

Integrated Impact Assessment – Summary Report

1. Title of proposal

Edinburgh Visitor Levy- Destination Visitor Management Investment Stream: Interim IIA

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

The Edinburgh Visitor Levy [Final Scheme](#) was approved in January 2025 and agreed that levy funds are to be used for:

- Administration costs for the Council
- Housing and Tourism Mitigation (£5m per annum)
- Participatory Budgeting (£2m over 3 years)

The remaining funding is then split between the following investment streams:

- City Operations and Infrastructure (55%)
- Culture, Heritage and Events (35%)
- Destination and Visitor Management (10%)

[The Visitor Levy \(Scotland\) Act 2024](#) stipulates that the net proceeds of a Visitor Levy must be spent on facilitating the achievement of the Scheme's objectives, which must "develop, support and sustain facilities and services which are substantially for or used by persons visiting for leisure or business purposes (or both)".

This IIA examines the impacts of the proposed projects due to be funded under the Destination Visitor Management (DVM) Investment Stream. Full list of projects on additional document issued along with this information.

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

Extensive stakeholder engagement, consultation and surveys have been carried out in relation to the Visitor Levy in Edinburgh including:

- [Consultation on the Edinburgh Transient Visitor Levy](#) (Oct – Dec 2018)
- Stakeholder engagement with industry networks, individual representatives from various organisations, and local political party groups starting from [August 2023](#) to March 2024
- [Survey for visitors and residents](#) – Nov 2023 – Jan 2024
- Formal, public consultation was carried out from 23 September 2024 – 15 December 2024. The results can be found [here](#).

A number of the proposed CHE projects are directly linked to the [Edinburgh Tourism Strategy](#) and the [Citywide Culture Strategy 2030](#)

City of Edinburgh Council is currently running a public consultation on the introduction of a Fair Work Charter- the consultation closes on 28 September 2025 so results were not available for this IIA. More information here on the draft charter consultation. [A Fair Work Charter for Edinburgh - City of Edinburgh Council - Citizen Space](#)

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

Yes

5. Date of IIA

8 October 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)

Name	Job Title	Date of IIA training
Lauren Blair	City of Edinburgh Council, Project Manager- Visitor Levy	July 2025
Ella Thomas	City of Edinburgh Council, Project Manager- Visitor Levy	September 2025
Katherine Kennedy	City of Edinburgh Council, Project Manager - Visitor Levy	December 2022
Fiona Hunter	City of Edinburgh Council, Destination Marketing & Contracts Manager	
Rebecca Burnett	City of Edinburgh Council, Business Growth & Talent Development Lead	
Katie Weavers	City of Edinburgh Council, Business Growth and Inclusion Talent Lead- Equality, Diversity and Rights Advisor	November 2019
Andrew Caldwell	City of Edinburgh Council, Business Growth & Talent Development Lead	
Kathryn McAleese	City of Edinburgh Council, City Events & Conventions Lead	
Euan Hamilton	Volunteer Edinburgh, Equality and Rights	

	Network Development Worker	
Graeme Smith	Unite Union, Regional Industrial Officer	

7. Evidence available at the time of the IIA

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
Summary of Visitor Levy <u>Visitor Levy (Scotland) Act, AND</u> <u>A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement</u> March 2024 AND <u>A Visitor Levy for Edinburgh – Draft Scheme</u> August 2024 <u>Edinburgh by Numbers 2024</u>		<p>The Visitor Levy allows a portfolio of programmes which will be carried out with revenue generated by the Visitor Levy. Following the deduction of administration and contingency costs, a fixed annual amount could be assigned to: Housing and tourism mitigation (£5m annually); and Participatory budgeting (£2m over 3 years, approx. 2% of total available funds).</p> <p>Accommodation providers will also be entitled to a reimbursement of 2% of the levy funds they have collected.</p> <p>The remaining funds to then be invested in three themes: City Operations and Infrastructure (55%); Culture, Heritage and Events (35%); and Destination and Visitor Management (10%).</p> <p>Further information can be found within the <u>Visitor Levy IIA</u>.</p> <p>Edinburgh has one of the fastest growing populations of any city in the UK, with the population projected to have increased by a further 12% by 2043. There has also been a significant increase in the other population.</p>

