

# Integrated Impact Assessment – Summary Report

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Each of the numbered sections below must be completed  
Please state if the IIA is interim or final

## Interim IIA report

### 1. Title of proposal

A Visitor Levy for Edinburgh

### 2. What will change as a result of this proposal?

[The Visitor Levy \(Scotland\) Bill](#):

New legislation expected to be finalised by June 2024 will give Local Authorities in Scotland the power to implement a visitor levy on overnight accommodation in their area. The City of Edinburgh Council is planning to utilise these powers, which would be the payment of a levy on overnight stays in certain type of accommodation.

The Council will use the funds raised by the Visitor Levy to support investment in the city and support, sustain, and develop the visitor economy.

**This interim IIA is concerned with the implementation of the Visitor Levy.**

Another IIA will be carried out examining the impacts of the spend programmes which will use revenue raised by the Visitor Levy in Edinburgh once these have been confirmed.

### 3. Briefly describe public involvement in this proposal to date and planned

During public engagement and consultation exercises, information has been provided from those who work in tourism and accommodation provision in Edinburgh. This includes those involved in Edinburgh Festivals, ETAG, Edinburgh World Heritage, Transport for Edinburgh, Edinburgh Airport, Essential Edinburgh, VisitScotland and more.

Extensive stakeholder engagement, consultation and surveys have been carried out in relation to the Visitor Levy in Edinburgh including:

- [Consultation on the Edinburgh Transient Visitor Levy](#) (Oct – Dec 2018)
- Stakeholder engagement with industry networks, individual representatives from various organisations, and local political party groups starting from [August 2023](#) to March 2024
- [Survey for visitors and residents](#) – Nov 2023 – Jan 2024

There will also be further, formal public consultation in autumn/winter 2024.

**4. Is the proposal considered strategic under the Fairer Scotland Duty?**

No

**5. Date of IIA**

Interim IIA: Thursday 9<sup>th</sup> May 2024

**6. Who was present at the IIA? Identify facilitator, lead officer, report writer and any employee representative present and main stakeholder (e.g. Council, NHS)**

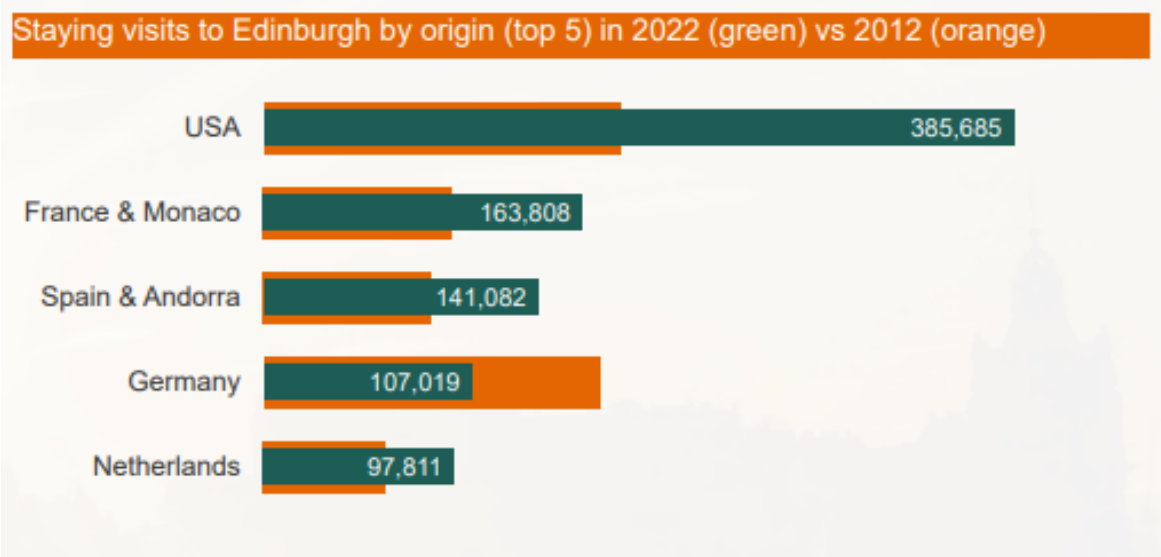
<b>Name</b>	<b>Job Title</b>	<b>Date of IIA training</b>
<b>Ruth Baxendale</b> Facilitator	<b>City of Edinburgh Council, Senior Policy &amp; Insight Officer</b>	
<b>Katherine Kennedy</b> Co-facilitator	<b>City of Edinburgh Council, Project Manager - Visitor Levy</b>	<b>December 2022</b>
<b>Gareth Dixon</b>	<b>City of Edinburgh Council, Senior Policy &amp; Insight Officer</b>	<b>May 2018</b>
<b>Fiona Hunter</b>	<b>City of Edinburgh Council, Destination Marketing and Contracts Manager – Forever Edinburgh</b>	<b>October 2022</b>
<b>Elin Williamson</b>	<b>City of Edinburgh Council, Head of Business Growth &amp; Inclusion</b>	
<b>Neil Christison</b>	<b>VisitScotland Regional Director</b>	<b>n/a</b>
<b>Mags McNeil</b>	<b>Steering Group Member, Edinburgh Tourism Action Group</b>	<b>n/a</b>
	<b>Project Manager, Scottish Enterprise</b>	
<b>Karen Christie</b>	<b>Programme Manager, Edinburgh Visitor Economy Partnership</b>	<b>n/a</b>
<b>Sabina McDonald</b> (responses submitted via email)	<b>Population Health Project Manager - Edinburgh City</b>	<b>n/a</b>

