



# Edinburgh Visitor Levy Advisory Forum

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### Background

The City of Edinburgh Council has been asking the Scottish Government for the power to implement a visitor levy (VL) since 2018. Since that time, the Council has carried out multiple consultations and significant engagement with the public, elected members, the visitor economy industry, the Convention of Scottish Local Authorities (“COSLA”), and the Scottish Government.

The Visitor Levy (Scotland) Act (‘the Act’) passed Stage 3 on 28 May 2024, received Royal Assent in July 2024 and commenced on 20 September 2024.

On 22 August 2024, Committee agreed a draft Visitor Levy for Edinburgh scheme, which was followed by 12 weeks of public consultation in September – December 2024. Relevant adjustments to the scheme were made following the consultation, and on 24 January 2025, the City of Edinburgh Council agreed the final Edinburgh Visitor Levy scheme.

### Remit, Purpose & Reporting

**The EVL Advisory Forum (EVLAF) will be expected to discuss, respond and advise the Council on:**

- **How the EVL funds are to be invested (the investment programmes).**
- **The annual reporting on the success and impact of the EVL and the progress of its investment programmes.**
- **The report reviewing the EVL’s success and impact every 3 years.**
- **Any future modifications of the scheme.**

The EVLAF will discuss, advise and make recommendations to the Council on matters having to do with the scheme, such as its efficiency and whether any amendments may be required.



The Forum will also discuss and make recommendations on how each spend programme could be administered and receive updates on each spend programme to ensure continuous engagement and oversight of spend.

It should be noted that the ultimate decision-making authority for the use of the funds sits with the Council, with these decisions delegated to the relevant executive Committees.

### **Legal remit:**

According to [section 16\(2\)](#) of the Visitor Levy (Scotland) Act, the functions of the VL forum are:

- a. “to discuss and advise the authority and any other person or body consulting on matters having to do with the VL scheme,
- b. to discuss and respond to each
  - i. consultation on a modification of the VL scheme [...], and
  - ii. consultation on the use of net proceeds of the VL scheme [...], and
- c. to discuss and make such representations as are considered appropriate in relation to each—
  - i. annual report on the VL scheme [...], and
  - ii. report setting out the findings of a review of the VL scheme [...].”

### **Investment programmes:**

The overarching investment themes have been agreed by elected members and are listed below. The use of levy funds will be developed in detail by Council officers and the Edinburgh Visitor Levy Advisory Forum will be consulted on the proposals for each of them. The proposals will have final approval from relevant Council committees.

After administration and contingency costs, a fixed amount of levy funds will be assigned to:

- Housing and tourism mitigation (£5m per year)
- Participatory Budgeting (£2m until April 2029)

Remaining funds will then be split across three investment streams:

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

When considering the investment programmes, Forum members should be cognisant of the legal requirements of the Visitor Levy Act, and the Council’s [Objectives](#).



### **Reporting to elected members:**

The EVL Advisory Forum's discussions, feedback and responses will be collated by members of the EVL Programme Management Office (PMO). This information will be considered by officers when making recommendations to elected members and will be included in relevant committee reports.

The feedback collated by Council officers will endeavour to reflect a range of views from the Forum's members. Regardless of whether the officer recommendation to elected members matches the views of the Forum, officers have committed to including feedback from the Forum in their reports in a way which is reflective of the discussions which took place in the relevant meeting.

## **Membership & Governance**

### **Membership:**

The Forum will consist of 12 members and an independent Chair.

The Chair's role is to provide independent, transparent, and effective leadership to the Forum. The Chair will manage Forum discussions, foster consensus, and ensure that the Forum effectively fulfils its advisory and consultative remit.

The Council has named two requirements in relation to the makeup of the Forum:

- The Forum should contain an equal number of members from community and business organisations (6 from each).
- It is recommended that at least 40% of the Forum members should be women (5 members).

### **Non-member attendance at Forum meetings:**

Council officers responsible for the investment streams and officers from the Council's Programme Management Office will be in attendance at Forum meetings and may make recommendations to the Forum but will not be members of the Forum itself.