Data on populations in need	<u>Equality and Diversity Framework 2021-2025</u>	<p>Based on 2011 Census Data, the wards with the highest number of health conditions (including Deafness, Blindness, Physical, Mental Health, Learning Disabilities etc) are Portobello/Craigmillar and Liberton/Gilmerton. The City Centre has the lowest proportion reporting health conditions at 22%.</p> <p>In 2023, over 60% of Edinburgh's travel involved walking or public transport with over 70% of short trips being made via cycling or walking.</p> <p>Approximately 32% of the Edinburgh population have a disability.</p>
Data on service uptake/access	<u>Edinburgh by Numbers 2024</u> <u>Essential Edinburgh Data 2024</u> <u>DRAFT Resident Sentiment City of Edinburgh.pdf</u>	<p>Percentage of residents aged 16 to 64 years currently in employment in Edinburgh in 2023: 78.6%. The proportion of people in Edinburgh who are economically inactive but want a job is lower than the average of major UK cities. Over four fifths (81.9%) of the population between 16 and 64 years are in employment, which is the highest percentage of the eight main cities in UK. The main reasons for being economically inactive in Edinburgh include being a student (38.1%), being looked after (12.9%) and being longterm sick (11.5%)</p> <p>Provides data on marketing, footfall and visitor economy impact for city centre.</p> <p>Visit Scotland 2025 resident sentiment survey for Edinburgh on tourism.</p>
Data on socio-economic disadvantage e.g. low income, low	Market Research on visitors November 2018 for Council's consultation on Transient Visitor Levy.	There is limited visitor data for Edinburgh and Scotland on socio-economic disadvantage. Some evidence from a sample of visitors in 2018 shows that visitors to Edinburgh are typically from the higher socio-economic groups of (AB and C1) around 78% in the summer and 62% in the Autumn. The observed difference by season is likely to be because lower social-economic groups may be more likely to plan trips during the off-peak season.

wealth, material deprivation, area deprivation.	<u>Social Index of Multiple Deprivation Report 2020</u>	<p>This programme would aim to cover destinations across Edinburgh however the city centre plays a prominent role for visitors and employment in the visitor economy. Almost 40% of the data zones of the city centre are within the least deprived classification and 4% in the most deprived.</p>																
Data on equality outcomes	<p>Market Research on visitors November 2018 for Council's consultation on Transient Visitor Levy</p> <p><u>Scottish Tourism Index – Making</u></p>	<p>There is a general lack of demographic data relating to Overnight visitors to Edinburgh and the owners or managers of overnight accommodation providers in Edinburgh.</p> <p>Some evidence is available from a sample of visitors in 2018 that shows the age profile of visitors to Edinburgh varies during the time of year reflecting price variations, with a younger age profile more likely to visit in the off-season compared to the peak summer months.</p> <p>Summer:</p> <table> <tbody> <tr> <td>16-34 year</td> <td>32%</td> </tr> <tr> <td>35-54 years</td> <td>39%</td> </tr> <tr> <td>Over 55s</td> <td>29%</td> </tr> <tr> <td>Base Number</td> <td>561</td> </tr> </tbody> </table> <p>Autumn:</p> <table> <tbody> <tr> <td>16-34 year</td> <td>38%</td> </tr> <tr> <td>35-54 years</td> <td>41%</td> </tr> <tr> <td>Over 55s</td> <td>20%</td> </tr> <tr> <td>Base Number</td> <td>323</td> </tr> </tbody> </table> <p><i>Note: the data above was collected using quota sampling method using age and gender and is therefore not a representative sample of the population, however it may be useful to determine the differences between summer and autumn visitors.</i></p>	16-34 year	32%	35-54 years	39%	Over 55s	29%	Base Number	561	16-34 year	38%	35-54 years	41%	Over 55s	20%	Base Number	323
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	<u>Tourism More Accessible</u> January 2024	<p>The Scottish Tourism Index from January 2024 details the views of Scottish households living with health conditions and impairments on the current barriers they face when travelling for leisure.</p> <p>It should be noted that the figures relate to Scottish people living with disabilities and their experiences of barriers to leisure travel. There is no data relating to travel to Edinburgh specifically, but the report notes that 42% of those interviewed named Scotland as their first choice of destination.</p> <p><i>See <u>Data Populations in Need</u></i></p>
Research/literature evidence	<u>Visitor Levy IIA</u> <u>A Fair Work Charter for Edinburgh - City of Edinburgh Council - Citizen Space</u> <u>Draft Edinburgh Tourism Strategy 2030 - City of Edinburgh Council - Citizen Space</u> <u>Tourism Employment in Scotland VisitScotland.org</u>	<p>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 <u>Visitor Levy IIA</u>.</p> <p>Current Consultation is underway for A Fair Work Charter for Edinburgh.</p> <p>January 2020- Edinburgh Tourism Strategy Public Consultation results.</p> <p>41000 people are employed in the tourism sector in Edinburgh.</p>
Public/patient/client	Policy & Sustainability	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

