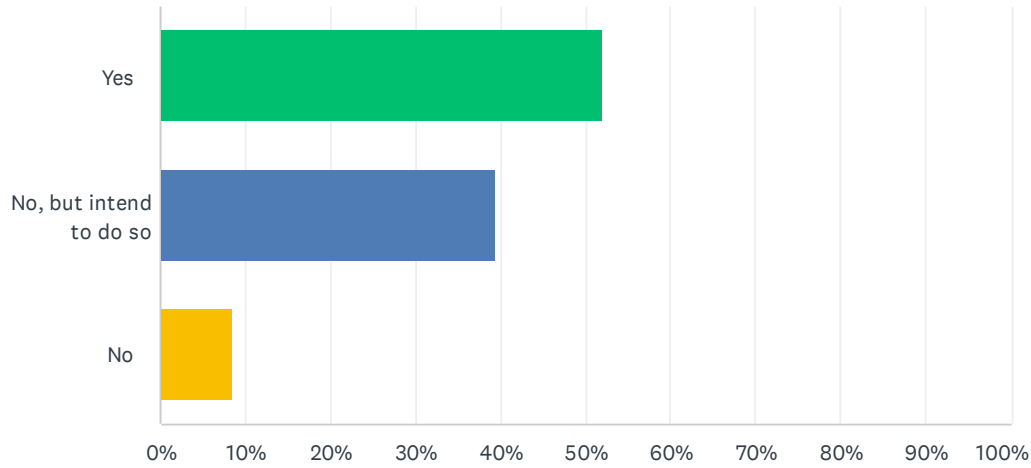


Q1 Please confirm whether you have completed the Highland Council official online consultation (NB: it is important that you also complete the formal consultation to ensure that your feedback is considered):

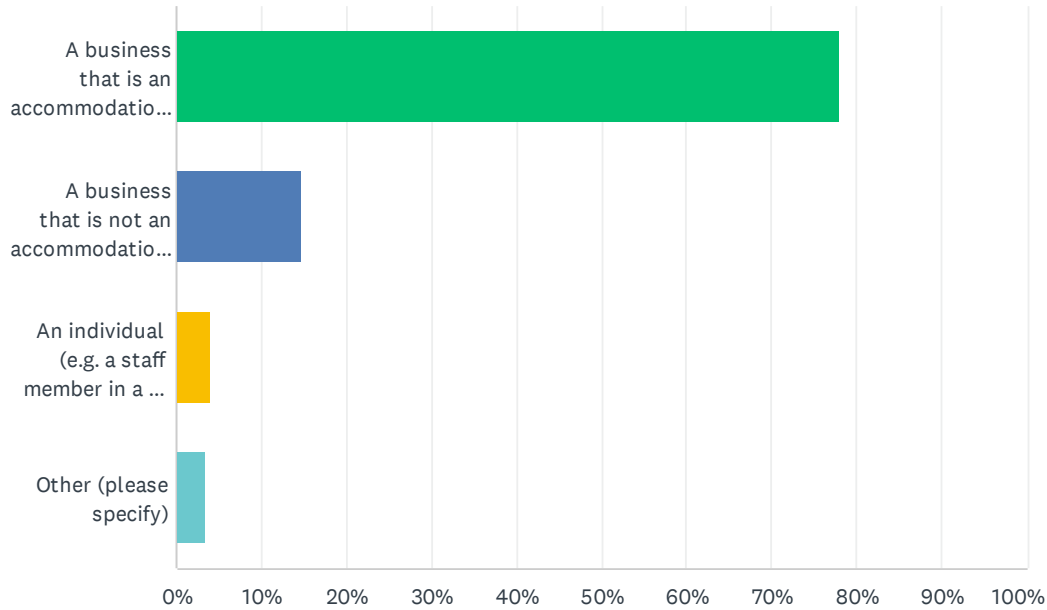
Answered: 269 Skipped: 4



ANSWER CHOICES	RESPONSES	
Yes	52.04%	140
No, but intend to do so	39.41%	106
No	8.55%	23
TOTAL		269

Q2 Are you responding as:

Answered: 272 Skipped: 1



ANSWER CHOICES	RESPONSES	
A business that is an accommodation provider	77.94%	212
A business that is not an accommodation provider	14.71%	40
An individual (e.g. a staff member in a BID area)	4.04%	11
Other (please specify)	3.31%	9
TOTAL		272

#	COMMENTS	DATE
1	Small (5 room) B&B	3/22/2025 12:07 PM
2	I also own 2 campsites. [REDACTED]	3/21/2025 5:53 PM
3	Live here	3/21/2025 4:27 PM
4	Dumfries and Galloway and borders have opted not to go ahead. Highland is the most northern region. Get this wrong and it could cripple a generation and go against all the other things like keeping our young people	3/20/2025 12:30 PM
5	I provide accommodation and I am a retailer that relies on visitor revenues	3/15/2025 10:03 AM
6	Individual with holiday home in the highlands.	3/13/2025 6:17 AM
7	Resident in Highland Council area	3/8/2025 2:26 PM
8	We are a six room B&B	3/7/2025 1:50 PM
9	Visitor to the area for work	3/7/2025 12:01 PM
10	Bed and breakfast establishment.	3/6/2025 9:50 AM
11	I'm annoyed however I can't complete as both business owner and resident	3/6/2025 7:00 AM
12	No matter	3/5/2025 9:44 PM

Highland BID Visitor Levy Survey

13	I will also respond as a business that is not an accommodation provider and as an individual	3/5/2025 8:52 PM
14	Have filled in as a business and as a local resident	3/5/2025 8:50 PM
15	Driver	3/3/2025 5:55 PM
16	a family run holiday cottage	3/1/2025 5:05 PM
17	Tour	2/28/2025 7:24 PM
18	self employed taxi driver	2/26/2025 5:31 PM
19	All properties on this park are privately owned	2/26/2025 12:19 PM
20	Self catering holiday accommodation, single property	2/26/2025 11:03 AM
21	I'm an individual who has worked in the tourism industry for 30 years.	2/26/2025 10:55 AM
22	I am responding as a business that is an accommodation provider	2/25/2025 2:55 PM
23	I think it really has to be highlighted to HC that it is not just tourist business that will be negatively impacted but the whole Highland economy.	2/14/2025 7:43 PM
24	B&B	2/14/2025 6:23 PM
25	Also as a resident of the region.	2/14/2025 3:43 PM

Q3 Where is your business or place of work based?

Answered: 246 Skipped: 27

#	RESPONSES	DATE
1	Nairn	3/28/2025 8:38 AM
2	Fort Augustus	3/27/2025 10:05 AM
3	Fort William	3/26/2025 8:01 PM
4	INVERNESS	3/26/2025 11:51 AM
5	INVERNESS	3/25/2025 5:53 PM
6	Inverness	3/25/2025 1:39 PM
7	Dornoch	3/25/2025 11:42 AM
8	██████████	3/25/2025 6:52 AM
9	Dornoch	3/24/2025 11:34 PM
10	Dornoch	3/24/2025 11:33 PM
11	Dornoch and Rogart	3/24/2025 6:12 PM
12	Dornoch	3/24/2025 5:25 PM
13	Inverness	3/24/2025 4:22 PM
14	Dornoch	3/24/2025 12:39 PM
15	DORNOCH	3/24/2025 12:26 PM
16	Glenmoriston, Inverness	3/24/2025 12:22 PM
17	Dornoch	3/24/2025 12:21 PM
18	Inverness	3/24/2025 11:42 AM
19	Dornoch	3/24/2025 11:37 AM
20	██████████	3/24/2025 10:37 AM
21	Fort William	3/23/2025 6:58 PM
22	Dornoch	3/23/2025 6:41 PM
23	Dornoch	3/23/2025 2:11 PM
24	Dornoch	3/23/2025 10:33 AM
25	████████████████████	3/22/2025 4:42 PM
26	City Centre	3/22/2025 3:26 PM
27	Fort William	3/22/2025 1:10 PM
28	Fort William	3/22/2025 12:25 PM
29	Inverness - Central	3/22/2025 12:07 PM
30	Lochcarron -	3/21/2025 8:15 PM
31	Golspie and Abriachan (Nr Loch Ness. The Association is Highland wide.	3/21/2025 5:53 PM
32	Nairn	3/21/2025 4:27 PM
33	Drumadrochit	3/21/2025 4:11 PM
34	Inverness	3/21/2025 11:51 AM
35	████████████████████	3/21/2025 11:13 AM

Highland BID Visitor Levy Survey

36	South Loch Ness	3/21/2025 11:12 AM
37	Inverness and Nairn	3/21/2025 10:57 AM
38	Inverness	3/21/2025 10:13 AM
39	Highland	3/21/2025 7:46 AM
40	Highland	3/20/2025 7:13 PM
41	Inverness	3/20/2025 6:13 PM
42	Inverness	3/20/2025 5:52 PM
43	Inverness	3/20/2025 5:26 PM
44	Inverness	3/20/2025 4:35 PM
45	Highland	3/20/2025 3:45 PM
46	Dornoch	3/20/2025 2:32 PM
47	City center	3/20/2025 2:31 PM
48	Inverness	3/20/2025 1:10 PM
49	City center	3/20/2025 1:05 PM
50	Eastgate inverness	3/20/2025 12:51 PM
51	HIGHLANDS	3/20/2025 12:44 PM
52	Inverness	3/20/2025 12:32 PM
53	Highland	3/20/2025 12:31 PM
54	Inverness	3/20/2025 12:30 PM
55	Dornoch	3/20/2025 2:03 AM
56	High Street, Dornoch	3/19/2025 10:50 PM
57	Drumnadrochit	3/19/2025 8:49 PM
58	Nairn	3/19/2025 8:14 PM
59	Inverness and Dornoch	3/19/2025 9:43 AM
60	Nairn	3/18/2025 10:47 PM
61	Inverness	3/18/2025 8:17 PM
62	Nairn	3/18/2025 4:58 PM
63	Sutherland	3/18/2025 1:44 PM
64	Dornoch	3/17/2025 1:20 PM
65	Dornoch	3/17/2025 12:55 PM
66	Dornoch	3/17/2025 11:51 AM
67	Dornoch	3/16/2025 3:45 PM
68	EMBO, Dornoch	3/16/2025 12:04 PM
69	Dornoch	3/16/2025 10:01 AM
70	Dornoch	3/15/2025 1:18 PM
71	Dornoch	3/15/2025 10:03 AM
72	DORNOCH	3/15/2025 9:19 AM
73	Dornoch	3/15/2025 6:52 AM
74	Dornoch	3/14/2025 11:10 PM
75	Dornoch	3/14/2025 10:38 PM
76	Dornoch	3/14/2025 9:46 PM

