

Visitor Levy Bill – Call for Views

15/September/ 2023

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 a supporting member of the [Climate Heritage Network](#).

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Other relevant consultation responses from BEFS can be seen below, as many issues overlap and demand associative consideration:

- [LOCAL DISCRETIONARY TRANSIENT VISITOR LEVY OR TOURIST TAX – CONSULTATION RESPONSE \(02/12/2019\)](#)

BEFS stated the role of the built environment as being a direct contributor to tourism; and also impacted by tourism. Read HES' response [here](#).

Given the technical nature of aspects of the Bill, BEFS statement below will address areas of relevance and remit, in the interest of BEFS Members.

In response to this call for views on the Visitor Levy Bill, BEFS statement reiterates previous comments given on this topic, and continues to emphasize to the central role that the historic environment specifically – and the built environment more widely - play as a direct contributor to the tourism offer of Scotland.

The historic environment can be directly impacted by tourism; the economic, cultural, environmental, and social value of Scotland's places, sites, and landscapes being appreciated by visitors comes at a price. As BEFS has noted previously, 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. As such any legislation and ensuing revenue must be part of a wider conversation towards a successful management plan to simultaneously celebrate and protect our natural and built heritage, whilst ensuring quality of life for Scotland's communities.

BEFS is mindful that additional burdens placed on Local Authorities need to be appropriately resourced for any actions to be effective. As it stands, the administrative burdens of consultation, publicity, record keeping, reporting, and reviewing/monitoring for Local Authorities outlined in sections 11 – 19 of this consultation should be carefully considered, with resource and capacity supported to deliver effective implementation of any legislation.

Further, while the proposed legislation allows Local Authorities to determine if and how they enact these levies, given the importance of caring for our historic and existing built environment BEFS would advocate for a portion of the funds to be invested in maintaining Scotland's heritage assets – this has benefits not just for tourism, but across areas of Scotland's National Performance Framework, UN Sustainable Development Goals and multiple government portfolios – and in alignment with [Our Past, Our Future](#) Scotland's strategy for the historic environment.

BEFS notes that within 'Part 5 - Enforcement of the levy and penalties' the conferring of powers to an authorised officer to obtain information and undertake inspections goes some way to ensuring this legislation is implementable and can be enforced. We would here however, again cite existing pressures on local authorities as a potential barrier.

Further views on [international approaches to a Visitor Levy, within a Scottish context are explored by BEFS trustee on our website](#), including the view that *'a definitive hypothecation of a portion of the revenue is the only way to ensure the appropriate funds are allocated to mitigate the impact of tourism on our precious and treasured*

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heritage. Additionally, the establishment of an infused revenue stream for heritage-based assets can provide the opportunity to fund more local projects and reduce the stress of current grant-based funding.'

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BEFS responses to a number of Consultations in relation to the Built Environment can be found at:

<https://www.befs.org.uk/resources/consultations/>

RESPONDENT INFORMATION

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

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The Scottish Parliament 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 Parliament 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 Parliament to contact you again in relation to this consultation exercise?

YES

I confirm that I have read the privacy policy and consent to the data I provide being used as set out in the policy. **I CONSENT**