

# Integrated Impact Assessment

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

<b>1.1 Title</b>
Potential introduction of a Visitor Levy after 2026 for Aberdeen City
<b>1.2 What does this policy seek to achieve?</b>
Aberdeen City Council is conducting an Integrated Impact Assessment (IA) for the consultation of the proposed implementation of a Visitor Levy. It is essential to emphasise that the Integrated Impact Assessment represents only the consultation stage of the proposal. The IA outlines the potential impacts of the levy, both positive and negative, on various aspects. At this point, the proposal has not been implemented, and several steps must be taken, including further consultations and decision-making processes, before any final decision is made. An updated IIA will be completed for the Scheme Proposal and Consultation stages, if necessary.
The main objective of the Visitor Levy is to generate a sustainable revenue stream dedicated to the development and promotion of the tourism sector in Aberdeen.
<b>1.3 Is this a new or existing policy?</b>
New (A proposal is being developed to be consulted upon. A decision will be made to proceed after the consultation.)
<b>1.4 Is this report going to a committee?</b>
Yes
<b>1.5 Committee name and date:</b>
Finance and Resources 7th August
<b>1.6 Report no and / or Budget proposal number and / or Business Case reference number:</b>
CR&E/24/225
<b>1.7 Function and Cluster:</b>
City Development and Regeneration

## 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		
<a href="#">Age</a>			√		
<a href="#">Disability</a>			√		
<a href="#">Gender Reassignment</a>			√		
<a href="#">Marriage and Civil Partnership</a>			√		
<a href="#">Pregnancy and Maternity</a>			√		
<a href="#">Race</a>			√		
<a href="#">Religion or Belief</a>			√		
<a href="#">Sex</a>			√		
<a href="#">Sexual Orientation</a>			√		

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

It will impact everyone who visits Aberdeen and stays in private accommodation, including hotels, bed and breakfasts, hostels, guest houses, self-catering accommodation, camping sites, caravan parks, accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place and any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence. The local authority cannot vary the type of accommodation that it applies to. It would add an additional cost to everyone and therefore has a low negative impact on all protected characteristics. A proposal is being developed to be consulted upon. A decision will be made to proceed after the consultation. Those in receipt of disability related benefits are exempt from the levy.

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.

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

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

It is essential to emphasise that the Integrated Impact Assessment represents only the consultation stage of the proposal. The IIA outlines the potential impacts of the levy, both positive and negative, on various aspects. At this point, the proposal has not been implemented, and several steps must be taken, including further consultations and decision-making processes, before any final decision is made.

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.

**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)?**

Consultation: The Bill requires a local authority to consult representatives of communities and businesses engaged in tourism, and tourist organisations, in its area, along with any other people or bodies who will be affected by the proposal. This has not been carried out yet as the policy has not been proposed yet. However, Aberdeen City Council launched a two-part public consultation to inform Elected Members to set the 2024/25 Budget and future spending plans. Included in this was a specific question regarding implementing a tourism levy. There were 2,654 respondents to the consultation exercise. 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.

2.4 What mitigations can be put in place?

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

Those in receipt of disability related benefits are exempt from the levy.

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

High	
Medium	
Low	√
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.			√		
Low and/or no wealth – those who can meet basic living costs but have no savings for unexpected spend or provision for the future			√		
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			√		
Area deprivation – consider where people live and where they work (accessibility and cost of transport)			√		
Socio-economic background – social class, parents' education, employment, income.			√		

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

This is a levy on private accommodation, a voluntary purchase, which will be primarily used by people visiting Aberdeen. This is not a component of basic living costs, so those experiencing material deprivation and other forms of deprivation should not need to avail themselves of this. By illustration a 1.5% charge on a £65 room is approximately £1 per person.

#### 3.3 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.  
 External: Scottish Government estimation of costs related to consultation, decision making, implementation and ongoing administration of levy.

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

It is essential to emphasise that the Integrated Impact Assessment represents only the consultation stage of the proposal. The IIA outlines the potential impacts of the levy, both positive and negative, on various aspects. At this point, the proposal has not been implemented, and several steps must be taken, including further consultations and decision-making processes, before any final decision is made.

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.

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

Consultation: The Bill requires a local authority to consult representatives of communities and businesses engaged in tourism, and tourist organisations, in its area, along with any other people or bodies who will be affected by the proposal. This has not been carried out yet as the policy has not been proposed yet. However, Aberdeen City Council launched a two-part public consultation to inform Elected Members to set the 2024/25 Budget and future spending plans. Included in this was a specific question regarding implementing a tourism levy. There were 2,654 respondents to the consultation exercise. 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.

### 3.4 What mitigations can be put in place?

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

For area deprivation: Those who have to travel to Aberdeen for necessary hospital appointments, we will consult about whether an exemption can be provided for these people. Those in receipt of disability related benefits are exempt from the levy.

