Highland Visitor Levy Industry Engagement Report

Key findings for Highland Council officers and elected members

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Executive summary

We held five two-hour workshops in Inverness, Dornoch, Ullapool, Fort William and Nairn, and two half-hour sessions at the Cairngorms Business Partnership conference in Aviemore, to inform Highland Council's visitor levy consultation. The 12-week programme was hosted by Ellen Fogel Walker, Chief Executive of Visit Inverness Loch Ness, and co-hosted by Fiona Campbell MBE, Chief Executive of the Association of Scotland's Self-Caterers. We invited all 74 Highland councillors. Seventeen councillors and four Council officers attended across the sessions.

The programme was further supported by the Highland Hotels Association, Highland Campervan & Camping Sites Association, Highland BIDs and other associations.

Across the six locations, we recorded 189 opening and 184 closing responses to each of two questions. In the closing returns, 151 of 184 (82.1%) were not very confident or not at all confident that sufficient evidence was available to determine the likely net economic effect. 132 of 184 (71.7%) expected the overall effect to be probably harmful or strongly harmful.

Of 190 final selections, 93 (48.9%) favoured the proposal not proceeding, 78 (41.1%) called for further evidence, 13 (6.8%) would support proceeding only with material changes or safeguards, and six (3.2%) supported proceeding substantially as drafted. All six selections in favour of proceeding as drafted came from Aviemore, where 30 of 49 final selections called for further evidence. Aviemore's shorter conference format limits direct comparison with the five full workshops.

Participants asked the Council to demonstrate the scheme's likely net economic effect, including what it would cost small businesses to collect, how it might affect overnight stays and spending with other local businesses, and what benefits reinvestment would deliver. They also asked for safeguards for workforce and essential stays, consideration of affordability for schools and community groups, and a clear account of how locally raised revenue would benefit local communities.

Participants collectively ask the Council to publish the economic impact assessment and its assumptions, allow time for meaningful scrutiny, and set out how collection, safeguards, local investment and review would work in practice. If the evidence and practical arrangements cannot be scrutinised in time, they ask the Council to defer the decision.

Where we went and who took part

Location	Date	Attendance
Inverness	21 September 2026	30
Dornoch	5 October 2026	35
Ullapool	8 October 2026	13
Fort William	4 November 2026	48
Nairn	5 November 2026	20
Aviemore	11 November 2026	52
198		

1. Headline Findings

We invited accommodation providers and other visitor economy businesses to share practical experience. Participants included hotels and serviced accommodation providers, campsites and caravan parks, self-caterers, guest houses, B&Bs, visitor attractions, and booking and technology representatives.

We asked whether the proposed scheme would leave Highland better off once collection costs, business impacts, changes in visitor behaviour and the benefits of reinvestment were taken into account. Participants recognised the potential benefits of additional investment and wanted evidence that those benefits would outweigh the costs and wider consequences.

We invited all 74 Highland councillors to listen, ask questions and contribute. Seventeen attended, representing 23% of elected members. We would welcome continued direct engagement between councillors and local businesses as the Council considers the proposal.

2. What the sessions covered

We examined the proposed £5 nightly charge per room or accommodation area and the £2 rate for hostels, campsites and caravan parks. The draft scheme would apply for nine months of the year, excluding December, January and February, with no cap on chargeable nights. Accommodation providers would collect and account for the levy and retain 5% of collections towards administration.

Theme	Questions explored
Prices and visitor behaviour	Would businesses pass on or absorb the charge? Could it affect bookings, length of stay or spending elsewhere?
Workforce and longer stays	What would the charge mean for contractors, employers, residents and people undertaking essential travel?
Collection and administration	How would booking platforms, changes, refunds, VAT and returns work? What would administration cost?
Investment and safeguards	Where would the money go? Would spending be additional? How would adverse effects be identified and addressed?

We asked groups to identify a potential benefit, a significant risk, an evidence gap, a safeguard and a question requiring an answer before the Council's decision. We asked two anonymous questions before and after discussion, followed by a final question on whether the proposal should proceed. The full two-hour workshops allowed more time for background, discussion and scenarios than the two half-hour conference sessions in Aviemore.

3. Common findings across locations

Demonstrate the overall benefit. Participants repeatedly asked for evidence showing the likely effect on demand, wider spending, employment and business viability, alongside the costs of collection. They wanted to understand what Highland would gain from the projected £9 million in gross annual revenue once collection costs, changes in visitor behaviour and the benefits of reinvestment were taken into account.

Explain how collection would work. Businesses raised practical questions about booking platforms, what would count as a chargeable room or area, cancellations, refunds, reconciliation, VAT and responsibility for errors. They identified card charges, accountancy costs, system changes, staff training and administrative time. Participants repeatedly questioned whether 5% retention would cover those costs, particularly for small providers.

Recognise different business and visitor circumstances. A fixed charge represents a greater proportion of the price of a lower-cost stay. Participants questioned whether they could pass it on during quieter periods or would have to absorb it. They asked the Council to assess longer contractor bookings, medical travel and overnight stays by Highland residents. Aviemore participants also asked what the charge would mean for schools, charities and community groups whose overnight trips rely on tight budgets or discounted rates.

Consider the wider local economy. Participants linked accommodation demand to spending in shops, restaurants and activities, as well as work for laundries, maintenance businesses and tradespeople. They raised the

possibility that visitors might shorten stays, switch to day trips or spend less elsewhere, and that operators might postpone improvements or reduce staffing. Campsite operators asked the Council to assess whether motorhome stays could shift from managed sites to informal stops, increasing pressure on public facilities.

Show where the money would go. Participants wanted specific projects, protection of existing budgets and transparent reporting. They wanted locally raised revenue to deliver visible local benefits and for businesses and communities to have a say in spending decisions. Aviemore participants also asked how much revenue would be used for scheme management and staffing.

Provide safeguards and set review criteria. Suggestions included extending the seasonal exemption, limiting chargeable nights, protecting essential stays and reviewing the scheme early. Participants wanted the Council to identify who would oversee the scheme, what it would monitor and what findings would trigger a review or corrective action.

4. Local and sector perspectives

Inverness. Hotel and serviced accommodation providers highlighted differences between room prices, corporate bookings and longer workforce stays. Participants questioned how employers and conference organisers might respond to cumulative charges. Booking changes, refunds and stays crossing chargeable and exempt months were practical concerns. A longer seasonal exemption was suggested for examination.

