative clarity
- Sufficient guidance for accommodation providers
- Promotion of opportunities the levy will bring for visitor economy sector
- Implementation:
 - Where the percentage-based levy charge lies (resellers)
 - Interaction with VAT
 - Individual exemptions
 - Pre-booking period
 - Nightly cap

Questions





Thank you

edinburgh.gov.uk/visitorlevy