

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
Potential introduction of a Visitor Levy after 2026 for Aberdeen City
1.2 What does this policy seek to achieve?
Aberdeen City Council is conducting an Integrated Impact Assessment (IIA) for the proposed implementation of a Visitor Levy. This assessment now focuses on the Scheme Proposal and Consultation stages, building upon the initial consultation IIA conducted as part of the 2024/25 budget setting process.
The Visitor Levy aims to generate a sustainable revenue stream dedicated to enhancing and promoting Aberdeen’s tourism sector. The levy is designed to support local infrastructure, tourism services and facilities that benefit both visitors and residents. Revenue generated will be reinvested into areas such as economic growth, destination awareness, and improvements to visitor experiences, ensuring Aberdeen remains a competitive and attractive destination.
At this stage, no final decision has been made regarding implementation. The proposal will undergo further consultation with key stakeholders, including businesses, communities, and tourism organisations before being presented for final approval.
1.3 Is this a new or existing policy?
New (A proposal is being developed to be consulted upon. A decision will be made to proceed after the consultation.)
1.4 Is this report going to a committee?
Yes
1.5 Committee name and date:
Finance and Resources 12 th February 2025

1.6 Report no and / or Budget proposal number and / or Business Case reference number:

CR&E/25/028

1.7 Function and Cluster:

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		
Age			√		
Disability			√		
Gender Reassignment			√		
Marriage and Civil Partnership			√		
Pregnancy and Maternity			√		
Race			√		
Religion or Belief			√		
Sex			√		
Sexual Orientation			√		

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

The Visitor Levy will apply to all visitors staying overnight in taxable accommodation within Aberdeen, including hotels, bed and breakfasts, hostels, guest houses, self-catering properties, campsites, caravan parks, and other short-term accommodations. The local authority does not have the discretion to vary the types of accommodation subject to the levy.

The levy will introduce a small additional cost for all visitors, which could have a minor negative financial impact. However, exemptions have been included to mitigate potential disproportionate impacts on vulnerable groups. Those exempt from paying the levy include:

- Individuals in receipt of disability-related benefits, payments, or allowances
- People who are homeless or at risk of homelessness
- Those whose usual residence is unfit for habitation
- Asylum seekers and refugees
- Members of the Gypsy/Traveller communities staying on dedicated sites
- Individuals residing in cruise ships and motor homes
- Individuals travelling to Aberdeen for medical appointments, along with their companion

The levy's impact on different protected characteristic groups will be assessed further through consultation with key stakeholders, including representatives of affected groups, to ensure any unintended consequences are identified and mitigated before implementation. It could be the case, based on enhanced opportunities for employment, that the ratings above move to neutral or positive. It may also be the case that the consultation identifies community priorities which directly address the needs of people with protected characteristics.

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?

A range of internal and external data sources have been considered in assessing the potential impact of the Visitor Levy.

Internal Considerations:

- Aberdeen City Council's Economics Team conducted an assessment using accommodation audit data from December 2024, incorporating occupancy rates and room rate assumptions from sources such as CoStar UK Limited, the Scottish Government Occupancy Survey, and the Scottish Accommodation Survey.
- This analysis has informed estimated revenue projections for different levy rates, with considerations given to the potential financial burden on visitors and businesses, as well as the reinvestment benefits for Aberdeen's tourism sector.

External Considerations:

- The Scottish Government's financial estimations on the costs of consultation, decision making, implementation, and ongoing administration of a levy.
- Data from other local authorities, such as Edinburgh and Highland Councils, which have carried out online consultations on similar proposals.
- Engagement with key stakeholders, including VisitAberdeenshire, VisitScotland, and the Aberdeen City and Shire Hotels Association, to assess potential economic and operational impacts.

The final levy rate is proposed to be 7% but will be shaped by further consultation and financial modelling to ensure a fair and sustainable approach that balances generating investment for tourism while minimising unintended negative impacts. 7% of the average daily rate of £70 is around £5 a night.

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

The Integrated Impact Assessment (IIA) at this stage reflects the consultation and scheme proposal development phase. The proposal has not yet been implemented, and further steps, including additional consultation and decision-making processes, must be undertaken before any final decision is made.