<p>experience information</p>	<p>Committee: A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement March 2024</p> <p>City of Edinburgh Council: A Visitor Levy for Edinburgh- Final Scheme</p>	<p>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). <p>A formal consultation was undertaken in December 2024. The full feedback can be found within the report brought to Full Council in January 2025.</p> <ul style="list-style-type: none"> • 52% of residents responding thought that this is the right amount allocated to destination and visitor management, or that more should be spent on this. This received the lowest level of support from residents compared to all other areas of allocation. • 73% of businesses responding thought that this is the right amount or that more should be spent on destination or visitor management. Businesses were more supportive of this area of allocation than all other areas. • Just under half of visitors responding (49%) thought that this is the right amount or that more should be spent on this. <p>Consultation has also been carried out through the City Mobility Plan IIA and City Plan 2030 IIA Edinburgh Tourism Strategy</p>
<p>Evidence of inclusive engagement of people who use the service and involvement findings</p>		<p>DVM proposals have been consulted on by the Edinburgh Visitor Levy Advisory Forum. The Forum consists of independent parties who represent both communities and industry within Edinburgh.</p> <p>The proposals were also consulted on with the Housing Homelessness and Fair Work Committee, City Centre Ward Councillors and individual party groups, all made up of members who represent the constituent population of Edinburgh.</p> <p>Through the prioritisation process, projects were assessed based on alignment with the Council's Business Plan, Edinburgh 2030 Tourism Strategy, all of which have been through public consultation.</p>

Evidence of unmet need		See Data on populations in need and data on service uptake
Good practice guidelines	VisitScotland Visitor Levy Guidance	A Guidance document has been produced by VisitScotland in collaboration with representatives from the tourism industry, COSLA, Scottish Local Authorities and Scottish Government.
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. • In May 2024, The City of Edinburgh Council revised the Advertising and Sponsorship Policy to prevent promotion of high carbon products such as airlines and airports, fossil fuel companies, non-electric and non-hydrogen cars or cruise holidays.
Risk from cumulative impacts		

Arts/Culture focussed	<u>Useful Facts — Culture Counts</u> <u>British Council 2021: Time to Act</u> <u>Scottish household survey 2020</u> <u>creative-scotland-arts-and-health-mapping-report.pdf</u>	<p>2024 Culture Counts Useful Facts is an index of stats carefully drawn from over 100 recent research papers with UK focus across a range of culture considerations including Fair Work-Overall, a survey of employers showed a reasonable level of awareness of Fair Work within the sector, with 62% having heard of the Scottish Government's Fair Work First initiative, rising to 70% feeling they were 'familiar' with the Fair Work principles when prompted with a description.</p> <p>The report shows greater engagement around access for disabled audiences, with a lower figure of 39% not very confident or not at all confident in the accessibility of artistic programmes for disabled audiences. However, there are still major gaps in provision – particularly around online access. Only 19% of venues and festivals surveyed had an accessible website, and only 12% an accessible booking process. T</p> <p>Scottish household survey 2020: culture and heritage key findings: In 2020, 36% of adults living in the 20% most deprived areas had attended a cultural event or place of culture, including the cinema, compared to 53% of adults living in the 20% least deprived areas</p> <p>Creative Scotland Arts and health mapping 2021- links between improved health outcomes and engagement in art and cultural activities.</p>
Additional evidence required		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
Positive Fair work initiatives will allow the development of skills for those entering the workforce as well as those who have made a career change	Young people, older people, people with low literacy/numeracy and those of low incomes.
Increased accessibility, both physically and financially. Neuro-inclusive events and quiet spaces.	Disabled people, those on low incomes.
Creating a welcoming destination for people of minority ethnic populations, highlighting available prayer/quiet spaces and places of worship.	People with different religions or beliefs.
Raising awareness of free/low cost activities for residents and visitors to access activities	People on lower incomes, lone parents, large families.
Exclusive rewards through resident programmes for unpaid carers	Unpaid carers
Encouragement of inclusive recruitment practices and skills development, reducing barriers in the workplace	Lone parents, ethnic minorities, those with disabilities.
Increased sense of safety for nighttime economy workers with an increased presence in the city.	All
Visual/audio content provided as well as written content. Written content will also be available to read via screen readers.	Those with low literacy skills. Disabled people.
Increased footfall can increase feeling of safety	Vulnerable populations, nighttime economy workers, women.
Negative Strong focus on digital offerings and initiatives could exclude those who are digitally illiterate or of a lower income.	Older people/ those on lower incomes
Increased sense of unease with an increased population during the nighttime economy.	Women, vulnerable workers.

Equality, Health and Wellbeing and Human Rights and Children's Rights	Affected populations
Visitor dispersal could cause increased costs in wider areas.	Lone parents, those on lower incomes/in deprivation.
Negative resident sentiment towards visitors exacerbated by visitor dispersal	All residents
Visitor dispersal could impact the use of community spaces.	Young people, children, parents, older people.
Marketing and Fair Work information may exclude those with communication barriers.	Minority ethnic people
Increased visitors in more rural areas could impact those who moved out of the city intentionally for a quieter life.	Older people, people with young children.
Increased footfall can lead to increased antisocial behaviour.	Vulnerable populations, women, nighttime economy workers.