Highland BID Visitor Levy Survey

77	Dornoch	3/14/2025 9:37 PM
78	Dornoch	3/13/2025 8:27 PM
79	Inverness	3/13/2025 4:50 PM
80	Central belt	3/13/2025 6:17 AM
81	Nairn	3/12/2025 7:59 PM
82	██████████ Wester Ross	3/12/2025 6:20 PM
83	Kinlochleven	3/12/2025 2:03 PM
84	city center	3/12/2025 12:04 PM
85	Bonar Bridge	3/12/2025 11:46 AM
86	Embo	3/12/2025 11:32 AM
87	In Iverness	3/11/2025 11:21 AM
88	Dornoch	3/11/2025 10:53 AM
89	Inverness	3/10/2025 2:22 PM
90	Skye	3/10/2025 1:03 PM
91	Inverness	3/9/2025 7:12 AM
92	Isle of Skye	3/8/2025 10:02 PM
93	Thurso	3/8/2025 2:26 PM
94	Inverness	3/8/2025 1:03 PM
95	Caithness	3/8/2025 9:33 AM
96	Highland	3/8/2025 7:35 AM
97	Isle of Skye	3/7/2025 4:07 PM
98	Foyers	3/7/2025 1:50 PM
99	Inverness	3/7/2025 1:03 PM
100	Inverness and Aviemore	3/7/2025 12:46 PM
101	Skye and Lochalsh	3/7/2025 12:01 PM
102	Oban	3/7/2025 11:08 AM
103	Lochalsh	3/7/2025 9:37 AM
104	Spean Bridge	3/7/2025 7:34 AM
105	Skye	3/7/2025 6:51 AM
106	Lochalsh	3/6/2025 8:03 PM
107	Lochinver	3/6/2025 7:06 PM
108	Portree	3/6/2025 5:49 PM
109	██████████ Fort William	3/6/2025 5:40 PM
110	Fort William	3/6/2025 5:33 PM
111	Portree	3/6/2025 5:23 PM
112	Fort William	3/6/2025 4:43 PM
113	Fort William	3/6/2025 4:17 PM
114	Fort William	3/6/2025 4:01 PM
115	Fort William	3/6/2025 3:44 PM
116	Fort William	3/6/2025 3:41 PM
117	Lochaber	3/6/2025 3:31 PM

Highland BID Visitor Levy Survey

118	Fort william	3/6/2025 3:26 PM
119	Skye	3/6/2025 3:04 PM
120	Isle of Skye	3/6/2025 2:57 PM
121	Skye	3/6/2025 2:29 PM
122	Fort William	3/6/2025 2:23 PM
123	Skye	3/6/2025 1:07 PM
124	North west sutherland	3/6/2025 1:05 PM
125	South Uist	3/6/2025 12:02 PM
126	Highland	3/6/2025 12:00 PM
127	Inverness	3/6/2025 11:08 AM
128	Lochalsh	3/6/2025 10:15 AM
129	Durness	3/6/2025 10:10 AM
130	Inverinate, Kyle, Ross- shire.	3/6/2025 9:50 AM
131	Isle of Skye	3/6/2025 9:39 AM
132	Highland (near Kyle)	3/6/2025 8:08 AM
133	Glencoe	3/6/2025 7:44 AM
134	Caithness	3/6/2025 7:00 AM
135	Dornoch	3/6/2025 4:42 AM
136	Nairn	3/6/2025 2:27 AM
137	Ullapool	3/5/2025 11:36 PM
138	Foyers	3/5/2025 10:56 PM
139	Isle of Skye	3/5/2025 10:28 PM
140	Skye	3/5/2025 10:22 PM
141	Skye	3/5/2025 10:14 PM
142	Nairn	3/5/2025 10:08 PM
143	Isle of Skye	3/5/2025 10:08 PM
144	Wick	3/5/2025 9:46 PM
145	Skye	3/5/2025 9:44 PM
146	Skye	3/5/2025 9:43 PM
147	Argyll	3/5/2025 9:35 PM
148	Highland	3/5/2025 9:29 PM
149	Isle of Skye	3/5/2025 9:27 PM
150	Lochinver in Sutherland	3/5/2025 9:08 PM
151	Inverness	3/5/2025 9:07 PM
152	Highland	3/5/2025 9:00 PM
153	Isle of Skye	3/5/2025 8:52 PM
154	Stoer Bay nr Lochinver	3/5/2025 8:50 PM
155	Durness	3/5/2025 8:49 PM
156	Aviemore	3/5/2025 8:48 PM
157	Ph20	3/5/2025 8:43 PM
158	Skye	3/5/2025 8:40 PM

Highland BID Visitor Levy Survey

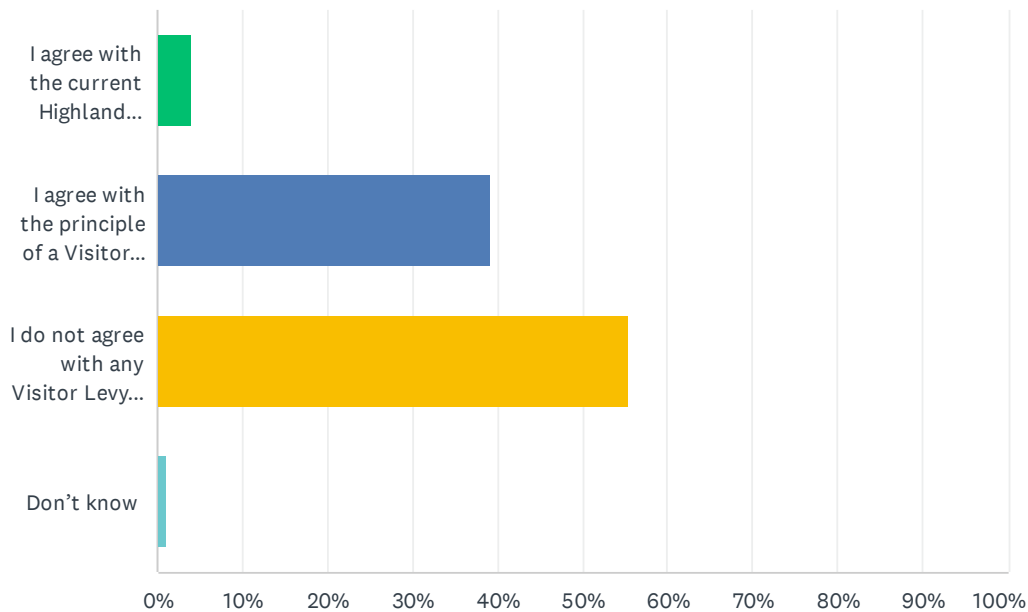
200	EASTGATE INVERNESS	2/17/2025 2:53 PM
201	Dornoch	2/17/2025 2:44 PM
202	Inverness	2/17/2025 1:31 PM
203	Drumadrochit	2/17/2025 10:45 AM
204	Inverness City Centre	2/17/2025 8:26 AM
205	Dornoch	2/16/2025 5:12 PM
206	██████████	2/16/2025 7:06 AM
207	Central Inverness	2/15/2025 3:11 PM
208	Struy, near Beaully	2/15/2025 1:07 PM
209	Inverness	2/15/2025 12:43 PM
210	Victorian Market Inverness	2/15/2025 11:13 AM
211	Inverness	2/15/2025 10:52 AM
212	Auldearn Nairn	2/15/2025 9:35 AM
213	Beaully	2/15/2025 8:40 AM
214	Dornoch	2/15/2025 4:50 AM
215	Dornoch	2/14/2025 10:18 PM
216	Dornoch	2/14/2025 10:03 PM
217	Near Beaully	2/14/2025 8:37 PM
218	Inverness	2/14/2025 8:30 PM
219	Foyers Inverness	2/14/2025 8:20 PM
220	Holiday accommodation provided in the Dornoch area.	2/14/2025 7:43 PM
221	Drumadrochit, Loch Ness.	2/14/2025 6:23 PM
222	Dornoch	2/14/2025 5:35 PM
223	Dornoch	2/14/2025 5:32 PM
224	Dornoch	2/14/2025 5:11 PM
225	Dornoch	2/14/2025 5:08 PM
226	Highland	2/14/2025 5:07 PM
227	Dornoch	2/14/2025 5:07 PM
228	Inverness / loch Ness	2/14/2025 5:05 PM
229	Inverness City Centre	2/14/2025 4:58 PM
230	Near to Loch Ness/Fort Augustus	2/14/2025 4:58 PM
231	Dornoch	2/14/2025 4:55 PM
232	Dornoch	2/14/2025 4:33 PM
233	Inverness	2/14/2025 4:22 PM
234	Inverness City	2/14/2025 4:20 PM
235	Inverness	2/14/2025 4:20 PM
236	Loch Duntelchaig	2/14/2025 4:15 PM
237	Inverness	2/14/2025 4:07 PM
238	Inverness City Centre	2/14/2025 4:04 PM
239	Inverness	2/14/2025 4:00 PM
240	Near Inverness	2/14/2025 3:43 PM

Highland BID Visitor Levy Survey

241	Inverness	2/14/2025 3:38 PM
242	Loch Ness	2/14/2025 3:38 PM
243	██████████, Inverness	2/14/2025 3:28 PM
244	Inverness	2/14/2025 3:18 PM
245	Inverness city centre	2/14/2025 3:17 PM
246	Inverness	2/14/2025 3:16 PM

Q4 What is your position on Visitor Levy? (You may want to add reasons for your answer in the comments box)

Answered: 272 Skipped: 1



ANSWER CHOICES	RESPONSES	
I agree with the current Highland Council proposal	4.04%	11
I agree with the principle of a Visitor Levy but do not agree with the current Highland Council proposal	39.34%	107
I do not agree with any Visitor Levy being applied in Highland	55.51%	151
Don't know	1.10%	3
TOTAL		272

#	COMMENTS	DATE
1	HC continually blame the Government Kate Forbes says it's all down to HC. They Say it has to be a percentage and start at 5%, Has to be on Turnover if pushed into VAT not there problem.	3/26/2025 8:01 PM
2	I would prefer a fixed rate per person per night.	3/24/2025 10:37 AM
3	As an accommodation provider (self catering holiday let) we cant pass on any further charge and we are already losing money.	3/23/2025 10:33 AM
4	It's not workable. It could be like this instead : TVL Well I can see why the authorities want percentages because they want to capture the big chains and also kingsmills, Drumossie etc but I suggested categories eg: Up to £100,000 (VAT is £84,000) no charge £100k-£250,000 2% £250-£750k 5% Over £750k 10% They liked that. Plus HC or SG provide FREE OF CHARGE an Ap not a QR code. At the moment they want to charge them £2k for a QR code. Also I suggested UK residents do NOT pay anything.	3/22/2025 4:42 PM
5	The levy will discriminate against local business's who require accommodation for business purposes/ family and friends visiting. From what i see if you are a campervan not staying in appropriate accommodation then you want pay.	3/21/2025 8:15 PM
6	It's a Dick Turpin tax. It's far too high and could have a disproportionate impact on smaller businesses like mine. It's a financial burden because of the additional VAT and taxes that we are going to have to pay. This levy should be fairly applied to all visitors at the border	3/21/2025 5:53 PM

Highland BID Visitor Levy Survey

and accommodation providers should not foot the bill or administer the charge on behalf of the council.

