

## Venture North Visitor Levy Survey August 2024 – Additional Comments Appendix

### Thematical Analysis

Comments Including	Number	Theme Group
Campervan inclusion (including wild campers)	62	Vehicle Camping
Concern of high cost to visitors/putting them off	34	Visitor Financial
Worry for small businesses being penalised/being able to cope	29	Business Capacity
Local infrastructure needs improved	26	Spending Priorities
Spending of profits must be done in the local area	23	Scheme Transparency
The VLS must be simple/low cost for accommodation providers to administer	20	Business Capacity
It's too much for businesses after the STL Licencing	18	Business Capacity
Lack of Trust in HC to administer	14	Scheme Transparency
Worry of effects of the VLS to campsites	13	Vehicle Camping
Worries of businesses closing due to VLS	13	Business Capacity
Concerns of spending just being done in Inverness	12	Scheme Transparency
Whole scheme needs to be transparently run	12	Scheme Transparency
Price should be a flat rate, not a % or scale.	11	Business Financial

Theme Group	Total	%
Business Capacity	82	25.5%
Vehicle Camping	75	23.4%
Scheme Transparency	74	23.0%
Visitor Financial	44	13.7%
Spending Priorities	31	9.7%
Business Financial	15	4.7%

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<b>The scheme can be of benefit to the communities if administered properly</b>	10	Scheme Transaparancy
<b>Concern for locals being charged</b>	10	Visitor Financial
<b>Rangers as a spending priority</b>	5	Spending Priorities
<b>Worries of tax status/VAT thresholds</b>	4	Business Financial
<b>Concern over consultation process</b>	3	Scheme Transparency
<b>Worry of digital constraints</b>	2	Business Capacity
<b>Total</b>	<b>321</b>	

## Venture North Visitor Levy Survey August 2024 – Additional Comments Appendix

### Do you have any further thoughts on a Visitor Levy Scheme for Caithness & Sutherland and beyond?

If we are to have one of these, it needs to be super-simple for accommodation providers to administer and inexpensive for visitors, so they are not put off coming.

Try to keep highland council involvement and decision making to a minimum. Their skills don't match up to their misplaced confidence when it comes to development.

Good idea if managed well, not too complicated or expensive.

If I was a small business owner, I would find the admin for collecting and paying the levy, as described on the Act, daunting. I am loathe to say small businesses should be exempt, because I think it is fairer if all visitors pay, but the process should be made as straightforward and low-cost (for the providers) as possible. Also, it seems to me that users of mobile homes who do not spend the night on campsites will escape paying the levy, which is very bad, and would seem to be likely to exacerbate what they mistakenly call "wild camping", ie parking in passing places, car parks etc.

If done and applied correctly it would be easy to show the benefits to local communities and thereby enhance visitor experiences. As locals will become a lot more welcoming. It would become a positive OODA loop of applied correctly.

Visitors will agree to pay if they see the benefits going to local communities and enhancing visitor experiences. We don't want to get to the Barcelona level of votes against tourism.

Accommodation providers, camper providers airports I see as the way to apply this. Much the same way Europe does. Would need a joined a up strategy to implement it without the need for extra costly to the business infrastructure to be put in place.

It has top cover motorhomes and campervans as well, and if illegal / informal camping can't be stopped it is important to charge more for motorhomes and campervan as they use so many facilities including roads, bins, public toilets with contributing very little to the local economy. Ending illegal / informal vehicle overnight camping is my top 1 priority. It helps to reduce numbers, makes tourism more sustainable, reduces litter, human waste in nature, helps locals and wildlife and is the only way to ensure the Highlands are a sought after destination for generations to come. Otherwise the place will just be trashed if the levels of motorhomes / campervans without booked stays on campsites continues.

I think a similar scheme should be introduced for visiting campervans and motorhomes who don't use overnight accommodation. It could be in the form of a plaque scheme (e.g. as they are operated in continental Europe for highways), with refund options for nights in which they stay legally on a campsite. It could serve to reduce the ever-increasing number of campervans and motorhomes that come and overnight illegally in breach of the Outdoor Access Code in car parks and laybys.

Tourism e.g. NC500 is too much and must be handled more responsibly - Parking e.g. Camper Vans - Motor Homes should be restricted

There should be a means of charging non-site-using campers and motorhomes a levy.

If introduced, this will place yet more bureaucracy burdens and further drive inflated financial costs for accommodation providers who have already been hit with STL licensing, cost of living crisis, covid-19 pandemic and Brexit... It will certainly help push some out of business and make our fragile rural economy even less competitive and unattractive to many who might like to visit and spend their hard-earned money.

If a visitor scheme is added for the Highland, the only place that will benefit is Inverness. Each area should have their own collection for that area as unfortunately we cannot trust the powers to be.

A lot will be dependant on the consultation and implementation assuming that HC do not just use this as another income stream, and try to make as much as possible.

Yes, too many to list. I have put in the 'other' comments above, some of those. I am not against it but I am against it being collected by local / Scot Govt because they are a recipe for complete disaster. They have no understanding of local requirements.

Also it should NOT be a sliding scale.

Ideally it is collected and kept locally within a specific community to be spent on items that best work for that community.

Further observations; such schemes are commonplace in Europe, where they are fixed amounts (1 euro pp per night typically) and are kept by specific communities to improve paths, signage, local busses etc.

A sliding scale will not work; you have to strip out say OTA cost, breakfast cost and so on.

I would like to expand if given the chance.

With a plethora of electrical infrastructure hitting the region, I don't want to see VLS scheme for anything other than motor homes or similar

Balanced Fair and transparent scheme with low cost operating model for VLS so that maximum money goes on prioritised schemes and not bloated bureaucracy in whatever form. Which is then fairly and proportionally distributed across whole area and not Inverness centric. Ensure it is easy to use for all including those who have access needs or digitally excluded. Affordable for all.