Dornoch. Campsite and caravan park operators examined the £2 rate and its effect on lower-priced pitches. They asked the Council to test whether the charge would move motorhome stays from managed campsites to informal stops, adding pressure on public parking, toilets and waste facilities. Of 35 final selections, 34 favoured the proposal not proceeding and one called for further evidence.

Ullapool. Self-catering operators emphasised contractor accommodation, essential travel and tourism's role in sustaining rural services. Participants feared that additional contractor accommodation costs would be passed on to residents commissioning work. A reported winter closure of a local laundry illustrated concerns about suppliers and year-round services. Participants also asked whether investment would reach rural communities.

Fort William. Discussion focused on cumulative business pressures and the costs of collection. Participants described possible reductions in property improvements, affecting local trades, and raised concerns about visitor spending in small shops. Workforce accommodation, rural employment,

opportunities for young people and displacement to other destinations or informal stopping places were also raised.

Nairn. Participants repeatedly asked for revenue raised in Nairn to benefit Nairn, with local involvement in spending decisions and transparent reporting. Shoulder-season demand, independent businesses and town-centre footfall were prominent concerns. Participants proposed an initial review after 18 months, with measurable indicators and action if harm emerged.

Aviemore. Conference delegates questioned the adequacy of the 5% retention, the effect on businesses near the VAT registration threshold and the impact of a fixed charge on lower-priced accommodation. Views differed on a contractor cap, and delegates asked for workforce bed-night data to assess the effects on employers planning several years ahead. They also raised access for schools, charities and community groups, the risk of reduced spending with other local businesses, and the need for clear review criteria. Uncertainty about the overall effect was the most common response before and after discussion. In the final question, 30 of 49 called for further evidence.

5. What the response figures show

Measure	Pre to Post Discussion
Low confidence in the evidence	66.1% → 82.1%
Expected a harmful overall effect	57.1% → 71.7%
Expected a beneficial overall effect	12.7% → 8.2%
Uncertain about the overall effect	30.2% → 20.1%

The proportion recording low confidence in the evidence increased at every location, as did the proportion expecting harm.

Final question on whether the proposal should proceed

Final position - all locations	Results
Proceed substantially as drafted	6 (3.2%)
Proceed only with material changes or safeguards	13 (6.8%)
Further evidence required before a responsible decision	78 (41.1%)
Proposal should not proceed	93 (48.9%)

6. Matters for the Council before a decision is made

Publish the economic impact assessment and its assumptions. Allow businesses, communities and councillors sufficient time to scrutinise and respond to the findings. Assess the likely net effect after collection costs, changes in demand and wider spending, and any gains from reinvestment.

Address local and sector differences. Assess the implications for lower-priced accommodation, rural and island communities, workforce bookings, essential travel and group visits. Test the effects on shops, hospitality businesses, suppliers and employment as well as on accommodation providers.

Demonstrate a workable collection system. Explain who would be responsible for collection and enforcement, how booking platforms would handle changes and refunds, and what VAT treatment would apply. Include staff time, training and system changes in the cost estimates and set out the evidence for the proposed 5% retention.

Examine safeguards. Test the charging season, a cap on chargeable nights and protections for essential stays and groups on tight budgets. Assess whether the charge could encourage shorter visits, day trips or informal overnight stops, or displace visitors to other destinations.

Set out the investment plan. Explain which projects would receive funding, what proportion would go to scheme management, how investment would be additional and what local benefits it would deliver. Set out how businesses and communities would participate in decisions.

Establish monitoring and an early review. Identify who would oversee the scheme, publish the measures the Council would track and specify what findings would trigger a review or action to address adverse effects.

7. Conclusion

We hope this report helps councillors and officers bring the experience of businesses in different parts of Highland into their assessment. Participants recognised the potential value of additional investment. However,they asked the Council to show who would bear the costs, how communities would benefit, and what it would do if the scheme harmed overnight demand, business viability or the wider local economy.

They ask the Council to publish the economic evidence and allow time for meaningful scrutiny, demonstrate workable collection arrangements and explain how it would apply and review any safeguards. If the evidence and practical arrangements cannot be scrutinised in time, we ask the Council to defer the decision.

ANNEX 1 Inverness Visitor Levy Engagement Meeting 21 September 2026

The Inverness session brought together accommodation providers, other businesses and Highland councillors to examine the Council's proposed visitor levy. Participants were asked to consider the likely net effect on the Highland economy, including visitor behaviour, business costs, administration and the potential benefits of reinvestment. The discussion was intended to inform the consultation; no decision on the levy had been made.

The proposal discussed was a charge of £5 per room or accommodation area per night, with a £2 rate for hostels, campsites and caravan parks. It would apply across Highland for nine months of the year, excluding December, January and February, with no cap on the number of nights.

Accommodation providers would collect and account for the levy and retain 5% of the amount collected towards administration. The Council's projected revenue was described at the meeting as approximately £9 million gross annually.

Common themes

The economic impact assessment is central to a meaningful decision. All four discussion groups returned to the absence of the assessment during the consultation. Participants wanted to see the basis for the revenue projection

alongside the likely effect on occupancy, length of stay, wider visitor spending, jobs, business viability and the Council's net proceeds after costs. Several argued that the assessment should be published while there is still adequate time for businesses to respond to it and councillors to consider it.

A fixed £5 charge has different effects at different room prices and times of year. Participants noted that it represents a much larger proportion of a lower priced room than of a premium room. They questioned whether every business could add it to its price, particularly in quieter months. Where prices cannot rise, the accommodation provider would absorb the charge through its margin. Participants described possible consequences for staffing, opening periods and service levels, particularly in rural communities.

Visitor and customer behaviour needs to be tested. The groups raised the possibility of shorter stays, fewer rooms booked, day trips replacing overnight stays, and bookings moving to destinations without a levy. They also discussed corporate and workforce accommodation. A long stay by a contractor could accumulate a substantial charge without a cap, while employers might instead ask staff to travel daily, shifting costs elsewhere. These were risks identified by participants, rather than quantified outcomes.

The collection method could add considerable work. Participants raised questions about online travel agents, changes and cancellations, stays crossing charged and exempt months, refunds and reconciliation. One group proposed that the levy should be shown and collected as a separate charge, potentially at checkout, and asked whether booking systems and platforms could support that approach. The practical and legal implications of any such model would need to be checked.