In line with the Visitor Levy (Scotland) Act 2024, Aberdeen City Council must prepare and publicise an outline of the proposed scheme, including its objectives, impact assessment, and consultation plan. The Council is also required to conduct a comprehensive consultation exercise with:

- Community representatives
- Tourism businesses and organisations
- Other stakeholders likely to be affected

Engagement to date includes:

- **Key Stakeholders Involved:** The proposal has been developed in collaboration with major sector representatives, including VisitAberdeenshire, VisitScotland, and the Aberdeen City and Shire Hotels Association.
- **Learning from Other Local Authorities:** Engagement with Edinburgh and Highland Councils, which have carried out consultations on similar proposals.
- **Internal Discussions:** Officers from relevant Council departments, including City Development and Regeneration, Finance, and Legal Services, have contributed to assessing the financial, operational, and legal considerations of the levy.

A formal public consultation process is planned for early 2025, ensuring all affected groups can provide input. Following this, Aberdeen City Council will prepare and publish a report summarising consultation responses and confirming whether it intends to proceed with the levy, modify the proposal, or abandon it.

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)?

The purpose of the report to the committee is to seek approval to conduct a formal consultation on the proposed Visitor Levy. No full public consultation has been carried out on the detailed scheme yet, as the proposal is still in the development stage.

However, early engagement has taken place through a two-part public consultation launched by Aberdeen City Council as part of the 2024/25 Budget-setting process. This included a specific question on the potential introduction of a visitor levy, which received 2,654 responses:

- **54% of respondents** indicated they did not support implementing the levy as initially set.
- **46% of respondents** indicated that at least some form of levy should be considered.

As required by the Visitor Levy (Scotland) Act 2024, the Council must consult with:

- Community representatives
- Businesses engaged in tourism
- Tourist organisations
- Other people or bodies likely to be affected

To meet this obligation, the Council proposes to undertake a formal consultation in early 2025, which will allow stakeholders to provide input on the scheme’s design, exemptions, and potential impacts. The results of this consultation will be used to refine the proposal before any decision is made on whether to proceed.

2.4 What mitigations can be put in place?

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

Several mitigations have been incorporated into the Visitor Levy proposal to reduce any potential negative impacts on vulnerable groups and ensure fairness in its application.

Key Mitigations:

- **Exemptions for Vulnerable Groups:**
 - Individuals in receipt of disability-related benefits, payments, or allowances are exempt.
 - People who are homeless or at risk of homelessness are exempt.
 - Those whose usual residence is unfit for habitation are exempt.
 - Asylum seekers and refugees are exempt.
 - Members of the Gypsy/Traveller communities staying on dedicated sites are exempt.
 - Individuals staying in cruise ships and motor homes are exempt.
 - Individuals travelling to Aberdeen for medical appointments, along with a companion, are exempt.
- **Stakeholder Consultation:** The Council will consult with community representatives, tourism businesses, and other affected groups to assess potential financial burdens and unintended consequences before finalising the levy’s implementation.
- **Revenue Reinvestment:** The levy funds will be reinvested into tourism infrastructure, services, and facilities, ensuring that visitors see direct benefits from their contributions, potentially increasing visitor satisfaction and economic benefits for local businesses.
- **Accommodation Provider Rebate:** Accommodation providers will be allowed to keep 2.5% of the levy collected to help cover administrative costs of collecting the levy.
- **Phased Implementation & Support for Businesses:** The scheme includes an 18-month lead-in period after consultation to allow accommodation providers time to prepare. The Council will work with businesses to ensure administrative requirements are clear and manageable.

These mitigations aim to balance the need for a sustainable funding source for Aberdeen’s tourism sector while ensuring the policy does not disproportionately impact vulnerable individuals or place undue burden on businesses.

The Levy Forum, required to be established under the legislation, will include community representative(s) to directly advocate for specific needs.

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?

The Visitor Levy applies to overnight stays in accommodation and is primarily targeted at visitors to Aberdeen, rather than residents. As such, it is unlikely to be a component of basic living costs and is thus unlikely to directly impact those experiencing income poverty, material deprivation, or other forms of socio-economic disadvantage for residents of Aberdeen.