7	Absolutely disagree with a percentage rate. Can see positive benefits of a fair flat rate. Should be collected by authority not via businesses. Residents paying Council Tax should not be paying.	3/21/2025 11:12 AM
8	We have nic changes and bills through roof	3/20/2025 7:13 PM
9	I dont agree with more tax to the council	3/20/2025 3:45 PM
10	A LOW TOURIST TAX WOULD WORK BETTER AS WOULDNT LOSE BUSINESS	3/20/2025 12:44 PM
11	This levy is not fit for purpose need a rethink instead of pushing it ahead	3/20/2025 12:30 PM
12	It is just another tax	3/19/2025 8:14 PM
13	Focus needs to be on Transient accomodation, Campervans "wild camping" and Cruises, those that contribute little to the economy.	3/19/2025 9:43 AM
14	We need visitors and must not add anything else to the costs of their stays.They spend money on shops and on other services and are already contributing revenues in this way. The levy is an unnecessary additional tax and administrative burden on Council and providers alike.	3/15/2025 1:18 PM
15	we are already so heavily taxed and the council manage the funds they receive very badly	3/15/2025 10:03 AM
16	Costs are already too high for tourists compared to most of Europe. It will kill tourism in the Highlands which has a very short season. It will also affect many jobs which are already under threat due to rising costs.	3/14/2025 9:46 PM
17	A flat fee rather than a %	3/13/2025 8:27 PM
18	I already pay 20% VAT, fees on Airbnb, Booking.com as well as a booking platform fee, water charges, high electricity costs, laundry/cleaning costs etc. I'm a new small business and barely making an income from it as it is. Will take me a long time to recover what I spent setting it up, if ever 😞	3/12/2025 11:46 AM
19	It is going to set back the accommodation business evn further	3/11/2025 11:21 AM
20	I don't want to see anything which dissuades visitors to Highland Region and Dornoch in particular. Tourism is growing and by not following other regions i.e. Wales the visitors who went to these regions may come to Highland	3/11/2025 10:53 AM
21	And all visitors shouldd pay, exempting campervans is illogical especially as they arguably do the most damage and contribute the least to the tourist economy	3/7/2025 4:07 PM
22	The financial situation at present is challenging enough without being expected to administer and collect this tax. The addition of an extra cost to visitors will surely impact the area as visitors will have less disposable money to spend on goods and services	3/7/2025 1:50 PM
23	The current system is extremely complicated and has made us consider closing or restructuring our business. A fixed fee even on a sliding scale would be far easier to manage.	3/7/2025 1:03 PM
24	5% is far too high. Should be lower percentage or flat rate	3/7/2025 12:46 PM
25	Only support a flat rate applied to JUST tourists	3/7/2025 12:01 PM
26	The levy should not be a percentage of cost but a fixed per capita per night amount	3/7/2025 9:37 AM
27	Would prefer a fixed rate and needs to be excluded from vat	3/7/2025 7:34 AM
28	Tourism is so important to the Highlands, this could wreck it	3/6/2025 8:03 PM
29	No levy unless it affects all visitors and only visitors and certainly no levy which puts a ridiculous amount of administration and associated costs on small/micro business	3/6/2025 7:06 PM
30	Business owners should not be responsible for collecting a levy.	3/6/2025 5:33 PM
31	The proposal is cumbersome and unworkable. It will be included in turnover which will impact VAT status leading to losses. This should be a flat rate stand alone charge not included in turnover.	3/6/2025 5:23 PM
32	At this precarious time when costs are still rising, and small businesses are still recovering from covid, the implementation of such a levy in the current capacity and how the council expect us to collect the money with no consideration to our cost and expenses, as well as	3/6/2025 3:44 PM

Highland BID Visitor Levy Survey

the clear lack of vision of this levy. It feels like the Council is so far a drift from what is right and fair at this present time. They can not even get the STL right or completed correctly and on time. It is just an easy money making scheme for them!!

33	As it stands it is not fit for purpose	3/6/2025 3:26 PM
34	Our hard working guests choose to spend their money coming to the highlands,we should not be taking advantage	3/6/2025 2:29 PM
35	I don't know what the proposal is????	3/6/2025 1:07 PM
36	HC proposal is far too much. It should be a fixed fee of, say, £2, not a percentage.	3/6/2025 11:08 AM
37	I believe it should be a small amount and fixed rate so it is clear and fair and only applies to tourists outwith the UK. If I am going to Greece I know that whatever accommodation I am staying in it will be 2 euro a night - I can budget accordingly and know where I stand. Open, honest and fair. It should also apply to motor homes whether staying at campsites or not.	3/6/2025 10:15 AM
38	Area is already excessively expensive.	3/6/2025 9:50 AM
39	With Vat at 20% it will make us the most highly taxed accommodation in Europe	3/6/2025 9:39 AM
40	It needs to be a simple flat fee, not subject to VAT, not included in turnover, and not paid by Scottish Residents. Cruise ships should be included. Motorhome and campervan hire companies need to be included. Invitation to pay meters need to be included in ALL council car parks and the NC500 needs Camping Management Scene like they have in the Loch Lomond and Trossachs NP	3/6/2025 8:08 AM
41	I potentially agree with a minimal levy but not the current proposal in any way as its so poorly designed	3/6/2025 7:00 AM
42	We need to be careful & not overprice ourselves	3/6/2025 4:42 AM
43	The Levy in its current form will create a huge burden for highland businesses	3/5/2025 10:14 PM
44	The levy will be detrimental to the tourism sector .	3/5/2025 10:08 PM
45	HC you want VL you do it yourselves.	3/5/2025 9:43 PM
46	This levy is fundamentally flawed. It's crazy to try and go ahead when it will cause more harm than good.	3/5/2025 9:07 PM
47	I do not agree with the scottish governments visitors levy proposals either	3/5/2025 8:50 PM
48	Highland council should be collecting it, should not be classed as hosts income and hosts should not have to pay tax or vat on it. Locals should not pay it in their own country, Not our fault our hospital is 100 miles away.	3/5/2025 8:49 PM
49	We already pay for a BID, so don't need a Visitor Levy	3/2/2025 9:28 AM
50	too expensive, too extensive, unfair that businesses have to admin it, campervans on HC property are exempt	3/1/2025 5:05 PM
51	Visitors generating money for Highland where is no industry.	2/28/2025 7:24 PM
52	We are subject to several increased costs which will have to be passed on to guests. Another tax from the council will add to increased costs. Supply and demand are linked directly to costs.	2/27/2025 9:51 AM
53	Public spending on active travel infrastructure should be increased and funded out of existing taxation methods	2/26/2025 2:57 PM
54	All our holiday homes are privately owned and it is the homeowners choice to holiday let not the parks. This extra charge will devastate local business's. The Highland Council have already taken away business from Caravan and camping business with the NC500 motorhome ticket. Park's have to abide by regulations and laws set and pay for all of these, yet it appears the Highland Council do not. This is not policed or monitored and has already had a massive impact on such park's business. This additional levy will cause many such business to close due to rising costs and lower business income. In a park such as this one, the Highland Council would have to impose an individual Levy on the individual homeowners and police this, as we do not own any of the homes on this park.	2/26/2025 12:19 PM
55	Due to cost of living rises, cost and implantation of Short term lets licence rental costs already rising above inflation to stand still	2/26/2025 11:03 AM
56	It is too vague.	2/25/2025 8:02 PM