The seasonal exemption may be too narrow. Groups welcomed consideration of a winter exemption but said that low demand and losses can extend beyond December to February. Extending the exempt period to include

November and March, and potentially April, was suggested for examination. Participants also raised a cap on chargeable nights and an exemption for Highland residents as possible safeguards.

Reinvestment could bring benefits, but the benefit must be credible and visible. Participants recognised the potential to fund visitor infrastructure, attractions, destination marketing and support across Highland. They wanted clarity about which projects would be funded, how decisions would be made, and how the Council would demonstrate additional benefits for businesses, visitors and communities. Some were concerned that broadly described infrastructure spending might not produce a clear gain for the visitor economy.

The levy would arrive alongside other cost pressures. Participants referred to energy, wages, employer costs, non-domestic rates and existing regulatory pressures. Their concern was about the combined effect on businesses and the year-round visitor economy, especially where tourism supports a substantial share of local employment.

Participant snapshots

The anonymous responses indicate substantial concern about the available evidence. Before discussion, 22 of 30 respondents were not very or not at all confident that there was enough evidence to determine the likely net economic effect. Afterwards, 26 of 28 chose those responses. On the expected overall effect, 16 of 30 initially selected probably or strongly harmful, compared with 21 of 28 afterwards. These are snapshots of those who completed the forms, not a representative survey of Highland businesses.

In the final question, 14 respondents said further evidence was required before a responsible decision could be made, 10 said the proposal should not proceed, and 2 would be comfortable only with material changes or safeguards. None selected proceeding substantially as drafted. The four group evidence matrices predominantly rated the listed evidence as limited or absent, although they were group assessments rather than individual votes.

Questions for the Council

The discussion points to a small set of questions that should be answered before a decision is taken:

- What is the scheme's likely net economic effect, after collection costs, visitor responses, displaced spending and reinvestment benefits are considered?
- When will the economic impact assessment and its assumptions be published, and will consultees have a meaningful opportunity to respond to them?
- What would a £5 charge mean for lower priced accommodation, long workforce stays and businesses already contracted with travel trade partners?
- Can booking platforms and business systems administer the proposed seasonal rules, changes and refunds reliably, and is the 5% retention sufficient?
- Would a longer seasonal exemption, a cap on nights or other safeguards improve the proposal?
- How would levy proceeds be allocated and reported so that benefits are demonstrable across Highland?

Overall, the meeting did not establish that the proposed scheme would leave Highland better off. It established a strong and repeated request to test that question with published evidence before the Council reaches its decision. Participants offered both potential benefits and practical changes for examination, while expressing serious concern about proceeding without the economic impact assessment.

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	
Fairly confident	1
Unsure	7 2
Not very confident	10 6
Not at all confident	12 20

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	
Probably beneficial	2
Uncertain	12 7
Probably harmful	13 10
Strongly harmful	3 11

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result
I would be comfortable with the proposal proceeding substantially as drafted.	
I would be comfortable only if material changes or safeguards were introduced	2

I believe further evidence is required before a responsible decision can be made	14
I do not believe the proposal should proceed	10

Evidence Matrix

Please rate the evidence currently available as:

Evidence	Strong	Adequate	Limited	Absent
projected gross revenue				4
net revenue after all costs				4
visitor price sensitivity			3	
effects on occupancy and length of stay	1		2	

displacement to other destinations			3	
effects on wider visitor spending	1		2	
effects on margins, employment and business viability	1		2	
the scale of corporate and workforce stays	1		2	
administration costs	1		3	
online travel agent capability	1	1	2	
effect of VAT	2	1	1	

benefits arising from reinvestment			3	
alignment with Highland's tourism objectives			3	

ANNEX 2 Dornoch Visitor Levy Engagement Meeting 5 October 2026

We brought together campsite and caravan park operators and Highland councillors, with participants joining in person and online, to examine how Highland Council's proposed visitor levy would work in this part of the visitor economy. Visit Inverness Loch Ness and the Association of Scotland's Self-Caterers worked with local and sector partners, including Dornoch BID and the Highland Caravan and Campsites Association. The strongest concern was that the proposed levy could shift motorhome and campervan stays away from managed sites and increase pressure on public facilities. Operators asked the Council to quantify that risk before taking a decision.

The session focused on the proposed £2 nightly charge for campsites and caravan parks, alongside the standard £5 charge per room or accommodation area per night. The draft scheme would run for nine months, excluding December, January and February, with no cap on chargeable nights. Accommodation providers would collect and account for the levy, retaining 5% of collections towards administration. The Council's projected annual revenue of approximately £9 million was discussed.

Common themes

The levy could divert stays away from managed sites. Operators explained that a motorhome could pay the levy on a campsite and avoid it by staying

overnight at a free or informal stop. They pointed to public car parks, lay-bys and other places already used for overnight parking. One operator described motorhomes parking free beside their campsite, where people could use its toilets. Participants asked what further displacement would mean for campsite income, public toilets, parking, waste disposal and local enforcement. They wanted baseline data on where vehicles already stay and modelling of how that pattern might change.

A fixed £2 charge falls more heavily on lower-priced pitches. One table illustrated that £2 adds 10% to a £20 pitch and 8% to a £25 pitch, before any VAT implications. Operators questioned how much of the charge they could pass on and how much would come out of margins, particularly where they compete with free stops and face higher rates and staffing costs. Participants also raised fuel costs and weather as factors in booking decisions. The seasonal exemption group questioned how much a December to February break would help sites with little winter trade and asked for evidence on occupancy and prices across the season.

Collection must work for the way sites trade. Operators described a mix of advance online bookings, telephone bookings and walk-ins. Guests can extend or shorten a stay after arrival, sometimes in response to the weather. Businesses asked how booking systems would handle changes, cancellations, refunds and reconciliation, and whether the proposed retention would meet the costs. At £2 per pitch, 5% amounts to 10p per chargeable night. Operators also asked for clarity on VAT and on separating overnight stays from charges for services such as using a waste disposal point.

Long stays raise a separate question for workers and employers. One operator described seasonal workers staying from around May to October, including people working on canal and hydro schemes. Participants asked how the levy would apply to these stays and what the absence of a cap would mean for workers, employers and the sites that accommodate them.

