

South Ayrshire Council

**Report by Director of Strategic Change and Communities
to Cabinet
of 29 August 2023**

Subject: Visitor Levy (Scotland) Bill

1. Purpose

- 1.1 The purpose of this report is to consider steps towards the implementation of a South Ayrshire Tourism Levy and to seek approval to conduct a consultation with key stakeholders, businesses and an assessment of the benefits, implications and costs as set out in the Scottish Governments proposed Visitor Levy (Scotland) Bill.

2. Recommendations

2.1 It is recommended that the Cabinet:

- 2.1.1 agrees that officers carry out further work prior to the consideration of the implementing of a Visitor Levy scheme in South Ayrshire, so as to fully understand costs and benefits;**
- 2.1.2 approves the drafting of a response to the Visitor Levy (Scotland) Bill, working with North and East Ayrshire Councils, to provide an Ayrshire response under the auspices of the Regional Economic Strategy; and**
- 2.1.3 agrees the attached draft response ([Appendix 1](#)) and that any subsequent changes will be agreed with the Portfolio Holder for Tourism, Culture and Rural Affairs prior to submission of the final response to the consultation on the Visitor Levy (Scotland) Bill.**

3. Background

- 3.1 Tourism in South Ayrshire currently contributes £290 million to the local economy, employing over 3500 people.¹ South Ayrshire is home to a wide range of accommodation and attractions for tourists and visitors, including 45 miles of spectacular coastline, internationally recognised golf courses and an impressive historical and cultural offering.
- 3.2 On 1 March 2022, the Leadership Panel approved the Tourism and Events Strategy. The vision for the strategy is:

¹ STEAM REPORT For South Ayrshire Council 2011-2022

- South Ayrshire will be a premier destination of choice, with an enhanced environment through social, cultural and economic activities.
- 3.3 Since then, there has been investment in the Destination South Ayrshire website and digital app; external events funding agreed for 5 years, and a commitment to the delivery of high-profile events such as the International Ayr Show.
 - 3.4 A well- managed tourism levy could further ambitions by creating a substantial and sustainable fund in which all monies raised would be reinvested locally on facilities and services used by visitors to enhance the visitor experience and thereby offer further benefits to local communities and their economies. This would support growth within the Tourism sector for the South Ayrshire economy.
 - 3.5 The introduction of a levy has been contentious within the tourism sector, with some of the industry opposed, thinking that a “tourism tax” will impact on visitor numbers. There has however been considerable interest across the Local Authority network regarding potential income generation that could drive investment in tourism. South Ayrshire Council must explore the options to ensure we remain competitive within the wider Scottish tourism offer.
 - 3.6 On 24 May, the Scottish Government introduced the Visitor Levy Bill to parliament. The Bill aims to allow a visitor levy to be charged on overnight stays in some types of accommodation (listed in [Appendix 2](#)). This means that a certain amount of money would be paid to the local authority every time someone stayed overnight in accommodation like a hotel, bed and breakfast or holiday cottage. If this bill is passed, South Ayrshire Council would be able to decide if it wanted to introduce a charge and at what the level the charge should be implemented.
 - 3.7 The Scottish Government is carrying out a consultation on the bill until 1 September and calling for local authority views.
 - 3.8 Public perception of the levy will be critical as to how it affects visitor numbers, and as such the decision taken by East and North Ayrshire in response to the potential levy will be vital in terms of industry support (many of whom have properties in more than one council area) and visitors (who may see South Ayrshire as a more expensive option if the levy is not adopted by our neighbours).
 - 3.9 The Regional Economic Partnership has identified tourism as a key sector for growth in Ayrshire. The Scottish Government Bill allows that two or more local authorities to act jointly in a scheme. Ensuring a pan-Ayrshire approach will maximise impact and any potential benefits to the regional economy.
 - 3.10 Global Tourism Solutions UK produce a tourism economic modelling tool which most local authorities in the UK use. A further proposal of this report is to work with GTS UK to identify a clear methodology to better predict the potential income from a levy.
 - 3.11/

- 3.11 A high level estimate of possible income can be predicted by applying a 1% or 2% levy to the 2019 STEAM accommodation only economic impact for South Ayrshire.