## 7. Evidence available at the time of the IIA

Evidence	Available – detail source	<b>Comments: what does the evidence tell you with regard to different groups who may be affected and to the environmental impacts of your proposal</b>
Summary of Visitor Levy	<a href="#">Visitor Levy (Scotland) Bill</a> , AND <a href="#">A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement</a> March 2024	<p>A Visitor Levy will introduce a new payment of a levy on overnight stays in certain type of accommodation. The new costs of the levy may be passed on to visitors who stay overnight in the area, in certain type of accommodation. Under the legislation the accommodation provider is liable to collect and remit this to the Council.</p> <p>According to the Visitor Levy Bill, which is going through approval and examination at the Scottish Parliament with an expected completion date of summer 2024, the Levy must be charged at a percentage rate of the price paid. The calculation of the levy is explained in further detail below.</p> <ul style="list-style-type: none"> <li>• <b>Calculation of levy</b> is based on the chargeable transaction for the accommodation portion. This means it is not quite a percentage of the price paid by the visitor. The levy as a % is applied to the revenue that the accommodation provider makes net of items such as breakfast, entertainment, food, parking etc. and net of any commission charges, but it is applied to VAT.</li> </ul> <p>According to a public survey carried out in November 2023 - January 2024, the majority of respondents suggested a rate between 3% and 5%. The percentage will be confirmed following public consultation and Committee approval.</p> <p>The Visitor Levy Bill states that a "local authority operating a VL scheme must use the net proceeds of the scheme... for the purposes of... developing, supporting and sustaining facilities and services which are substantially for or used by persons visiting for leisure or business purposes (or both)." This means that a Visitor Levy may raise new income for the area to benefit the visitor economy as well as residents, visitors and businesses.</p> <p>Council Officers proposed the following portfolio of programmes which could be carried out with revenue generated by the Visitor Levy: 1. A City Infrastructure Fund; 2. Promotion and Marketing; 3. Culture, Heritage and Festivals; 4. City Services; and 5. Industry Growth and Resilience. Spending programmes will be finalised following formal public consultation and subsequent Committee approval.</p> <p><b>Accommodation Properties</b></p>



Evidence	Available – detail source	Comments: what does the evidence tell you with regard to different groups who may be affected and to the environmental impacts of your proposal																				
	<p data-bbox="427 248 647 360"><a href="#">Short Term Let Licensing Data</a> (Apr 2024)</p> <p data-bbox="427 547 685 762">Reported in Edinburgh by Number 2021 with data sourced from <a href="#">Visit Scotland</a></p> <p data-bbox="427 1286 642 1358"><a href="#">Edinburgh by Numbers 2023</a></p>	<p data-bbox="707 213 2119 392">For short term lets, there are 1,287 properties issued a licence in Edinburgh as at April 2024, with a further c2,700 properties under consideration. The total number of rooms available from the already licenced properties in Edinburgh amount to around 2,400 rooms. 188 of the 1,287 properties have a secondary letting licence, this may mean that the entire property is available throughout the year to let.</p> <p data-bbox="707 472 1043 507"><b>Tourism is Edinburgh</b></p> <p data-bbox="707 512 2119 579">Edinburgh has a resident population of approximately 526,000 and in 2022, the city receives around 20 million overnight visitor nights in Edinburgh per year – overseas and domestic.</p> <table border="1" data-bbox="719 627 1899 823"> <thead> <tr> <th></th> <th>Domestic</th> <th>Overseas</th> <th>Edin Total</th> </tr> </thead> <tbody> <tr> <td>Number of Visits / Trips</td> <td>2.7 million</td> <td>2.2 million</td> <td>4.9 million</td> </tr> <tr> <td>Number of Nights</td> <td>6.8 million</td> <td>12.4 million</td> <td>19.2 million</td> </tr> <tr> <td>Average trip duration (nights)</td> <td>2.5</td> <td>5.6</td> <td>4.5</td> </tr> <tr> <td>Tourist Expenditure</td> <td>£674 million</td> <td>£1.19 billion</td> <td>£1.87 billion</td> </tr> </tbody> </table>		Domestic	Overseas	Edin Total	Number of Visits / Trips	2.7 million	2.2 million	4.9 million	Number of Nights	6.8 million	12.4 million	19.2 million	Average trip duration (nights)	2.5	5.6	4.5	Tourist Expenditure	£674 million	£1.19 billion	£1.87 billion
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		 <p>The Edinburgh data on the origin of staying visitors shows that Edinburgh continues to be a draw for overnight international visitors. USA visitors are a growing market, although we are losing numbers in visitors from Germany.</p>
Data on service uptake/access		N/A
Data on socio-economic disadvantage e.g. low income, low wealth, material deprivation, area deprivation.	<p>Scottish Government – <a href="#">Sustainable Tourism briefing</a> March 2024</p> <p>Eurostat – <a href="#">Characteristics of Jobs in Tourism</a></p>	<p>In 2022, employment in the Sustainable Tourism sector was highest in Scotland in City of Edinburgh (37,000 people). Median weekly full time earnings across the Scotland stood at £498.3 in 2023, which was lower than the Scottish average at £702.8.</p> <p>The Gross value added per head of Sustainable Tourism sector in Edinburgh was £16,181 in 2021, which is lower than the average GVA per head in Edinburgh at £48,281.</p> <p>There is little demographic or characteristic information available about jobs in tourism in Edinburgh or Scotland, some international analysis concluded the following points:</p> <ul style="list-style-type: none"> <li>• The workforce for tourism industries included more female workers than male workers.</li> </ul>