Investment needs to support responsible overnight stays. Participants identified more rangers and better-managed visitor facilities as potential benefits. Some questioned whether using levy proceeds for toilets, bins or disposal points at informal stops would make those places more attractive while managed sites continued to pay for their own facilities. They asked where revenue would be spent, who would maintain any new facilities and what benefits businesses and communities would see locally.

Participant snapshots

The Highland Caravan and Campsites Association presented findings from its pre-meeting survey of 31 operators, representing 2,413 pitches and other units. It reported that 65% of respondents opposed any levy and 35% supported a modified scheme. No respondent supported the proposal as drafted. The survey highlighted concerns about displacement and provided no estimate of how many visitors would change their behaviour.

The session used anonymous questions before and after the discussion, a final question on whether the proposal should proceed and a group evidence matrix. A verified tally for those returns and a confirmed attendance total are pending.

Questions for the Council

- How many motorhome and campervan stays could move from managed sites to informal stops, and what would that mean for local businesses, residents and public services?

- What does the economic impact assessment show about price sensitivity, occupancy, margins and the net benefit to Highland after collection costs and wider effects?
- How would the scheme treat different types of paid overnight parking, and how would it fit with Highland's wider approach to managing motorhomes and campervans?
- How would businesses handle booking changes, refunds, VAT and longer workforce stays, and is 5% retention enough to cover collection costs?
- Which local projects would the levy fund, how would ongoing costs be met and how would the Council show that spending supports responsible overnight stays?

We ask the Council to publish its economic assessment and give businesses time to respond before deciding whether to proceed. For Dornoch's campsite and caravan park operators, the test is whether the scheme would support managed overnight stays and deliver a net benefit once the risk of displacement and the costs to businesses and communities are taken into account.

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	

Fairly confident	
Unsure	5
Not very confident	9 14
Not at all confident	21 21

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	
Probably beneficial	1
Uncertain	7 1
Probably harmful	10 9
Strongly harmful	17 25

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result
I would be comfortable with the proposal proceeding substantially as drafted.	
I would be comfortable only if material changes or safeguards were introduced	
I believe further evidence is required before a responsible decision can be made	1
I do not believe the proposal should proceed	34

ANNEX 3 Ullapool Visitor Levy Engagement Meeting 8 October 2026

We brought together 26 self-catering and short-term let operators at the Ullapool engagement session to examine Highland Council's proposed visitor levy. The discussion identified serious concerns about the evidence available, the costs of administration and the consequences for rural businesses and residents. Participants questioned whether the proposed revenue would outweigh the wider economic costs and asked for those costs to be assessed before a decision is taken.

The session had 13 participants attending in person and 13 online. No councillors or MSPs attended, which we consider disappointing given the importance of hearing directly from the businesses expected to administer the levy.

Common themes

The absence of an economic impact assessment prevents a meaningful judgement. Participants repeatedly asked for evidence of the likely net economic effect, including reduced visitor spending, business closures, employment losses, collection costs and the benefits of reinvestment. They wanted current trading conditions to be reflected, with an assessment of 2026 visitor numbers against earlier years, including 2019, which participants understood to underpin the proposal. They also raised the absence of an

island impact assessment. These concerns related to the evidence available to participants at the session.

Current trading pressures make the timing particularly difficult. Operators described gaps in bookings and quieter trading than they had previously experienced. One participant reported that the Ullapool laundry would close during winter for the first time because visitor numbers had fallen. Participants referred to increases in rates, fuel, employer National Insurance and water charges. Their concern was that an additional charge would arrive when businesses and households already had limited capacity to absorb further costs.

Workforce accommodation is essential to rural communities. Participants stressed the importance of winter bookings by contractors and other workers. They reported that some workers already travel back and forth because accommodation is too expensive. A levy could increase the cost of bringing tradespeople into remote communities, with the accommodation charge passed on to a resident commissioning work, such as a roof replacement. Participants also raised possible consequences for the cost of attending healthcare and dentistry apoointments. These were concerns requiring assessment, rather than quantified impacts.

The cost to Scottish and local residents needs specific consideration. Participants questioned the fairness of further charges for residents who already pay council tax, particularly where travel is necessary to access services unavailable locally. One operator reported that 95% of their guests were Scottish. Participants proposed an exemption for local residents and asked how the scheme would accommodate essential travel. The discussion did not establish the scope or legal feasibility of those exemptions.

Reduced accommodation demand would affect the wider rural economy. Participants described tourism's role in sustaining local communities: shops,

hospitality, boat trips and tradespeople. They feared that visitors facing higher accommodation costs would spend less elsewhere, and that falling occupancy would reduce staffing and winter employment. They also raised the possibility of conferences and team-building bookings moving to other destinations. Their concern extended to businesses supplying the tourism sector and the viability of services used by residents.

Displacement could undermine both revenue and visitor management. Participants questioned whether visitors and contractors would choose destinations without a levy. They also warned that charging for campsite stays could encourage more informal campervan stops, lay-by parking and wild camping. They wanted these possible changes in behaviour tested, including their effect on levy receipts and the costs of managing visitors. Participants recognised that lower demand would also reduce the revenue available for reinvestment.

An uncapped charge could discourage longer stays. Participants argued that a charge accruing each night could work against efforts to encourage longer visits and slower travel which goes against the climate change strategy. This is also particularly relevant to workforce bookings and extended stays. A cap on chargeable nights was proposed as a safeguard, alongside exemptions for local residents.

The collection burden remains unresolved. Operators asked how the levy would be collected, administered and enforced, and what it would cost businesses and the Council. Refunds following cancellation of a substantial contractor booking were one practical example. Participants questioned why accommodation providers should carry liability and proposed direct payment by visitors to the Council, potentially through a QR code. We record that as a suggestion for examination. Its legal and operational feasibility would need to be checked.

Reinvestment must deliver additional and geographically fair benefits. Investment in tourism infrastructure was identified as a possible benefit, although several responses identified no benefit. Participants questioned whether proceeds would reach the areas where they were raised and expressed concern about spending being concentrated in Inverness. They argued that motorhome infrastructure should form part of the Council's core provision and should not depend on levy funding. Tourism representation on the proposed Forum was considered essential.

Consultation and engagement need to support an informed decision. Participants questioned whether the consultation adequately allowed people to oppose the levy and whether earlier work on a percentage charge provided a sufficient basis for assessing the fixed charge now proposed. They called for the scheme to be paused, rejected or reconsidered, and wanted councillors to engage directly with operators about business viability and livelihoods.