All motorhome hiring companies should apply a levy when hiring out vehicles private owners should also pay a levy. Included in vehicle tax those vehicles use facilities but put very little into local economies

This scheme adds to my turnover, as collected, possibly affecting my tax status. Some hotels may be pushed to vat limit. I fear B&B custom etc will subsidise wildcamper guys and provide facilities they haven't paid for. We have a fragile short season already. The short term license has seen many B&B give up (3 within a short distance from me alone) Why do authorities see us as a cash cow?

Syas funds raised beyond the cost of running the scheme will be used for visitor amenities. What percentage of the VLS is going towards the running costs and what percentage will be plowed back into the region? There is nothing that states this. So it could be 90% running costs and 10% to help with tourism. No idea again as to how much the levy will be per bed and how much I, as an operator, will have to pay to make the payments to the Council. The SG could make it simpler and clearer.

To encourage guests to visit out of season, it should be seasonal. It needs to target/penalise campervans mainly as they do not contribute (majority)

The fact that it is asked only from accommodation providers, immediately following on from them having to spend a lot of their time and income to meet the recently introduced licensing requirements is utterly WRONG. It should be across ALL tourism service/activity providers, and I say that as a tourism activity provider myself!

My single biggest concern for any 'tourist tax' is that it will simply be swallowed up by overly bureaucratic and over paid management.

don't agree with it

1. I do not want to be a tax collector and have legal responsibility for this
2. A percentage rate is not feasible, if we have to have it it should be a flat rate eg £1.
3. How am I supposed to collect it from people who book and pay online with an OTA?
4. How am I supposed to collect it when people check in remotely eg to self catering accommodations?
5. How am I supposed to check if it's business or leisure travel?
6. We did not ask for this and the timing is very poor, tourism is already affected in 2024
7. Too many Scotgov unthought out initiatives for hospitality when we should be recovering from Covid lockdown.
8. Please no more apps and digital things, people want paper maps and in person info centres, not everyone can use an app and not everywhere has good signal or internet
9. Any further initiatives which encourage campervans should be very carefully considered, the tourism benefit to local businesses is limited!
10. If I have to collect it, then there should be a direct benefit to me and my business, not training or info, rather actual business support, maybe a fund I can apply to for help with the cost of waste removal for example, as many tourists visiting fill my bins with rubbish that I pay to dispose of!

All in all it feels like I will do lots of work and admin with little return to me

It **MUST** charge campers, motorhomes, caravans at a higher rate than accommodation providers as they use roads etc but spend little money in the area, and use less local businesses.

Are such schemes better managed by specialists who understand tourism such as Venture North? Whilst there is huge support for increased parking etc for overnights, we don't feel as a provider, that camper based traffic is necessarily 'spending' in a significant way on attractions as they tour.

I think it is targeting the wrong people - the levy should be aimed at Motor Homes and Camper Vans who will bypass this levy completely

Interested to know how it will be managed, this could be a very unfair scheme if not managed properly. Care also needs to be taken that other businesses/camp sites are not displaced by this venture. Of note, when travelling abroad now, there are very vey places that do not charge some form of tourist tax, be it at the airports or at hotel receptions.

I am for a visitor levy, but similar to European systems; ~£2 per room per night, but absolutely against a % system as proposed. As a business, we would stand against a percentage system, but fully get behind a reasonable amount per room, per night.

I can see the benefits /need perhaps for the VLS. But as a highland resident who loves visiting NW Sutherland, and have been doing so for many many years, it has become so that I cannot afford to holiday in the area with my children. Campsites are the only affordable option. This is absolutely ok for me . But on wet days (of which we have many even at height of summer) , it's difficult with children. We cannot keep our clothes dry and preparing food in our tent difficult. This is by far my favourite area of Scotland but sadly it has become too expensive for families on low incomes to enjoy the area, in all of Scotland's unpredictable weathers.

The proposed scheme is targeting the wrong people. Those who stay in campsites and accommodation are already contributing to the local economy. It's unfair to expect them to pay more in these difficult times.

A set charge per night, as is common in European towns and cities, for example, a £2 per night per guest system would be easily enforceable and simple for guests to understand.

My problem with a Visitor Levy is that we are already expensive in comparison with Europe, VAT in the EU is significantly lower than the UK, Restaurant and Catering average of 15% and Renting, Hotel Accommodation average of 11% adding a Visitor levy just increases the disparity with Europe.

Secondly, a Quick Look at the legislation shows a complicated structure for calculating the levy, with un-specified exclusions, the costs of collection are to be borne by the accommodation providers, who will look to recover these costs from their customers! The European systems look to be simpler where applied, with a flat charge or percentage levy being applied to all visitors!

More information may be found in the EU document "Tourism-related taxes across the EU - European Commission"

It will need funding, specific goals set with time frames, and assessments of results.

I cannot see a way of implementing the levy which won't actively encourage non-compliance with the SOAC, which would be a disaster for the areas the NC500 route passes through.

If the levy is only charged on roofed accommodation (B&Bs, holiday cottages, guest houses, hotels, etc) this will increase the number of campervans and motorhomes in the areas the NC500 passes through.

If it is charged on campsites but not on vehicles, then there will be a huge increase in off-road

overnight parking, irresponsible disposal of grey and black water, and out-door toileting with a significant environmental degradation. We need to encourage people INTO campsites, not OUT of them.

If the levy is imposed, it is only fair that campervans and motorhomes are included because they do disproportionately high damage to potholes because of their increased axle weight, and because a significant part of the rangers' work is interacting with campervan and motorhome owners.

So if the levy is charged, it should not be possible to evade it by coming here in a camper van or motor home. But I do not believe charging these vehicles is possible. Even with toll-style or ULEZ-style cameras and software, there are a lot of exceptions which will require additional administration (and cost). It will be particularly difficult to avoid charging temporary workers without creating a massive loophole for the most irresponsible tourists to exploit. Additionally, it will be hard to identify vans that have been converted to include beds, and cars with tent-boxes on top.