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	<p data-bbox="430 177 629 245"><a href="#">industries</a> – January 2022</p> <p data-bbox="430 363 678 616">Market Research on visitors November 2018 for Council’s consultation on Transient Visitor Levy.</p> <p data-bbox="430 660 678 799"><a href="#">Visitor Levy (Scotland) Bill</a>, Part 2, Section 4, line 24-25</p> <p data-bbox="430 1209 665 1390"><a href="#">Edinburgh Transient Visitor Levy Consultation 2018 Report</a></p>	<ul data-bbox="759 177 2092 368" style="list-style-type: none"> <li>• Part time employment is significantly higher in tourism industries than the rest of the jobs in the economy.</li> <li>• Tourism also attracts a young workforce.</li> <li>• Many foreign citizens are employed in tourism.</li> <li>• Jobs are less stable in tourism than in other parts and hourly earnings are below average.</li> </ul> <p data-bbox="712 408 2085 587">There is limited visitor data for Edinburgh and Scotland on socio-economic disadvantage. Some evidence from a sample of visitors in 2018 shows that visitors to Edinburgh are typically from the higher socio-economic groups of (AB and C1) around 78% in the summer and 62% in the Autumn. The observed difference by season is likely to be because lower social-economic groups may be more likely to plan trips during the off-peak season.</p> <p data-bbox="712 667 2011 735">The Visitor Levy Bill has been drafted to protect those who are experiencing socio-economic disadvantage from being liable to pay the levy.</p> <p data-bbox="712 778 2101 879">The wording of the Bill excludes the following groups from the scope of a Visitor Levy, as it only applies on overnight accommodation where the person does not otherwise have an ordinary place of residence:</p> <ul data-bbox="759 890 1883 1038" style="list-style-type: none"> <li>• People who are homeless or at risk of homelessness.</li> <li>• People whose main residence is unfit for habitation.</li> <li>• Asylum seekers and refugees.</li> <li>• Individuals who have arrived in the UK through other Home Office schemes.</li> </ul> <p data-bbox="712 1082 2022 1150">In addition, the Bill explicitly excludes members of the Gypsy/Traveller community staying on dedicated sites from being liable to pay the Visitor Levy.</p> <p data-bbox="712 1193 2085 1374">Edinburgh currently has the highest number of homeless households in Scotland, with 4,920 households in temporary accommodation on 24 November 2023. The accommodation providers who provide accommodation for homeless households will not be liable to pay the Visitor Levy on the provision of this accommodation. The method of reimbursement or exemption will be defined before the Visitor Levy is implemented.</p>