£55, 220,000 accommodation SAC economic impact ²x 0.01 levy = £552,200

£55, 220,000 accommodation SAC economic impact ³x 0.02 levy = £1,104,400

*2022 data showed a significant increase on the previous year's economic impact for accommodation. This would have been a result of increased pricing and a lift domestic overnight tourism as a result of ongoing repercussion of the pandemic affecting international travel. In the current economic climate, 2019 data provides a more realistic expectation going forward.

- 3.12 South Ayrshire Council could choose to implement a levy at any time. However, the Bill requires local authorities to produce and publicise information on how the levy will be managed and the predicted impact prior to a consultation. The Bill also requires all local authorities to give 18 months' notice prior to any implementation. As such, a levy would not come into practice anywhere in Scotland until 2026.

4. Proposals

- 4.1 To better assess the benefits and potential implications for the Council, this paper proposes that officers undertake essential scoping work on how a scheme would be implemented. This would include the views of industry but also critically consider the costs of implementation and ongoing administration of the scheme. It is proposed that this work be done in conjunction with our neighbouring local authority partners of North and East Ayrshire Council(s).

- 4.2 This would include an outline of the proposed scheme, including a statement on the objectives of the proposal and an assessment of the impact of the proposals across Ayrshire. These documents would return to Cabinet for approval prior to being publicised as part of the essential wider consultation exercise.

- 4.3 It is proposed that the Assistant Director - Communities be requested to submit a future paper to Cabinet including:

- an outline of how the proposed scheme would be delivered;
- a statement on the objectives of the proposal and an assessment of the impact/ cost details of the proposal across the wider geography; and
- findings from industry consultation.

- 4.4 A draft response to the consultation ([Appendix 1](#)) has been developed through joint work with North and East Ayrshire Council(s). Any subsequent changes to the draft response will be subject to final agreement with the Portfolio Holder for Tourism, Culture and Rural Affairs, Councillor Alec Clark.

5. Legal and Procurement Implications

- 5.1 This report proposes that officers carry out the first scoping stage of the mandatory requirements to deliver a consultation on adopting the levy in South Ayrshire. There may be wider legal implications of the introduction of a levy, and these will be considered as matters progress and included in any future Cabinet paper.

² Based on Economic Impact Figures from STEAM 2022 report

³ Based on Economic Impact Figures from STEAM 2022 report

- 5.2 There are no procurement implications arising from this report, however it should be noted that there may be procurement implications if we choose to adopt the levy. These will be explored further in consideration of next steps.

6. Financial Implications

- 6.1 To consider future proposals we could work alongside external consultants who may charge between £10,000 - £20,000. However, the intention is to share this cost with North and East Ayrshire under proposals to advance jointly (to be met from current resources).
- 6.2 Should we choose to adopt the levy; South Ayrshire will incur some one-off set-up costs to develop required processes and systems to collect and remit a visitor levy. Whilst the up-front set-up and decision-making costs may need to be financed within existing budgets, it should be kept in mind that these costs could be offset against future revenues raised through a visitor levy. Further clarity is required around a technical solution for administering the collection of any levy.
- 6.3 Based on estimates provided by local authorities, a reasonable estimate of the total set-up and ongoing annual costs associated with a visitor levy is approximately £100,000 - £460,000 per local authority. These estimated costs include annual costs for staff and the IT system required to manage the Levy, though at this stage further work is required to establish the costs for South Ayrshire. Costs will be further considered and reported to Cabinet as identified and understood.

7. Human Resources Implications

- 7.1 Work will be advanced by Destination South Ayrshire staff working collaboratively with officers from across the other Ayrshire authorities.