So, though I am not against a visitor levy in principle, I do not think it is workable here.

I think the idea of VLS is disgraceful and shames Scotland. When I go to Spain on holiday I am not subject to a visitor tax. It looks greedy, and does not make us appear welcoming to tourists. People come to the north of Scotland to enjoy what it has to offer, not to be fleeced.

I object to it for two main reasons:

The north west of Sutherland has been for decades ignored by the headquarters of the Highland Council concerning infrastructure, roads, transport and leisure. Due to this the population is rapidly declining as we are in the most Geographically deprived area of Scotland as noted on the Scottish Index of Multiple Deprivation. With our population falling we have three councillors (out of 73) to represent our area a huge land mass crossing east to west. As councillors represent their constituents and population we find in the west, services are more and more centralised to the east. Hence our services have been stretched for sometime prior to the NC500

Secondly, the main issue of frustration on the west is lack of parking especially for campervans, the crumbling roads, again especially passing places and roadside verges that cannot cope with the ever increasing campervans. Lack of capital expenditure in the west due to unequal representation I feel is and has been a major problem. Eg. Toilets finally being built at our most known beach Achmelvich should have had functioning public toilets decades ago such as on the east.

Why are small seasonal businesses being penalised (for about a third of the tourism passing through the area) collecting levy's from sustainable tourism whilst the main contributors to already stretched or more likely non existent services are getting off Scot free or the proposed scheme to include campervans is to be voluntary. The whole scheme is deeply unfair and discriminatory.

A flat monetary rate and not a percentage of price

I have paid a visitor levy in numerous places I have visited and I fully support this idea

Will there be help in administering the tax for accommodation providers

With the introduction of Short Term Licenses AND now a levy, small independent accommodation providers like ourselves will be unable to sustain our businesses!

A previous it is awful legislation. Should include all visitors (especially vans/campers who choose not to use sites), should only require annual reporting (as we are legislated today), levy should not be part of vat calculations, should be a fixed fee rather than a percentage - almost everyone uses variable rates these days, should be provision for the OTA's to pay. Disappointed that NC500 and it's subsidiaries are not very public in representing tourism in the area to lobby MSPs.

Has to apply to Camper Hire Companies. Increased costs associated with STL Licencing have already put a burden on accommodation providers and the OTAs will just pass on Levy to Guest price which will ultimately mean the owners as they try and keep prices affordable for guests. The move to short stays has increased visitor turnover and traffic on the roads. Fewer numbers are seeing the traditional week or fortnight family 'summer holiday' in remote rural areas. With poor infrastructure the bulk of any Levy funds should go to improving remote rural facilities. I could go on and on.....

Either nothing gets improved, visitors pay for improvements or locals pay.

. So we are going to burden "fixed" accommodation providers with collecting this levy. This will add to our turnover so possible tax implications but we won't gain a penny. ( more admin and time) Some / most of this will be used to assist non fixed accommodation guys who wont pay with services? Small hotels might approach vat limit ( reduced rooms , times to avoid)

As we are now paying for licensing I strongly object to visitor levy as it is just another way of raising money from a small business

As a b&b owner, I am struggling to see how this scheme in its current proposed format benefits me, versus the burden of me taxing our guests and the admin required to redistribute the funds. If the guest only has card payment, do I get to charge the card transaction fees ontop of this, or is this expected to be another cost for me to absorb? It may seem like a small number but over a year it will stack up.

Also do funds generated within Caithness, remain in Caithness or is this going to be centralised into Inverness etc.

Remain unconvinced that it would be a good thing for Caithness& Sutherland

This needs to apply to camper rental companies and individuals who tour the area. This could be implemented by a winscreen sticker. I think the money could be used to create better parking facilities, better information and facilities for disposal of waste and more information about places to visit in the area.



Local tourism might be affected, holidays abroad are cheaper for UK residents and can guarantee better weather conditions. Extra costs will affect people traveling within the country so it will be another reason to not spend money in the UK

Whilst I fully support a visitor levy I don't support one that just penalises those in accommodation. Our guests already paid large sums into the economy and they are not the ones causing mess and problems.

Highland council seem to be actively working against accommodations providers constantly....to the point where lots of people are retiring and closing.

Free camping in the volume that is happening is ruining the highlands and soon it will impact its reputation with those that actually spend money here.....

Having retired from the B&B trade I know how difficult it can be to make a living with the cost of today's overheads. Short Term Let licensing and the proposed VLS will not make life any easier for small businesses in rural areas where trade is largely seasonal.

We are a small business with 2 people who struggle to have any time to do anything for ourselves during the season and don't have time for additional administration that we do not get any benefit from. Inverness will get it all and use it on themselves! This is a tax on our time.

We have seen a decline in visitors and I'm sure this will put more off visiting.

Like Ireland a network of cameras which will pickup all vehicles coming through and along the route and can charge electronically or a designated sites.

We have had no consultation. We have not been give any information on how we will be charges, what the charges will be, who will be benefitting from the charges, how the charges will be dispersed and at who's discretion. Highland Council have already double our business rates recently and become campsites biggest competitor with their new "week pass" - will they also have to pay the visitor levy? Because if they don't that is a disgrace, they will end up being directly responsible for campsites closing.

Currently, the council, visit Scotland etc, are busy providing facilities for those motorhomers too cheap to pay for proper campsites. Instead they are busy using the taxes raised from campsites to create parking and waste and water facilities for these people. Such Free and low cost facilities are undercutting and undermining existing campsites. This is threatening the future of our establishments as we cannot compete with free and government subsided facilities. You risk losing your campsites along with our expertise, the employment we create, and the money we raise for our local communities through taxes and charitable donations

This is a death sentence for some small Inns and businesses. While a Visitor Levy Scheme could potentially be imposed on campsites or parking areas, some businesses already struggle with increased costs.