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	<a href="#">A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement March 2024</a>	<p>The local authority can impose local exemptions to types of properties, persons or caps to the volume of nights. The findings from the 2018 consultation highlighted that a significant percentage (31%) of stakeholders favoured exempting campsites from the scheme.</p> <p>In engagement sessions, stakeholders re-emphasised the need for simplicity, discussed challenges in administering local exemptions, and explored considerations for residents, festival performers and large groups of business visitors (e.g. large conferences where organisers often book hundreds of rooms in one booking).</p> <p>Opinions varied on festival performer exemptions (from the point of protecting performers at one end to a recognition that they use the city’s public services the same as any other visitor) and often in connection with a 7-night cap being sufficient to ‘protect’ performers.</p>															
Data on equality outcomes	<p>Market Research on visitors November 2018 for Council’s consultation on Transient Visitor Levy</p> <p><a href="#">Scottish Tourism Index – Making Tourism More</a></p>	<p>There is a general lack of demographic data relating to Overnight visitors to Edinburgh and the owners or managers of overnight accommodation providers in Edinburgh.</p> <p>Some evidence is available from a sample of visitors in 2018 that shows the age profile of visitors to Edinburgh varies during the time of year reflecting price variations, with a younger age profile more likely to visit in the off-season compared to the peak summer months.</p> <table border="1" data-bbox="719 922 1518 1118"> <thead> <tr> <th>Age</th> <th>Summer</th> <th>Autumn</th> </tr> </thead> <tbody> <tr> <td>16-34 year</td> <td>32%</td> <td>38%</td> </tr> <tr> <td>35-54 years</td> <td>39%</td> <td>41%</td> </tr> <tr> <td>Over 55s</td> <td>29%</td> <td>20%</td> </tr> <tr> <td>Base Number</td> <td>561</td> <td>323</td> </tr> </tbody> </table> <p><i>Note: the data above was collected using quota sampling method using age and gender and is therefore not a representative sample of the population, however it may be useful to determine the differences between summer and autumn visitors.</i></p> <p>The Scottish Tourism Index from January 2024 details the views of Scottish households living with health conditions and impairments on the current barriers they face when travelling for leisure.</p>	Age	Summer	Autumn	16-34 year	32%	38%	35-54 years	39%	41%	Over 55s	29%	20%	Base Number	561	323
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	<p data-bbox="432 177 629 245"><a href="#">Accessible</a> January 2024</p> <p data-bbox="432 363 658 432"><a href="#">Visitor Levy (Scotland) EqIA</a></p>	<p data-bbox="712 177 2107 320">It should be noted that the figures relate to Scottish people living with disabilities and their experiences of barriers to leisure travel. There is no data relating to travel to Edinburgh specifically, but the report notes that 42% of those interviewed named Scotland as their first choice of destination.</p> <p data-bbox="712 363 2107 539">The Scottish Government carried out an EqIA (Equalities Impact Assessment) for the Visitor Levy (Scotland) Bill. They found that some groups with protected characteristics may be impacted by the implementation of a Visitor Levy, but have not introduced any national exemptions for paying a Levy. Instead, they have granted Local Authorities the ability to apply exemptions which fit with their local context.</p> <p data-bbox="712 582 2107 687">A Visitor levy may apply to all visitors staying in bookable overnight accommodation that is not their usual place of residence, and does not make any distinction based on disability, age, gender, sexual orientation, pregnancy and maternity, race, marriage and civil partnership, religion or belief.</p> <p data-bbox="712 730 2107 836">A summary of the key findings of the Bill’s potential impacts on people with each protected characteristic can be found <a href="#">at this link</a>. There is limited information available but some mentioned in the report are highlighted below:</p> <ul data-bbox="763 847 2107 1401" style="list-style-type: none"> <li data-bbox="763 847 2107 952">• The largest age group of international visitors to the UK was 25-34 years old or 19.9% of arrivals. Persons over 65 made up 10.5% of international arrivals, while children under 16 made up just 3.4%. (Source: Air Passenger survey (Q2 2022))</li> <li data-bbox="763 963 2107 1023">• Younger age groups had notably higher rates of attending a cultural event or visiting places of culture than older age groups (Source: Scottish Household Survey).</li> <li data-bbox="763 1034 2107 1171">• In examining other tourist levies in use overseas, one exemption that is often applied is for children and young people. In Barcelona, children under 16 are exempt from the levy. Other authorities such as Berlin offer a specific exemption for children staying as part of a study trip by an authorised school.</li> <li data-bbox="763 1182 2107 1319">• A small minority of people will visit Scotland for religious purposes. In 2021 there were 23,000 international visits (4.8% of the total) where the purpose of the trip was designated as miscellaneous, which includes for religious reasons, as well as other reasons such as health, or to study.</li> <li data-bbox="763 1331 2107 1401">• It is evident that the more exemptions offered the more complicated a VL scheme becomes to operate.</li> </ul>