However, indirect impacts may arise, particularly in relation to employment in the tourism and hospitality sectors. These have been considered as follows:

- **Low income / income poverty** – The levy does not apply to essential housing or living costs, meaning low-income residents are not directly affected. Additionally, individuals staying in accommodation due to homelessness, unsafe housing conditions, or medical reasons are exempt.
- **Low and/or no wealth & material deprivation** – While visitors from low-income backgrounds may experience a slight increase in accommodation costs, the levy is designed to be a small percentage of the accommodation charge. This is unlikely to significantly deter travel for most visitors.
- **Area deprivation & socio-economic background** – The tourism and hospitality sectors provide important employment opportunities for people that live in Aberdeen. Revenue from the levy will be reinvested in tourism-related infrastructure and services, which could lead to increased visitor numbers and support job retention and creation in the sector, benefitting those reliant on tourism for employment. Based on economic reporting as part of the consultation the increased job opportunities may see the scoring move from negative to neutral or positive.

To mitigate potential negative impacts, the levy is subject to consultation with community groups and businesses to assess unintended consequences. The exemptions included in the proposal also ensure that vulnerable individuals are not unfairly burdened by the levy.

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?

A range of internal and external data sources have been considered to assess the potential impact of the Visitor Levy, including its financial implications and socio-economic effects.

Internal Data Considerations:

- **Economic Modelling by Aberdeen City Council’s Economics Team**
 - An accommodation audit was conducted in December 2024, using occupancy rate and room rate assumptions from sources such as CoStar UK Limited, the Scottish Government Occupancy Survey, and the Scottish Accommodation Survey.
 - This modelling provided revenue estimates at different levy rates, with forecasted annual net revenues of approximately:
 - £4.8m at a 5% levy
 - £6.8m at a 7% levy (as proposed)
 - 7% of the average daily rate of £70 is around £5 a night
 - £9.7m at a 10% levy
 - The levy rate is still under review and will be determined following further consultation.
- **Accommodation Audit December 2024**
 - Our Accommodation Audit carried out in December 2024 provides further insights into Aberdeen’s hospitality sector:

TABLE 2.3: NUMBER OF ROOMS AND BED SPACE CAPACITY BY ACCOMMODATION CATEGORY						
Accommodation Category	Number of Rooms	% Sector Mix	% of Overall Mix	Number of Bed Spaces	% Sector Mix	% of Overall Mix
Fully Serviced						
Hotel	5,258	92.2%	74.3%	11,064	93.1%	77.7%
Small Hotel	94	1.6%	1.3%	183	1.5%	1.3%
Guest House	255	4.5%	3.6%	443	3.7%	3.1%
B&B	31	0.5%	0.4%	57	0.5%	0.4%
Inn	65	1.1%	0.9%	132	1.1%	0.9%
Sub Total	5,703	100.0%	80.6%	11,879	100.0%	83.5%
Non-Serviced						
Self-catering	1,040	75.6%	14.7%	1,686	71.6%	11.8%
Serviced Apartments	335	24.4%	4.7%	669	28.4%	4.7%
Sub Total	1,375	100.0%	19.4%	2,355	100.0%	16.5%
Total	7,078		100.0%	14,234		100.0%

- The mix of bedrooms and bed space capacity reflects the dominance of the serviced sector, comprising 80.6% of total accommodation.

TABLE 5.2: HOTEL AND SMALL HOTEL ACCESSIBLE ROOMS AND BED SPACES						
Accommodation Category	Total No. Rooms	Accessible Rooms	% of Total	Total Bed Spaces	Accessible Bed Spaces	% of Total
Hotel	5,258	198	4%	11,064	399	4%
Small Hotel	94	2	2%	183	4	2%

Total	5,352	200	4%	11,247	403	4%
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- This data informs our understanding of the city's accommodation landscape and accessibility considerations.
- **STEAM Data from Global Tourism Solutions**
 - The number of visitor days in Aberdeen reached 3.95 million in 2023, reflecting a 5.1% increase from 2022.
 - The estimated economic impact was £583 million, a 21% rise from 2022.
 - 4,700 full-time employees were directly supported by the tourism sector in the city.
- **VisitScotland and VisitBritain Data**
 - International visitors spent 1,241,000 nights in Aberdeen City in 2022.
 - The average stay was 8 nights, with visitors spending an average of £838 per visit.
- **Growth Sector Statistics (Scottish Government)**
 - Aberdeen's sustainable tourism sector contributed an estimated £261.5 million in GVA in 2022, with a GVA per head of £24,269.
 - In 2024, 550 businesses were operating in the sustainable tourism sector, exceeding the number of energy sector businesses in the city.
 - Sustainable tourism businesses had a total turnover of £477 million in 2022.
- **Council Budget Consultation (2024/25)**
 - The Council conducted a two-part public consultation as part of its budget-setting process, which included a specific question on a tourism levy.
 - 2,654 responses were received:
 - 54% opposed implementing the levy as initially set.
 - 46% supported at least some form of levy.
 - These findings indicate a divided public opinion, reinforcing the need for a detailed stakeholder consultation before finalising the scheme.

