

**Visitor Levy Scheme for Glasgow – Membership and Terms of Reference of Visitor Levy Forum and revised date for introduction of Visitor Levy Scheme approved.**

4 With reference to the minutes of 19th June 2025 (Print 4, page 89) approving the introduction of a Visitor Levy (VL) Scheme for Glasgow from 25th January 2027 and agreeing that a further report be submitted to this committee on the proposed membership and Terms of Reference for the Visitor Levy Forum (VLF), Councillor Bell, Depute Leader of the Council, City Treasurer and City Convener for Financial Inclusion, presented a report on the matter, advising

- (1) that under the Visitor Levy (Scotland) Act 2025, local authorities were required to establish a VLF, no later than 6 months after the date of the decision to introduce a VL scheme and it had been the Council's intention to set up the VLF before 19th December 2025, with the first meeting early next year;
- (2) that the VLF, Chaired by the Director of Finance and Business Services and comprising of senior council officers from various services had reviewed the existing governance structures relating to tourism in the city and proposed that the Glasgow Tourism Advisory Forum (GTAF) had a role in the governance of the VL scheme, as detailed in the report;
- (3) that the Chief Executive, Glasgow Council for the Voluntary Sector (GCVS) had been consulted on the organisations participation in the VLF and to ensure a balance between each of the sectors, an on-line information session had been delivered to community councils in relation to them being represented on the VLF;
- (4) that it was proposed that the membership of the VLF comprised of an industry Chair, supported by an additional accommodation provider, 2 business representatives, 2 community representatives, one from the GCVS and one from a community council and 2 representatives from the Council, namely the Project Manager and the Head of Tourism and Conventions and that deputies would also be sought to ensure there was a balance at each meeting;
- (5) of the proposed Terms of Reference of the VLF, which would be further refined by the VLF and would meet quarterly, however it would have the opportunity to meet more regularly if it was deemed necessary;
- (6) of the Governance arrangements for the VLF;
- (7) that the Glasgow VL Guidance had been published on-line on 16th October 2025 and there had been extensive stakeholder engagement with organisations, as detailed in the report and the key theme that had emerged was the transitional arrangements linked to advance bookings;
- (8) that the Glasgow VL scheme stated that the VL would be charged on the purchase of overnight accommodation from 25th January 2027 and guests making advance bookings from 25th January 2026 for stays in the city from 25th January 2027 onwards should be advised of the VL, however

accommodation providers and on-line booking agents had indicated that this was not a realistic date for a number of reasons and requested it be postponed until 1st April 2026, with the VLF having considered this request to be reasonable and that there was no legal requirement for further consultation on shifting the date as it was not a material change to the VL scheme; and

- (9) of the next steps.

After consideration, the committee

- (a) approved the approach to setting up the Visitor Levy Forum; and
- (b) agreed
  - (i) to adjust the Visitor Levy Forum structure, as detailed in section 5.1 of the report to additionally add 2 worker representatives from the Glasgow Trades Council, so that when added to the 2 community members, there was a balance with industry representatives and considers that the community and worker representatives should be able to reflect opportunities arising from the Visitor Levy on issues such as transport, street cleanliness and other services which benefit residents as well as visitors and requested that a paper for information was taken to the relevant Political Oversight Group once named members had been identified; and
  - (ii) to change the date for advance booking from 25th January 2026 to 1st April 2026.