Highland BID Visitor Levy Survey

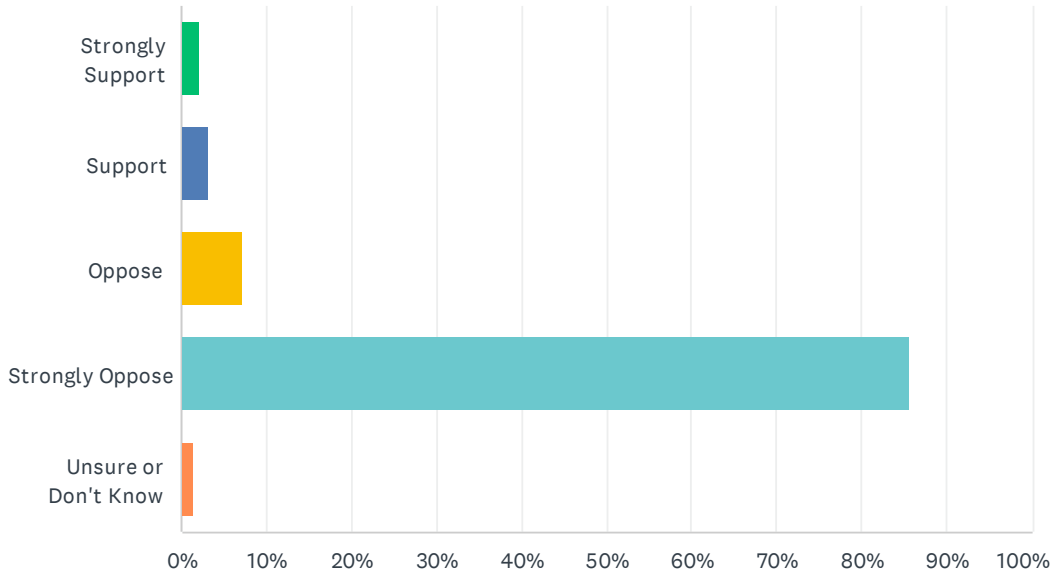
57	This proposal is a highland accommodation tax. It has nothing to do with tourists as the majority of accommodation is provided to locals on vacation. The tax should not suggest that tourists pay it as 80 % of the tax will be paid by highlanders.	2/25/2025 7:03 PM
58	It's too high and not needed	2/25/2025 5:39 PM
59	Not convinced that the net proceeds from such a levy would be spent appropriately or transparently. 5% is a ridiculously high levy, and the official Highland Council online consultation offers no responses of lower amounts that may be more apt.	2/25/2025 2:55 PM
60	Most of the accommodation sector is still recovering from COVID e.g. 10yr bounce back loans!! We don't want anything which adds cost and deters visitors!! Visitor numbers are already down and still NOT back to pre-pandemic years!! Any extra cost / visitor levy simply makes us more expensive and less competitive with other countries leading to less visitors!! If a visitor levy was applied how do we know the money is put towards valued beneficial projects in our area / sector?? Councils are inherently inefficient and slow so a big part of any levy received would simply be wasted on admin. and ill informed projects, The negatives of a levy will hugely out way the positives.	2/19/2025 5:25 PM
61	Costs are already too high. The percentage model does not work and will be costly and difficult to maintain. Monthly reporting is too onerous. This means that we are all going to be working for the Council. Much easier would be a flat rate.	2/18/2025 10:16 AM
62	Bill has been badly drafted on several fronts and Highland Council should recognise this and go back to ScotGov to ask for a re-draft	2/18/2025 8:36 AM
63	It is too expensive and you have to declare the levy as your personal turnover	2/18/2025 7:49 AM
64	There are very many reasons why this levy is wrong, but the biggest one is that it is JUST TOO HIGH - and will drive many businesses to close.	2/17/2025 7:26 PM
65	The highland is already very expensive destination and as a small business this will affect us very greatly. If this levy came to affect why should I collect it on behalf of the council	2/17/2025 5:44 PM
66	I do not agree with the exemption on campervans not using a campsite	2/17/2025 2:44 PM
67	This is an Accommodation Tax, so we are being charged a tax on top of a tax. Margins already too slim in Accommodation to absorb this extra cost.	2/17/2025 8:26 AM
68	Visitor Levy's are successfully implemented across many countries to improve facilities in the specific locality. However while I agree in principal with the idea I strongly object to the proposed 5% accommodation charge. This would considerably augment the amount payable by guests and I believe would deter them from booking in my case self catering accommodation - which would impact our business unless we then reduced the pricing structure, thereby decreasing our revenue and effectively increasing our costs. This would have a negative impact on the tourism industry in the Highlands.	2/16/2025 5:12 PM
69	I prefer the wording "I accept there will be a Visitor Levy but not agree with the current Highland Council proposal".	2/15/2025 3:11 PM
70	It targets the wrong people. It is the motorhomes / campervans / car campers that place the most strain on our roads, public services, that litter the roadsides and clog the visitors sites etc. A numberplate recognition system to charge them a visitors tariff would be more appropriate. Hotel visitors, on the other hand, are mostly using private services provided at the cost of private companies and individuals.	2/14/2025 8:37 PM
71	Would like flat fee approx £1, not vatable, not part of earnings, no special software and associated cost, chargeable at property so no extra fees to OTAs, cash so no crd charges, all non UK visitors to be charged inc motor home visitors	2/14/2025 8:20 PM
72	Many countries have a visitor levy to help with the provision of visitor services but the rate set must be reasonable and not prohibitive. £1 or £1.5 per person per night would be reasonable but a flat 5% will result in visitors going elsewhere in the UK or overseas.	2/14/2025 7:43 PM
73	It should be a flat rate not %	2/14/2025 6:23 PM
74	We want Visitors, NOT to turn them away	2/14/2025 5:35 PM
75	It will out potential visitors off, the highland council would only waste it anyway.	2/14/2025 5:08 PM
76	This is an extra expense for all locals and visitors alike who wish to stay in accommodation.	2/14/2025 5:07 PM
77	We have business colleagues visit from outwith every month - the hotel prices are extortionate enough without a further cost. They are not visiting for leisure it is business related which already contributes to the local economy and they su, especially as it is	2/14/2025 4:58 PM

Highland BID Visitor Levy Survey

78	Not a %age. Needs to be an actual amount	2/14/2025 4:22 PM
79	A levy needs separated out from the selling price and charged as an additional cost (set amount)	2/14/2025 4:04 PM
80	The proposal is unfair as it excludes motorhomes and campervans not staying on campsites, these are already a major problem which will worsen in this situation.	2/14/2025 3:43 PM
81	Agree with the levy but onus should NOT be on accomodation owners to collect the monies. It should not count as our revenue. The Highland Council should set up a QR code/link which could be sent out by accommodation providers) abs visitors could use it to pay the levy fee direct to HC bank account.	2/14/2025 3:38 PM
82	Visitor levies have existed in many european countries for some time, and it does not stop people from going on holiday.	2/14/2025 3:28 PM

Q5 Please state your position on the current Visitor Levy proposal being consulted on i.e. 5% of overnight accommodation charge:

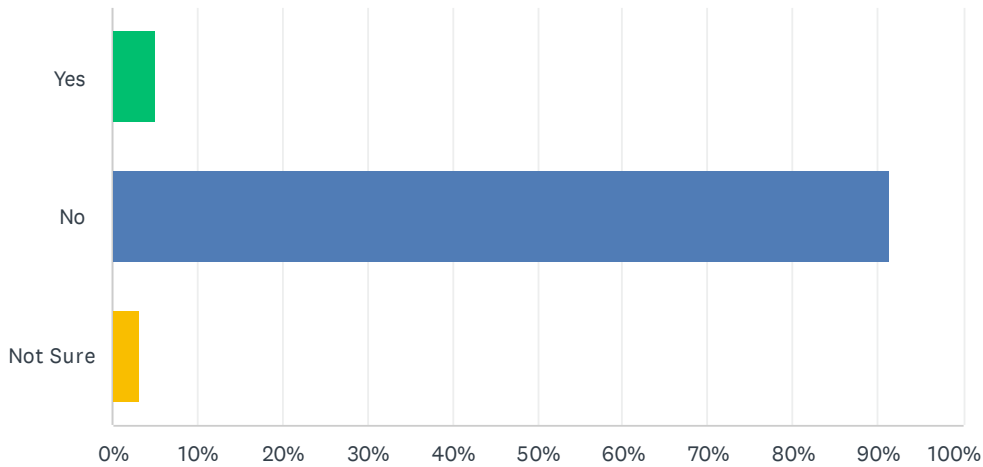
Answered: 273 Skipped: 0



ANSWER CHOICES	RESPONSES	
Strongly Support	2.20%	6
Support	3.30%	9
Oppose	7.33%	20
Strongly Oppose	85.71%	234
Unsure or Don't Know	1.47%	4
TOTAL		273

Q6 Do you agree that Highland Residents should be liable to pay a Visitor Levy when staying elsewhere overnight in Highland region?

Answered: 273 Skipped: 0



ANSWER CHOICES	RESPONSES
Yes	5.13% 14
No	91.58% 250
Not Sure	3.30% 9
TOTAL	273

#	COMMENTS	DATE
1	This will have a negative impact. example We take family to Eden court stay the night or 2 and its a treat to get away. We will just be day tripping not staying over.	3/26/2025 8:01 PM
2	We already pay council tax - which has just been increased.	3/24/2025 10:37 AM
3	But not what SG suggest	3/22/2025 4:42 PM
4	How would this be monitored?	3/22/2025 12:07 PM
5	We all pay our Council Tax, business rates and car tax, why should we pay another tax because basically that what it is!	3/21/2025 5:53 PM
6	Absolutely not	3/21/2025 11:12 AM
7	Local people shouldn't pay to stay in own area	3/20/2025 7:13 PM
8	If the Visitor Levy is rolled out nationally then yes.	3/20/2025 5:26 PM
9	Pay tax already on invome	3/20/2025 2:31 PM
10	Pay tax already on invome	3/20/2025 1:05 PM
11	TAKES MONEY OUT OF THE LOCAL ECONOMY IF LOCALS ARE CHARGED TOO. THOUGHT WE WANTED STAYCATIONS MORE??	3/20/2025 12:44 PM
12	NO! Money highland folk give to hihgland council already is extortionate. how will it help economy if money that would be spent locally goes to fix pot holes somewhere else	3/20/2025 12:30 PM
13	this would be a ridiculous twist of bad legislation	3/15/2025 10:03 AM
14	As we are local.	3/11/2025 11:21 AM
15	Absolutely not - this proposal is short sighted and affects so many people in different walks	3/10/2025 2:22 PM

Highland BID Visitor Levy Survey

of life. It's clear that those looking into the Visitor Levy proposals have no concept of how this will work or how it can be managed.