Apart from nc500 camper vans which have expanded they have taken business away from accomodation providers. running an accomodation business in the marginal fringe of the highlands has financially become very stretched with the short peak season, more regulation (and associated cost) plus central taxation costs. Especially for houses unsuitable for normal

residential use. No extra costs to discourage visitors or make us have more reporting and becoming tax collectors for the local authority.

I think overcharging may be off-putting for people and might reduce people stopping more places. However, through peak season I think a small charge is reasonable for use of local services etc.  
Please be careful not to put charges on car parks used by locals regularly for work etc.

Management implications of returning funds to HC on a regular basis. How will HC confirm what percentage of the VLS is actually spent on development in an area? Will money from that area be spent specifically in that area, or shared across the entire HC region? If it is shared, who decides which areas get what? What percentage of the VLS will be used to employ extra staff?

Don't do it....

It almost certainly would reduce visitors and outside revenue coming into the area.

My concern would be putting people off visiting. It would make me think twice coming from England.

You could try adding it as a voluntary payment where it is added by default and people have to actively opt-out of paying it (accompanied by his explanation to persuade people to continue to pay it where they can), which might reduce the risk of putting off people who would really struggle to afford it whilst still getting most of the benefits from it.

Please look at what countries like Iceland and NZ are doing to curb inappropriate roadside campers. Help campsite businesses to thrive by introducing rules to govern unacceptable, illegal roadside campers. This would make everyone comply, eliminate dirty camping and local animosity. Happy campers and happy local communities. Full time rangers to monitor the new regulations. We have the technology to easily police this. We just need the will.

This levy should be applied to all. This means those wild camping and those hiring their motorhomes. Why should people that stay in registered campsites and tourist accommodation bare the burden of this extra costs and others will pay nothing . Tourers could pay this by having to pay in advance and be issued with a pass/sticker they have to display in their caravan. Motorhome rental companies should be made to pay , they are providing accommodation ( so no different to someone owning a B & B ) . It definitely be a percentage not a fixed rate as it will have a bigger affect on low cost provider who will also have to face higher costs for card transactions and fees from Booking agents in order to take this additional charge. After the impacts of covid, new fire alarm legislation, STL regulations this is making it even harder for people to try and make a living from tourism and an added burden for people to have to work out on top of trying to run their business . I particular feel sorry for caravan park owners already because of wild camping their numbers are down this season, and they receive many complaint for their perceived high costs , and now having to add this charge will not help them

Levy should be targeting those causing the problems; camper vans especially rented ones as in general they behave much less responsibly than owned vans. Also dirty campers (as opposed to wild campers) who camp beside their cars light fires and leave a mess. Putting the levy on official camp sites will only make things worse.

Needs to be carefully judged and researched so as not to put off visitors

I love to visit Scotland, especially the Highlands and the Western Isles. I appreciate the pressures visitors put on areas and communities. A Visitor Levy will not stop me visiting or booking accommodation in areas where I can't stay with friends.

definitely a good thing so long as the money is earmarked for our area (not all swallowed up on east coast initiatives)

Should be a flat rate and fairly small

Most important to have a levy on campervans coming to Sutherland and Caithness, but not paying to use any designated sites / facilities and instead parking up wherever they like ( sometimes in totally inappropriate places) and dumping waste by the roadside or in countryside. These people must be educated regards appropriate behaviour and respect of the environment and locals and that they should always give way to NHS and emergency workers and those trying to get on with their normal work activities.

As I understand it, the levy would (initially) not apply to camper vans—yet there is a suggestion that funds from the levy should be used to provide facilities for camper vans. This would be profoundly unjust. NW Scotland is already an expensive destination for visitors, so if we are going to add to that expense, it must be for the benefit of those paying for it: there must be a demonstrable benefit for the visitors. This would primarily take the form of information, whether it be signage or (online) brochureware, information about facilities, opening hours, and services.

The levy should not be spent on activities which should normally be covered by other budgets: roads maintenance, or toilet facilities, for example.

If there is to be a levy, then it should apply to all visitors. There is a presumption that much of the administrative burden of collection of the levy should be provided free of charge by tourism business like hotels, guest houses and bed-and-breakfasts, yet it is apparently too difficult to impose a similar burden on camper van rental companies, or the difficulty of addressing owner-operated camper vans is too great, or the difficulty of collecting a levy from "wild" campers is too great. I suggest that the group of visitors which currently generates the least in-area revenue is camper van tourists, followed by motorised "wild" campers; arguably the disproportionate volume of heavy camper van vehicles causes the greatest cost burden, per visitor, of all visitor types. Any levy should primarily target those visitors who generate the least net benefit to the area, and not those who are already benefiting local business through paying for accommodation in the area.

Any monies gained has to be re-invested into the community - to benefit not only the community but the infrastructure.

Collection of a VLS is yet another major disincentive to continue providing holiday accommodation

I hope a portion of the money raised would be used to help repair the potholes in our county-many caused by the high number of enormous camper vans visiting.

Some investment (roads) in advance of scheme roll-out.

Being a business my main worry is how this levy will be collected and the impact on my time as to how it is then passed to the council

The levy must include campervans who park overnight at the side of the road. Equally there needs to be improved facilities for them to park in official sites.

We have already been hit with an incompetent STL scheme where no one's views were acknowledged. Why wouldn't this be another farce

I'd like to see the money being monitored and spent locally, where it's most needed.

We are custodians of arguably the most environmentally rich area in the UK. Hence great care must be taken to protect the area but at the same time encourage people to visit. Tourist numbers must give rise to revenues which enhance our sustainability.

As long as the levy is just a pound or two per head per night, I don't see it putting visitors off.