Participant snapshots

The recorded responses show substantial concern among those who completed the forms. Before discussion, 12 of 13 respondents were not very or not at all confident that there was enough evidence to determine the likely net economic effect; 11 selected not at all confident. After discussion, all 14 respondents selected not at all confident.

On the expected overall effect, 11 of 13 respondents initially selected probably or strongly harmful, including 4 who selected strongly harmful. Afterwards, all 14 selected a harmful effect, with 13 selecting strongly harmful and 1 probably harmful.

In the final question, 11 respondents said the proposal should not proceed and 3 said further evidence was required before a responsible decision could

be made. None selected proceeding substantially as drafted or proceeding only with material changes or safeguards.

Questions for the Council

Participants recommend that the Council address the following questions before reaching a decision:

- What is the likely net economic effect after changes in visitor demand, wider spending, employment, business viability, administration and reinvestment are considered?
- When will the economic impact assessment and its assumptions be available, and will consultees have sufficient time to respond? How will current trading conditions and rural and island impacts be assessed?
- What would the charge mean for workforce accommodation, essential travel and costs passed on to local residents? What exemptions or caps could address these effects?
- How would the levy affect longer stays, conferences, campsite use and displacement to destinations or stopping places without a levy?
- What will collection, reconciliation, refunds and enforcement involve, what will they cost, and would the proposed retention cover operators' work? Could a direct collection model be feasible?
- How will reinvestment provide additional benefits across Highland, including the communities generating the revenue, and how will tourism businesses be represented in decisions?
- How will councillors hear directly from self-catering and short-term let operators before deciding whether the proposal should proceed?

We consider that the Ullapool session strengthens the case for publishing and testing the economic evidence before a decision is taken. The discussion did not establish that the scheme would leave Highland better off. It identified

substantial concerns about rural livelihoods, essential workforce accommodation and the ability of small businesses to administer an additional charge, together with practical safeguards requiring examination.

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	
Fairly confident	
Unsure	1
Not very confident	1
Not at all confident	11 14

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	
Probably beneficial	
Uncertain	2
Probably harmful	7 1
Strongly harmful	4 13

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result
I would be comfortable with the proposal proceeding substantially as drafted.	
I would be comfortable only if material changes or safeguards were introduced	

I believe further evidence is required before a responsible decision can be made	3
I do not believe the proposal should proceed	11

ANNEX 4 Fort William visitor levy Engagement Meeting 4 November 2026

The Fort William session brought together 42 attendees, including two Highland councillors and one Council officer, to examine the Council's proposed visitor levy. Participants included accommodation providers, tourism businesses, and booking and technology representatives. The discussion considered the likely effects on visitor behaviour, business costs, administration, local communities and the potential benefits of reinvestment. It was intended to inform the consultation and contribute local evidence to the later Highland Industry Evidence Report; no decision on the levy had been made.The meeting notes identify representation from self-catering, guest houses, B&Bs, campsites, the Highland camping and caravan sector, a channel manager and self-catering agencies. Two councillors and one Council officer were also recorded as attending.

The proposal discussed was a charge of £5 per room or accommodation area per night, with a £2 rate for hostels, campsites and caravan parks. It would apply across Highland for nine months of the year, excluding December, January and February, with no cap on the number of nights.

Accommodation providers would collect and account for the levy and retain 5% of the amount collected towards administration. The session framework referred to projected annual revenue of approximately £9 million.

Common themes

The economic impact assessment is central to a meaningful decision. The meeting notes record this concern across all eight discussion groups. Participants questioned proceeding with consultation without a published assessment of the likely economic consequences. They wanted a cost-benefit analysis covering visitor demand, business viability, employment, wider spending, collection costs and the benefits of reinvestment. They also questioned the basis of the £9 million revenue projection and whether the expected benefits would outweigh the potential losses.

Existing trading pressures leave little capacity to absorb further costs. Participants described declining profit margins and the cumulative burden of regulation, including short-term let licensing and planning pressures. One operator reported usual annual occupancy of approximately 75%, with a fall described as 10% over the preceding year. The notes do not establish whether this meant a relative reduction or a fall in percentage points, but the example illustrated concern about introducing another charge during difficult trading conditions. Some operators questioned whether they would have started their businesses had they known the extent of the requirements they would face.

The collection burden extends beyond the time spent administering the levy. Participants identified bank and credit card charges, accountancy fees, new systems, staff learning time and online travel agent arrangements as potential costs. They questioned why accommodation providers should carry responsibility for collecting the charge and considered the proposed 5% retention inadequate. One operator's recorded calculation estimated costs of £1,836 against retention of £209, although the assumptions and periods underlying those figures were not supplied. This was an individual business

estimate requiring further examination, rather than a verified measure of the scheme's costs.

The charging unit and practical operation need clearer explanation. Table notes record uncertainty about the meaning of a room or accommodation area, including an example of one family booking three studios. Participants also questioned how booking platforms would handle the charge, whether it would be included in advertised prices and how compliance would be checked. They wanted clear operational guidance before businesses were expected to make changes to systems and customer communications.

VAT could affect business decisions and viability. Participants repeatedly raised concern about crossing the VAT registration threshold. Some suggested that businesses might reduce their available nights or scale back trading to remain below it. Questions also concerned the additional costs for businesses already registered for VAT and whether levy-related costs could be treated as business expenses. These were unresolved tax questions, rather than established conclusions about the correct treatment.

Reduced visitor spending would affect the wider local economy. Participants stressed that visitors sustain small shops and other businesses operating on narrow margins. They feared that additional accommodation costs would leave less money for local purchases, meals and activities. Reduced business income could, in turn, affect staffing and employment. Operators also described the possibility of postponing painting, decorating and other property improvements, reducing work for local tradespeople. The concern was about a chain of effects extending beyond accommodation providers.

Rural jobs and opportunities for young people need specific consideration. Participants questioned what weaker tourism trading would mean for rural communities and the ability to retain young people locally. They wanted the assessment to examine employment and the businesses supporting year-

round community life. The discussion also raised the need for an island impact assessment, including consideration of Skye.

Displacement could undermine both tourism revenue and visitor management. Participants feared that visitors would choose destinations outside the levy area, particularly where alternative accommodation was available nearby. They also raised concern that charging for campsite stays could encourage more informal campervan stops, wild camping and associated antisocial behaviour. These were repeatedly identified risks requiring assessment, rather than measured outcomes. Participants wanted the Council to consider whether the proposal could increase visitor management problems while reducing income for established accommodation businesses.