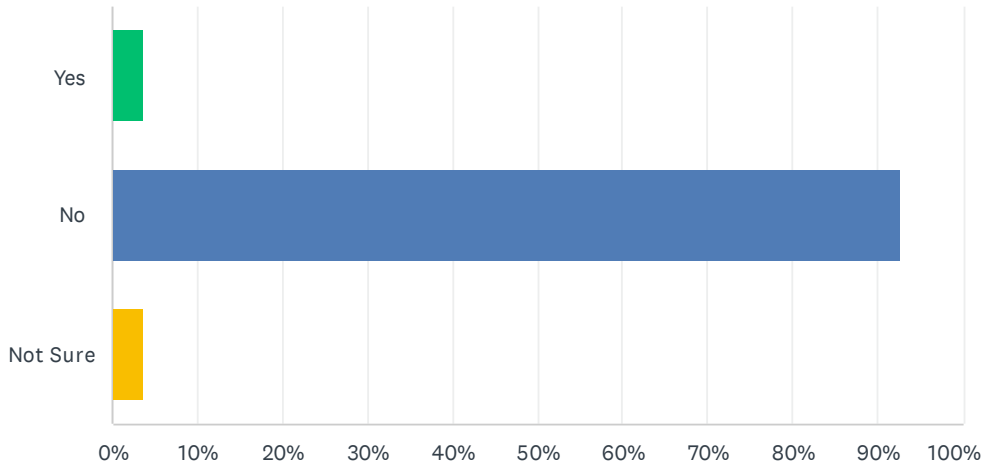
16	Depends. If dessert n holiday, of course. If visiting friends, family, hospital, work then no	3/10/2025 1:03 PM
17	Absolutely not! In such rural and isolated communities, residents often have to travel several hours for such as dental, medical ca vehicle maintenance, shopping appointments that may necessitate an overnight stay. This is unavoidable and it is completely wrong that we should be financially penalised.	3/7/2025 4:07 PM
18	This has always been touted as a "VISITOR" levy, not a tax on residents.	3/7/2025 1:50 PM
19	Particularly on rural West coasts where trades have to travel to work - makes it even more expensive for residents when state adds costs to their rates	3/6/2025 7:06 PM
20	This will deter internal visitors	3/6/2025 3:26 PM
21	No one should have to pay	3/6/2025 2:29 PM
22	We are not visitor an the Highland this is our home.	3/6/2025 10:10 AM
23	Pay enough council tax already without additional costs.	3/6/2025 9:50 AM
24	Many residents have no choice regarding long distance medical appointments etc. My husband and I also choose for sustainability reasons to holiday in the highlands. We do not fly or travel long distances....this should be rewarded not taxed!	3/6/2025 7:00 AM
25	Outwith your home LA- yes.	3/6/2025 4:42 AM
26	Highland residents already pay HC in taxes, why should they pay more when some actual tourists are exempt from the levy?	3/5/2025 10:14 PM
27	Absolutely not! We already pay a huge amount in council tax!	3/5/2025 10:08 PM
28	We already pay the highest taxes in UK and get very little in return	3/5/2025 9:43 PM
29	Absolutely not. Money that Highland residents pay is less money to keep our economy thriving. We are either residents as we are for council tax purposes or visitors!?! How can our cash travel and we can't? No minor exemptions will solve the problems. Has to be full exemption for Highland residents.	3/5/2025 9:07 PM
30	Ideally you would exclude but there is also an argument to keep things simple (the proposal is already too complex) - if at a reasonable rate, this becomes less of an issue	3/5/2025 8:48 PM
31	Yes, if the rate is fair	3/4/2025 1:06 PM
32	People staying for funerals or work shocking	3/1/2025 5:05 PM
33	For example, due to the vast size of the Scottish Highlands, some people have to travel long distances for healthcare and may need to stay overnight. I don't think it's fair to tax them for an overnight stay when they are simply trying to access essential medical care.	2/27/2025 4:22 PM
34	No one should have to pay any Levy	2/26/2025 12:19 PM
35	I don't see how you can enforce this. A better way would be to give a voucher / credit for the levy to locals which promotes holidaying in the Highlands.	2/25/2025 8:02 PM
36	The 3 million acres that the highlands cover should of course be free to the local inhabitants. The locals in cities don't pay taxes to stay in their cities.	2/25/2025 7:03 PM
37	No, indeed protecting the rights of locals to stay in accommodations for the likes of hospital visits without being subject to extra fees is priority.	2/25/2025 2:55 PM
38	I understand why people are irritated by this, but to have some sort of exemption for Highland residents would make the scheme very complicated. Highland is a vast area. We regularly visit other parts on holiday and I don't see why I should get an exemption - I'm still a visitor in that area.	2/21/2025 6:21 PM
39	Absolutely not. People who live in Highland already pay Council Tax. We are locals. People travel for lots of reasons including when they are bereaved or want to be near ill relatives. It would be wrong if money can travel freely but the people of Highland cannot. Also it makes no sense to charge locals when we want people to cut their carbon footprint! Surely encouraging more not less staycations is much more environmentally friendly? Charging folk the same if they fly by private jet or get the bus locally is indefensible. Not to mention all the money to be taken out of our local economy as locals cannot then spend in the local shops or on local services.	2/18/2025 10:16 AM

Highland BID Visitor Levy Survey

40	So if I want to visit my family I have to pay for it???	2/17/2025 5:44 PM
41	A Highland resident travelling for a non-tourism reason should obviously not have to pay in order to offset the impact of tourism.	2/17/2025 8:26 AM
42	They are already paying local tax	2/15/2025 3:11 PM
43	These visitors are not adding to the number requiring services as they already live in the Highland area.	2/14/2025 7:43 PM
44	We pay more than enough in our Council Taxes.	2/14/2025 6:23 PM
45	Another tax on the majority of scots	2/14/2025 5:07 PM
46	Only if its a set fee and is a reasonable amount. Exclusions should be for pensioners, folk requiring to attend hospital and possibly public sector workers when accommodation is required for work purposes.	2/14/2025 4:04 PM

Q7 Do you agree that Highland businesses should be liable to pay a Visitor Levy when staying elsewhere in Highland region for commercial reasons?

Answered: 272 Skipped: 1



ANSWER CHOICES	RESPONSES
Yes	3.68% 10
No	92.65% 252
Not Sure	3.68% 10
TOTAL	272

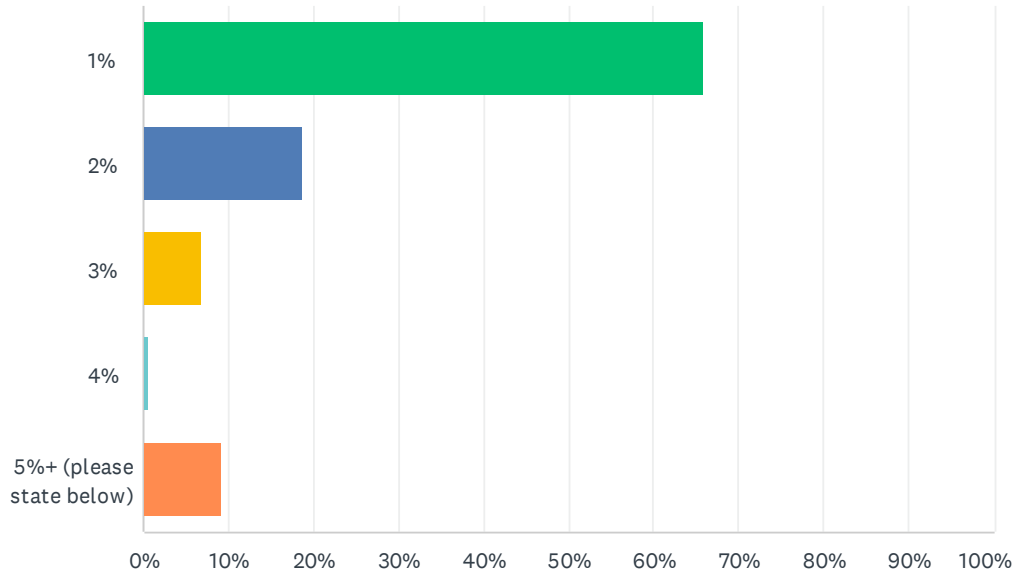
#	COMMENTS	DATE
1	example Fort William business works in another area within the HC they just add that to their bill just more expense	3/26/2025 8:01 PM
2	How would this be monitored?	3/22/2025 12:07 PM
3	It's a double tax.	3/21/2025 5:53 PM
4	If workies pay the whole cost of building likes of roads and schools goes up	3/20/2025 7:13 PM
5	Clearly open to abuse, however we should not be penalising local business growth and development.	3/20/2025 5:26 PM
6	COSTS ENOUGH TO GET WORKIES UP SO NO	3/20/2025 12:44 PM
7	It already costs more to do business up here that's why some of our partners are opening down south	3/20/2025 12:30 PM
8	Nobody at all should pay a "visitor levy or tourist tax" if they are here for business.	3/19/2025 9:43 AM
9	just more unjust cost	3/15/2025 10:03 AM
10	Same we are suppose to supprot each other to help the Highland be a accommodating place	3/11/2025 11:21 AM
11	As above	3/10/2025 2:22 PM
12	If businesses and residents pay it takes money OUT of the local economy! What is the wider cost compared to what is raised?	3/8/2025 1:03 PM
13	See comments above, they equally apply here	3/7/2025 4:07 PM

Highland BID Visitor Levy Survey

14	There is absolutely no sense in charging business people who are bringing money into the Highlands - would you pay to enter a shop ?	3/7/2025 1:50 PM
15	No one should have to pay	3/6/2025 2:29 PM
16	People that are here to work are workers not visitors	3/6/2025 10:10 AM
17	Pushing up costs will aid depopulation.....we already pay more for most things!	3/6/2025 7:00 AM
18	Again, as residents of HC we already pay taxes in the region	3/5/2025 10:14 PM
19	We are NOT visitors in our own country	3/5/2025 10:08 PM
20	SG & HC you will kill tourism	3/5/2025 9:43 PM
21	Absolutely not.	3/5/2025 9:07 PM
22	Our business is remote and we often in winter have workies staying, it is expensive enough getting tradespeople to come to the area to do work for locals without this being added to residents bills	3/5/2025 8:50 PM
23	As above	3/5/2025 8:48 PM
24	Yes, if the rate is fair	3/4/2025 1:06 PM
25	Highland businesses already contribute significantly to the local economy through existing taxes, including business rates, income tax, and VAT. Introducing an additional Visitor Levy for commercial stays would place an unfair financial burden on businesses that are essential to sustaining the Highlands. Many businesses, especially small and local enterprises, rely on travel within the region to operate, support remote communities, and maintain economic activity. Penalising them with extra costs simply for carrying out necessary work could discourage growth, limit investment, and ultimately harm the very economy the levy aims to support.	2/27/2025 4:22 PM
26	Of course they should not.	2/25/2025 7:03 PM
27	For same reason of complexity as above.	2/21/2025 6:21 PM
28	Bricks and mortar and service businesses are already creaking. Visitor numbers are down. Margins lower than ever. It's crazy that the cost of building in Highland or doing business will also go up. The Impact Assessments are sorely lacking and don't answer the key questions.	2/18/2025 10:16 AM
29	Business travel is already limited as it is in the Highlands. We need to remain competitive and this is just another reason to put off businesses from operating in the Highlands.	2/17/2025 8:26 AM
30	They are already paying local tax	2/15/2025 3:11 PM
31	These individuals already live in the Highland area and so are not adding to the requirement for services just a change in location for the services	2/14/2025 7:43 PM
32	We pay more than enough in our Business Taxes.	2/14/2025 6:23 PM
33	Don't understand the question	2/14/2025 5:08 PM
34	Nobody should have this extra tax	2/14/2025 5:07 PM
35	Only if it's a reasonable set fee	2/14/2025 4:04 PM

Q8 What is the maximum percentage Visitor Levy that you would support?

