



Glasgow City Council

City Administration Committee

Item 3

20th November 2025

Report by Councillor Richard Bell, Depute Leader of the Council and City Treasurer and City Convener for Financial Inclusion

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VISITOR LEVY SCHEME FOR GLASGOW

Purpose of Report:

- To outline the role of the Visitor Levy Forum
- To report on Stakeholder Engagement
- To seek approval to proceed with setting up the Visitor Levy Forum and to respond to the feedback from city stakeholders about advance bookings

Recommendations:

The Committee is asked to note the contents of this report and approve:

- the approach to setting up the Visitor Levy Forum.
- a change of date for advance bookings from 25 January 2026 to 1 April 2026

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐

Consulted: Yes ☐ No ☐

1. Introduction

- 1.1 On 19 June 2025 the City Administration Committee approved the introduction of a Visitor Levy (VL) scheme for Glasgow from 25 January 2027. At this time, it was agreed, that a further report would be provided to outline the proposed membership and terms of reference for the Visitor Levy Forum (VLF).
- 1.2 The overarching aim of the scheme is to grow the value of tourism in Glasgow by delivering for our visitors, our businesses, our communities and the environment. This report provides additional information on the creation of the VLF and will also provide some additional important feedback from recent stakeholder engagement.

2. Role of the Visitor Levy Forum

- 2.1 As set out in the Act, the local authority is required to establish a VLF, no later than six months after the date of the decision to introduce a VL scheme. Therefore, the intention is to set up the VLF before 19 December 2025 with the first meeting early next year.
- 2.2 The function of the Forum is advisory, with the purpose of providing advice to the council relating to the VL. The Accommodation Providers highlighted the need for transparency throughout the process so it is proposed that the forum includes representatives that already have a key role in the development of the local visitor economy. Membership must contain a reasonable balance of representatives from industry, businesses and communities.

3. Existing Governance Structure

- 3.1 The Visitor Levy Group comprising of senior council officers from Finance, Legal, Customer & Business Services, Glasgow Convention Bureau, Governance and Corporate Policy and Economic Development and Chaired by the Director of Finance & Business Services, has reviewed existing governance structures relating to tourism in the city. They recommend that the Glasgow Tourism Advisory Forum (GTAF) would be best placed to have a role in the governance of the VL scheme.
- 3.2 This well established group of city stakeholders currently have the strategic oversight of the Glasgow 2030 Tourism Strategy to steer and advise as follows:
 - Bring a high-level strategic perspective to the strategy's overall direction
 - Monitor progress in delivering the strategy on a periodic basis and help to remove barriers or bottlenecks that may occur
 - Identify and help secure sources of funding that can help support the delivery of the strategy

- Champion Glasgow's tourism sector and advocate for the city and its visitor economy at a national level
- Feed into Glasgow Economic Leadership and advice on critical issues such as the setup and purpose of the transient visitor levy, and policy decisions which could impact the sector
- Facilitate and build relationships across the business community, trade bodies and public agencies that will support the delivery of the strategy

3.3 Initial engagement with GTAF has taken place and they have suggested that several volunteers could be sought from the Group and they could then recommend a chair person. This approach would provide direct access to industry and Glasgow businesses and ensure alignment with the other city strategies.

4. Community Representatives

4.1 Initial consultation has also taken place with the Chief Executive of Glasgow Council for the Voluntary Sector. This organisation supports community groups, voluntary organisations, charities and social enterprises in the city.

4.2 This group has advised that they too could seek a couple of volunteers to be part of the VLF, therefore adding a community perspective to the forum.

4.3 To ensure balance between each of the sectors the Project Manager has also delivered an online information session to the Community Councils and has advised that there could be an opportunity for a couple of representatives to get involved.

5. Visitor Levy Forum Structure

5.1 It is proposed that the Forum consist of an industry Chair, supported by an additional accommodation provider; two business representatives; two community representatives (one from GCVS and one from community councils) and two council representatives (Project Manager and the Head of Tourism and Conventions). Deputies will also be sought to ensure a balance at each of the meetings. Additional council officers will attend, when required, to provide additional information for any specific areas of business relevant to the Forum.

5.2 It is recommended that the VLF meets quarterly but the group will have the opportunity to meet more regularly if they deem it necessary, e.g. as they formalise their terms of reference.

6. Visitor Levy Forum Terms of Reference

6.1 It is intended that the Forum ensures that businesses, communities and organisations related to the visitor economy have a robust mechanism to conduct effective ongoing engagement with the council once the scheme has been introduced. The following Terms of Reference have been developed and will be further refined by the VLF.