8. Risk

8.1 *Risk Implications of adopting the proposal*

- 8.1.1 There are no risks in exploring the potential impacts and benefits of the levy.

8.2 *Risk Implications of rejecting the proposal*

- 8.2.1 Not exploring the income generating potential of a levy presents a significant risk. Should other areas of Scotland adopt a Levy, South Ayrshire may be at a disadvantage in terms of advancing key tourism priorities.

9. Equalities

- 9.1 The proposals in this report have been assessed through the Equality Impact Assessment Scoping process. There are no significant potential positive or negative equality impacts of agreeing the recommendations and therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached as [Appendix 3](#).

10. Sustainable Development Implications

- 10.1 **Considering Strategic Environmental Assessment (SEA)** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

- 11.1 An options appraisal has not been carried out in relation to the subject matter of this report. Though once fully understood, the implementation of any tourism levy would be subject to consideration of available options.

12. Link to Council Plan

- 12.1 The matters referred to in this report contribute to Priority 3 of the Council Plan: Civic and Community Pride (Outcome 1: Pride in South Ayrshire – Everyone (residents, visitors and tourists) can enjoy attractive destinations and people are proud to live in our towns and villages and celebrate our culture and heritage.

13. Results of Consultation

- 13.1 There has been no public consultation on the contents of this report.
- 13.2 Consultation has taken place with Councillor Alec Clark, Portfolio Holder for Tourism, Culture and Rural Affairs, and Councillor Bob Pollock, Portfolio Holder for Economic Development, and the contents of this report reflect any feedback provided.

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by Members, the Director of Strategic Change and Communities will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Cabinet in the 'Council and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

Implementation	Due date	Managed by
Future report to Cabinet including an outline of how the proposed scheme would be delivered and a statement on the objectives of the proposal and an assessment of the impact	31 March 2024	Assistant Director - Communities

Background Papers: [Visitor Levy \(Scotland\) Bill](#)

[Visitor Levy \(Scotland\) Bill - Explanatory Notes](#)

Person to Contact: George Hunter, Assistant Director – Communities
County Buildings, Wellington Square, Ayr, KA7 1DR
Phone: 01292 612994
Email: George.hunter@south-ayrshire.gov.uk

Date: 18 August 2023

SLAED Response to Visitor Levy (Scotland) Bill Consultation

Joint response from East, North and South Ayrshire Council(s)

1. What are your views on whether local authorities should have a power to place a levy (a type of additional charge or fee) on top of the price charged for overnight accommodation in their area?

The Ayrshire Authorities note the widespread use of the visitor levy in other European countries and are broadly supportive of this proposal. Evidence demonstrates that it does not appear to have had a detrimental impact on visitor numbers in those places. We endorse the principle of autonomy in decision-making and the decentralisation of power to local authority level. However, the means of calculation and guidelines on scheme design, set-up and implementation need further consideration.

Currently, the cost of tourism services is borne by local residents via the Council Tax; a visitor levy will allow guests to contribute to these costs, which can be reinvested in enhancing facilities in the tourism and leisure sector.

2. Given that the Bill is likely to result in different councils introducing a visitor levy in different ways or not doing so at all, what impact do you think the Bill will have in your area and across different parts of Scotland? For example, this could include any impact (positive or negative) on local authority finances, local accountability and flexibility, businesses, or on numbers of overnight visitors.

Whilst supportive of the principle, the Ayrshire authorities have not reached a decision on whether they will make use of these powers and if so, how any scheme would be designed. Preliminary discussions have taken place within Ayrshire with a view to investigating the viability of a regional (pan-Ayrshire) scheme to align with the Regional Tourism Strategy.

Within Ayrshire, early estimates of additional income generated have been considered. The estimated figure offers the potential to undertake significant improvements to the local facilities used by tourists, however further analysis is required.

It should also be noted that the Councils will have to meet front-end costs in the two years prior to the introduction of the scheme. This leaves them financially exposed. Once the scheme is operating it may be some time before the costs are repaid and the scheme delivers useable proceeds. Work will continue locally to examine the cost implications for the Councils and local providers.