Environment and Sustainability including climate change emissions and impacts	Affected populations
<p>Positive</p> <p>Convention Bureau to focus on healthy and sustainable produce.</p> <p>Convention Bureau to work towards a Global Destination Sustainability accreditation.</p> <p>Responsible Marketing to focus on sustainability and tactical campaigns to combat littering and promote care of environment</p> <p>Dedicated Net Zero one to one support for businesses will work to bring down carbon emissions city wide. EVEP promote business sustainability and encourage signing up to climate contract.</p> <p>Council strategies: Climate 2030, Climate Ready Edinburgh, Edinburgh Tourism strategy, city plan 2030 – all work carried out by the council would have to adhere to this under this plan</p> <p>Highlighting sustainable travel options to the city.</p>	All populations

Environment and Sustainability including climate change emissions and impacts	Affected populations
Marketing to focus on increasing dwell time in Edinburgh will reduce additional travel.	
<p>Negative</p> <p>Potential impact on coastal and rural communities with increased littering and impact on wildlife due to increased visitors.</p> <p>Increased noise from events</p> <p>Fire risks from increased activity of BBQs in open spaces.</p> <p>Light pollution from increased commercial use of greenspaces.</p> <p>Increased use of greenspaces could reduce biodiversity (lawn erosion and erosion of footways on hill pathways)</p>	<p>All populations</p> <p>Young people and children.</p>

Economic	Affected populations
<p>Positive</p> <p>Invisible City Tours: Tours led by those who have experiences of homelessness.</p>	<p>Those who have experienced homelessness</p>
<p>Inward investment from visitor spend, creating more jobs for residents and year-round jobs.</p>	<p>People experiencing deprivation</p>
<p>Increase of visitor movement around the city contributing to the investment in transport.</p>	<p>All but specifically women, lower income families and those with disabilities benefitting from improved services</p>
<p>Creation of new permanent, full time jobs.</p>	<p>Small businesses</p>
<p>Marketing can spotlight local businesses</p>	
<p>Negative</p> <p>Increased business property prices as a consequence of increased visitor footfall to an area following marketing activities</p>	<p>Small businesses</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.

All communications regarding the Visitor Levy will be available on the CEC website. The website content will adhere to communication policy and best practise. Direct communication has been and will continue to be undertaken with stakeholders in the form of written communication, meetings, 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 a 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.

Additional communications efforts will be made regarding the exemption for those in receipt of the UK disability payments, benefits and allowances listed in the Visitor Levy Act. The Council will engage with organisations with specialist knowledge and experience working with people with disabilities when developing the communication material.

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
Strengthen partnerships with Trade Unions and skills agencies to work collaboratives around fair work monitoring and tracking.	Rebecca Burnett	ongoing	July 2027
Work with small businesses to provide support through the Business Resilience Fund and encourage participation in Fair Work and Net Zero initiatives.	Rebecca Burnett	ongoing	July 2027
Embed Fair Work and quality criteria across all DVM funded projects, supported by practical guidance and targeted workshops for SMEs to mitigate inequitable job creation, low pay, insecure work.	Rebecca Burnett	ongoing	July 2027
If people have a job and then develop a disability, ensure businesses are supported through Fair Work initiatives to adapt roles or offer reasonable adjustments.	Rebecca Burnett	ongoing	July 2027
Ensure digital inclusion by having all marketing materials meet accessibility standards and have a range of formats available	Fiona Hunter		July 2027
Involve residents and communities in the planning of visitor dispersal and ensure this is ongoing engagement to ensure local spaces are protected and	Fiona Hunter		July 2027

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
respected and local business are involved.			
Coordinate with tourism sector to increase safety measures for nighttime economy workers including collaboration with Police Scotland and Street Assist. Also to liaise with the NTE officer once in post.	Rebecca Burnett		July 2027
Using campaigns to raise awareness of visitor behaviours- such as litter picking, wildlife protection and use of active travel.	Fiona Hunter		July 2027
Work with Scottish Fire and Rescue service on specific messaging around BBQ restrictions and Police Scotland on public safety guidance	Fiona Hunter		July 2027
Monitor all progress and gather data on impact of DVM scheme.	Visitor Levy Team	ongoing	July 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. Where any further public consultation is required for individual projects, analysis will be carried out to ensure an appropriate level of response from all sectors of society.

16. Sign off by Head of Service

Name Elin Williamson, Head of Business, Growth and Inclusion

Date 19 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/