Any money available should be used practically

Local pass  
Must cover all visitors

Like the Short term let licence, this is unnecessary and is yet another cost and imposition on business owners.

If one is imposed, then there should be a cut off so that it only applies to businesses with an annual turnover greater than (say) £50,000 .

Caithness, Sutherland and beyond is a huge area so I do not think that a one-size fits all solution is appropriate. The areas under most pressure are parking/overnight locations with waste disposal facilities, public toilets & washing facilities and the road network. A road toll would charge those using the roads (most visitors), and any surplus funds should go towards those things mentioned above. We want to encourage visitors to stay in and enjoy our

communities, not just pass through; an overnight visitor levy on accommodation will simply discourage people from using B&B, self-catering, guest houses or hotels; so more holiday makers will use motorhomes and put even more pressure on roads and overnight camping spots. It is an ill thought through, bad idea totally unsuitable for the Highlands.

I believe this is a bad idea. We had the STHL and now this? I don't get why Scotland wants to push Tourism, especially in the Highlands and then add levies and red tape that has driven out a lot of business with a niche let like us. We don't entertain Campervans and motorhomes, and just have a small 2 berth shepherds hut, just to give us a little bit of an extra income. Why do we have to subsidise this. Why don't you hit the Visitors with the Levy Scheme.

I don't think it can work and as mentioned believe will discourage people. Im also unsure if current infrastructure across such a wide area can be managed and regulated for the visions of the scheme.

If implemented full transparency is needed for all parties- where exactly is this money going, how does this benefit the residents, how much is generated etc

It would be better if it was a vehicle levy scheme and not one that is just based on accommodation. This should be a priority.

The VLS must include provision for taxing motorhomes and those staying outwith campsites and designated overnight facilities. Non-inclusion could result in further roadside and 'wild' camping to avoid extra campsite fees, and is very likely to undermine campsites and other businesses operating in the north.

Excellent idea

I think it would need to be VERY carefully worded if launched. Introducing a levy may make people think that parking off of campsites is tolerated and even encouraged as they have paid a levy. It's important to protect campsite owners if anything is introduced. Durness has been inundated with antisocial problems this summer since the removal of the access rangers. We need a way of funding such a vital service and to help educate tourists. Since the voluntary motorhome payment scheme things have got worse here and I worry that a levy may cause more of the same if not carefully phrased!

All European countries that I have visited all levy a "local Tax" on accommodation, the amount being minimal as it would be here. I personally have no problems with paying it or introducing it.

No point in having one unless it includes all motorhomes, camper vans, tent boxes etc. the people who stay in hotels and BnBs etc should not be penalised over campers.

I think visitors already pay enough, it's already cheaper to go abroad for a week than it is to stay in Scotland

I believe that is a good idea if the money goes back into the community, and improves services especially for the main culprits who give tourism a bad name.

Having Aires for overnight camping/stopping with mobile homes like in France, more public toilets and waste disposal points (next to toilets)

The visitor levy should also be applied to vehicles who are not in designated camping stopover areas.

If funds allow managed by a dedicated team.

Somewhere down the line road improvement from single track to 2 lane roads would help alleviate problems caused by people who don't know how to reverse. Passing points are good but some people who hire a campervan have no idea!

Again charge the "wild campers" who contribute nothing but mess which costs money to clean up.

Yes. It MUST include people who do not stay on sites or other booked accommodation. They are the ones causing the most concern for residents so must be equally made to contribute.

Another approach to driving tourism out of Scotland. We attract visitors from all over the UK and overseas and this will drive out more tourism businesses

It would be better to encourage people to open up accommodation, to minimise the impact of wild camping on the environment.

The money raised in Caithness & Sutherland should be spent in Caithness & Sutherland, not centralised to Inverness for them to decide where money is spent.

overnight parking will need to be restricted and enforced e.g at Dornoch beach

How is this daft idea enforceable? There are so many wild campers these days that it is unfair to charge the visitors who stay on proper campsites or in hotels/b & bs etc.

In principal it works in places like Rome where we were charged a visitor tax because visitors stay in hotels or apartments. This is not the case in the Highlands.

If you do bring this in for all camp sites/b & bs/ chalets/ self catering places this will be an added burden for small businesses to transfer levy money to the Highland Council or whoever will hold this pot of money.

The infrastructure in the Highlands and especially around Caithness and Sutherland is poor. Public toilets have been closed in many cases. It would be great to think that there would be a pot of money to create better roads, toilets and better facilities but in practice it won't work. If it is a voluntary levy, get real. Who will volunteer to pay for something they don't have to pay for?

It is the worst idea ever thought of. As a campsite we are already competing with low cost and free facilities for campervans. This will bump our prices up even more and encourage more people to bypass campsites. Please do not spend the money from the levy on creating more free facilities for campervans. You will destroy campsites for good

Much stricter enforcement on dirty camping

You are deciding on a tax for people who deserve a holiday who are working to appease retired people who can't remember get it through their heads they have caused the problems

Covering the region with wind farms is not going to attract visitors. Placing wind farms next to rivers with salmon should be an absolute NO!! Salmon are struggling as it is!! On the one hand the government wants to protect the wild salmon, on the other hand they risk polluting rivers with wind farms being built to close.  
Why destroy the most beautiful wild landscape there is?

I'm not in support of any visitor levy

A good idea. VLS tiers for different types of visitors. A drive to using/buying local produce. Publishing an anticipated return to the community would help backing the scheme.

It must be chargeable to all visitors. Motorhomes, campervans, vans adapted for sleeping etc. So a vehicle levy is the obvious solution.

How would it be administered in practice? Not logistically easy to do.

Yes don't make it so high that small businesses can't carry on!! Make it simple not hundreds of forms and proof etc!!

Whilst the scheme is a good idea, there are more pressing issues that need to be addressed such as the volume of traffic and number of accidents on NC500 for example. Should this be addressed before the VLS or will some of the monies raised be used to address this?