Answered: 176 Skipped: 97



ANSWER CHOICES	RESPONSES
1%	65.91% 116
2%	18.75% 33
3%	6.82% 12
4%	0.57% 1
5%+ (please state below)	9.09% 16
Total Respondents: 176	

#	COMMENTS	DATE
1	None	3/28/2025 8:38 AM
2	should be flat rate	3/26/2025 8:01 PM
3	None. It should if anything only be a flat fee e.g £1/night	3/25/2025 5:53 PM
4	0%	3/25/2025 11:42 AM
5	I do not believe a % is the right approach given the complexity of administering	3/25/2025 6:52 AM
6	None	3/24/2025 11:34 PM
7	0%	3/24/2025 12:26 PM
8	I don't think it should be a percentage.	3/24/2025 12:22 PM
9	We do not require more taxation in the Highlands - give tourism a break	3/24/2025 12:21 PM
10	none	3/24/2025 11:42 AM
11	5%	3/24/2025 11:37 AM
12	I don't support the levy , but if it has to go though then only 1%	3/23/2025 6:41 PM
13	No percentage - costly to apply and risks losing business if passed on to customers	3/23/2025 10:33 AM

Highland BID Visitor Levy Survey

14	10%	3/22/2025 4:42 PM
15	None	3/22/2025 3:26 PM
16	None of the above	3/21/2025 5:53 PM
17	If forced into that position	3/21/2025 11:51 AM
18	I don't support a percentage rate and all of the burdensome administration it will push on to already stretched business owners	3/21/2025 11:12 AM
19	Fixed fee	3/21/2025 10:57 AM
20	None	3/21/2025 10:13 AM
21	None	3/20/2025 2:32 PM
22	0%	3/20/2025 2:31 PM
23	0%	3/20/2025 1:05 PM
24	Start slow and assess the impact	3/20/2025 12:30 PM
25	Not a percentage, a fixed fee.	3/19/2025 8:49 PM
26	Why is there not a 0% option	3/19/2025 8:14 PM
27	Too hard to administer fixed fee is much simpler	3/19/2025 9:43 AM
28	None	3/18/2025 10:47 PM
29	0	3/17/2025 12:55 PM
30	n/a	3/16/2025 10:01 AM
31	None at all	3/15/2025 1:18 PM
32	it should be an amount not a percentage	3/15/2025 10:03 AM
33	None	3/15/2025 6:52 AM
34	None	3/14/2025 10:38 PM
35	It should be a flat fee not a %	3/13/2025 8:27 PM
36	0% in current form	3/12/2025 2:03 PM
37	0 %	3/12/2025 12:04 PM
38	I'm not happy with any percentage	3/12/2025 11:46 AM
39	I choose as this the lowest I can go but I don't support any levy	3/11/2025 11:21 AM
40	0%	3/11/2025 10:53 AM
41	Not a percentage - keep it simple and have a charge per head as opposed to a % charge of overall accommodation	3/10/2025 2:22 PM
42	One	3/8/2025 10:02 PM
43	None currently	3/8/2025 9:33 AM
44	I do not support a percentage charge, it should be a flat fee paid by all.	3/7/2025 4:07 PM
45	If anything, this needs to be a flat fee NOT a percentage	3/7/2025 1:50 PM
46	We would prefer a fixed fee rather than a % based one	3/7/2025 1:03 PM
47	Don't support a % fee. Its too complicated to collect	3/7/2025 12:01 PM
48	None	3/7/2025 11:08 AM
49	As stated above it should not be calculated on the cost but a fixed nightly charge. As other countries	3/7/2025 9:37 AM
50	Do not support a %	3/7/2025 7:34 AM
51	Zero	3/7/2025 6:51 AM
52	Percentage is an admin nightmare - fixed levy would be fairer	3/6/2025 7:06 PM

Highland BID Visitor Levy Survey

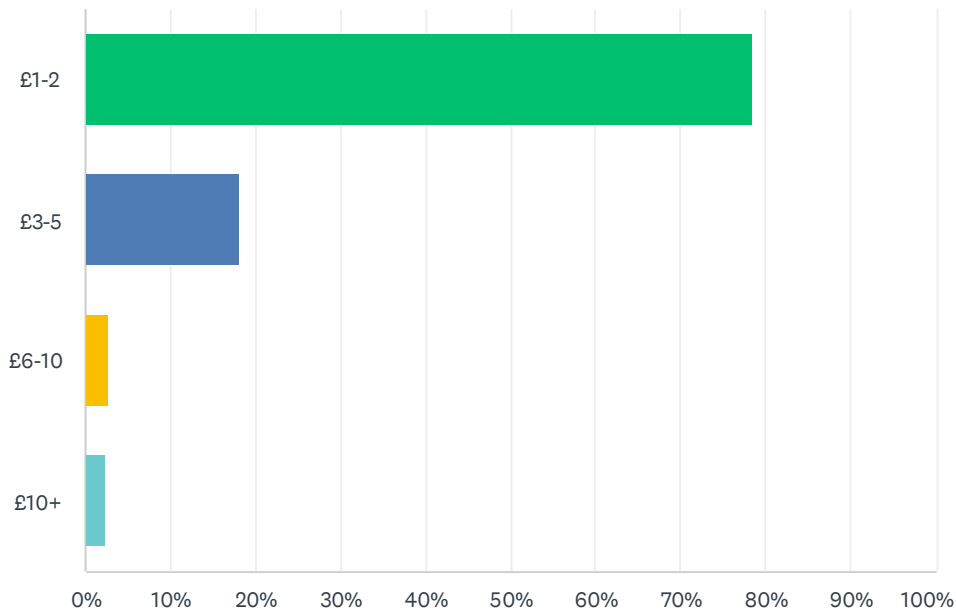
53	A set fee would be preferred	3/6/2025 5:33 PM
54	A small flat rate charge is essential and not included in business turnover	3/6/2025 5:23 PM
55	I don't support a % levy at all	3/6/2025 4:43 PM
56	I do not support a percentage scheme.	3/6/2025 3:44 PM
57	0%	3/6/2025 3:41 PM
58	Fixed rate , everybody (apart from wild camper(vans) uses the same amenities	3/6/2025 3:26 PM
59	0%	3/6/2025 2:29 PM
60	Should not be a percentage.	3/6/2025 1:05 PM
61	None	3/6/2025 12:02 PM
62	Put 1% but don't think k there should be a levy	3/6/2025 12:00 PM
63	Percentage is not the way to go.	3/6/2025 11:08 AM
64	Fixed rate lbly	3/6/2025 10:15 AM
65	None !	3/6/2025 9:50 AM
66	No percentage. It needs to be a flat rate	3/6/2025 8:08 AM
67	I don't support any % as too complicated	3/6/2025 7:00 AM
68	None	3/6/2025 4:42 AM
69	I prefer a flat rate	3/6/2025 2:27 AM
70	No tax at all in the Highlands. We are not Venice, Manchester, Edinburgh, we are a rural fragile economy	3/5/2025 11:36 PM
71	Don't agree with % charge at all	3/5/2025 10:28 PM
72	I don't support a percentage levy	3/5/2025 10:22 PM
73	A higher visitor levy in accommodation means tourists have less money to spend elsewhere in the area	3/5/2025 10:14 PM
74	Zero!	3/5/2025 10:08 PM
75	None - it should be a flat rate paid directly to the council	3/5/2025 9:46 PM
76	None a flat rate implemented and administration done from elsewhere and not AP	3/5/2025 9:43 PM
77	None.	3/5/2025 9:35 PM
78	No a percentage	3/5/2025 9:29 PM
79	But preferably a Fixed amount	3/5/2025 9:27 PM
80	0% I do not wish to collect and administer it for Highland Council it could be taken by NPR at bridge and ferries	3/5/2025 8:52 PM
81	I would prefer a fixd rate £1 per room per night seems reasonable. A percentage just feels like greed	3/5/2025 8:50 PM
82	£1 or £2 per head	3/5/2025 8:49 PM
83	If it genuinely works with high pass through could increase once market adjusted	3/5/2025 8:48 PM
84	I do not support a percentage visitor levy	3/5/2025 8:39 PM
85	I dont	3/4/2025 7:44 PM
86	I do not support in any way	3/4/2025 1:19 PM
87	I am in favour of a flat rate: £2 per room per night etc	3/4/2025 1:06 PM
88	None	3/3/2025 11:57 PM
89	None	3/3/2025 5:55 PM
90	Any Visitor levy should be netted off the BID payments	3/2/2025 9:28 AM
91	Should not be any levy.	2/28/2025 7:24 PM

Highland BID Visitor Levy Survey

92	Really none but not an option?	2/27/2025 12:30 PM
93	0%	2/27/2025 12:29 PM
94	None of the above	2/27/2025 9:51 AM
95	I would not support any Levy	2/26/2025 12:19 PM
96	They need to prove that they can be transparent, spend the levy effectively and in the places that need it. A 1% TAX would likely garner more support once evidenced with effective leadership.	2/25/2025 8:02 PM
97	Zero is the answer... why is it not available above ?.	2/25/2025 7:03 PM
98	Not as a percentage	2/25/2025 5:39 PM
99	2% is already a push. When calculating the approximate revenue earned in accommodation in the Highlands, however, 5% would yield 4x more than the quoted £10m necessary for the suggested improvements, so 1.25% seems arguably appropriate. But there are too many other issues with this proposal.	2/25/2025 2:55 PM
100	Support none - it shouldnt be applied to the people living here.	2/25/2025 10:58 AM
101	None	2/25/2025 4:10 AM
102	The Levy should be focused on caravans that are not staying in camp sites and not on accommodations	2/22/2025 12:01 PM
103	I wouldn't support more than 5%	2/21/2025 6:21 PM
104	I support no levy.	2/19/2025 5:25 PM
105	should be flat rate and non vatable	2/18/2025 8:36 AM
106	I cannot actually support a % levy, but if we were forced....	2/17/2025 7:26 PM
107	Non	2/17/2025 5:44 PM
108	DO NOT SUPPORT THE LEVY	2/17/2025 2:53 PM
109	5%	2/17/2025 2:44 PM
110	I do not support the % model it is a form of direct taxation and poorly legislated.	2/17/2025 1:31 PM
111	Don't agree with percentage levy	2/17/2025 10:45 AM
112	If the Council are intending to raise £10million then a 1.5% tax would be more than sufficient to do this.	2/17/2025 8:26 AM
113	I don't support the levy at all. I begrudge clicking 1%	2/15/2025 4:50 AM
114	Would not support any % basis	2/14/2025 10:18 PM
115	The levy should be a price per night per person and not a %age of accommodation costs	2/14/2025 7:43 PM
116	Don't agree with the % scheme, difficult admin.	2/14/2025 6:23 PM
117	ZERO	2/14/2025 5:35 PM
118	I do not support a percentage in any way! It is far too complex to administrate!	2/14/2025 5:32 PM
119	None	2/14/2025 5:07 PM
120	None	2/14/2025 4:58 PM
121	As long as 50% of the money goes towards the infrastructure in the Highlands and the specific area its being spent.	2/14/2025 4:58 PM
122	0	2/14/2025 4:55 PM
123	I would not support a %	2/14/2025 4:20 PM
124	It need to be a set fee to reduce admin costs at the source as well as at the HC	2/14/2025 4:04 PM
125	None if the council wish to collect this do it at the airports rather than expecting businesses to collect it impacting on their turnover which means more tax and vat charged, it's hard enough for small businesses to survive without an extra levy to collect	2/14/2025 4:00 PM
126	Happy to go with the Council's proposals	2/14/2025 3:28 PM

Q9 What is the maximum flat rate (£ per night) that you would support?

