

Integrated Impact Assessment – Summary Report

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

1. Title of proposal

Edinburgh Visitor Levy's (EVL) Housing and Tourism Mitigation Fund (HTMF). The use of £5 million per annum to provide around 472 affordable homes, of which around 75% of these could be social rented.

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

The Visitor Levy (Scotland) Act 2024 gained royal assent in July 2024. The legislation allows councils in Scotland to have tax paid for overnight accommodation. After consultation, the Council has decided to use the powers set out in the Act.

The Act sets out some requirements for the Visitor Levy, which include the following:

- the levy must be a percentage of the cost of an overnight stay in some types of overnight accommodation.
- before a levy can be introduced, the local authority must consult with local communities, businesses and tourist organisations: revenue generated by the levy must be used to develop, support or sustain local facilities and services substantially used by business and leisure visitors.

The Edinburgh Visitor Levy Scheme ('the Levy') was approved in January 2025 by the City of Edinburgh Council. The main objective of The Levy is as follows.

To Sustain, Support and Develop:

1. Public services, programmes and infrastructure that provide an enjoyable and safe visitor and resident experience
2. Edinburgh's culture, heritage and events provision to ensure it remains world-leading and competitively attractive to residents as well as visitors
3. The city's visitor economy, by fostering innovation in response to environmental and societal challenges, enhancing Edinburgh's global reputation while promoting responsible and sustainable tourism.

The use of the HTMF will be to support the cost of borrowing for around 472 affordable homes. The provision of new permanent social rented homes would enable households in unsuitable bed and breakfast temporary accommodation to access settled accommodation, enabling B&B's to be returned to the visitor sector.

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

Between October to December 2018, the Council carried out a formal consultation with the public on a visitor levy for Edinburgh. The Council reported the [findings and set out a position on a levy](#) in February 2019.

The Council conducted a formal engagement process and consultation on the draft proposal for an EVL supported by further roundtable events open to all groups, residents and businesses. The Council commissioned a survey using an independent research firm to test the views of visitor and residents on a potential EVL.

Between November 2023 – January 2024, the Council carried out a survey gathering views from residents and visitors. reported The [findings of the survey](#) and further engagement activity were reported to Policy and Sustainability Committee in March 2024.

A public consultation was carried out between 23 September and 15 December 2024. The results of this consultation can be seen in the [report](#) which was taken to the Policy and Sustainability Committee on 17 January 2025.

The Edinburgh Visitor Levy Advisory Forum (EVLAFF or Forum) was established and consulted on the proposed options for spending programmes, including Housing and Tourism Mitigation.

The EVLAFF consists of both community and industry stakeholders. The Forum has been kept updated on the HTMF proposals and have been provided opportunity to comment on all VL spend proposals.

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

Yes, the introduction of the spending of the net proceeds received from the EVL aims to deliver the Council's commitments, including increasing the supply of new affordable homes, which helps to meet people's housing needs, including homeless households, and those who are working in the visitor economy.

5. Date of IIA

19th November 2025.

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)

For the Interim IIA meeting / /2025.

Name	Job Title	Date of IIA training
Alex Blyth	Office Programme Manager (Report Writer).	
Ella Thomas	Project Manager.	September 2025
Karen Allan	Access to Housing Manager.	
Julie Shannon	Senior Solicitor (Property and Planning).	
Andrew McLoskey	Senior Housing Development Officer.	
Jill Thomson	Housing and Homelessness Strategy Manager.	
Chris Glover	Housing Development Officer (Facilitator).	February 2025.

7. Evidence available at the time of the IIA

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
Data on populations in need – where available use disaggregated data	City Plan 2030 Housing Technical Note. September 2021.	Affordable Housing Supply Targets have not been set at a level that would meet the full estimate of need for affordable homes estimated by HNDA. Delivery of affordable housing is mainly dependant on grant funding and is therefore limited by the amount of funding made available by government. The Council Business Plan 2017-2022 set out a commitment to develop a programme to deliver at least 10,000 social and affordable homes over the following five years, with a plan to build 20,000 by 2027.
Data on service uptake/access	Annual Assurance Statement on	Demand for homelessness services and social housing in the city has remained high, with 3,455 households