If a Highland wide scheme then a system in place to ensure the equal spread of resources across the counties.

This needs to be levied on ALL visitors. Targetting only those who use accommodation or campsites is not enough. It needs to target those who actively avoid paying to stay, as they are the ones who cause most damage and inconvenience locals.

All income must be used to repair and improve the infrastructure of our Highlands and islands area

The levy should be not more than £2.50/head and the Council must fully bear the cost of the set up

Due to the "freeloaders" that visit the highlands it is vitally important that the "rangers" have more power to move these people onto registered sites.

I can understand why a levy is being proposed. However, should people be penalised for being curious to see our local attractions? I'm not convinced.

It needs to balance the needs of local residents and businesses, and facilitate responsible tourism. It should not disadvantage local residents who travel into the wider area, sometimes needing to stay overnight in a campervan due to lack of other accommodation options.

Accommodation prices are already astronomical in Sutherland. Hopefully families won't be priced out of visiting local hotels bb

Although initially I thought 'oh no', in reality it does make sense (if the funds are used appropriately!). It is a recognised way of raising funds across the tourism sector European-wide; Scotland is not an exception. BUT the management of it and where it is spent is critical for engagement. This needs to be transparent for communities and businesses to be supportive. And the payment process needs to be simple!

If we wish for facilities to be improved, where is the money going to come from? It won't be the government, they haven't got the funds. Why should it be the locals? And therefore, it should be the visitors.

As residents we are already paying taxes, to both Scottish Government & Highland Council - the proposed levy is just another additional tax on the tourist. Perhaps they should manage / prioritise the funding they already have more effectively.

My only concern with a VLS is that the money stays in the area it was garnered - hence why I think different VLS's for each area. We in this part see far too much of our tax, funds and any monetary gain go to the capital and whilst I understand that without the correct infrastructure in Inverness, people would not travel further north, we are the ones who do not have the correct infrastructure and we are the ones who are struggling with our roads, wildlife, scenery and services, especially in the shoulder and winter seasons. The NC500 has taken on a mind of its own and although people need tourism to survive, the locals need the services, amenities and infrastructure to continue living here.

It's simply a poorly thought through idea with little grip on the reality of accommodation provision. It will likely end in farce.

It would be nice if the revenue for the maintenance of the road/facilities/infrastructure could come from some sort of platform that has an educating manner. We need a driving licence to drive a car, a hygiene certificate to cook for the public. The NC500 road has some very unique circumstances that a lot of the visitors are not familiar with. If there was a course you could do (for a fee) beforehand to learn a bit about road safety and legal do's and don'ts, with an interactive map that can show all infrastructure that is available from the council then life on the road would be safer and more enjoyable.

It really doesn't address the substantial and well-documented problems arising from the endless parade of motorhomes at all. Also there would need to be some assurance that levies raised actually directly benefitted the communities that suffer so from the issues caused by over-tourism. It would be good to be able to decide how this should be achieved on a very local basis.

Caithness & Sutherland have been seeing more and more visitors, especially with the rise in popularity of the North Coast 500 route. This surge in tourism is putting a strain on local roads, parking, and public amenities. A visitor levy could be a great way to help out. The money collected could go towards improving and maintaining roads, public restrooms,



waste management, and signage. It could be used to upgrade single-track roads or add more parking spaces in busy areas.

The NC 500 users and motorhome rental companies should impose a high financial deposit on those renting vans. It is irresponsible for drivers of small cars to rent a huge motorhome, when they have no idea how to park it, reverse in it or drive on narrow roads

It is a deeply regressive idea that stems from a lack of imagination. If we introduce one here then we too will probably have to pay extra to visit other areas, yet visiting these places is our birthright as citizens of the UK. Additionally, those who sleep in vans on laybys will avoid paying it anyway. It could be argued that foreign visitors ought to pay as they do not pay anything towards UK council tax and indeed many countries charge foreign tourists double or triple the local rate, yet how would that be done without breaking anti-discrimination laws? If someone who pays council tax in, say, Argyll, is treated the same as someone who contributes nothing towards local government in Britain, then it does seem unfair.

A joke scheme

Think it it will be a great feature

The money raised should be spent in rural areas, the areas most negatively affected by over tourism.

As this per 1st question, i dont agree with the proposal, especially as a resident of Sutherland

I am upset that another expense is being added to what we charge our guests. Why do I feel after STL that hospitality has suddenly become the means for fat cats to get richer. I do not support this scheme but if it does go ahead please spend money on the roads . I for one am reconsidering my future in this industry after 30 years .

I have stayed in the area for 15 years now for extended periods. It's almost too expensive for me to return now. Attacks on top of high prices might keep me away, sadly.

The Visitor Levy needs to be affordable to allow folk to come and stay not just day trip to the Highlands

I can imagine that visitors are being put off visiting due to the state of the roads in and around Caithness. I visit twice a year and have done for nearly 50 years. Where once they were the best roads in Scotland, they are now the worst. They are an absolute disgrace. You can't begin to think about charging visitors more to stay if it is not an enjoyable experience.

I just think it is unfair for campsite with motorhomes staying as, it will encourage more to not stay on sites as the price will have to rise. We are also being put in competition with the cheap car parks that the council are offering for people to stay with huge rises in prices for us as it is. Our business rates have increased massively and our campsite license fee. We are

being pushed out of the market. We are not sure how much longer we can stay open and I know I speak for many other campsites too.

VLS is another cost for accommodation providers which will end up being included in the price like VAT. Camper vans and campers who produce all the trouble will not be charged and encouraged not to use proper sites. They bring their food etc and spend very little in the area.

We have already had the cost and trouble of STL Licenses, covid, high inflation, commercial rates, etc, etc.