Answered: 214 Skipped: 59



ANSWER CHOICES	RESPONSES
£1-2	78.50% 168
£3-5	18.22% 39
£6-10	2.80% 6
£10+	2.34% 5
Total Respondents: 214	

#	NB: PLEASE NOTE THAT A FLAT RATE IS NOT CURRENTLY PERMITTED IN THE LEGISLATION SO IF THIS IS YOUR PREFERRED OPTION PLEASE STATE YOUR REASONS BELOW:	DATE
1	None	3/28/2025 8:38 AM
2	keeps it simple. A tourist paying a percentage in a £200 B&B in Edinburgh and same percentage in a 130B&B in the highlands they will feel ripped off.	3/26/2025 8:01 PM
3	I think costs are already to high	3/26/2025 11:51 AM
4	Easier to administer. Less punitive on visitor.	3/25/2025 5:53 PM
5	To ensure ease in management of the scheme.	3/25/2025 6:52 AM
6	None	3/24/2025 11:34 PM
7	Simpler to operate. Less onerous for the visitor.	3/24/2025 6:12 PM
8	clear set amount easier to manage and transparent	3/24/2025 4:22 PM
9	Would it be a simpler way to implement a levy?	3/24/2025 12:39 PM
10	NIL	3/24/2025 12:26 PM
11	Easier to justify	3/24/2025 11:37 AM
12	Easier for visitors to budget and does not penalise higher priced business	3/24/2025 10:37 AM
13	I don't support the levy , but if it has to go though then only £1-£ 2 as in Wales	3/23/2025 6:41 PM

Highland BID Visitor Levy Survey

14	We have a holiday let sold to groups of 6 max. Most lets are 7 days, so 6 people would be paying an extra £42-84 per week at this level. Even that is too much.	3/23/2025 10:33 AM
15	None	3/22/2025 4:42 PM
16	None of the above	3/21/2025 5:53 PM
17	£3 max. Fair for everyone without the need for complex accounting. Flat rate should include ALL visitors not just those staying in bricks and mortar properties. Capture motorhome/campervan users and cruise ship passengers	3/21/2025 11:12 AM
18	Seems fairer	3/21/2025 10:13 AM
19	Select a State	3/20/2025 5:52 PM
20	We consider a flat rate to be fair across all providers.	3/20/2025 5:26 PM
21	None	3/20/2025 2:32 PM
22	The figures given are back of cigarette packet. Need to be really careful., Not right that folks lives are being gambled with	3/20/2025 12:30 PM
23	Flat rate easier to administer to save any form of calculation. £1 per person or booking for example.	3/20/2025 2:03 AM
24	It is far easier to manage	3/19/2025 8:49 PM
25	No levy as just another tax	3/19/2025 8:14 PM
26	for B& B is breakfast / food charge included, VAT included how do you stop a £1 fee being charged for stay and £59 for mandatory breakfast. Much simpler admin.?	3/19/2025 9:43 AM
27	None	3/18/2025 10:47 PM
28	In line with normal practice abroad	3/18/2025 8:17 PM
29	0	3/17/2025 12:55 PM
30	n/a	3/16/2025 10:01 AM
31	None at all	3/15/2025 1:18 PM
32	because it is straight forward and easy to administer	3/15/2025 10:03 AM
33	None	3/15/2025 6:52 AM
34	None	3/14/2025 10:38 PM
35	It makes much more sense than a %, is fairer and will still raise money for the area. Most people would be happy to pay a flat rate of £1-£2	3/14/2025 9:37 PM
36	It is a much fairer way to apply the levy and much easier for businesses to administer	3/13/2025 8:27 PM
37	Highlands	3/13/2025 4:50 PM
38	£0	3/12/2025 12:04 PM
39	£0	3/11/2025 10:53 AM
40	The legislation is again drafted by individuals who have no concept of the bureaucratic mess they are creating. The legislation has to be clear and straightforward and easy to administer and the current legislation is anything but. This seriously has to be addressed and any proposals put on hold until legislation addressed.	3/10/2025 2:22 PM
41	fairer	3/9/2025 3:47 PM
42	I don't think there should be any- due to already massive taxation.	3/8/2025 10:02 PM
43	In Manchester businesses collect the levy separate. It's £1 a night and works well. Businesses are given a pay point so the money goes straight into the pot and is not classed as income.	3/8/2025 1:03 PM
44	Easier to administer and fairer to visitor	3/8/2025 9:33 AM
45	To add a percentage levy potentially makes some of the more expensive accommodations unaffordable unless they drop their prices accordingly. I feel it is a fairer way of imposing a levy to make it a flat rate. modations	3/7/2025 4:07 PM

Highland BID Visitor Levy Survey

46	Easier to administer and collect, the financial cost to the visitor would be less and much more acceptable than a percentage. Having to explain to every visitor that they will pay differing amounts per night per accommodation venue will absolutely not make sense.,	3/7/2025 1:50 PM
47	The current system is extremely complicated and will require hours of work a month for our business to calculate. Especially when it comes to who has had breakfast or not. Whether that was included in the price or paid on top off. We will also have to go through each booking to see if other deductions need to be made like packed lunches or bicycle hire. A flat fee would take a couple of minutes to calculate	3/7/2025 1:03 PM
48	Easier to administer and fairer	3/7/2025 12:46 PM
49	It would be MUCH simpler to collect (and therefore cheaper, and consequently the financial benefit from the levy would be greater as less of the levy would be wasted on admin costs)	3/7/2025 12:01 PM
50	HC is not running my business and for them to take a percentage is outrageous. Not to mention how difficult it would be to collect fairly.	3/7/2025 9:37 AM
51	% will be too difficult to calculate and will lead to confusion	3/7/2025 7:34 AM
52	Zero	3/7/2025 6:51 AM
53	Far easier to administer and understand by visitors	3/6/2025 8:03 PM
54	Admin for business which already work 7 days a week and 12-14 hours a day - no time to act as Highland council tax collectors much less as Highland council accountants	3/6/2025 7:06 PM
55	As above	3/6/2025 5:23 PM
56	Flat rate is easier to administer and fairer	3/6/2025 4:43 PM
57	Calculation is transparent, aligns with many international levies, and also other UK proposals. The Highland Council supported a flat rate but we're overturned by COSLA.	3/6/2025 4:17 PM
58	The Highlands are already an expensive destination, and you will drive more and more visitors away. Smaller businesses can not keep sucking up these taxes and costs!!	3/6/2025 3:44 PM
59	To administer a % is almost impossible to work out on every visitor flat rate would be so much easier to administer.	3/6/2025 3:41 PM
60	Take it back to SG and have it amended to a flat rate	3/6/2025 3:26 PM
61	£0	3/6/2025 2:29 PM
62	Flat rate better	3/6/2025 1:05 PM
63	None	3/6/2025 12:02 PM
64	It's less burdensome and it accords with fees in other countries.	3/6/2025 11:08 AM
65	As above - a flat rate is transparent	3/6/2025 10:15 AM
66	Zero rate.	3/6/2025 9:50 AM
67	Current option too complex (removing other costs such as breakfast, entertainment and parking. Visitors paying the most - staying in hotels and b&bs - spend the most too (eating out for every meal) will be penalised by paying the most levy.	3/6/2025 9:39 AM
68	Percentage of accommodation charge is too complicated to calculate. To reduce costs of admin, the scene needs to be as simple as possible	3/6/2025 8:08 AM
69	Simplicity and up to £3	3/6/2025 7:00 AM
70	Easier to implement and more likely to be accepted by tourists coming in and less likely to put them off visiting the region	3/6/2025 2:27 AM
71	No charge at all	3/5/2025 11:36 PM
72	Easier to manage	3/5/2025 10:28 PM
73	The collection of a percentage levy is too onerous and way too complicated	3/5/2025 10:22 PM
74	If we are still being forced to collect this levy on behalf of the council then the process should be made as simple as possible	3/5/2025 10:14 PM
75	A flat rate is easier for tourists to quantify and any levy should be introduced at a minimal level to avoid any possible negative on the tourist economy as a whole	3/5/2025 10:08 PM
76	Zero! Is the only amount that I would support	3/5/2025 10:08 PM