External Data Considerations:

- **Scottish Government Financial Estimates**
 - The Scottish Government provided cost estimations for consultation, decision-making, implementation, and ongoing administration of a visitor levy.
 - The projected costs of establishing a national digital platform for levy collection were factored into implementation timelines, ensuring accommodation providers have adequate preparation time.
- **Benchmarking Against Other Local Authorities**
 - Edinburgh and Highland Councils have conducted online consultations on similar proposals, providing insights into potential challenges and best practices for implementation.

This assessment confirms that while the levy will introduce a small additional cost for visitors, it is expected to generate sustainable revenue to support the tourism sector, boosting economic growth and job creation. Further consultation will refine the proposal to balance financial benefits with fairness and affordability..

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

The Integrated Impact Assessment (IIA) at this stage reflects the consultation and scheme proposal development phase. The proposal has not yet been implemented, and further steps, including additional consultation and decision-making processes, must be undertaken before any final decision is made.

Engagement with Officers and Partner Organisations

Internal Engagement

- Officers from City Development and Regeneration, Finance, and Legal Services have been involved in assessing the financial, operational, and legal considerations of the levy.
- The Council's Economics Team has conducted an analysis of projected revenues, administrative costs, and economic impacts to inform the policy approach.

External Engagement

- The proposal has been developed in collaboration with key stakeholders, including:
 - VisitAberdeenshire
 - VisitScotland
 - Aberdeen City and Shire Hotels Association
- These organisations have provided input on potential impacts on the tourism sector and recommendations for ensuring the levy is implemented effectively and fairly.

- **Learning from Other Local Authorities**

- Edinburgh and Highland Councils have carried out online consultations on similar proposals. Insights from these consultations are being considered to shape Aberdeen’s approach.

Next Steps

Prior to any implementation, the Council must:

- Prepare and publicise an outline of the proposed scheme, including its objectives and anticipated impacts.
- Conduct a formal consultation with representatives of communities, tourism businesses, and other affected groups.
- Publish a summary report of consultation responses, outlining whether the Council intends to proceed, modify, or abandon the proposal.

The formal public consultation is planned for early 2025, ensuring all affected groups have the opportunity to provide input before a final decision is made.

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

What consultation and engagement has been undertaken with people who may be impacted by this policy?

Public Consultation to Date

While a full consultation on the Visitor Levy proposal has not yet been conducted, early engagement has taken place through a two-part public consultation launched by Aberdeen City Council as part of the 2024/25 Budget-setting process.

- This consultation included a specific question on the potential introduction of a tourism levy and received 2,654 responses:
 - 54% opposed implementing the levy as initially set.
 - 46% supported at least some form of levy.

This initial consultation provided valuable insight into public opinion and highlighted the need for further engagement to refine the proposal.

Statutory Consultation Requirements

The Visitor Levy (Scotland) Act 2024 requires Aberdeen City Council to formally consult with:

- Community representatives
- Tourism businesses and organisations
- Other individuals or groups likely to be affected

Planned Consultation and Next Steps

- A formal consultation exercise is planned for early 2025, ensuring that businesses, residents, and other stakeholders can provide input on:
 - The proposed levy rate (7%) and exemptions
 - Potential economic impacts
 - How levy revenues should be reinvested to benefit Aberdeen’s visitor economy
- The consultation will be open for at least 12 weeks, following best practices from similar processes undertaken by Edinburgh and Highland Councils.
- Following the consultation, the Council will publish a summary report outlining feedback received and whether the proposal will proceed, be modified, or be abandoned.

This structured approach ensures that those most affected by the levy have an opportunity to shape the final policy before any decisions are made.

3.4 What mitigations can be put in place?

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

Several mitigations have been incorporated into the Visitor Levy proposal to reduce any potential negative impacts on vulnerable groups and ensure fairness in its application.