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Research/literature evidence	<p data-bbox="430 328 667 432"><a href="#">Edinburgh Festivals Impact Study 2023</a></p> <p data-bbox="430 512 685 727">Scottish Parliament - <a href="#">Stage 1 report on Visitor Levy Bill</a> – summary findings December 2023.</p> <p data-bbox="430 770 676 1023">Scottish Government <a href="#">Financial Memorandum on Visitor Levy</a> – May 2023. Paragraph 69</p> <p data-bbox="430 1066 685 1241">Portugal <a href="#">Tourism Tax news</a> Publico Sept 2023; <a href="#">Porto News</a>, January 2023</p>	<p data-bbox="712 217 2101 284">During the development process of the Visitor Levy scheme, a body of evidence has been used to inform and influence the decision making process.</p> <p data-bbox="712 328 1160 357">Some of this evidence includes:</p> <ul data-bbox="763 403 2132 1401" style="list-style-type: none"> <li data-bbox="763 403 2132 584">• Edinburgh’s festivals are worth approx. £407 million to the Edinburgh economy with a national economic impact of £367 million. This impact creates over 7,000 full time equivalent jobs in the city, and 8,500 jobs across Scotland. Non-ticket spending from audiences is estimated at £42m in the city’s cafes, bars, pubs and restaurants (food and drink), and a further £85m on hotels, B&amp;Bs, guest houses etc (accommodation).</li> <li data-bbox="763 592 2132 730">• A Committee in the Scottish Parliament examined evidence on the behaviour impact of a visitor levy and concluded that the introduction of a levy at a modest rate in certain local authority areas, would be unlikely to have a significant deterrent effect on visitor numbers and therefore on the visitor economy in Scotland.</li> <li data-bbox="763 738 2132 842">• The Scottish Government commissioned a literature review of tourism price sensitivity and tourist behaviour and concluded that the imposition of a visitor levy will have a negligible impact on visitor behaviour.</li> <li data-bbox="763 850 2132 1177">• The impact of a visitor levy on accommodation providers’ competitiveness and profitability depends on a number of factors: <ul data-bbox="857 927 2132 1177" style="list-style-type: none"> <li data-bbox="857 927 2132 994">○ whether the accommodation providers pass on the cost to visitors by increasing the price of accommodation;</li> <li data-bbox="857 1002 2132 1037">○ the behavioural response of visitors to a change in accommodation prices; and</li> <li data-bbox="857 1045 2132 1177">○ how the net proceeds from a visitor levy are used to support and sustain the visitor economy in the local area and improve aspects of a destination that contribute to the overall competitiveness, such as digital and transport infrastructure, tourist services, and natural and cultural resources.</li> </ul> </li> <li data-bbox="763 1185 2132 1401">• There is no evidence of a negative impact on visitor demand in places with a tourist tax recording continued growth in overnight stays such as in Porto and Lisbon. <ul data-bbox="857 1262 2132 1401" style="list-style-type: none"> <li data-bbox="857 1262 2132 1401">○ In the first year of collecting the tourist tax, Porto collected 10.4 million euros. In 2019, considered, until then, the best period ever for tourism, Porto recorded close to 7.4 million overnight stays, having reached 15 million euros in revenue from the tourist tax. The continued grow in overnight stays continues in 2022 which was Porto’s best year</li> </ul> </li> </ul>

Evidence	Available – detail source	Comments: what does the evidence tell you with regard to different groups who may be affected and to the environmental impacts of your proposal
		<p>in terms of record overnight stays and for 2023, Porto expects to collect around 20 million euros.</p>
Public/patient/client experience information	<p>Policy &amp; Sustainability Committee: <a href="#">A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement</a> March 2024</p>	<p>A survey was carried out between 23 November 2023 – 19 January 2024 to gather views from visitors, residents and other members of the public on Edinburgh’s plans to introduce a Visitor Levy. The full report can be viewed on page 13 of <a href="#">the report</a> brought to the Policy &amp; Sustainability Committee on 12 March 2024.</p> <ul style="list-style-type: none"> <li>• 97% of residents and 87% of visitors were aware of the visitor levy.</li> <li>• Overall, the majority of respondents were supportive of introducing a visitor levy in Edinburgh, (85% provided a more supportive rating on a scale of one to ten, and 60% were totally in favour). However, visitors were less supportive (53% provided a more supportive rating on a scale of one to ten, and only 24% were totally in favour).</li> </ul>
Evidence of inclusive engagement of people who use the service and involvement findings		<p>During public engagement and consultation exercises, information has been provided from those who work in tourism and accommodation provision in Edinburgh. This includes those involved in Edinburgh Festivals, ETAG, Edinburgh World Heritage, Transport for Edinburgh, Edinburgh Airport, Essential Edinburgh, VisitScotland and more.</p> <p>Extensive stakeholder engagement, public consultation and surveys have been carried out about the Visitor Levy in Edinburgh including:</p> <ul style="list-style-type: none"> <li>• <a href="#">Consultation on the Edinburgh Transient Visitor Levy</a> (Oct – Dec 2018)</li> <li>• Stakeholder engagement with industry networks, individual representatives from various organisations, and local political party groups</li> <li>• <a href="#">Survey for visitors and residents</a> – Nov 2023 – Jan 2024. The Survey was hosted online, with paper copies made available on request.</li> </ul> <p>There will also be further, formal public consultation in autumn/winter 2024.</p> <p>These exercises were used to provide a detailed and robust evidence base from which to inform any decision making. Accessibility and participation will be considered as part of the Council’s internal consultation reviews process from the Consultation Advisory Panel.</p>