Longer stays and essential travel require safeguards. Participants questioned the consequences of an uncapped nightly charge for longer visits and workforce accommodation. They feared that higher contractor accommodation costs would be passed on to local residents commissioning work. Protection was also sought for residents travelling for medical appointments, alongside consideration of patients and other essential stays. Suggestions included exemptions for local residents or people paying UK council tax, although the discussion did not establish the feasibility or scope of those proposals.

Revenue raised locally should be spent locally. Participants wanted locally generated receipts to support the communities and businesses bearing the effects of the levy. They called for published local collection data and local groups to help determine expenditure priorities. They expressed concern that proceeds might otherwise be allocated elsewhere or used to address existing Council budget pressures.

Reinvestment must be additional and its benefits demonstrable. Several group responses identified no evidenced benefit to businesses or communities. A possible benefit was better management of tourism pressures, but only if proceeds were spent appropriately. Participants sought guarantees that levy income would not substitute for core Council expenditure. They wanted specific investment proposals and transparent reporting showing where money was collected, where it was spent and what additional outcomes resulted.

Liability, enforcement and review arrangements remain important uncertainties. Participants asked who would enforce the scheme and how unlicensed or non-compliant accommodation would be identified. They expressed anxiety about mistakes and potential penalties. Suggestions included making visitors responsible for payment and using a central collection portal to reduce operators' responsibilities. These were proposals for examination, rather than established alternatives. Participants also wanted a defined review period and a mechanism to reconsider the scheme if adverse effects emerged.

Consultation should allow sufficient time for scrutiny and direct engagement. Participants questioned the opportunity to assess consultation findings before the Council's decision. The notes refer to a consultation closing date of 30 November and a decision on 10 December, which participants considered a short interval for robust analysis. They also questioned the extent of direct engagement with short-term let licence holders and visitors. Councillors were asked to consider the implications for constituents, local livelihoods and young people before reaching a position.

Participant snapshots

The recorded responses indicate substantial concern about the available evidence. Before discussion, 32 of 39 responses selected not very or not at all confident that there was enough evidence to determine the likely net economic effect. Afterwards, 36 of 37 selected those responses, including 32 selecting not at all confident.

On the expected overall effect, 29 of 39 responses initially selected probably or strongly harmful, compared with 34 of 37 afterwards. The number selecting strongly harmful was 18 before discussion and 24 afterwards. One closing response selected probably beneficial and two selected uncertain.

The final-position sheet records 24 selections for further evidence before a responsible decision could be made, 22 for the proposal not proceeding, and two for proceeding only with material changes or safeguards. None selected proceeding substantially as drafted.

The attendance and response totals require reconciliation. The meeting notes state 20 attendees, while the opening questions each total 39 responses, the closing questions each total 37, and the final-position question totals 48 selections. The supplied record does not explain these differences. The figures above therefore describe the recorded entries and should not be treated as a verified count of unique participants or used to calculate participation percentages. They are not a representative survey of Fort William or Highland businesses.

The eight group evidence assessments predominantly rated the available evidence as limited or absent. All eight rated evidence on net revenue after costs and the scale of corporate and workforce stays as absent. Seven rated evidence on administration costs, online travel agent capability, margins and business viability as absent. All six recorded ratings on alignment with Highland’s tourism objectives were absent.

Some topics received strong ratings, including VAT, occupancy, displacement and wider spending, indicating differences between groups' assessments. One rating was unrecorded for visitor price sensitivity and two for alignment with tourism objectives. These were group judgements about the evidence available to participants, rather than individual votes or an independent audit.

Questions for the Council

The discussion points to questions that should be answered before a decision is taken:

- What is the scheme's likely net economic effect, including changes in visitor demand, wider spending, investment, employment and business viability?
- When will the economic impact assessment and its assumptions be published, and will businesses and councillors have sufficient time to scrutinise them?
- How will the assessment address rural communities, young people, essential travel, contractor accommodation and island impacts, including Skye?
- Could the charge displace visitors to other destinations or encourage more informal campervan stops and wild camping?
- What will collection, payment processing, accountancy, system changes and platform arrangements cost businesses, and what evidence supports the adequacy of the 5% retention?
- How will the charging unit, VAT treatment, registration thresholds, business expenses and enforcement arrangements be explained clearly?
- Could a central collection system or a different allocation of liability reduce the burden on accommodation providers?

- How will locally generated revenue deliver additional local benefits, with meaningful local participation and transparent reporting?
- Would a longer seasonal exemption, a cap on chargeable nights or safeguards for essential stays reduce adverse effects?
- What review arrangements would identify harm and allow changes, and how will consultation responses be assessed before the final decision?

Overall, the meeting did not establish that the proposed scheme would leave Fort William and its surrounding communities better off. It identified substantial concern about the absence of economic evidence, the cumulative burden on small businesses and the wider consequences for shops, trades, employment and rural livelihoods. Participants proposed safeguards and alternative arrangements for examination, while repeatedly asking for a clear demonstration that the benefits would outweigh the costs.

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	1
Fairly confident	
Unsure	6 1

Not very confident	9 4
Not at all confident	23 32

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	
Probably beneficial	2 1
Uncertain	8 2
Probably harmful	11 10
Strongly harmful	18 24

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result

I would be comfortable with the proposal proceeding substantially as drafted.	
I would be comfortable only if material changes or safeguards were introduced	2
I believe further evidence is required before a responsible decision could be made	24
I do not believe the proposal should proceed	22

Evidence Matrix

Please rate the evidence currently available as:

Evidence	Strong	Adequate	Limited	Absent
projected gross revenue	3	5		
net revenue after all costs				8

visitor price sensitivity		1	6	
effects on occupancy and length of stay		1	7	
displacement to other destinations		1	1	6
effects on wider visitor spending		1	7	
effects on margins, employment and business viability		1	7	
the scale of corporate and workforce stays				8

administration costs		1	7	
online travel agent capability		1	7	
effect of VAT		3	5	
benefits arising from reinvestment		3	5	
alignment with Highland's tourism objectives				6

ANNEX 5 Nairn Visitor Levy Engagement Meeting 5 November 2026

The Nairn session brought together participants to examine Highland Council's proposed visitor levy. The discussion considered the likely effects on visitor behaviour, business costs, administration and the potential benefits of reinvestment. It was intended to inform the consultation and contribute local evidence to the later Highland Industry Evidence Report; no decision on the levy had been made.