Key Mitigations:

- **Exemptions for Vulnerable Groups:**
 - Individuals in receipt of disability-related benefits, payments, or allowances are exempt.
 - People who are homeless or at risk of homelessness are exempt.
 - Those whose usual residence is unfit for habitation are exempt.
 - Asylum seekers and refugees are exempt.
 - Members of the Gypsy/Traveller communities staying on dedicated sites are exempt.

- Individuals staying in cruise ships and motor homes are exempt.
- Individuals travelling to Aberdeen for medical appointments, along with a companion, are exempt.
- **Stakeholder Consultation:** The Council will consult with community representatives, tourism businesses, and other affected groups to assess potential financial burdens and unintended consequences before finalising the levy's implementation.
- **Revenue Reinvestment:** The levy funds will be reinvested into tourism infrastructure, services, and facilities, ensuring that visitors see direct benefits from their contributions, potentially increasing visitor satisfaction and economic benefits for local businesses.
- **Accommodation Provider Rebate:** Accommodation providers will be allowed to keep 2.5% of the levy collected to help cover administrative costs of collecting the levy.
- **Phased Implementation & Support for Businesses:** The scheme includes an 18-month lead-in period after consultation to allow accommodation providers time to prepare. The Council will work with businesses to ensure administrative requirements are clear and manageable.

These mitigations aim to balance the need for a sustainable funding source for Aberdeen's tourism sector while ensuring the policy does not disproportionately impact vulnerable individuals or place undue burden on businesses.

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

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

Article 31: leisure, play and culture		√	
Article 32: child labour		√	
Article 33: drug abuse		√	
Article 34: sexual exploitation		√	
Article 35: abduction, sale and trafficking		√	
Article 36: other forms of exploitation		√	
Article 37: inhumane treatment and detention		√	
Article 38: war and armed conflicts		√	
Article 39: recovery from trauma and reintegration		√	
Article 40: juvenile justice		√	
Article 41: respect for higher national standards		√	
Article 42: knowledge of rights		√	
Optional 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 based upon the Visitor Levy (Scotland) Act 2024.

5.3 What mitigations can be put in place?

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

Under current legislation we can add local exemptions. We will consider an exemption to our visitor levy that would exempt individuals travelling to Aberdeen for medical appointments, along with their companion.

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?

At this stage, the proposal is still in development and will undergo a consultation process to assess any further impacts. However, the proposed Visitor Levy is expected to generate positive economic and social benefits by supporting tourism infrastructure, local businesses, and cultural events. Measures have been included to exempt vulnerable groups from the levy, reducing the likelihood of negative socio-economic impacts.

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

The proposal has evolved to reflect a more detailed understanding of the Visitor Levy's potential impact, including the introduction of additional exemptions (e.g., for medical travel) and a structured reinvestment strategy for the funds collected. The consultation process will further refine the proposal to ensure that concerns from key stakeholders, including communities and businesses, are addressed before a final decision is made.

Outline of how impact of policy will be monitored.

The Council has now completed an accommodation audit (December 2024) to better estimate the potential revenue and impact of the levy. Ongoing monitoring will be conducted through:

- Regular reporting by accommodation providers via a national online visitor levy portal.
- Compliance checks and inspections to ensure proper levy collection and remittance.
- Establishment of a Visitor Levy Forum within six months of notifying Scottish Ministers, which will oversee implementation and provide stakeholder input.
- Public transparency requirements under the Visitor Levy (Scotland) Act 2024, including:
 - A first impact report within 18 months of the levy's introduction.
 - Annual reports detailing revenues collected, spending allocations, and scheme performance.
 - A formal review of the scheme every three years to assess its effectiveness and consider any necessary modifications.

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

The policy is designed to provide a sustainable and dedicated funding source to support the visitor economy, local infrastructure, and cultural development, which will benefit both visitors and residents. While there may be minor concerns regarding affordability for certain groups, the inclusion of exemptions and targeted reinvestment in tourism related services will ensure that the benefits outweigh any residual negative impacts. A final decision on proceeding with implementation will be made after the consultation process, ensuring that stakeholder concerns are fully considered.

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Date	05/02/25
Chief Officer	Julie Wood (Chief Officer)
Date	05/02/25