

The Principles of a Local Discretionary Transient Visitor Levy Consultation

2nd Decemeber 2019

Built Environment Forum Scotland (BEFS) is an umbrella body for organisations working in the built environment in Scotland. Drawing on extensive expertise in a membership-led forum, BEFS informs, debates and advocates on the strategic issues, opportunities and challenges facing Scotland's historic and contemporary built environment.

BEFS is issuing this statement of response due to the **central role that the built environment more widely, and the historic environment specifically, play as a direct contributor to the tourism offer of Scotland.** The historic environment can be directly impacted by tourism, and may indeed offer opportunities for mitigating impacts through redistribution of visits to and within Scotland.

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The increasingly important economic and social benefit of Scotland's places, sites, and landscapes being appreciated by visitors does come at a price. Our places can suffer from a lack of appropriate infrastructure and related facilities to appropriately facilitate the best experiences for both those local to, and those visiting, our cultural heritage.

When responding to previous consultations (such as those related to the Planning (Scotland) Act) BEFS has been mindful that additional burdens placed on Local Authorities needs to be appropriately resourced for any actions to be effective. As it stands, the burdens suggested for Local Authorities by this consultation appear onerous and could deter effective implementation.

Our members have highlighted that before TVL can be effectively implemented the issue of short-term lets requires greater clarity and probably regulation. Without the ability for short-term let properties to be fully accounted for in terms of 'over-night stay' levies there is the distinct possibility that the levy system could be undermined, and viewed as unfairly burdening only formalised serviced-accommodation providers. Should this occur, it could both deprive the public purse of related visitor monies, and prevent any potential reimbursement to areas related to the correct number of visitor over-night stays.

BEFS appreciates that this is a technical consultation covering many aspects on which it is not BEFS remit to respond directly. BEFS looks forward to examining the outcomes of the current consultation and responding to a consultation in more depth, prior to any Bill stage, around the potential revenue allocations and related benefits for place.

Name: Ailsa Macfarlane, Policy and Strategy Manager

Email: amacfarlane@befsf.org.uk

Responding on behalf of an Organisation - **BEFS** (Built Environment Forum Scotland)

The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference: **Publish response with name**

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise? **YES**