While a degree of local flexibility gives Councils the ability to respond to the differing needs and circumstances of their own areas, we believe that overarching national principles should underpin the operation of the scheme in order that the levy is convenient and easy to understand for visitors, many of whom will be staying in more than one part of Scotland during their visit. The Councils also believe that certain elements should be set centrally to ensure transparency for guests and to make compliance easier for businesses that operate in multiple areas of the country.

Different levies, processes and procedures could present real challenges for businesses. Businesses equidistant from a visitor attraction may fall either side of a local authority boundary, with different levies it could be more attractive a visitor. The cost for a business to implement the scheme will have to be carried by the business as it cannot be offset against the levy. This comes in addition to a particularly challenging period for the sector, following COVID, recruitment challenges, cost of living increases and the change to short term lets.

The levy has the potential to increase the gap between tourist honey pot areas (which have a large number of accommodation providers) and more disadvantaged areas (which could better use the investment). This may also happen within our own local authorities, where Councils may be under pressure to ringfence levy spend in the area in which it is raised.

3. Do you agree with the Bill's definitions of a "chargeable transaction" and of "overnight accommodation"? If not, what definitions do you think would be better?

The Ayrshire Authorities agree with both of the above definitions, as set out in the Bill's explanatory notes.

For providers, cost calculations may be cumbersome in terms of separating non-chargeable transactions, such as food, parking and beverages.

However, in order to prevent different interpretations of the system the authorities would like further clarity on a chargeable transaction. For example - we would like to see some guidance on what the minimum percentage of an advertised price for overnight accommodation would be classed as a "chargeable transaction". E.g. If a provider charges £80 a night, this could be broken down into parking, servicing, breakfast, marketing and only £10 for the room.

4. What are your views on the Bill's proposal to allow councils to set the levy as a percentage of the chargeable transaction? Are there any other arrangements that you think might be better? If so, please give examples and a short description of the reasons why.

In setting the levy, local authorities need to strike the correct balance between the price sensitivity of the tourism market and the impact of failing to invest in essential tourism facilities and services to ensure there is no undue impact on visitor numbers. We agree that a percentage charge is fairer than setting a blanket rate, which could disproportionately penalise visitors staying in budget accommodation.

In our view, councils are best placed to recognise the needs of their own local areas and take them into account when setting appropriate local rates. Against a very challenging economic backdrop, councils would not set a rate that would adversely impact on their local economies.

5. What are your views on the absence of an upper limit to the percentage rate (which would be for councils to decide) and that it could be different for different purposes or different areas within the local authority area, but not for different types of accommodation?

While we believe local authorities will take a sensible and pragmatic approach and would not act in a manner which would harm their efforts to regenerate their local economies, an upper limit provided by the Bill could help to offer more consistency across the country.

The ability to add a different levy for different types of accommodation could provide flexibility, particularly if a local authority is trying to encourage growth or discourage certain types of accommodation provision within its area.

We appreciate the ability to apply the levy in a seasonable and flexible manner, and to be able to raise the additional income, however this could create further administration and communication challenges.

6. The Bill would allow councils to apply local exemptions and rebates to some types of guests if they choose to. It also allows the Scottish Government to set exemptions and rebates on a national basis where it considers it appropriate. What are your views on the Bill's proposals in relation to exemptions and rebates?

We agree with the broad principle of applying exemptions to certain groupings, such as those staying overnight in a local area to attend hospital appointments. However, we have serious concerns about the administrative burden and challenges of how this could be managed.

7. Do you agree with the Bill's requirements around the introduction and administration of a visitor levy scheme, including those relating to consultation, content, and publicity (Sections 11 to 15)? Are there any other requirements you think should be met before any introduction of the levy in a given area?

