



ASSC

Supporting self-catering in Scotland

Important Updates for Members of the ASSC: Visitor Levy Developments and Consultations

Updated 20th March 2025

Council	Status	Full Public Consultation Opens	Deadline	ASSC Comments/ Evidence	Earliest Implementation
Aberdeen City Council	<ul style="list-style-type: none">In August 2024, the Finance and Resources Committee approved moves to develop a levy with key stakeholders.January 2025, Cllr Alex McLellan, convener of the finance and resource committee, said: "[The] Council is currently in the process of developing the Visitor Levy scheme with key stakeholders ahead of a wider consultation."Councillors on the Committee agreed to take forward a 12-week public consultation on 12th February 2025.	TBC.	TBC	ASSC issued press comments.	April 2027
Aberdeenshire Council	<ul style="list-style-type: none">In August 2024, the Council said they had no plans to take forward a levy.However, in January 2025, full council agreed for the development of an engagement process with tourism stakeholders.	Anticipates consultation starting in June 2025.	Likely September 2025.	ASSC to issue statement when further details become available.	TBC.



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Angus Council	<ul style="list-style-type: none">In June 2024, the Policy and Resources Committee considered a report into a potential levy but no further developments since then.	N/A	N/A	N/A	N/A
Argyll & Bute	<ul style="list-style-type: none">Undertaken a pre-consultation survey.Set up visitor levy group.Council agreed in December 2024 to take forward a consultation which launched in January 2025 (was extended).Consultation link: https://www.argyll-bute.gov.uk/my-community/recreation-and-leisure/argyll-and-bute-visitor-levy-your-voice-matters/visitor-levy-0	Jan 2025	10th April 2025	LC to discuss proposals with FC and begin draft. Assc issued press comment; and will issue one upon completion of consultation/ near deadline.	Winter 2026
City of Edinburgh	<ul style="list-style-type: none">Cllrs agreed core elements of levy in August 2024.Edinburgh's levy was first to head to public consultation on charge of fixed fee per night of 5% of the accommodation cost, capped at seven consecutive nights.	23 rd Sept 2024	15 th December 2024	ASSC issued press comment.	Summer 2026



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	<ul style="list-style-type: none">• Have held stakeholder drop-ins.• Scheme was approved by councillors in January 2025, with changes to the transition period.			ASSC submitted evidence in Dec 2025. Issued further press comment in Jan 2025 following agreement of final scheme.	
Comhairle nan Eilean Siar	<ul style="list-style-type: none">• In September 2024, the Sustainable Development Committee agreed that Comhairle would develop a detailed outline levy.• In November 2024, announced that they were proposing a joint bid with Orkney and Shetland Councils for a consultant to investigate feasibility of a levy.• Anticipated work will commence in January 2025.• A formal engagement process with stakeholders will take place "over the winter months".	TBC	TBC	TBC	TBC



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Dumfries and Galloway Council	<ul style="list-style-type: none"> Previously indicated they will not adopt a levy given ongoing pressures on tourist businesses. In February 2025, the SNP Group on Dumfries and Galloway Council have requested council officials look into a developing a tourist tax as part of its budget discussions. However, this motion was not taken forward. 	N/A	N/A	N/A	N/A
Dundee City Council	<ul style="list-style-type: none"> May 2023: the then leader of Dundee Council stated his preference to introduce a visitor levy but no further developments since then. 	N/A	N/A	N/A	N/A
East Ayrshire Council	<ul style="list-style-type: none"> April 2023: held a consultation before the powers were devolved to councils from the Scottish Parliament. No further developments. 	N/A	N/A	N/A	N/A
East Lothian Council	<ul style="list-style-type: none"> In October 2024, the Council agreed to develop a visitor levy proposal. Have undertaken a pre-consultation survey. The first stage in designing the proposal will involve engagement, development, and financial modelling, which is expected to take around a year. A completed draft levy proposal to be brought back to Council for review and approval prior to full consultation in winter 2025. 	TBC	TBC	ASSC to issue comment following public consultation launch.	"...impleme ntation could begin in spring 2026, with a statutory 18-month



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					minimum period from that point before charging of a levy could start."
Falkirk Council	<ul style="list-style-type: none">At the meeting of the Executive of Falkirk Council on Thursday 13th February 2025, councillors voted to take forward a public consultation.	TBC	TBC	ASSC issued press comment ahead of vote.	TBC
Fife Council	<ul style="list-style-type: none">In October 2024, there was some general discussion around the pro/cons of a levy but no developments since then.	N/A	N/A	N/A	N/A
Glasgow City Council	<ul style="list-style-type: none">In June 2024, Cllrs agreed to take forward plans for a levy.August 2024: believed to have established a project team to examine business case for a levy.	7 th February 2025	2nd May 2025	ASSC issued press comment in January 2025.	