Evidence	Available – detail source	Comments: what does the evidence tell you with regard to different groups who may be affected and to the environmental impacts of your proposal
Evidence of unmet need		N/A
Good practice guidelines	<a href="#">Visit Scotland Expert Group</a>  <a href="#">Visitor Levy (Scotland) Bill, Part 3, Section 20A</a>	<p>A Guidance document is currently being produced by VisitScotland in collaboration with representatives from the tourism industry, COSLA, Scottish Local Authorities and Scottish Government.</p> <p>The Visitor Levy Act includes that a Council must give due regard to the National Guidance before it is introduced. Draft Guidance is expected to be available in Summer 2024.</p>
Carbon emissions generated/reduced data	<a href="#">A Visitor Levy for Edinburgh: Progress Update and Draft Proposal</a> August 2023	<p>TBC from further analysis.</p> <p>It has been proposed that a portion of any revenue raised by the Visitor Levy will be put towards meeting the Council’s commitment to reach Net Zero by 2030.</p>
Environmental data	<a href="#">Edinburgh Tourism Strategy 2030</a> – January 2020.  <a href="#">Edinburgh by Numbers 2023</a>	<p>Environmental ambitions were set out in the Edinburgh Tourism Strategy 2030:</p> <ul style="list-style-type: none"> <li>• Tourism will proactively contribute to Edinburgh’s transition to net zero carbon emissions by 2030.</li> <li>• Visitors will make more environmentally sustainable choices throughout their visit to the city.</li> <li>• Edinburgh’s tourism businesses will embrace carbon emission and waste reduction as a source of competitive advantage.</li> </ul> <p>Some environmental data on Edinburgh is provided in Edinburgh by Numbers:</p> <ul style="list-style-type: none"> <li>• The percentage of people who believe that climate change is an urgent problem continues to increase and it has reached over 88% in Edinburgh, the highest percentage in Scotland.</li> <li>• Edinburgh has 25 green flag parks in 2023, more than other UK cities, with high resident satisfaction scores (92%) and access to green and blue spaces no more than five minutes for 75% of residents.</li> </ul>
Risk from cumulative impacts		See research/literature evidence.

<b>Evidence</b>	<b>Available – detail source</b>	<b>Comments: what does the evidence tell you with regard to different groups who may be affected and to the environmental impacts of your proposal</b>
Other (please specify)		<p>The impact of the Visitor Levy scheme and its proposed spending programmes will be monitored by the Council.</p> <p>The details of this monitoring scheme are to be determined following formal public consultation and Committee approval and informed by .</p>
Additional evidence required		n/a

**8. In summary, what impacts were identified and which groups will they affect?**

Equality, Health and Wellbeing and Human Rights	Affected populations
<b>Positive</b>	
<p>No other positive impacts from the implementation of the Visitor Levy in Edinburgh. There may be positive benefit from permissible spend that is raised from the Levy. Potential benefits to be assessed later when further detail is known.</p>	All
<b>Negative</b>	
<p>Those receiving <b>disability</b> benefits may be more likely to be on lower incomes, and the potential additional cost of levy could have a negative impact, particularly if some accessible room options are more expensive.</p> <p><b>Mitigation:</b> <i>The Levy being charged at a percentage rate means that the Levy is applied proportionately to the budget of accommodation the visitor has chosen.</i></p> <p><b>Action:</b> Data-permitting, include monitoring on how people with disabilities are affected by the implementation of a Visitor Levy. Include clear messaging on potential impact in Communications Plan.</p>	<p>Disabled people (includes physical disability, learning disability, sensory loss, long-term medical conditions, mental health problems)</p> <p>People in receipt of benefits</p>
<p>Some groups (<b>older persons, those receiving gender-affirming treatment, pregnancy and maternity, disabilities</b>) are arguably more likely receive medical treatments and require the use of overnight accommodation, they may be negatively impacted by additional charges for accommodation.</p> <p><b>Mitigation:</b> <i>Most of the patients coming into Edinburgh for medical treatment will be from other parts of Scotland and the NHS Board where they live will reimburse their expenses, so if there is a Visitor Levy, they will not be out of pocket. They will claim the expenses back from their NHS Board of residence.</i></p> <p><i>For patients aged under 18 years there is the Scottish Government Young Patients Family Fund which covers costs for travelling to and visiting young people in NHS Scotland hospitals.</i></p>	<p>Older people and people in their middle years</p> <p>Men (include trans men), Women (include trans women) and non-binary people</p> <p>Disabled people</p> <p>Young people and children</p> <p>Pregnancy and maternity</p>

