

The purpose of Aberdeen City Council is to protect the people and the place of Aberdeen from harm, enabling them to prosper and supporting them in the event of harm happening.

The purpose of an Integrated Impact Assessment is to evidence that Aberdeen City Council are making decisions in an informed way, and that the impact of decisions made is understood and accepted. The legislation that is considered within this assessment are:

- Section 2 [Equality Act 2010 protected characteristics](#)
- Section 3 [Socio-Economic](#)
- Section 4 [Human Rights](#)
- Section 5 [Children and Young People’s Rights](#)

The term ‘policy’ is used throughout this document and applies to policies, proposals, strategies, provision, criteria, functions, practice, budget savings and activities that includes delivery of our services.

1. About the Policy

1.1 Title
Introduction of a Local Visitor Levy
1.2 What does this policy seek to achieve?
In the latest Programme for Government, the Scottish Government announced that it will be bringing forward legislation to give local authorities the power to introduce a tourist levy/tax. The levy would be a locally set percentage of the overnight accommodation cost.
The main objective of the Tourism Levy is to generate a sustainable revenue stream dedicated to the development and promotion of the tourism sector in Aberdeen.
1.3 Is this a new or existing policy?
New
1.4 Is this report going to a committee?
Yes – as part of 2024 budget report
1.5 Committee name and date:
Council - 6 March 2024
1.6 Report no and / or Budget proposal number and / or Business Case reference number:
Budget proposal CG7

Impacts

This section demonstrates the considerations that have been made in relation to the policy - and that the impact of proposals made is understood and accepted.

2: Equality Act 2010 - Protected Characteristics

Aberdeen City Council wants to ensure everyone is treated fairly. This section identifies the [protected characteristics](#) that the policy potentially affects and records the impact and mitigating steps.

2.1 What impact could this policy have on any of the below groups?

Protected Characteristic	What is the impact?				
	Negative			Neutral	Positive
	High	Medium	Low		
Age			X		
Disability			X		
Gender Reassignment			X		
Marriage and Civil Partnership			X		
Pregnancy and Maternity			X		
Race			X		
Religion or Belief			X		
Sex			X		
Sexual Orientation			X		

2.2 In what way will the policy impact people with these protected characteristics?

The policy would impose a small charge on all people including those with protected characteristics (to be set at the discretion of the local authority) on top of the price charged for overnight accommodation to generate a sustainable revenue stream dedicated to the development and promotion of the tourism sector in Aberdeen.

2.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

Internal: Assessment based on a 1.5% levied rate, conducted by Economics Team, although this rate has no upper limit and would be at the discretion of the local authority to set. The data suggests such a levy could generate £1.5m in revenue a year.

External: Scottish Government estimation of costs related to consultation, and ongoing administration of levy.

Consultation: Before any implementation, an extensive consultation and decision-making stage will be carried out. A reasonable estimate of one-off consultation and decision-making cost is between £10,000 and £20,000 for each local authority that chooses to implement a visitor levy.

Administration costs: The Scottish Government estimate that administering the scheme could cost anywhere from £190k to £500k a year.

What consultation and engagement and has been undertaken with officers and partner organisations?

Discussions with officers, Visit Aberdeenshire, other interested local authorities including Edinburgh and Highlands, The Hotels Association and engagement with Scottish Government consultations.

What consultation and engagement and has been undertaken with people who may be impacted by this policy (e.g. citizens, community groups, or other people/groups)?

Aberdeen City Council launched a three-part public consultation around the 2024/25 Budget and future spending plans from July 2023 to January 2024. In part 1, which ran throughout July 2023, people were asked to award points across different service areas to indicate where they thought the council’s spending priorities should be. In part 2, the public could either increase, decrease or not change the level of expenditure in areas listed. In part 3, which took place throughout January 2024, there were two face to face sessions for the public to attend and an online consultation. There were 3,179 responses to part 1, 2,564 responses to part 2 and 285 responses to part 3. Included in all parts of the consultation was a specific question regarding the implementing a tourism levy.