The Ayrshire Authorities agree with the proposed requirements in relation to consultation, content and publicity. These will be necessary to make all affected parties aware of the changes and to allow businesses sufficient time to make arrangements.

There could be the need for support to be made available to the "liable person" as part of the 18-month set up period, ensuring that they understand the expectation of the Local Authorities and any penalties for failure to comply. This could have further cost implications for the business support teams in the councils. The Bill does not make clear whether these costs could be offset by the levy.

8. What are your views on the Bill's requirements for local authorities in respect of records keeping, reporting, and reviewing? (Sections 16, 18 and 19)

We have not yet considered in full the practical implications of this for local authorities. However, clarity will be required from the outset in terms of who is legally liable to ensure the efficient collection of a levy. There will be staffing

implications for local authorities, who must be given sufficient time to prepare for the introduction of a levy.

Communications to visitors and local business will be critical during this period. The Councils will look to utilise online solutions (if implemented) to minimise the administrative burden, rather than a system based on invoicing businesses which could be unwieldy and expensive to manage.

However, it should be noted that this will result in a huge duplication of work across local authorities. This is an unnecessary front-end cost. A centrally designed scheme with suitable software and systems which could then be purchased/adopted by individual local authorities would be more cost-effective.

9. The Bill requires that net proceeds of the scheme should only be used to “achieve the scheme’s objectives” and for “developing, supporting, and sustaining facilities and services which are substantially for or used by persons visiting the area of the local authority for leisure purposes.” Do you agree with how the Bill proposes net proceeds should be used and if not, how do you think net proceeds should be used?

All three Authorities strongly believe that the funds raised via the levy should be ringfenced to be spent on enhancing the hospitality and tourism sector in Scotland. In taking this approach, we note that improvements targeted at hospitality and tourism may have wider societal benefits (for example, in relation to infrastructure initiatives, beneficiaries may also include local residents).

Within the wider Ayrshire region, key partners and stakeholders have come together and developed the new ‘Ayrshire & Our Islands Visitor Economy Strategy’. The Strategy aims to help to deliver economic recovery with an emphasis on the natural environment, to benefit visitors’ well-being and aid social regeneration. Ideally, additional funds generated locally would be targeted towards the successful delivery of this Strategy and aligned with its priorities.

10. What are your views on the Bill’s requirements for accommodation providers to identify the chargeable part of their overnight rates, keep records, make returns, and make payments to relevant local authorities? Are there any other arrangements that you think would be better, for example, by reducing any “administrative burden” for accommodation providers?

The Councils will seek to minimise the additional reporting burden on tourism and hospitality businesses where possible. At the same time, most providers will already have systems in place to record numbers of visitors and visitor nights for taxation and other purposes.

As stated in answer 3 –more guidance is required to ensure that they system is not open to misinterpretation.

Where an accommodation provider operates businesses in more than one local authority, they may have to manage reporting at different levy rates to different local authorities. If they have a central booking system this becomes even more complicated.

The Councils would be keen to ensure that existing systems can be adapted rather than introducing new systems at considerable expense, which will be prohibitive for many local businesses. It is likely to be smaller businesses who do not have the requisite systems in place and who are at greatest risk from the proposals. Local authorities will require to work closely with these businesses.

11. Do you have any comments on Part 5 of the Bill (Enforcement and Penalties and Appeals)? Are there any other arrangements that you think might be more appropriate in ensuring compliance and reducing the risk of avoidance?

The Authorities note the regulations in relation to information notices, inspections and penalties. Local authorities will require enforcement resources in relation to the collection of a visitor levy, similar to those they already have in areas such as Council Tax and Non-Domestic Rates collection.

12. Do you have any comments on the issues that the Scottish Government proposes to deal with in regulations after the Bill has been passed? (Set out in the Delegated Powers Memorandum) Are there any that you think should be included in the Bill itself rather than being dealt with by regulations and if so, why?

The Authorities have no comment to make in relation to those issues and agree that it is sensible to put in place regulations which could be used flexibly to deal with circumstances which arise following the enactment of the legislation.