Equality, Health and Wellbeing and Human Rights	Affected populations
<p><i>Edinburgh is currently considering charging the Visitor Levy only on the first 7 nights of a stay, which would reduce the impact of the increased cost on longer stays.</i></p> <p><b>Action:</b> Further evidence is required on the local scale and prevalence of visitors for medical treatment staying in Edinburgh commercial accommodation, considering geographical factors and whether levy is fully passed on to visitor in higher prices.</p>	
<p>Young people, more specifically families and school trips staying overnight in Edinburgh may be impacted, as larger room costs are generally higher. There are 6 priority family groups who are more likely to suffer from poverty.</p> <p><b>Mitigation:</b> <i>The Visitor Levy charge is based on room cost, rather than individuals staying in the room. Depending on hotel/accommodation rules, children under a certain age aren't allowed to stay in rooms without an adult.</i></p> <p><i>It would be difficult to apply an exemption based on age, due to the difficulties of distinguishing between individuals staying in the accommodation.</i></p> <p><i>It was noted that there are other accommodation options available and that the charge is proportionate to the total cost.</i></p>	<p>Young people and children</p> <p>Lone parents</p> <p>Vulnerable families e.g., young mothers, people experiencing domestic abuse, children at risk of statutory measures, includes disabled adult/child, minority ethnic families</p> <p>Families with a child under 1</p> <p>Larger Families (3+ children)</p>
<p>People experiencing or at risk of homelessness may be impacted by the payment of the Levy.</p> <p><b>Mitigation:</b> <i>Homelessness, and those that are at risk are excluded from the levy as set out in the legislation under section 4. The levy does not apply to those staying overnight in accommodation that is their only or usual place of residence.</i></p>	<p>People experiencing homelessness</p>
<p>People visiting people in prison or attending court proceedings may be negatively affected, as families affected by imprisonment often face financial stresses.</p> <p><b>Mitigation:</b> <i>Funding is available (in the <a href="#">UK</a> and in <a href="#">Scotland</a>) for those visiting people in prison, which means that those with the most need will not be negatively affected by the implementation of a Visitor Levy.</i></p>	<p>Those involved in the criminal justice system</p>
<p>The implementation of a Visitor Levy could have a negative impact on Scottish visitors who wish to participate in civic society, given the civic/societal significance of Edinburgh as Scotland's capital city, the</p>	<p>Scottish residents outside Edinburgh</p>

<b>Equality, Health and Wellbeing and Human Rights</b>	<b>Affected populations</b>
<p>home of the Scottish Parliament and other resources of national significance.</p> <p><b>Mitigation:</b> <i>There is no evidence from around the world suggesting that the introduction of a visitor levy has a negative impact in visitor demand.</i></p> <p><i>There are various pull factors that influence people's decision to visit a specific destination, not just the cost of accommodation.</i></p> <p><i>It was also noted that there are other accommodation options available and that the charge is proportionate to the total cost.</i></p>	

<b>Environment and Sustainability including climate change emissions and impacts</b>	<b>Affected populations</b>
<b>Positive</b>	
<p>Visitors may be deterred from visiting Edinburgh due to increased costs. This would reduce travel-related carbon emissions. It was noted, however, that there is no evidence suggesting that the introduction of a visitor levy has a negative impact in visitor demand. Therefore, the reduction in carbon emissions would be negligible/non-existent.</p>	All
<p>No other positive impacts from the implementation of the Visitor Levy in Edinburgh. There may be positive benefit from permissible spend that is raised from the Levy. Potential benefits to be assessed later when further detail is known.</p>	tbc
<b>Negative</b>	
None	

<b>Economic</b>	<b>Affected populations</b>
<b>Positive</b>	
<p>There may be positive benefits from permissible spend that is raised from the Levy. Potential benefits to be assessed later when further detail is known.</p>	tbc
<b>Negative</b>	
<p>Visitors may be deterred from visiting Edinburgh due to increased costs. There is also potential that visitors would spend less in the city because of paying the Levy – e.g. spending fewer nights or spending less in the area.</p> <p><b>Mitigation:</b> <i>There is no evidence from around the world suggesting that the introduction of a visitor levy has a negative impact in visitor demand.</i></p>	Edinburgh visitor economy businesses