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
	Housing Services 2024/25. 23 September 2025.	assessed as homeless, or threatened with homelessness in 2024/25, similar to the previous year (3,436). As of 31 March 2025, there were 7,936 open cases where the Council has a duty to secure settled housing. This is a 11% increase from 2023/24. There were on average 291 bids for every home which became available on EdIndex in 2024/25 and as at March 2025 26,824 households were registered for EdIndex.
Data on socio-economic disadvantage e.g. low income, low wealth, material deprivation, area deprivation	<p>Yes, Scottish Index of Multiple Deprivation (SIMD)</p> <p>Tenant Hardship Fund (THF) management data.</p> <p>Scottish House Condition Survey (SHCS)</p>	<p>The SIMD data shows that many Council homes are situated in the most deprived areas in the City / Scotland. The Scottish Government's 'Rent affordability in the affordable housing sector' report states that 'Based on research, a rent can be considered affordable when housing costs do not consume more than 30-40% of households' incomes'.</p> <p>About 70-80% of Council tenants get help through Housing Benefits or the Universal Credit housing element to pay for their rents. A Tenant Hardship Fund (THF) was set up in April 2023 to help tenants facing financial difficulties, including those who cannot access benefits. In the first nine months (April to December 2023) of introduction, the THF received a total of 2,180 applications. Over £394,000 (c.60% of the budget) fund has been paid to tenants of approved applications.</p> <p>Overall rates of fuel poverty differed between the social (61%) and private sector (25%). Similarly, households in the social sector were more likely to be in extreme fuel poverty (32%) compared to households in the private sector (15%).</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
Data on equality outcomes	Suspension of Allocations Policy - Update	As of 14 November 2025, the number of households currently housed in unsuitable accommodation is 978 including 18 families with children, and 180 households with at least one young person aged 16-25.
Research/literature evidence	Visitor Levy IIA	During the development process of the Visitor Levy scheme, a body of evidence has been used to inform and influence the decision making process. This information is highlighted within the Visitor Levy IIA .
Public/patient/client experience information	Policy & Sustainability Committee: A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement March 2024	<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 the report brought to the Policy & Sustainability Committee on 12 March 2024.</p> <ul style="list-style-type: none"> 97% of residents and 87% of visitors were aware of the visitor levy. 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).
Evidence of inclusive engagement of	Yes – Council RRTP and	The introduction of the ability to use the HTMF funds will enable

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
people who use the service and involvement findings	Scottish Government Consultation into Unsuitable Accommodation Order.	households in unsuitable temporary accommodation to have access to a secure and stable Social Rented home. Consultation with people with lived experience informed the Rapid Rehousing Transition Plan (RRTP) and development of the Homelessness and Rough Sleeping Action Group (HARSAG) and Ending Homelessness Together Action Plan. Service user engagement informed work of the Homelessness Task Force e.g. on investment and facilities in shared housing, delivered as direct replacement for traditional B&B accommodation.
Evidence of unmet need	<p>Yes</p> <p>Homelessness in Scotland: 2022-23</p> <p>Annual Assurance Statement on Housing Services 2024/25. 23 September 2025.</p>	<p>The Council received 3,506 homelessness applications in 2022/23; the first increase following the pandemic and back to the pre-Covid level of 3,567 in 2019/20.</p> <p>Demand for homelessness services and social housing in the city has remained high, with 3,455 households assessed as homeless, or threatened with homelessness in 2024/25, similar to the previous year (3,436). As of 31 March 2025, there were 7,936 open cases where the Council has a duty to secure settled housing. This is a 11% increase from 2023/24. There were on average 291 bids for every home which became available on EdIndex in 2024/25 and as at March 2025 26,824 households were registered for EdIndex.</p>
Good practice guidelines	VisitScotland Visitor Levy Guidance	A Guidance document is has been produced by VisitScotland in collaboration with representatives from the tourism industry, COSLA, Scottish Local Authorities and Scottish Government.

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
Carbon emissions generated/reduced data	Edinburgh Tourism Strategy 2030 – January 2020. City Plan 2030: Environmental Report	<p>Environmental ambitions were set out in the Edinburgh Tourism Strategy 2030:</p> <ul style="list-style-type: none"> • Tourism will proactively contribute to Edinburgh's transition to net zero carbon emissions by 2030. • Visitors will make more environmentally sustainable choices throughout their visit to the city. • Edinburgh's tourism businesses will embrace carbon emission and waste reduction as a source of competitive advantage. <p>The City Plan 2030: Environmental Report identifies, describes and evaluates effects of the choices for City Plan 2030 and considers the environmental effects of development.</p>
Environmental data	Edinburgh by Numbers 2023	<p>Some environmental data on Edinburgh is provided in Edinburgh by Numbers:</p> <ul style="list-style-type: none"> • 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.
Risk from cumulative impacts	Yes	<p>By prioritising homes for homeless households and those working in the visitor sector, other vulnerable groups may be adversely impacted. This may foster negative relations between people with protected characteristics.</p>
Other (please specify)	Housing Emergency Action Plan (HEAP).	<p>The Council declared a housing emergency in November 2023. A refreshed Housing Emergency Action Plan (HEAP) was considered by the</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
	<u>Strategic Housing Investment Plan (SHIP)</u>	<p>Housing, Homelessness and Fair Work Committee on 25 February 2025.</p> <p>The SHIP sets out the Council's identified investment priorities for affordable housing. These affordable homes can contribute to the public sector equality duty and advance equality of opportunity. They will increase access to affordable housing and well-designed, safer, and cleaner communities. They also contribute to improved health by increasing the supply of good quality homes, reducing fuel poverty, and providing homes which meet varying needs.</p>
Additional evidence required	N/A	N/A