54% of respondents to the consultation chose to not implement the levy as currently set, with 46% deciding to indicate that at least some levy should be considered. There were no clear links to protected characteristics.

Prior to any implementation the authority must first prepare and publicise an outline of the proposed scheme or the proposed changes to an existing scheme. The authority must also publicise a statement about the objectives of the proposal and an assessment of the impact of the proposal in the authority’s area which must include the likely effects of the proposal on persons living within the scheme area and other persons likely to be affected. The authority must then carry out a consultation exercise on the proposed scheme requiring the authority to consult persons who are representative of communities, tourist organisations, businesses engaged in tourism and other persons likely to be affected. Following the consultation, the local authority is required to prepare and publicise a report summarising the consultation responses and confirming whether it plans to proceed with the proposal.

Concerns were raised that a visitor levy could discourage visitors from coming to Aberdeen in an already fragile sector.

2.4 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?

The collected funds will be directed towards various initiatives aimed at promoting Aberdeen as a tourist destination. This includes destination promotion and marketing, specific marketing campaigns, support for international and national events, cultural development, and the development of new tourism infrastructure. This could help boost the economy of the city and its citizens.

The proposal allows local authorities to apply exemptions and rebates to certain guests, with the Scottish Government having the authority to set national exemptions and rebates if deemed appropriate. For example, regulations may provide that the levy is not chargeable when a person purchases overnight accommodation for the purpose of accessing hospital treatment in the area in which the scheme operates.

With mitigations in place, what is the new overall rating of the negative impact(s)?

High	
Medium	
Low	X
Negative Impact Removed	

3: Socio-Economic Impacts

This section is used to consider the impact of the policy on people who might be **unemployed, single parents**, people with lower **education** or **literacy, looked after children**, those with **protected characteristics** as examples.

Use this guide to understand more on socio-economic inequalities: [The Fairer Scotland Duty: Guidance for Public Bodies \(www.gov.scot\)](http://www.gov.scot)

3.1 What impact could this policy have on any of the below groups?

Group	Negative			Neutral	Positive
	High	Medium	Low		
Low income / income poverty – those who cannot afford regular bills, food, clothing payments.			X		
Low and/or no wealth – those who can meet basic living costs but have no savings for unexpected spend or provision for the future			X		
Material deprivation – those who cannot access basic goods and services, unable to repair/replace broken electrical goods, heat their homes or access to leisure or hobbies			X		
Area deprivation – consider where people live and where they work (accessibility and cost of transport)			X		
Socio-economic background – social class, parents' education, employment, income.			X		

3.2 In what way will the policy impact people in these groups?

The policy would impose a small charge on all people including those in these groups (to be set at the discretion of the local authority) on top of the price charged for overnight accommodation to generate a sustainable revenue stream dedicated to the development and promotion of the tourism sector in Aberdeen.

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With mitigations in place, what is the new overall rating of the negative impact(s)?	High	
	Medium	
	Low	X
	Negative Impact Removed	

4: Human Rights Impacts

The Human Rights Act 1998 sets out the fundamental rights and freedoms that everyone in the UK is entitled to. It incorporates the rights set out in the European Convention on Human Rights (ECHR) into domestic British law. The Human Rights Act came into force in the UK in October 2000

The Act sets out our human rights in a series of 'Articles'. Each Article deals with a different right.

Use this guide to understand more about [Human Rights](#).

4.1 What impact could this policy have on Human Rights?

Human Rights Article	Negative	Neutral	Positive
Article 6: Right to a fair trial		X	
Article 7: No punishment without law		X	
Article 8: Right to respect for private and family life, home and correspondence		X	
Article 9: Freedom of thought, belief and religion		X	
Article 10: Freedom of expression		X	
Article 11: Freedom of assembly and association		X	
Article 12: Right to marry and start a family		X	
Article 14: Protection from discrimination in respect of these rights and freedoms		X	
Article 1 of Protocol 1: Right to peaceful enjoyment of your property		X	
Article 2 of Protocol 1: Right to education		X	
Article 3 of Protocol 1: Right to participate in free elections		X	

4.2 In what way will the policy impact Human Rights?

Having reviewed the data from the phase 2 budget consultations there were no clear links to Human Rights.