Economic	Affected populations
<p><i>It was also noted that there are various pull factors that influence people's decision to visit a specific destination on holiday, not just the cost of accommodation.</i></p>	
<p>For accommodation providers, the payment of the levy will introduce a new administrative cost/burden in collecting the Levy. This is in addition to other running costs, which are increasing due to inflation and other economic factors.</p> <p><b>Mitigation:</b> <i>To reduce and minimise costs, the Council intends to adopt a consistent approach, providing support and free training for businesses on how to navigate the Levy collections process.</i></p> <p><i>It was also noted that there will be a minimum 18-month implementation period, which will be utilised by the Council to engage and train local businesses/accommodation providers on the collection process and prepare systems ahead of the Levy's introduction.</i></p>	Local businesses

**9. Is any part of this policy/ service to be carried out wholly or partly by contractors and if so how will equality, human rights including children's rights, environmental and sustainability issues be addressed?**

The implementation of the Visitor Levy will be carried out in-house.

The payment of the Visitor Levy will likely take place on an online platform, developed by the Improvement Service, which is part funded by the Scottish Government. It is unlikely that their work on the project will have any impact on equality, human rights including children's rights, environmental and sustainability issues. This will be examined in more detail once the online platform's development is more advanced.

**10. Consider how you will communicate information about this policy/ service change to children and young people and those affected by sensory impairment, speech impairment, low level literacy or numeracy, learning difficulties or English as a second language? Please provide a summary of the communications plan.**

All communications regarding the Visitor Levy will be available on the CEC website. The website content will adhere to communication policy and best practise.

Direct communication has been and will continue to be undertaken with stakeholders in the form of written communication, meetings, workshops and messages will be issued through the Council's social media channels.

Formats will be designed to be understood by a range of population groups. The Council also offers an Interpretation and Translation service, which provides interpreters and translations to people who cannot speak English, have problems understanding English, or have a sight or hearing loss. The translations and interpretations are available in a wide range of different languages including British Sign Language, Braille, Large print and Audio.

All online engagement via the Consultation Hub can be translated, distributed in hard copy on the request of participants.

**11. Is the plan, programme, strategy or policy likely to result in significant environmental effects, either positive or negative? If yes, it is likely that a Strategic Environmental Assessment (SEA) will be required and the impacts identified in the IIA should be included in this. See section 2.10 in the Guidance for further information.**

It is not expected that the implementation of the Visitor Levy will have significant environmental effects.

There may be a positive benefit from permissible spend that is raised from the levy. Potential benefits to be assessed later when further detail is known, but it is unlikely this would require an SEA.

**12. Additional Information and Evidence Required**

This is an interim report. Further information and evidence will be collated once the spending programmes for the revenue generated by the Levy have been confirmed.

**13. Specific to this IIA only, what recommended actions have been, or will be, undertaken and by when? (these should be drawn from 7 – 11 above) Please complete:**

Specific actions (as a result of the IIA which may include financial implications, mitigating actions and risks of cumulative impacts)	Who will take them forward (name and job title)	Deadline for progressing	Review date
Further evidence is required on the local scale and prevalence of visitors for medical treatment staying in Edinburgh commercial accommodation, considering geographical factors and whether levy is fully passed on to visitor in higher prices.	Katherine Kennedy	01/12/2024	

<b>Specific actions (as a result of the IIA which may include financial implications, mitigating actions and risks of cumulative impacts)</b>	<b>Who will take them forward (name and job title)</b>	<b>Deadline for progressing</b>	<b>Review date</b>
Data-permitting, include monitoring on how people with disabilities are affected by the implementation of a Visitor Levy.	Katherine Kennedy	01/12/2024	
Include clear messaging on potential impact on people with disabilities Communications Plan.	Katherine Kennedy	01/12/2024	

**14. Are there any negative impacts in section 8 for which there are no identified mitigating actions?**

No.

**15. How will you monitor how this proposal affects different groups, including people with protected characteristics?**

Monitoring if the Visitor Levy scheme is still under development.

Actions identified in this interim IIA will be included in the monitoring plan. The impacts of the monitoring plan will be discussed at the next IIA once the plan has been defined.

**16. Sign off by Head of Service**

**Name Elin Williamson, Head of Business, Growth and Inclusion**

**Date 21/05/2024**

**17. Publication**

Completed and signed IIAs should be sent to:  
[integratedimpactassessments@edinburgh.gov.uk](mailto:integratedimpactassessments@edinburgh.gov.uk) to be published on the Council website [www.edinburgh.gov.uk/impactassessments](http://www.edinburgh.gov.uk/impactassessments)  
**Edinburgh Integration Joint Board/Health and Social Care**  
[sarah.bryson@edinburgh.gov.uk](mailto:sarah.bryson@edinburgh.gov.uk) to be published at [www.edinburghhsc.scot/the-ijb/integrated-impact-assessments/](http://www.edinburghhsc.scot/the-ijb/integrated-impact-assessments/)