- VLF will advise on scheme objectives and use of funds or any other levy related business referred from the VL Group/Political Oversight Group/City Administration Committee.
- They may support the development of industry guidance for the introduction of the scheme – including scenario planning.
- Liaise/consult with their own organisations and the Groups/Forum they represent.
- The Forum will be involved for any further consultation relating to the Scheme e.g. where any modifications to the scheme are identified.
- Receive copies of all annual reports and the review of the VL scheme carried out every three years.

7. Governance

- 7.1 This VL Forum is part of the wider governance structure to ensure delivery of the VL scheme for Glasgow in line with the legislative requirement of the Act. Decision making will still be the responsibility of the City Administration Committee, with support from the Public Service Reform and Financial Strategy Group (political oversight group) and appropriate officer VL groups.

8. Stakeholder Engagement

- 8.1 The Glasgow VL Guidance was published on line on 16 October 2025 at this link - [Visitor Levy - Glasgow City Council](#). Since then, there has been extensive stakeholder Engagement with:
- Glasgow Tourism Advisory Forum
 - Greater Glasgow Hotelier Forum
 - Association of Self Caterers
 - Scottish B&B Association
 - UK Hospitality
 - Scottish Tourism Alliance
 - Booking.Com
- 8.2 The one key theme that has emerged from the above stakeholder engagement sessions is the transitional arrangements linked to advance bookings.
- 8.3 In the Glasgow scheme it states that the VL will be charged on the purchase of overnight accommodation from 25 January 2027. Guests making advance bookings from 25 January 2026 for stays in the city from 25 January 2027 onwards should be advised of the visitor levy in line with existing UK price transparency legislation.
- 8.4 Feedback from accommodation providers and online booking agents is that the January 2026 date is not realistic for them to update their pricing structures and point of sale systems. They have stated that they would be in a much better position to successfully deliver the scheme if the date for advising guests of the visitor levy for advance bookings was postponed, by just a couple of months, to 1 April 2026. This also aligns with the start of the new tax year.

- 8.5 The Visitor Levy Group has considered this request reasonable, and the legal advice has confirmed that this date can be shifted without the need for further consultation as it is not a material change to the scheme.
- 8.6 It is difficult to assess the monetary impact of this approach as there is no data available on the level of advance online bookings and it will vary for different accommodation types. However, listening to and responding to the needs of the accommodation providers in the city will go a long way to the successful implementation of the scheme. The shift in date has been fully supported by all tourism stakeholders.

9. Next Steps

- 9.1 If the committee approves the approach to the VLF for Glasgow, then the next steps will be as follows:
- GTAF will be formally approached to nominate representatives from industry and businesses and to recommend a chair for the Forum.
 - GCVS will be formally approached to nominate representatives from communities
 - Community Council's will be formally approached to nominate representatives from communities.
 - Once representatives are finalised the project manager will work closely with the Chair to determine:
 - The final group and deputies from industry, business and community
 - The full terms of reference for this advisory group
 - The meeting schedule
- 9.2 If Committee approves the approach to the change in date for advance bookings then:
- Industry stakeholders will be advised
 - On line guidance will be updated
 - New arrangements will be shared on social media

10. Policy and Resource Implications

Resource Implications:

Financial:

There may be minimal costs associated with the set up of the Visitor Levy Forum if travel expenses are paid. These will be met from funds already identified for implementation of the VL. Ongoing annual running costs will be funded by the scheme as set out in the Act.

Legal:

Legal Services will continue to support the implementation of the Visitor Levy Scheme in

line with the requirements under the Visitor Levy (Scotland) Act 2024.

Personnel: The existing Project Manager will support the Chair of the Visitor Levy Forum. Additional employees will attend the Forum as and when required.

Procurement: No procurement requirements.

Council Strategic Plan: Grand Challenge One – Reduce poverty and inequality in our communities. Mission 4 – Support Glasgow to be a city that is active and culturally vibrant.

Grand Challenge Two – Increase opportunity and prosperity for all our citizens. Mission 2 – Support the growth of an innovative, resilient and carbon zero economy. Develop a business case for using new local Visitor Levy powers and consult on how this could be implemented.

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2021-25? Please specify. Yes

What are the potential equality impacts as a result of this report? No significant impact

Please highlight if the policy/proposal will help address socio-economic disadvantage. There is a positive impact as opinions will be sought from Industry, Business and Community representatives.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify: Links to the climate ambitions of the Tourism Strategy 2030

What are the potential climate impacts as a result of this proposal?

Will the proposal contribute to Glasgow's net zero carbon target?

Privacy and Data Protection Impacts:

Are there any potential data protection impacts as a result of this report
Y/N

No there are no immediate privacy or data protection impacts.

If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out

N/A

11. Recommendations

The Committee is asked to approve the recommended approach to setting up the Visitor Levy Forum . The Committee is also asked to approve the transitional date for advance bookings to be changed from 25 January 2026 to 1 April 2026 in line with industry feedback.