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

High	
Medium	
Low	√
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
<b>Article 6:</b> <a href="#">Right to a fair trial</a>		√	
<b>Article 7:</b> <a href="#">No punishment without law</a>		√	
<b>Article 8:</b> <a href="#">Right to respect for private and family life, home and correspondence</a>		√	
<b>Article 9:</b> <a href="#">Freedom of thought, belief and religion</a>		√	
<b>Article 10:</b> <a href="#">Freedom of expression</a>		√	
<b>Article 11:</b> <a href="#">Freedom of assembly and association</a>		√	
<b>Article 12:</b> <a href="#">Right to marry and start a family</a>		√	
<b>Article 14:</b> <a href="#">Protection from discrimination in respect of these rights and freedoms</a>		√	
<b>Article 1 of Protocol 1:</b> <a href="#">Right to peaceful enjoyment of your property</a>		√	
<b>Article 2 of Protocol 1:</b> <a href="#">Right to education</a>		√	
<b>Article 3 of Protocol 1:</b> <a href="#">Right to participate in free elections</a>		√	

4.2 In what way will the policy impact Human Rights?

**Not Applicable**

4.3 What mitigations can be put in place?

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

**Not Applicable**

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

**No – negative impact remains**

**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
<b>Article 1:</b> definition of the child		√	
<b>Article 2:</b> non-discrimination		√	
<b>Article 3:</b> best interests of the child		√	
<b>Article 4:</b> implementation of the convention		√	
<b>Article 5:</b> parental guidance and a child's evolving capacities		√	
<b>Article 6:</b> life, survival and development		√	
<b>Article 7:</b> birth registration, name, nationality, care		√	
<b>Article 8:</b> protection and preservation of identity		√	
<b>Article 9:</b> separation from parents		√	
<b>Article 10:</b> family reunification		√	
<b>Article 11:</b> abduction and non-return of children		√	
<b>Article 12:</b> respect for the views of the child		√	
<b>Article 13:</b> freedom of expression		√	
<b>Article 14:</b> freedom of thought, belief and religion		√	
<b>Article 15:</b> freedom of association		√	
<b>Article 16:</b> right to privacy		√	
<b>Article 17:</b> access to information from the media		√	
<b>Article 18:</b> parental responsibilities and state assistance		√	
<b>Article 19:</b> protection from violence, abuse and neglect		√	
<b>Article 20:</b> children unable to live with their family		√	
<b>Article 21:</b> adoption		√	
<b>Article 22:</b> refugee children		√	
<b>Article 23:</b> children with a disability		√	
<b>Article 24:</b> health and health services	√		
<b>Article 25:</b> review of treatment in care		√	
<b>Article 26:</b> social security		√	
<b>Article 27:</b> adequate standard of living		√	
<b>Article 28:</b> right to education		√	
<b>Article 29:</b> goals of education		√	
<b>Article 30:</b> children from minority or indigenous groups		√	

<b>Article 31:</b> leisure, play and culture		√	
<b>Article 32:</b> child labour		√	
<b>Article 33:</b> drug abuse		√	
<b>Article 34:</b> sexual exploitation		√	
<b>Article 35:</b> abduction, sale and trafficking		√	
<b>Article 36:</b> other forms of exploitation		√	
<b>Article 37:</b> inhumane treatment and detention		√	
<b>Article 38:</b> war and armed conflicts		√	
<b>Article 39:</b> recovery from trauma and reintegration		√	
<b>Article 40:</b> juvenile justice		√	
<b>Article 41:</b> respect for higher national standards		√	
<b>Article 42:</b> knowledge of rights		√	
<b>Optional</b> Protocol on a Communications Procedure			

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

Those who have to travel to Aberdeen for necessary hospital appointments are currently included in the levy.

5.3 What mitigations can be put in place?

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

Those who have to travel to Aberdeen for necessary hospital appointments, we will consult about whether an exemption can be provided for these people.

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

No – negative impact remains

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?**

Not applicable as a proposal is being developed to be consulted upon. A decision will be made to proceed after the consultation.

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

Not applicable as a proposal is being developed to be consulted upon (subject to approval). A decision will be made to proceed after the consultation.

### **Outline of how impact of policy will be monitored.**

The Council hasn't carried out an audit of all available rooms in the City in recent years. The Council will carry out a new survey as part of this process to ensure we have the best data to inform estimates for revenues and for monitoring. The policy intention is that it is transparent to all concerned what amount of money has been collected under a visitor levy scheme; how those funds have been used; and how a scheme has performed against the objectives set out for it. The Bill therefore requires a local authority to publish a report setting out this information within 18 months of a scheme being introduced, and then every 12 months. The Bill requires a local authority operating a VL scheme to review the scheme every three years.

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

A proposal is being developed to be consulted upon (subject to approval). A decision will be made to proceed after the consultation.

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<b>Date</b>	01/08/2024
<b>Chief Officer</b>	Julie Wood
<b>Date</b>	01/08/2024