

Note the following Draft Scheme has been prepared on the assumption that The Council will be proceeding with proposal to impose a Visitor Levy. The language used therefore reflects that assumption. The Council has still to determine whether to impose a Visitor Levy and will only decide following formal consultation.

## **West Dunbartonshire Visitor Levy - Draft Scheme**

West Dunbartonshire intends to utilise the powers granted by the [Visitor Levy \(Scotland\) Act 2024](#) to introduce a levy in respect of persons staying in certain types of overnight accommodation in its local authority area.

### **Levy start date**

The Levy will apply to overnight stays from 1 July 2027 (subject to Council approval) and will only apply for pre-bookings made (and paid for in part or in full) on or after 1 October 2026. If you are planning to stay in West Dunbartonshire on or after 1 July 2027, and you book your stay on or after 1 October 2026, a 5% visitor levy charge will be added to your accommodation costs.

### **Levy duration**

The levy will remain in force indefinitely or until the Council decides to change or withdraw it. The levy will apply to all overnight accommodation, including those with an annual turnover under the VAT threshold, within the West Dunbartonshire Council boundary. This includes:

- Hotels;
- Hostels;
- Guest houses;
- Bed and breakfast accommodation;
- Self-catering accommodation, including short-term lets;
- Caravan sites and campsites, where people are staying in static caravans, shepherd's huts, yurts, teepees etc.
- Accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place; and
- Any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.

### **The levy rate**

The levy rate will be 5% and will apply year-round. The levy will be the same rate across the entire West Dunbartonshire local authority area.

## **Collecting and enforcing the levy**

Accommodation providers within the local authority area will be liable for the levy. They will be required to submit quarterly reports, detailing the total accommodation charges and the total levy collected to a national online visitor levy portal. The levy will be payable at the same time as submitting returns. Accommodation providers are required to keep accurate records of all transactions that are subject to the levy. The Council will conduct inspections, as required, to ensure compliance with the scheme and remittance requirements. Accommodation providers who fail to comply may be subject to penalties. Appeals relating to decisions made by the Council on the operation and/or enforcement of the scheme will be registered via an online portal or email address. The Council will aim to review and process these appeals within 28 days.

## **Exemptions and exclusions**

The Visitor Levy is payable by anyone staying in paid accommodation which is not their only or usual place of residence (temporary or otherwise). Individuals from the below categories are not required to pay the levy:

- Those who are homeless or at risk of homelessness. This includes those who are currently homeless or at risk of losing their home in the next eight weeks. This also includes people living in very poor housing conditions, such as overcrowding, serious damp, or disrepair, or as a result of experiencing domestic abuse or other forms of violence;
- Those whose residence is unfit for habitation;
- Asylum seekers and refugees; and
- Members of the Gypsy/Traveller communities staying on dedicated sites.

In addition, Section 14 of the Visitor Levy (Scotland) Act exempts all individuals in receipt of the following UK disability benefits, payments, or allowances from paying the levy:

- Disability Living Allowance
- Disability Assistance
- Attendance Allowance
- Pension Age Disability Benefit
- Personal Independence Payment

Individuals in these categories will need to pay the levy and request reimbursement from the Council. Reimbursement will be applied for online, submitting receipts for their overnight stay, relevant evidence (as detailed on the Council's website) of their exemption/exclusion and bank details. For those in receipt of the UK disability benefits, payments or allowances detailed above, evidence will be required to be submitted online and should include:

- The name of person in receipt of relevant eligible benefit;
- A copy (scan/photo) of relevant benefit award letter;
- Proof of payment for overnight accommodation;
- The name of the person in receipt of the relevant benefit should be included on the receipt or booking, as evidence that they were a member of the group staying in the overnight accommodation; and
- Bank details (to enable payment via BACS).

The Council will assess the evidence received and pay the reimbursement via bank transfer if the applicant is found to be eligible.

### **Scheme objectives**

The overarching aim of the Scheme is:

***To sustain and support the facilities and services substantially used by visitors for leisure and business purposes within the West Dunbartonshire area.***

The objectives of the scheme are therefore: to Sustain, Support and Develop: Public services, programmes and infrastructure that provide an enjoyable and safe visitor and resident experience.

### **Use of funds**

The Visitor Levy (Scotland) Act stipulates that the net proceeds of a visitor levy must be spent on facilitating the achievement of the scheme's objectives and "developing, supporting and sustaining facilities and services which are substantially for or used by persons visiting [overnight] for leisure or business purposes (or both)".

After administration and contingency costs have been deducted from the income, an annual amount will be assigned to cover participatory budgeting.