The meeting was opened by Lucy Harding, Nairn BID Manager, who highlighted the importance of tourism and the range of accommodation supporting the town. The notes record her reference to more than 100 short-term lets and visitors increasing the town's population from approximately 10,000 to 15,000. These were contextual figures reported at the meeting.

20 attendees included representatives from self-catering, B&Bs, hotels and a visitor attraction. 4 Councillors attended alongside 2 council officicers.

Common themes

The economic impact assessment is central to a meaningful decision. All three discussion tables raised the absence of an economic impact assessment. Participants wanted evidence of the likely effect on overnight stays, visitor spending, employment, business viability and the wider local

economy. They stressed that the assessment should include laundries, shops, tradespeople and other suppliers, rather than considering accommodation providers alone. Questions were also raised about the consequences for workers, patients and Highland residents using overnight accommodation.

Revenue generated in Nairn should deliver benefits in Nairn. This was a repeated theme throughout the session. Participants feared that Nairn would have to compete with Inverness for funding and asked whether revenue could be ring-fenced for the area in which it was collected. They wanted a clear relationship between local collection and local investment, supported by transparent reporting of receipts, expenditure and outcomes.

Highland's different destinations require different consideration. Participants highlighted differences between Nairn, Inverness and Caithness in visitor markets, communities and local needs. They questioned whether a single approach across Highland would adequately reflect those differences. Concerns included pricing Nairn out of the market, reducing overnight visits and weakening the footfall supporting local shops and services. These were risks identified during discussion, rather than quantified forecasts.

The seasonal exemption may not adequately protect shoulder-season trading. Participants described seasonality as already erratic and questioned the effect of charging during March, April and May while exempting December to February. Extending the exempt period to include November and March was proposed. Participants also questioned the effect of a fixed charge on lower-priced accommodation, with a percentage model suggested as an alternative for examination.

The administration burden would fall heavily on small businesses. Participants raised concerns about the time required to collect and account for the levy, additional card processing charges, online travel agent fees and VAT. The proposed 5% retention was considered insufficient, and participants

argued that administration and transaction costs should be recoverable. Some feared that the additional burden could contribute to business closures, particularly alongside licensing and planning pressures.

VAT implications need clear answers before implementation. Participants were concerned about the levy pushing businesses over the VAT registration threshold. The possibility of operators restricting bookable nights to avoid crossing the threshold was raised. Questions also concerned VAT treatment where visitors qualify for exemptions and how any refunds would operate. Comments about a £1 VAT element were recorded, but the discussion did not establish the correct tax treatment. Authoritative clarification is required to assess the actual implications for businesses.

Reinvestment could bring benefits, but additionality and local accountability are essential. A sustainable source of funding for investment was identified as a potential benefit, including improvements to Nairn's appearance and visitor environment. Other table responses identified no benefit, or no benefit for the businesses responsible for administration. Participants questioned whether visitors should fund improvements they considered part of core Council provision, referring to toilets, roads and infrastructure. They expressed concern about spending drifting beyond its stated purpose and wanted clear distinctions between existing responsibilities and additional levy-funded investment.

Local communities and businesses should influence spending decisions. Participants wanted community-led groups to help determine investment priorities. The proposed Forum's composition was considered too narrow to reflect Highland's diverse geography and business interests. The discussion highlighted the need for meaningful local participation and a transparent account of how funding decisions would be reached.

The distribution of the burden was questioned. Participants contrasted charges on overnight accommodation with day visitors who would not contribute through an accommodation levy. Charging cruise ships and motorhomes was repeatedly suggested. The discussion did not establish the scope or feasibility of those alternatives. Concern was also expressed about the potential loss of independent local businesses and their replacement by international chains, changing the character and authenticity of Nairn.

Review arrangements should identify and respond to harm promptly. Participants considered three years too long before a review and proposed 18 months. They wanted measurable indicators, including changes in bed nights and effects on retail, trades and other local businesses. A mechanism to respond to material harm was requested, alongside transparent reporting of investment and expenditure. Participants also proposed that any increase in the levy rate should trigger a fresh economic impact assessment.

Participant snapshots

The anonymous responses indicate substantial concern about the available evidence. Before discussion, 13 of 20 respondents were not very or not at all confident that there was enough evidence to determine the likely net economic effect. Afterwards, 15 of 18 chose those responses.

On the expected overall effect, 12 of 20 respondents initially selected probably or strongly harmful, compared with 13 of 18 afterwards. Two respondents initially selected probably beneficial; none selected a beneficial effect after discussion.

In the final question, 11 respondents said the proposal should not proceed, six said further evidence was required before a responsible decision could be

made, and one would be comfortable only with material changes or safeguards. None selected proceeding substantially as drafted.

These are snapshots of those who completed the forms, not a representative survey of Nairn or Highland businesses. Response totals differed before and after discussion, and the supplied record does not establish whether the same individuals completed both forms.

The three group evidence assessments distinguished between projected revenue and the evidence needed to judge the scheme's wider effects. Projected gross revenue received one strong and two adequate ratings. However, all three groups rated evidence on net revenue after costs, wider visitor spending and online travel agent capability as absent. Most other topics were rated limited or absent. Only two ratings were recorded for effects on margins, employment and business viability, both absent. These were group assessments of the evidence available to participants, rather than individual votes or an independent audit.

Questions for the Council

The discussion points to questions that should be answered before a decision is taken:

- What is the scheme's likely net economic effect on Nairn, including shoulder-season demand, overnight stays, wider visitor spending, suppliers, employment and business viability?
- When will the economic impact assessment and its assumptions be published, and will consultees have a meaningful opportunity to respond?
- How much revenue is expected to be generated in Nairn, how would local investment be secured, and could funding be ring-fenced geographically?

- How would community groups and the full range of local tourism businesses participate in spending decisions?
- Which investments would be additional to core Council services, and how would receipts, expenditure and outcomes be reported?
- What would administration, payment processing and platform charges cost businesses, and what evidence supports the adequacy of the 5% retention?
- What are the VAT implications, including registration thresholds, exemptions and refunds?
- Would extending the seasonal exemption or introducing other safeguards better protect lower-priced accommodation, essential stays and fragile trading periods?
- Could an initial review take place after 18 months, what indicators would identify material harm, and what action would follow?
- Would any proposed rate increase trigger a fresh economic impact assessment, and how much has the development and consultation process cost to date?