Similarly, other attendees may be invited to contribute to specific Forum meetings, but will not be a member of the Forum itself.

### **Accessibility:**

All meetings will take place in accessible venues. Should members or any non-member attendees at Forum meetings require any additional accessibility requirements, these will be accommodated for.



### **Decision-making:**

At least 8 members must be present in order for the EVL Advisory Forum to be quorate. This must include at least 4 members from industry and 4 members from communities in Edinburgh.

The Forum will aim to facilitate consensus where possible, but in circumstances where voting is required, the Chair's vote will be the casting vote.

Forum members will take collective responsibility and publicly uphold decisions made in meetings.

### **Disagreement with Final Decisions:**

Forum members are not required to endorse or support final decisions made by Elected Members, even when those decisions follow Forum recommendations. Members are encouraged to express differing views respectfully and constructively, in alignment with the Forum's commitment to open dialogue and expected behaviour.

### **Recruitment, tenure and leaving the Forum:**

Forum members will be approached and interviewed by the Chair, with administrative support from Council officers.

In order to maintain governance best practise, and to ensure continuity over the 3-year levy reporting period, membership duration will be as follows:

6 members (3 from industry, and 3 from communities) will be recruited for 2 years, with the possibility to extend for another 3 years.

6 members (3 from industry, and 3 from communities) will be recruited for 4 years.

For the duration of their tenure, members will receive an annual review from the Chair, where their membership will be reviewed and they will receive feedback on their performance.

If a member has a change in professional or personal circumstances, and wishes to resign from the Forum, they should inform the Chair and the EVL PMO with a notice period of 3 months.

### **Code of conduct:**

Members on the EVL Advisory Forum will be expected to adhere to a code of conduct, which outlines the minimum standards of behaviour which should be maintained and are considered acceptable.



The role of the forum is not representative of any given sector, community or constituency. Participants are there to hear representations from their whole sector/community/constituency in order to ensure the EVL's success.

Members will be expected to:

- Effectively contribute during meetings in a collaborative manner.
- Collect and present the views of their entire sector (or community or constituency). They should ensure that they do not operate in the interests of individuals, individual businesses or individual communities/constituencies.
- Demonstrate an awareness of the [Nolan principles](#). While Forum members are not public officeholders, their role is in the public interest and open to public scrutiny.
- Uphold decisions made in meetings, for example, when speaking publicly or to the media.

It is accepted that Forum members will need to share information with their networks to gather views, however this should be done with the understanding that any information should not be shared further or made public. The Forum's recommendations should not be shared at all, even for views from the network, until committee reports are published on the Council website. If Forum members are unsure of this, the Chair and VL PMO would be glad to offer assistance and advice.

Where behaviour falls below what is considered acceptable, the EVL Advisory Forum Chair will first assess whether it is possible to resolve minor conduct issues informally, via a direct conversation (or conversations) with the individual.

If, following these discussions, the Forum member's behaviour consistently falls below the minimum standard, the Chair reserves the right to remove members from the Forum.

### **Appeals and Complaints:**

Appeals and complaints should be submitted to the EVL Programme Management Office in the first instance, who will investigate the claim and escalate appropriately.

### **Declaration of interests:**

The Chair and Forum members are required to complete a Register of Interests form if they consider that they, a family member, or a personal contact, has a private, personal or financial interests or involvement in outside activities, which may relate to their work with the Forum and could result in a perceived or actual conflict of interest.

It is understood and accepted that EVL Advisory Forum members are likely to have conflicts of interest relating to the levy, with the Register enabling transparency.



## Frequency of meetings & operational matters

The [VL Act states](#) that the Forum must:

- Meet on a “regular basis, being not less than 2 times in each calendar year” and;
- Be established “no later than 6 months after the date of [the local authority’s] decision to introduce a VL scheme”. The City of Edinburgh Council announced its decision to introduce a VL scheme on 24 January 2025, and as such the EVL Advisory Forum must be established no later than 24 July 2025.

