# Visitor levy: Submission to Highland Council from Sleat Community Council

March 2025

The Sleat Community Council in principle supports the concept of a ‘visitor levy’ across Highland. *However, we note that there is not universal agreement within the Sleat community on this matter.*

Any such levy must be shaped by local residents and businesses and based around maximising the benefits to the island. We feel that the current proposal is flawed, unworkable and unfairly discriminates against the residents and businesses of Skye and Raasay.

## Objection 1 – Penalising necessary travel for locals

As proposed, all overnight stays in Highland will be subject to the levy. This significantly disadvantages residents of Skye and their families who are required to travel to Inverness for medical treatment, for onward (or return) travel that cannot be completed in a single day, for family visits, or simply for leisure and entertainment purposes.

The charge also applies to any trade or professional person travelling to Skye for work, thereby increasing the already disproportionate costs for residents.

**Proposal: Create an exemption from the levy for residents of Highland.**

## Objection 2 – Unworkability of the percentage model

Levying the proposed charge as a percentage of the overnight stay unnecessarily complicates matters, creating significant extra work for those in the hospitality industry. For example, many accommodation providers work through third-party agencies and therefore it is not clear what the exact overnight rate being charged to the client is.

**Proposal: Apply a fixed charge.**

## Objection 3 – Proposal excludes high-impact visitors

We understand it is difficult and likely more costly to implement a system that can also collect a levy from motorhomes and ‘wild campers’ not using formal facilities. However, we feel that this is a serious omission. Local communities consider this demographic more likely to be responsible for damage and negative behaviour whilst being least likely to contribute economically to the island.

**Proposal: Consider alternative measures to levy users of unofficial overnight stops.**

## Objection 4 – The proposed visitor levy is in breach of the Islands (Scotland) Act 2018

The Islands (Scotland) Act 2018 requires local authorities to demonstrably consider the unique needs and circumstances of island communities when developing new policies, strategies or services. This includes:

* Island-proofing: Assessing the impact of new policies on island communities
* Producing island communities impact assessments
* Considering the specific needs of islands in decision-making processes

Regarding the Visitor Levy proposals, there appear to be shortcomings in relation to the Act:

1. Uniform application: The levy is proposed to apply “year-round, in all parts of Highland”. This approach does not seem to account for the unique circumstances of island communities within the Highland Council area.
2. Lack of island-specific impact assessment: The available information does not indicate that a specific island communities impact assessment has been conducted for the visitor levy proposal.
3. Revenue distribution: There is no provision for spending taxes where they are. Failing to reinvest revenues proportionally in local infrastructure and services will unfairly disadvantage island communities.

There are also potential compliance issues:

* 1. Integrated impact assessment: While the Council has conducted an integrated impact assessment, it’s not clear if this specifically addresses the unique needs of island communities as required by the Islands (Scotland) Act 2018.
	2. Island representation: The proposal does not explicitly mention how island communities will be represented in the decision-making process or in the proposed Visitor Levy Forum.
	3. Differentiated approach: The uniform application of the levy across Highland, including islands, may not align with the spirit of the Islands (Scotland) Act 2018, which calls for policies tailored to island needs.

This would suggest that to fully comply with the Islands (Scotland) Act 2018, Highland Council may need to:

1. Conduct a specific island communities impact assessment for the visitor levy proposal (beyond their consultation so far, which has been weak and broad-brush)
2. Consider a differentiated approach for island communities
3. Ensure adequate representation of island interests in the consultation and implementation process
4. Specifically address how the levy revenue will benefit island communities

We object to the current Visitor Levy proposal because it is in breach of the Islands (Scotland) Act 2018 and does not adequately consider the unique circumstances of Skye and Raasay.

**Proposal: Review the Visitor Levy with demonstrable and genuine consideration for the needs of island residents, as per the Act.**