Overall, the meeting did not establish that the proposed scheme would leave Nairn better off. It established a repeated request for published economic evidence, locally accountable investment and practical protection for small businesses before the Council reaches its decision. Participants identified potential benefits from sustainable investment, while expressing substantial concern about collection costs, shoulder-season trading and whether revenue raised in Nairn would deliver demonstrable benefits to the town.

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	1
Fairly confident	1 1
Unsure	5 2
Not very confident	10 7
Not at all confident	3 8

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	
Probably beneficial	2
Uncertain	6 5
Probably harmful	8 7

Strongly harmful	4 6

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result
I would be comfortable with the proposal proceeding substantially as drafted.	
I would be comfortable only if material changes or safeguards were introduced	1
I believe further evidence is required before a responsible decision could be made	6
I do not believe the proposal should proceed	11

Evidence Matrix

Please rate the evidence currently available as:

Evidence	Strong	Adequate	Limited	Absent
projected gross revenue	1	2		
net revenue after all costs				3
visitor price sensitivity		2	1	
effects on occupancy and length of stay		1	2	
displacement to other destinations		1	2	
effects on wider visitor spending				3
effects on margins, employment				2

and business viability				
the scale of corporate and workforce stays		1	2	
administration costs		1	2	
online travel agent capability				3
effect of VAT		1	1	1
benefits arising from reinvestment		2	1	
alignment with Highland's tourism objectives		2	1	

ANNEX 6 Aviemore Visitor Levy Engagement Meeting 11 November 2026

We discussed the proposed Highland visitor levy with delegates at the Cairngorms Business Partnership conference. The discussion focused on collection costs for small businesses, longer workforce stays and how a fixed nightly charge might affect the affordability of overnight visits. Of the 49 responses to the final question, 30 (61.2%) called for further evidence before a responsible decision could be made.

We ran two half-hour sessions within the conference. The two-hour workshops elsewhere allowed more time to explain the proposal and work through scenarios. Aviemore recorded more uncertainty about the overall effect and smaller shifts in the response pattern. The difference in format limits direct comparison, and the returns cannot establish what explains that pattern. The notes record 15 participants in the second session, around half of them accommodation providers. Two said they had already responded to the consultation. Combined attendance remains unverified.

We discussed the proposed £5 nightly charge per room or accommodation area and the £2 rate for campsites, caravan parks and hostels. The draft would exclude December, January and February, with no cap on chargeable nights. Accommodation providers would collect the levy and retain 5% of collections towards administration.

Common themes

Collection costs and VAT. Delegates questioned whether 5% retention would cover staff training and administration, particularly for small providers. They asked how online travel agents would handle cancellations and who would verify and administer exemptions. Delegates also asked how the levy could affect businesses close to the VAT registration threshold and raised the possibility that some could reduce trading to stay below it.

Contractor stays and the charging season. Some delegates favoured a cap or exemption for contractor stays. One table questioned whether a cap would be appropriate. Participants asked for workforce bed-night data to assess the effect on employers planning several years ahead, citing SSE as an example. They also questioned whether the December to February exemption reflects local trading conditions and asked whether November and March should be included.

Visitor behaviour and local spending. A campsite operator explained that a £2 levy would add 40% to a £5 nightly pitch. Delegates asked whether the charge, alongside travel and fuel costs, could encourage visitors to shorten stays, spend less in local shops or switch to day trips. They asked how that would fit with the Cairngorms' ambition to be a Park for All. Loch Insh was raised as an example in discussion about managing informal overnight stops and concerns about waste, fly-tipping and wildfire risk.

Local investment and oversight. Delegates wanted to know which projects would be funded, whether revenue would be ring-fenced and how much would go to management and staffing. They asked for local input into spending decisions, visible benefits for visitors and transparent reporting. They also asked who would oversee the scheme, how short-term risks would be managed and what findings would trigger a review. Some questioned

whether the Council should pause while the implications of wider public sector reform become clearer.

Affordability of group visits. Delegates asked whether the levy would make residential trips and overnight visits less affordable for schools, charities and community groups, including groups that rely on discounted rates. They suggested examining protections for these groups and Highland residents.

Participant snapshots

We received 52 responses to each opening and closing question and 49 responses to the final question. The returns describe the views recorded at each stage. They do not establish total attendance or how individual opinions changed.

Questions for the Council

We ask the Council to address the following questions before taking a decision:

- What is the scheme's likely net economic effect on Aviemore and the wider Cairngorms, including domestic demand, overnight stays and visitor spending? Could it lead to more day trips, informal motorhome stops or wild camping, and what evidence from other areas could help assess those risks?
- When will the economic impact assessment and its assumptions be published, and will businesses and councillors have sufficient time to scrutinise them?
- What would collection cost small accommodation providers, including staff time, training and system changes? Would 5% retention cover those

costs? How would booking platforms handle cancellations, how would exemptions be administered and what would the levy mean for businesses close to the VAT registration threshold?

- Does the December to February exemption reflect local demand, particularly in November and March? What do workforce bed-night data tell us about the case for a contractor cap or exemption? What would the levy mean for school residential trips and overnight visits by charities and community groups on tight budgets?
- How much revenue would be used for scheme management and staffing, and how would locally raised revenue benefit the Cairngorms? How would local businesses and communities influence spending decisions? Who would oversee the scheme, what would they monitor and what findings would trigger a review?

Question one

How confident are you that there is currently enough evidence to determine the likely net economic effect of the proposal (£9M revenue)?

PRE SESSION	POST SESSION
Very confident	1 1
Fairly confident	11 10
Unsure	24 16
Not very confident	7 17

Not at all confident	9 8

Question two

Based on the evidence you have seen so far, what do you expect the overall effect of the proposed scheme to be?

PRE SESSION	POST SESSION
Strongly beneficial	1 3
Probably beneficial	16 11
Uncertain	22 22
Probably harmful	8 11
Strongly harmful	5 5

Final question

On the evidence currently available, which statement best reflects your view?

Statement	Result
I would be comfortable with the proposal proceeding substantially as drafted.	6

I would be comfortable only if material changes or safeguards were introduced	8
I believe further evidence is required before a responsible decision could be made	30
I do not believe the proposal should proceed	5