I have a four bed cottage, £5/person/7 nights = £140 = 25.5% increase on our April price £490

Road conditions a disgrace, increased road accidents. Think priority should be given to fixing this. It's one thing, for locals who are familiar with where all the broken areas are but extra dangerous for visitors, coming upon roads that are substandard. You mention the visitor tax which would be charged when visitors stay in overnight accommodation but that a portion of the tax goes towards roads maintenance. What about NC500 vehicles who do the journey in a day without staying overnight? They would miss being charged but have made use of the roads. What about ANPR cameras, as in other countries where drivers are either auto charged or billed for road use. Would need to be a system whereby locals were not repeatedly charged. I don't see that it would deter visitors if they had to pay to use the roads, knowing that the roads would be fit for purpose.

Yes. This will be complicated. I don't think simply adding a levy onto accommodation will be helpful. Too many people are not staying or paying to stay. Motors home just parking anywhere. Wild camping etc.

Submitting a second one to add further comments. Given that the major challenge is roads and I know that should be a government obligation then I would be more in favour of a system that charged for road use. Either a system that charged all vehicles at certain points or perhaps a toll system with cameras. The roads here are a disgrace and a serious safety issue. I live in Canada and in summer there are constant road repairs and they manage to keep on top of the roads. I see no evidence of that here - currently visiting Caithness. I could imagine toll cameras set up in several places and bills automatically sent to owners. I've seen this in Canada and the US. Sometimes it's a choice to pay to go on a fast road and that may be say \$30-50 for a while journey. Other times there is no choice and the fees are nominal but would add up. Something drastic needs to happen in the north. It is seriously bad. I would do some research and get expert help. The government and the council need to be engaged. There will be no right answer and a solution will no doubt be some sort of compromise but some real and substantial action needs to be taken. Thanks.

It is vital to avoid the current chaos and degrading and irresponsible behaviour of some tourists

I cannot understand why the Scottish Government have not included motorhomes/campervans/roof-tops tents/those car camping in this Levy. This group of visitors are the very one who arrive in vast numbers & do not contribute anything or very little to the area & cause the most damage. It is unfair to charge every other typed of visitor & not these, many of whom are parking up overnight on private property. All should have to stay on campsites/designated official places & pay the levy too.

Disagree with principle of a VLS. It's effectively a tax on tourism - the the Scottish Government & Highland Council need to more effectively manage the revenue they already get from public & business sources.

It will decimate the tourist industry , sheer short sightedness of Highland Council, yet a money grabbing scheme, tourists will be turned away from our area, we are already one of the most expensive parts of the country for locals to holiday in let alone tourists.

I think it's needed. Infrastructure improvements are desperately needed and money needs to come from somewhere

Any funds raised MUST be kept in the Counties to benefit the Counties. If Inverness pool all the funding under the auspices of Highland, it will be lost to this area.

Oppose if it gets agreed should not apply to pensioners and local people only tourist.

Can camper hire companies have a higher rate deducted at source for those that refuse to abide by responsible tourism ie drive on the left campaigns, refusing to address irresponsible behaviour of those renting the campers, non engagement with HC, Scot Gov, visit Scotland, local community complaints etc

No. Good idea though and would be happy to hear more

Flat fee essential for the highlands as no one (visitor ) will understand the different percentages

It would give something back to the communities that otherwise gain nothing

It should be high. The money is needed to make the road surface safe again, with all the damage caused by campervans breaking up the surface and the edges.

I think it should be seasonal in order to try and spread the number of visitors over 12 months which may help the congestion. I think there should be more ways of collecting same from cruise ships and campers- be it in vans, tents or car campers. Rangers would be my top item for money to be spent

Not a fan of a visitor levy and I worry that the money will be ill spent by Council backed schemes which would provide little of what it actually needed, especially in rural areas.

make VLS a compulsory cost for camper vans - but can only be redeemed(in part/full ) against stays at official sites

In principal the levy scheme sounds like it would be effective but like most ideas/schemes or concepts it is only covering the symptoms of too much tourism in the area rather than addressing the main issues!!!!

Absolute cheek to ask anyone to pay to come to Caithness with the roads in such a state of disrepair. We should be paying them danger money to come here.

I don't agree with it, because the funds will not be returned to the infrastructure. There's no evidence of it in the past, so they'll be no evidence of that after a levy.

Perhaps councillors should not have chosen to save their free lunches, meaning pupils toilets had to be closed to meet the cost of their lunches.

This levy will only be used to fund further crippling and selfish acts.

Less art structures in Inverness please.

More funding for ASN teachers and help within schools.

A levy will mean rural businesses such as mine having to lower my price, to accommodate this levy. Tourists will always come.

Improve the areas they are coming to, and they'll spend more money.

Prime example is NC500 where potentially someone could buy shopping in Inverness and drive around the route and not spend any further money. A levy would at least allow for collection of much needed funds for maintaining the infrastructure especially the roads / parking which are not fit for purpose!

if you already live in Caithness or Sutherland and the Levy is for the Highland area you should not need to pay this levy in your area, only residents from outwith should.

Prefer a roadside / digital collection system

So there is not an extra burden on small accommodation providers to deal with this surcharge.

As long as monies raised go towards improvements and maintenance locally.

Need to keep it in Caithness and Sutherland needs help in the winter months keep everything away from Inverness like when boats come into Invergordon why is nothing put on in Invergordon bus take everyone away? Get the wind farms to pay rent for the ground there on since the power is sent down the road to England sure all power could cover all power needs of Highlands

Other than it is another tax burden and wonder how much of this will be swallowed up by admin costs and how much will actually be spent at the coal face.

Levy to cover overnight parking/motorhome parking sites as well. Cyclists/walkers that are camping (sensibly) to be exempt. Penalties for parking on private land and non-allowed locations to be more strictly enforced. Visitors found damaging areas when non-allowed parking (or camping) to be fined to help cover recovery costs - this includes dumping of rubbish and human soil. Ideally, visitors should be allowed to pre-book parking and obtain information on when parking areas are full. Some parking spots to be set aside at each location for locals only to use (with a permit similar to John O'Groats) with fines for misuse.