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

Equality, Health and Wellbeing and Human Rights and Children's Rights	Affected populations
<p>Positive</p> <p>The delivery of high quality, affordable homes is essential in helping to end poverty and tackle homelessness. By providing homes that are built to strict energy efficiency standards and building standards, this will help to provide secure, well insulated properties that reduce heating and energy costs for tenants.</p> <p>The provision of socially rented homes enables households on the lowest incomes to access more settled, long-term accommodation and reduces the risk of homelessness.</p>	<p>All</p> <p>All</p>

Equality, Health and Wellbeing and Human Rights and Children's Rights	Affected populations
<p>Increased access to affordable housing and well-designed neighbourhoods will contribute to improved health, reduce fuel poverty and provide homes which are physically accessible.</p> <p>The majority of new build properties delivered by the Council are accessible or easily adaptable for people of limited mobility, meaning limited mobility needs housing requirements can often be met through allocation of a standard property.</p>	All
<p>Negative</p> <p>By prioritising homes for homeless households and those working in the visitor sector, other vulnerable groups may be adversely impacted. This may foster negative relations between people with protected characteristics.</p>	All

Environment and Sustainability including climate change emissions and impacts	Affected populations
<p>Positive</p> <p>New affordable homes are constructed to high standards in terms of energy efficiency and sustainability. There is a lower energy demand to heat the homes, with low or zero emissions heating systems required. This means they will minimise the amount of carbon emissions to aid with the city's ambition to be net zero carbon.</p> <p>The affordable homes supported by use of EVL funds are homes on brownfield sites. All new developments are required to meet minimum Building Regulations, which contain stringent targets for meeting energy efficiency standards.</p> <p>The Scottish Government's New Build Heat Standard (NBHS) requires all new buildings requiring a building warrant (from 1 April 2024 onwards) to install a zero direct emissions heating (ZDEH) system that produces negligible direct greenhouse gas emissions at the point</p>	All

Environment and Sustainability including climate change emissions and impacts	Affected populations
<p>of use. These systems are already being installed as standard in all new Council homes.</p> <p>All new build developments are subject to planning consent, and as part of the planning process developments are consulted on with SEPA to take into account the likelihood of and mitigations against climate change.</p> <p>The Council's declaration of Climate and Nature Emergencies has placed sustainability, climate change and nature recovery at the centre of strategic and policy discussions. The recent adoption of the City Plan 2030 with the National Planning Framework 4 provides a policy framework that ensures buildings, and the surrounding landscapes are designed to support these emergencies.</p> <p>The Council continue to work toward sustainability principles which promote local material sourcing, recycling, insulation standards, and renewable energy.</p>	
<p>Negative</p> <p>Building new homes inevitably creates embodied carbon dioxide emissions through the creation and transport of building materials to the site, transporting of waste away from building sites and demolition can also cause emissions are also created by tenants and residents when they heat and light their homes. All builders have sustainability policies and environmental impact assessments are carried out to protect the environment as much as possible in the construction phase. In addition, all new developments are required to meet minimum Building Regulations, which contain stringent targets for meeting certain energy efficiency standards. Since November 2020, all new build Council homes have been designed to achieve net zero operational emissions.</p>	All

Economic	Affected populations
<p>Positive</p> <p>All newbuild properties have to be connected to an available internet access provider.</p>	All

Economic	Affected populations
<p>As the new homes will be required to meet or exceed the current heating and lighting requirements, this will help mitigate the expense to heat and light a home. This will mean easier budgeting for bills and food. The new developments will provide jobs in the construction industry and also to local businesses around the developments.</p> <p>The developments funded by EVL will have access to local schools and colleges.</p> <p>Having a secure and stable home will allow for better work and life balance. The ability to find work will be improved and the lower rental, utility bills will maximise income and/or reduce income inequality.</p>	
<p>Negative</p> <p>None.</p>	

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?

As part of the Council’s procurement process, due regard is required to be given to all equalities and rights, environmental and sustainability impacts when undertaking work on behalf of the Council.

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.

Communications regarding the EVL and the HTMF will be available on the CEC website. The website content will adhere to communication policy and best practice. Direct communication has been and will continue to be undertaken with stakeholders and members of the public in the form of written communication, meeting, 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 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.

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.

The recommended projects are not expected to have significant environmental effects.

12. Additional Information and Evidence Required

If further evidence is required, please note how it will be gathered. If appropriate, mark this report as interim and submit updated final report once further evidence has been gathered.

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
The ongoing impact of the use of EVL funds for housing will be assessed each year and reported to Committee.	Alex Blyth Programme Office Manager	April 2027	April 2027

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

N/a

15. How will you monitor how this proposal affects different groups, including people with protected characteristics?
This IIA will be continuously monitored as projects progress. Some of the projects proposed will also have individual IIAs.

16. Sign off by Head of Service

Name: Derek McGowan

Date: 28 November 2025

17. Publication

Completed and signed IIAs should be sent to:

integratedimpactassessments@edinburgh.gov.uk to be published on the Council website www.edinburgh.gov.uk/impactassessments

Edinburgh Integration Joint Board/Health and Social Care
sarah.bryson@edinburgh.gov.uk to be published at
www.edinburghhsc.scot/the-ijb/integrated-impact-assessments/