### **Meeting location, frequency and duration:**

Meetings will take place in-person in Edinburgh City Centre. Hybrid meeting capabilities will be available in exceptional circumstances.

Meetings are expected to be every 3-6 months, but may be more frequent in 2025 while the investment programmes are being developed.

Meetings are expected to last between 2-4 hours and the timings will be arranged in advance.

### **Attendance and absence:**

It is accepted that from time to time, members may not be able to attend a meeting, but members are required to attend at least 80% of meetings per year. In these circumstances, views will be accepted in writing via email.

### **Payment for EVL Advisory Forum members:**

Members of the EVL Advisory Forum will be able to claim a day rate of £250 for the time spent attending meetings plus reasonable expenses. Each regular meeting would be considered a half-day of work (warranting £125, half of the day rate), including time preparing for the meeting (reading meeting papers etc).

Claiming a day rate is optional, but encouraged in order to make Forum membership accessible to a wide variety of members.

The EVL Advisory Forum Chair will receive a day rate of £450, plus reasonable expenses.

Reasonable expenses (for the Chair and Forum members) include those incurred as part of performing duties as an EVL Advisory Forum member, for example, to attend a national meeting on behalf of the Forum. It should be noted that travel to regular Forum meetings would not be covered. If a meeting takes place over a full day, the Council will provide appropriate refreshments.

To claim their day rate and reasonable expenses, members and the Chair will submit an off-payroll worker form to the Visitor Levy PMO.



**Support for the Forum:**

The Council will provide dedicated officer, secretariat and communications support, and specialist input from staff in relevant departments as required.

**Minutes:**

The agendas of EVL Advisory Forum meetings will be publicly available on the City of Edinburgh Council website.

During meetings, the EVL PMO will be responsible for taking minutes. These will be circulated to the Chair and Forum members, with any required amendments agreed at the next meeting.

While the minutes will not be publicly available, feedback from the EVL Advisory Forum will be included in relevant Executive Committee reports which are made publicly available on the Council's [Democracy pages](#). Links to these reports will be included on the EVL Advisory Forum pages on the Council's website.



## Edinburgh Objectives

The EVL Advisory Forum should keep in mind objectives and aims from three key Council strategy documents. In particular, investment programmes should also demonstrate their adherence to existing Council strategies where applicable.

### **Edinburgh VL aims and objectives:**

[Section 19](#) of the Visitor Levy (Scotland) Act states that the use of levy funds must:

- facilitate the achievement of the scheme's objectives
- develop, support and sustain facilities and services which are substantially for or used by persons visiting overnight for leisure or business purposes (or both)
- have regard to the Council's local tourism strategy

The overarching aim of the Scheme is to sustain Edinburgh's status as one of the world's greatest cultural and heritage cities and to ensure that the impacts of a successful visitor economy are managed effectively and in support of the priorities as set out in the Council's Business Plan (or equivalent).

The objectives of the scheme are therefore 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 visitors as well as residents.
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.

### **City of Edinburgh Council Business Plan 2023-2027 core priorities:**

- Create good places to live and work
- End poverty in Edinburgh
- Become a net zero city by 2030

### **Edinburgh's 2030 Tourism Strategy five priorities for action:**

Towards 2030 we will nurture and develop:

- Our people
- Our place
- Our environment
- Our partnerships
- Our reputation



## Further reading

- [Visitor Levy \(Scotland\) Act 2024](#)
- Previous EVL Committee reports:
  - [Edinburgh Transient Visitor Levy Consultation 2018 - February 2019](#)
  - [A Visitor Levy for Edinburgh: Progress Update and Draft Proposal - August 2023](#)
  - [A Visitor Levy for Edinburgh: Update on progress and stakeholder engagement – March 2024](#)
  - [A Visitor Levy for Edinburgh: Draft Scheme – August 2024](#)
  - [A Visitor Levy for Edinburgh – final scheme – January 2025](#)
- [VisitScotland Visitor Levy Guidance](#)
- [Council Business Plan 2024-30](#)
- [Edinburgh's Tourism Strategy 2030](#)