Yes this should be reducing costs of local council, maintaining roads, bin collections, grass cutting. This levy should be benefitting the local population and not necessarily the visitors. The locals are inconvenienced by the huge amount of visitors the levy should be going

towards compensating for that. I'm all for visitors they spend money in the areas and keep people in jobs but the local council does not have the funds to maintain the visitors levels. I do think we need to spend money on shower blocks, toilet waste disposal etc to stop the hate of campers and make it affordable so people will use

Currently campervans are the biggest problem so a way to limit them to existing campsite sites

Levy should only be implemented in over tourist areas (backed by statistical analysis of visitor numbers and ability of the infrastructure to cope). Information should be provided to tourists on the many other areas that you want them to visit

It must be applied to camper vans/caravans, as well as other accommodation

The money raised from the scheme should be principally routed towards things that support the local people and businesses.

My informal feedback from private and touring visitors is that a small levy on accommodation would make no difference to their visiting plans.

Mandatory

Fixed penalty fines for vehicles parking sleeping overnight if not within a regulated site e g licensed site or site or cc site

Money needs to be distributed to an organisation within Caithness & Sutherland for development of the tourism offering. It should not be managed by the Highland Council.

Carbon offsetting and carbon reduction - eg. funding woodland creation within wildlife and habitat funding, and public transport investment, should be on the agenda for spend given the high carbon footprint of most tourism particularly the NC500. People travelling by public transport should be charged no levy.

How is this going to be enforced ??

I hope that this get moving, as caithness and Sutherland and beyond need help to be able to help visitors enjoy the area, act responsibly and improvements which will benefit all.

I worry about having to pay the levy within highland. For example with so much centralisation of services and urban centric thinking we are allready forced to use inverness and travel and accommodation is already expensive for many, particularly in tourist season. I also thing strengthening northern links with Orkney is important and funds could be used in this way to maximise on the potential here.

It shouldn't be too high so won't put visitors off.

The cost of stay-cation often exceeds going abroad on a holiday so any further costs could be detrimental to tourism

Need education for visitor and also enforcement of non compliance

I would favour a scheme however I would be very suspicious of who would be managing the increased income from it and where it would actually be spent. Would it be transparent for members of the public- like really transparent? Not some rich profiteer benefitting or councils ring fencing cash for Inverness who seem to benefit from everything. I would support this scheme if managed by people who have the genuine best interests of our rural communities. We need visitors to create vibrant communities and we need to support this. There are massive opportunities for career growth if funds are to be channeled correctly. This would improve life outcomes especially for young people. Maybe linking with colleges to increase knowledge and qualifications linked to our areas. It really needs to be managed properly before I would support this. Hopefully this consultation period allows voices to be heard

More bureaucracy for workers taking time away from their businesses

The main levy should be on campervans. Accommodation is suffering financially with the new small lets licence and booking are down because of the influx of campervans. Camp sites are down too with too many people camping in laybys etc. There has to be a change as the whole area is suffering. Litter. Grey and black waste toileting in laybys is a daily occupancy.

Difficult to organise so much funding will be required so some of the levy needs to be spent on maintaining and developing.  
A trial period or season.

I've paid it in many places I've visited, just another relatively minor expense to enhance major tourist attractions.

Keep it simple

We need to be able to cater well for tourists. I think the levy might help, but if we want tourists ' money, we also need to provide services such as parking at the border of Caithness/ Sutherland to go to see puffins.

Yes, you asked me if I wanted the scheme but not to explain that answer ! Visitors are already saying accomodation is expensive, if they won't take the price rise then business like us will have to take the hit on our small profits. Not great after all the money we have just spent out on the new licensing. What about the administrative cost to us having to collect the money and fill out the paperwork and pass it to you. Has anybody thought of the impact to small business who are just under the VAT threshold, if we have to charge and collect this, it will raise our turnover and force us to pay VAT when we aren't making more money. With the increase already incurred by visitors they will not take the extra 20% so yet another loss.

Which of course means why would we keep trading. I could go on for ages about a scheme that yet again has not been fully thought through for all the business they will impact. I do of course have to mention that this may well push more people to wild camping and campervans as the cheaper option and I think we all already realise the huge issues we already have with this!

I'm so glad I completed my Munros before the introduction of this tax. For non Scottish folk, maybe, but I resent paying another tax on my home turf.

I would like to make sure the money is ring fenced and used for the purpose it's intended.

Increased tourism has impacted speeding on the NC500 so variable speed cameras need to be added north of Inverness

A full ranger service across the whole area is needed now to stop the terrible destruction of our beautiful part of the country. If this is funded through Levy and fines for poor behaviour, toileting, and inappropriate camping then we may have a chance of stopping this before it gets any worse and ruins the very thing visitors have come to experience. Already on Facebook groups, regular visitors are considering no longer coming owing to the behaviour they are seeing first hand.

Only do it if the costs of actually running it / collecting the levy are significantly lower than the expected income!

If you are a local eg live in the Highlands you should be exempt from the levy as we pay enough tax.

We have beautiful countryside in the Highlands of Scotland. Why do we need a levy for people to enjoy what we see for free every day. In the climate we are in would it not be best to reduce costs for our visitors, than frighten them away with more increased costs. Self catering has been hit hard already with the Short Term Lets licence. It cost one friend of mine over £2000 to do all the work required and then in 3-5 years there will be costs! Now a new Levy to be added to our visitors who we should be welcoming to the Highlands not turning them away.

In Europe it is normal to have a Visitor levy. The amount depends on location and type of accommodation. It does not detract from booking the accommodation.

END OF ADDITIONAL COMMENTS