4.3 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?		
None		
If mitigations are in place, does this remove the negative impact?	No – negative impact remains	X
	Yes – negative impact reduced	
	Yes - negative impact removed	

5: Children and Young People’s Rights Impacts

The United Nations Convention has 54 articles that cover all aspects of a child’s life and set out the civil, political, economic, social and cultural rights that all children everywhere are entitled to. It also explains how adults and governments must work together to make sure all children can enjoy all their rights.

Children’s rights apply to every child/young person under the age of 18 and to adults still eligible to receive a “children’s service” (e.g. care leavers aged 18 – 25 years old).

The Conventions are also known as the “General Principles” and they help to interpret all the other articles and play a fundamental role in realising all the rights in the Convention for all children. They are:

1. Non-discrimination (Article 2)
2. Best interest of the child (Article 3)
3. Right to life survival and development (Article 6)

4. Right to be heard (Article 12)

You can [read the full UN Convention \(pdf\)](#), or [just a summary \(pdf\)](#), to find out more about the rights that are included.

5.1 What impact could this policy have on the rights of Children and Young People?

UNCRC and Optional Protocols	Negative	Neutral	Positive
Article 1: definition of the child		X	
Article 2: non-discrimination		X	
Article 3: best interests of the child		X	
Article 4: implementation of the convention		X	
Article 5: parental guidance and a child's evolving capacities		X	
Article 6: life, survival and development		X	
Article 7: birth registration, name, nationality, care		X	
Article 8: protection and preservation of identity		X	
Article 9: separation from parents		X	
Article 10: family reunification		X	
Article 11: abduction and non-return of children		X	
Article 12: respect for the views of the child		X	
Article 13: freedom of expression		X	
Article 14: freedom of thought, belief and religion		X	
Article 15: freedom of association		X	
Article 16: right to privacy		X	
Article 17: access to information from the media		X	
Article 18: parental responsibilities and state assistance		X	
Article 19: protection from violence, abuse and neglect		X	
Article 20: children unable to live with their family		X	
Article 21: adoption		X	
Article 22: refugee children		X	
Article 23: children with a disability		X	
Article 24: health and health services		X	
Article 25: review of treatment in care		X	
Article 26: social security		X	
Article 27: adequate standard of living		X	
Article 28: right to education		X	
Article 29: goals of education		X	
Article 30: children from minority or indigenous groups		X	
Article 31: leisure, play and culture		X	
Article 32: child labour		X	
Article 33: drug abuse		X	
Article 34: sexual exploitation		X	
Article 35: abduction, sale and trafficking		X	
Article 36: other forms of exploitation		X	
Article 37: inhumane treatment and detention		X	
Article 38: war and armed conflicts		X	
Article 39: recovery from trauma and reintegration		X	
Article 40: juvenile justice		X	
Article 41: respect for higher national standards		X	
Article 42: knowledge of rights		X	
Optional			

5.2 In what way will the policy impact the rights of Children and Young People?

Having reviewed the data from the phase 2 budget consultations there were no clear links to the rights of Children and Young People.

5.3 What mitigations can be put in place?

What mitigations are there against any negative impacts (if applicable)?

None

If mitigations are in place, does this remove the negative impact?

No – negative impact remains

X

Yes – negative impact reduced

Yes - negative impact removed

6: Sign Off

Any further positive or negative impacts on individuals or groups that have been considered?

None

Overall summary of changes made as a result of impact assessment.

None

Outline of how impact of policy will be monitored.

The proposal includes clear guidelines for the introduction, administration, and review of the visitor levy scheme. It outlines the necessary consultation, reporting, and record-keeping requirements for local authorities to ensure transparency and accountability.

If there are any remaining negative impacts after mitigation, what is the justification for why this policy should proceed.

The proposal is to generate a sustainable revenue stream dedicated to the development and promotion of the tourism sector in Aberdeen to help safeguard the economic future of the sector in Aberdeen.

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