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	<ul style="list-style-type: none">In January 2025, the City Administration agreed to take forward a public consultation.Consultation launched on 7th February and can be accessed here: https://www.smartsurvey.co.uk/s/GLVS2025/				
The Highland Council	<ul style="list-style-type: none">Council approved an outline draft scheme for public consultation.Consultation now underway (with extended deadline): https://consult.highland.gov.uk/kpse/event/36571DFB-0F00-4D02-B386-F77464ECE61AFollowing this consultation, a report will be considered at a future meeting which will set out the consultation findings and invite Cllrs to decide whether to implement a levy (spring 2025)	15 th Nov 2024	31st March 2025	ASSC issued press comment. Also comment for socials on extension of deadline. LC to discuss with FC and begin draft. Draft with FC on 13.03.25	Winter 2026.
Inverclyde Council	<ul style="list-style-type: none">September 2024: the then Council Leader said would be undertaking an options appraisal to determine if the levy will be 'appropriate for Inverclyde'.	N/A	N/A	N/A	N/A



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Midlothian Council	<ul style="list-style-type: none">Have held off plans to introduce a levy on cost concerns but undertook a stakeholder survey from April to August 2024.	N/A	N/A	N/A	N/A
Moray Council	<ul style="list-style-type: none">In September 2023, Moray Council backed a visitor levy in principle.At a meeting of Full Council on 19th February 2025, councillors voted to develop a Moray Visitor Levy. The plans will be split into two stages: the first developing the outline proposal, including early engagement and a pre-consultation survey; and the second including a full public consultation.	TBC	TBC	Comment to follow.	August 2027.
North Ayrshire Council	<ul style="list-style-type: none">Oct 2024: considering introducing a tourist visitor levy as part of its budget engagement for 2025–2026.	TBC	TBC	TBC	TBC
North Lanarkshire Council	<ul style="list-style-type: none">As of February 2025: Not yet decided whether to pursue a visitor levy but may establish a forum to examine it as well as a working group.	N/A	N/A	N/A	N/A
Orkney Islands Council	<ul style="list-style-type: none">In September 2024, Orkney Islands Council committed to investigate the feasibility of a levy.In November 2024, announced that they were proposing a joint bid with Comhairle nan Eilean Siar				



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	and Shetland Councils for a consultant to investigate feasibility of a levy.				
Perth & Kinross Council	<ul style="list-style-type: none">• The Council's Economy and Infrastructure Committee gave approval to "early engagement" with stakeholders on the possibility of a Perth and Kinross levy.• The early engagement process will last between 6-10 months.• A full report from the feedback received, along with a draft Visitor Levy Scheme developed during the engagement, would then be presented to councillors in December 2025 to consider whether or not to proceed with introducing a scheme.	TBC	TBC	Press comment issued after meeting of Economy and Infrastructure Committee.	Summer 2027.
Scottish Borders Council	<ul style="list-style-type: none">• Previously indicated they will not adopt a levy given ongoing pressures on tourist businesses.	N/A	N/A	N/A	N/A
Shetland Council	<ul style="list-style-type: none">• In November 2024, announced that they were proposing a joint bid with Comhairle nan Eilean Siar and Orkney Councils for a consultant to investigate feasibility of a levy.	TBC	TBC	TBC	TBC



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	<ul style="list-style-type: none"> An in person workshop on the levy will take place on 1st April 2025 and there's an online webinar on 26th March. A Visitor Levy survey is also available online and is open for responses until Friday 11th April 2025. 				
South Ayrshire Council	<ul style="list-style-type: none"> South Ayrshire Council have introduced a survey for businesses and residents on views over a visitor levy for the area. This is a pre-consultation survey which remains open until 9th May 2025: https://south-ayrshire.gov.uk/visitor-levy 	TBC	TBC	ASSC issued press comment.	TBC
Stirling Council	<ul style="list-style-type: none"> Full Council agreed on 12th December to take forward a consultation on a visitor levy. It will be presented in the autumn, with a further report to be brought to the Council in December 2025 that will seek to approve or dismiss its introduction. Then 18-month implementation period. Launched a survey which remains open until 4th May: https://engage.stirling.gov.uk/en-GB/projects/visitor-levy 	TBC	TBC	ASSC issued press comment.	June 2027
West Dunbartonshire Council	<ul style="list-style-type: none"> The Council are undertaking pre-consultation measures. 	TBC	TBC	ASSC responded to	TBC



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	<ul style="list-style-type: none">A public 'consultation' consisting of nine questions which ran until the end of February 2025: https://www.west-dunbarton.gov.uk/council/public-consultations/west-dunbartonshire-visitor-levy/#:~:text=West%20Dunbartonshire%20is%20c%20considering%20introducing,Levy%20(Scotland)%20Act%202024.The information collated with help inform the full consultation, which will run later this year.			Stage 1 of consultation. Press comment issued on 24.2.25	
West Lothian Council	<ul style="list-style-type: none">Sept 2023: gave a cautious welcome to the Visitor Levy Act: "if it were to be implemented in West Lothian in future, it is important that proper consideration is given to the introduction of such a scheme, including full consultation."	N/A	N/A	N/A	N/A

Key:

- **Areas shaded in red denote councils who have completed public consultation and have agreed to introduce a tourist tax.**
- **Areas shaded in yellow denote councils who are undertaking a public consultation on a tourist tax, have voted to proceed with a public consultation, or that already include 'Stage 2' plans at pre-consultation.**
- **Areas shaded in green denote councils who have indicated they currently oppose a local tourist tax.**



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No comments:

- As of 24th Feb 2025: **Clackmannanshire Council, East Renfrewshire, South Lanarkshire** and **East Dunbartonshire Council** had not said anything publicly about a tourist tax in their area.