13. Do you have any comments on the accuracy of the estimated costs for the Scottish Government, local authorities, accommodation providers and others as set out in the Financial Memorandum and Business and Regulatory Impact Assessment (BRIA)?

We note the estimated total set-up cost of the visitor levy is approximately £110,000 to £480,000, with recurring annual costs estimated at between £190,000 to £500,000. Presumably, the variation in set-up costs reflects the different size and scale of tourism offer within Scottish council areas. However this would have to be further investigated at a local level to understand what is already in place and the potential benefits and economies of scale which could be achieved by delivering the scheme at a regional level.

Given current inflationary pressures across all sectors of the economy, the Scottish Government should consider the impact that these will have on costs for local authorities and businesses by the time the scheme is operational in 2026.

Types of Accommodation included in the Bill

Types of overnight accommodation include: a) hotels, (b) hostels, (c) guest houses, (d) bed and breakfast accommodation, (e) self-catering accommodation, (f) camping sites, (g) caravan parks, (h) boat moorings or berthings, (i) accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place, (j) 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.

Examples of visitor trips and visitor levy payable across different types of accommodation⁴.

Scenario	Description	price	Total taxable cost	Total Visitor Levy 1%
A	A couple stay for a long weekend (3 nights) in August and stay in a hotel	£220 per room per night	£660	£6.60
B	A single person stays 2 nights in a hotel in an average priced hotel in November	£80 per room per night	£160	£1.60
C	Two couples for a short-break (4 nights) using an Airbnb rental (entire home)	£170 per property per night	£680	£6.80
D	A group of 4 backpacker's travel for a long weekend (3 nights) and use hostel accommodation on their trip	£30 per bedspace per person	£360	£3.60
E	A family of five (2 adults and 3 children) on a week holiday in April in self-catering accommodation	£775 for a weeks booking	£775	£7.75
F	A family of four (2 adult and 2 children) on a week summer holiday at a caravan site	£40 per pitch per night	£280	£2.80

⁴ Page 18) Financial Memorandum- Scottish Government

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Appendix 3



Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: <https://www.south-ayrshire.gov.uk/equalities/impact-assessment.aspx>

Further guidance is available here: <https://www.equalityhumanrights.com/en/publication-download/assessing-impact-and-public-sector-equality-duty-guide-public-authorities/>

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. [FSD Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018 and revised in October 2021. See information here: <https://www.gov.scot/publications/fairer-scotland-duty-guidance-public-bodies/>

1. Policy details

Policy Title	Visitor Levy (Scotland) Bill
Lead Officer (Name/Position/Email)	george.hunter@south-ayrshire.gov.uk

2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	-	-
Disability	-	-
Gender Reassignment (Trans/Transgender Identity)	-	-
Marriage or Civil Partnership	-	-
Pregnancy and Maternity	-	-
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	-	-
Religion or Belief (including lack of belief)	-	-
Sex – (issues specific to women & men or girls & boys)	-	-

Community or Groups of People	Negative Impacts	Positive impacts
Sexual Orientation – person’s sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	-	-
Thematic Groups: Health, Human Rights & Children’s Rights	-	-

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage i.e. The Fairer Scotland Duty (This section to be completed for any Strategic Decisions). Consideration must be given particularly to children and families.

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	-	-
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	-	-
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	-	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	-	-
Socio-economic Background – social class i.e. parent’s education, employment and income	-	-

4. Do you have evidence or reason to believe that the policy will support the Council to:

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

5. Summary Assessment

Is a full Equality Impact Assessment required? (A full Equality Impact Assessment must be carried out if impacts identified as Medium and/or High)	NO
Rationale for decision: Work is only currently investigating the impacts of a Levy This report advises Cabinet of next steps in exploring any Tourism Levy. Members' decision on this has no specific equality implications.	
Signed : George Hunter	Assistant Director
Date: 17 July 2023	