The remaining funds will then be utilised through the following investment streams:

- Operations and Infrastructure;
- Culture, Heritage and Events;
- Climate Change Adaption;
- Environmental Protection and Conservation;
- Tourism Marketing and Management; and
- Tourism Business and Skills support.

The Council will make decisions on the use of funds after consultation with the Visitor Levy Forum (see details below), with these decisions delegated to the relevant Committees and Officers.

## **Reviewing and changing the scheme**

The Council will review the Visitor Levy scheme every three years to assess whether the scheme is successfully achieving its objectives and measure the impact of the scheme on businesses and communities. The review will be reported, along with detail on how the income has been spent and the benefits which the Visitor Levy-funded projects have brought. If the Council wants to make changes to the scheme following the review, it will publicly consult on the change and publish a report detailing the decision and its justification. Significant changes to the scheme will require an 18-month implementation period.

Significant changes to the scheme include:

- Increasing the Visitor Levy scheme area;
- Increasing the Visitor Levy percentage rate; and/or
- Removing any exemptions.

## **Visitor levy forum**

A visitor levy forum must be set up by the Council to discuss and advise on the Visitor Levy scheme, including the review of the scheme, modifications to the scheme. The forum will also be consulted on how the visitor levy funds will be spent. The forum will be made up of representatives from tourist organisations, the community and from businesses in the visitor economy.

## **Impact assessments**

An Equalities Impact Assessment (EIA) was carried out in October 2024 on the impacts of the implementation of the Visitor Levy. The EIA will be updated throughout the Visitor Levy scheme development, and an additional EIA will be carried out on the expenditure programmes following consultation.

## **Measurement and reporting of visitor levy objectives**

***Objective 1: To sustain, support and develop public services, programmes, and infrastructure that provide an enjoyable and safe visitor and resident experience.***

Measure:

- Resident Survey – satisfaction with Services
- Allocated spend on Services and infrastructure from the Visitor Levy (capital value and revenue)

Report:

- Infrastructure, Regeneration & Economic Development Committee report on Visitor Levy programmes

- 3 yearly review report on Visitor Levy for West Dunbartonshire

***Objective 2: To sustain, support and develop West Dunbartonshire's culture, heritage, and events to attract visitors as well as residents.***

Measure:

- Overnight visitor numbers in West Dunbartonshire
- Event monitoring reports
- Allocated spend on Culture, Heritage and events from the Visitor Levy (capital value and revenue)

Report:

- Infrastructure, Regeneration & Economic Development Committee report on Visitor Levy Programmes.
- 3 yearly review report on Visitor Levy for West Dunbartonshire

***Objective 3: To sustain, support and develop the visitor economy, by fostering innovation in response to environmental and societal challenges, while promoting responsible and sustainable tourism.***

Measure:

- Visitor Survey
- Overnight visitor numbers in West Dunbartonshire
- Allocated spend on Business support to Visitor Economy and destination management from the Visitor Levy (capital value and revenue)

Report:

- Annual report on Visitor Levy Programmes.
- 3 yearly review report on Visitor Levy
- Updated West Dunbartonshire Tourism Strategy

***Objective 4: To support tourism marketing and management to promote the West Dunbartonshire area as a visitor destination.***

Measure:

- Visitor Survey
- Overnight visitor numbers in West Dunbartonshire
- Allocated spend on Business support to Visitor Economy and destination management from the Visitor Levy (capital value and revenue)

Report:

- Annual report on Visitor Levy Programmes.
- 3 yearly review report on Visitor Levy

- Updated West Dunbartonshire Tourism Strategy

***Objective 5: To provide assistance to local tourism businesses and improve the skills of the sectors workforce.***

Measure:

- Number of local tourism businesses provided with assistance
- Number of employees that have received training to improve their skills
- Allocated spend on business support/workforce training for tourism sector

Report:

- Annual report on Visitor Levy Programmes.
- 3 yearly review report on Visitor Levy
- Updated West Dunbartonshire Tourism Strategy

### **Income forecast for a West Dunbartonshire visitor levy**

The Glasgow City Region Intelligence Hub has assisted the Council to estimate the projected visitor levy income for the West Dunbartonshire area. The Intelligence Hub has forecasted the income for a 5% visitor levy to be approximately £1.7 million.

### **Timeline for implementing the levy (subject to Council approval)**

Visitor levy stage 1 consultation	January – February 2025
Visitor levy formal consultation (stage 2)	July – October 2025
Council committee decision	November 2025
Implementation period (minimum 18-month period as per SG guidance)	November 2025 – July 2027
Visitor levy implementation date	July 2027