Introduction of Visitor Levy Scheme for Glasgow approved, after division.

2 With reference to the minutes of 30th January 2025 (Print 6, page 49) agreeing to proceed to formal consultation for the introduction of a Visitor Levy (VL) Scheme for Glasgow, Councillor Bell, Depute Leader of the Council, City Treasurer and City Convener for Financial Inclusion, presented a report on the outcome of the consultation, advising

(1) that the Scottish Parliament had passed the Visitor Levy (Scotland) Bill on 28th May 2024, with Royal Assent being received on 5th July 2024, and this gave Councils the legal power to introduce a VL Scheme with the guidance to support the implementation of the Act having been developed by Visit Scotland and published in October 2024;

(2) that formal consultation was required for the introduction of a VL scheme which should last for 12 weeks and a local authority must prepare and publicise an outline of the scheme, a statement of the scheme objectives and an assessment of the impact of the proposals, then following the consultation, a local authority must prepare and publicise a report which summarises the consultation responses, states whether or not the authority intends to proceed with a scheme and sets out the reasons for whether or not it intends to proceed;

(3) that a 12-week consultation on the proposed VL Scheme for Glasgow ran from 7th February to 2nd May 2025 and in total 1,312 responses had been received, with 79% of the responses being from Glasgow residents, 8% from visitors to Glasgow from elsewhere in the UK, 4% from Overseas visitors and 4% from those who ran, or were responding on behalf of a business in Glasgow (not an accommodation provider);

(4) of the main findings from the formal consultation;

(5) that a working group had been established to carry out informal consultation and co-design events with a range of stakeholders with the findings, as detailed in Appendix B to the report;

(6) of the proposed VL Scheme for Glasgow, as detailed in Appendix C to the report;

(7) of the estimated revenue from the VL Scheme for Glasgow;

(8) that the Council on 20th February 2025 (Print 7, page 7) had approved funding from the 2024/25 Support for Service Redesign and Future Income Generation Fund towards the start-up costs for the VL Scheme, estimated at up to £400,000 which included employing a range of staff with specific roles and skills to support a successful start-up and delivery of the VL Scheme with its overall annual costs likely to be around £750,000 to £950,000;

(9) of the development of the online portal that was being designed by the Improvement Service which would enable accommodation providers to upload

their levy data and payment and that a Visitor Levy Digital Group comprising of representatives from the Improvement Service, this Council, Edinburgh, Highlands and Argyle & Bute Councils had been established;

(10) that a robust governance structure would be developed to ensure delivery of the VL Scheme for Glasgow in line with the legislative requirements of the Visitor Levy (Scotland) Act 2024; and

(11) of the next steps.

Councillor Bell, seconded by Councillor Aitken, moved that the committee approve the introduction of a Visitor Levy Scheme for Glasgow.

Bailie Carrol, seconded by Bailie Wardrop, moved as an amendment that the committee approve the introduction of a Visitor Levy Scheme for Glasgow, subject to Appendix C to the report, Summary of Proposed Visitor Levy Scheme for Glasgow, being amended as follows:-

Under Item 9: Accommodation Providers' Costs, insert at the end the wording "Any accommodation provider may only retain money under this rebate scheme for 3 years. Accommodation providers who begin providing accommodation after the Visitor Levy Scheme comes into force may also retain money for the first 3 years of provision."

Under Item 13: Enforcement, insert at the end the wording "The Council would produce a penalty system that would seek to replicate the penalties and costings from the Bill as introduced (Sections 42 to 64), with provisions as set out on multipliers for repeat offences and a grace period."

On a vote being taken by calling the roll, 3 members voted for the amendment and 20 for the motion, which was accordingly declared to be carried.