Highland BID Visitor Levy Survey

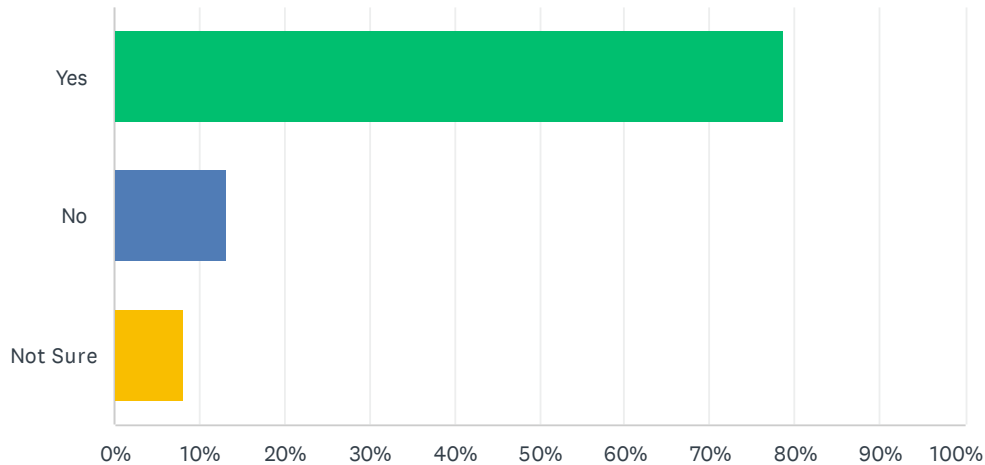
77	A flat rate per night can be charged by the Council, without needing data on nightly rates from the accommodation provider	3/5/2025 9:46 PM
78	Because the % is a nightmare to process	3/5/2025 9:44 PM
79	Too expensive too complicated. Making AP unpaid council workers	3/5/2025 9:43 PM
80	Then the council could collect it and take the burden off accommodation providers. A flat rate seems fairer too.	3/5/2025 9:35 PM
81	Easier for businesses to calculate and would keep smaller businesses under tax threshold	3/5/2025 9:27 PM
82	It's deeply unworkable that % is proposed. A flat rate is what the council supported and that's what is more acceptable. There has never been a bigger divide between public and private sector. Those imposing this will have gold plated pensions and zero risk. Those having to collect could lose their home, business and livelihood. That is absolutely wrong. How much will the council payrise be!!?	3/5/2025 9:07 PM
83	% is fairer. I don't support a flat rate	3/5/2025 9:00 PM
84	As above, just screams of greed	3/5/2025 8:50 PM
85	£2 a head	3/5/2025 8:49 PM
86	Tiered rate make some sense	3/5/2025 8:48 PM
87	Fairer, simpler to implement, should not be related to accommodation costs	3/5/2025 8:39 PM
88	I don't and as it's not permitted this is a pointless question.	3/4/2025 7:44 PM
89	0 as disagree with premise	3/4/2025 1:19 PM
90	I am in favour of a flat rate: £2 per room per night etc	3/4/2025 1:06 PM
91	Flat rate is easier for guests to understand & business owners to show in accounts.	3/4/2025 9:06 AM
92	None	3/3/2025 11:57 PM
93	Nonr	3/3/2025 5:55 PM
94	a flat rate avoids trying to work out what proportion of the charges to the visitor should be included in the calculation	3/1/2025 5:05 PM
95	0	2/28/2025 7:24 PM
96	Accommodation in the Highlands is already extraordinarily expensive, and therefore, adding a percentage-based Visitor Levy seems excessive. Instead, I would support a variable flat rate for individual towns or regions within the Highlands. For example, a higher flat rate could be charged in a larger city like Inverness, where more investment is needed, whereas a smaller town like Dornoch would be better suited to a lower flat rate.	2/27/2025 4:22 PM
97	Again none would be preferable	2/27/2025 12:30 PM
98	0000	2/27/2025 12:29 PM
99	None of the above	2/27/2025 9:51 AM
100	Aberdeen City	2/26/2025 5:16 PM
101	I would not support a flat rate	2/26/2025 12:19 PM
102	Simple to apply, easier for tourist to understand, less admin for businesses, transparent	2/26/2025 10:55 AM
103	Needs to be a percentage.	2/25/2025 8:02 PM
104	No flat rate for Highlanders to stay in the Highlands	2/25/2025 7:03 PM
105	It is easier to manage and administer	2/25/2025 5:39 PM
106	A flat rate is much more palatable for visitors and more workable for accommodation providers	2/25/2025 5:33 PM
107	Only putting this as £0 wasn't an option	2/25/2025 2:55 PM
108	£0	2/25/2025 10:58 AM
109	None	2/25/2025 4:10 AM
110	It is easier to calculate. It is fairer. It has been successfully elsewhere	2/24/2025 10:37 AM

Highland BID Visitor Levy Survey

111	Worked well in other areas.	2/18/2025 10:16 AM
112	bill needs re-drafted and should start at a low level as a trial	2/18/2025 8:36 AM
113	The same as abroad - so much easier	2/18/2025 7:49 AM
114	Easier to administer for businesses, not seen by visitors to add substantially to the cost of their holiday, does not complicate OTA or credit card calculations, can be kept out of VAT.	2/17/2025 7:26 PM
115	DO NOT SUPPORT THE LEVY	2/17/2025 2:53 PM
116	It is a fairer option and it should be paid via online portal by the guest direct to Highland Council - far simpler to administer than suggested model	2/17/2025 1:31 PM
117	Percentage is too high, Highland Council should go back to SG to appeal VL.	2/17/2025 10:45 AM
118	A Flat rate means that budget accommodations pay a greater proportion of their sales than a luxury corporate complex. Why should a hostel backpackers be paying a greater portion of their stay than a millionaire staying at Skibo?	2/17/2025 8:26 AM
119	Or the equivalent percentage charge.	2/16/2025 5:12 PM
120	Select County	2/16/2025 7:06 AM
121	I don't want a levy at all. [REDACTED] my prices start at £20 per night, so even at £1 that is still 5%	2/15/2025 4:50 AM
122	A flat rate would be much clearer and easier for visitors to plan for.	2/14/2025 8:37 PM
123	A fairer implementation of the levy.	2/14/2025 8:30 PM
124	5% is to much to add to rates	2/14/2025 8:20 PM
125	The flat rate levy is used in many other countries as as it is not a significant charge is accepted by visitors without question.	2/14/2025 7:43 PM
126	It just simplifies the system for everyone!	2/14/2025 6:23 PM
127	NONE	2/14/2025 5:35 PM
128	Much easier to administrate	2/14/2025 5:32 PM
129	N/a	2/14/2025 5:08 PM
130	None	2/14/2025 5:07 PM
131	No Levy at all - what is it going to be used for- there should be sufficient income from rates and Council taxes if properly and efficiently managed	2/14/2025 4:58 PM
132	0	2/14/2025 4:55 PM
133	This is a fairer option as someone staying in high end accom or low cost will pay the same. It is their choice to stay in high end but they should pay the same levy as everyone as they aren't getting any more for it just because they are paying more for where they choose to stay. Campervans should also be paying and cruise ship customers as they are using the services that it is meant to be used for	2/14/2025 4:22 PM
134	Keep it separate from selling price which could effect sales and commission costs. Reduces admin significantly.	2/14/2025 4:04 PM
135	None	2/14/2025 4:00 PM
136	A flat rate seems fairer	2/14/2025 3:38 PM
137	All depends on type of accommodation. Many European cities have a flat rate per person per night, paid locally at the hotel / accommodation on departure.	2/14/2025 3:28 PM
138	Percentage rate preferred	2/14/2025 3:17 PM
139	£0	2/14/2025 3:16 PM

Q10 Do you support an Independent Economic Impact Assessment being undertaken to provide a clear, evidence-based analysis of the full risks and benefits of applying a Visitor Levy before any final decisions are taken?

Answered: 271 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	78.60%	213
No	13.28%	36
Not Sure	8.12%	22
TOTAL		271

#	PLEASE GIVE REASONS	DATE
1	It's already been done. No need to spend more money than necessary	3/28/2025 8:38 AM
2	They have made a decision ill founded. Evert action there is a reaction they have not thought through.	3/26/2025 8:01 PM
3	The are endless examples of projected income from these schemes, most if not all have been wildly optimistic. if this is introduced, we need certainty on the level of benefit.	3/25/2025 6:52 AM
4	Any potential damage to the area would be foreseen.	3/24/2025 5:25 PM
5	We do not require more taxation in the Highlands - give tourism a break	3/24/2025 12:21 PM
6	Straws eventually break camels backs. The costs and complexities of regulation so far introduced (licence requirements) and the threat of imminent removal of business rates relief has already forced many people to close their businesses. This measure would doubtless add to that number and so be counter-productive to its intention.	3/23/2025 10:33 AM
7	The vote should be delayed until after the next highland elections to ensure fairness, accountability and openness. There are no guarantees it will support economic growth or sustainable tourism. European countries apply a small charge on over accommodation which is normally a few cents, 5% charge could seriously impact tourism in the Highlands.	3/21/2025 5:53 PM
8	HOW MANY JOBS WILL GO?	3/20/2025 12:44 PM
9	Definately. None of the webinars really anser the real questions	3/20/2025 12:30 PM
10	This would be very wise bearing in mind the ultimate negative impact the visitor levy could have if the numbers won't add up.	3/20/2025 2:03 AM

Highland BID Visitor Levy Survey

11	Run scheme for 2 years and review.	3/19/2025 9:43 AM
12	More HC money wasting bureaucracy	3/18/2025 10:47 PM
13	This is more cost. If anyone in council and government had any idea about business this would be a non starter	3/15/2025 10:03 AM
14	Doubt it will be fully independent.	3/14/2025 9:46 PM
15	Depends on costs.	3/12/2025 6:20 PM
16	As it will help Highland council to understand the difficulty small businesses are going through	3/11/2025 11:21 AM
17	Yes - this should have been considered before legislation put in place	3/10/2025 2:22 PM
18	100%! We don't know what the cost will be. Business groups must agree the terms of reference otherwise its likely council will just set the parameters to make the case. We need properly independent assessment looking at different rates, cost benefit, and all factors so councillors can pick the right model.	3/8/2025 1:03 PM
19	It is impossible to know the true impact to ALL affected parties unless an impact assessment is undertaken. Not all affected parties are aware nor have been consulted upon this, for example elderly neighbours of mine who have to make trips to Raigmore necessitating overnight stays were completely unaware of these proposals when I spoke to them about it.	3/7/2025 4:07 PM
20	I don't believe sufficient thought or planning has been applied to this scheme. It will require much more pre-planning before it's fit for purpose.	3/7/2025 1:50 PM
21	It should have been done already. It hasn't and therefore the consultation is unlawful	3/7/2025 12:01 PM
22	The levy as it stands will force hundreds of small business to close - the knock on costs as their suppliers get fewer customers could be immense. Also factor in the STL which locally has led to around 10% of accommodation providers to shut - this will be worse	3/6/2025 7:06 PM
23	The current impact assessments were done years ago. A lot has changed and many impacts were not considered or evaluated were competed	3/6/2025 5:23 PM
24	At the moment al, is guess work and conjecture based on no real industry led evidence	3/6/2025 3:26 PM
25	The current consultation is based on figures from 2019	3/6/2025 2:29 PM
26	An independent assessment would show a visitors levy would have a devastating effect on the local economy.	3/6/2025 9:50 AM
27	No proper impact assessment has been done and completing one is a legal requirement	3/6/2025 8:08 AM
28	This is essential. We have already lost lots of businesses due to covid and slt licence....these businesses have not been replaced	3/6/2025 7:00 AM
29	Surely the council does this at it's cost - and BID challenge the findings ?	3/6/2025 4:42 AM
30	Not enough people even know about this	3/5/2025 11:36 PM
31	But what will that cost us?	3/5/2025 10:22 PM
32	This is something the council should have undertaken recently before going ahead with the consultation	3/5/2025 10:14 PM
33	This needs looked into properly. Any decisions should be taken at minimal risk to the local tourist economy.	3/5/2025 10:08 PM
34	It's all a clear waste of tax payers money	3/5/2025 10:08 PM
35	I am very concerned about the impact of business closures on remote and rural areas, and on the impact of reduced visitor numbers and reduced visitor spending on attractions, shoos, cafes, restaurants and pubs	3/5/2025 9:46 PM
36	Because the government used information from 2019 pre covid when forming the legislation	3/5/2025 9:44 PM
37	It appears to be a done deal.	3/5/2025 9:43 PM
38	As long as it is actually independent, and doesn't use misleading facts/question like the council survey.	3/5/2025 9:35 PM
39	No proper economic impact assessment has been made	3/5/2025 9:29 PM

Highland BID Visitor Levy Survey

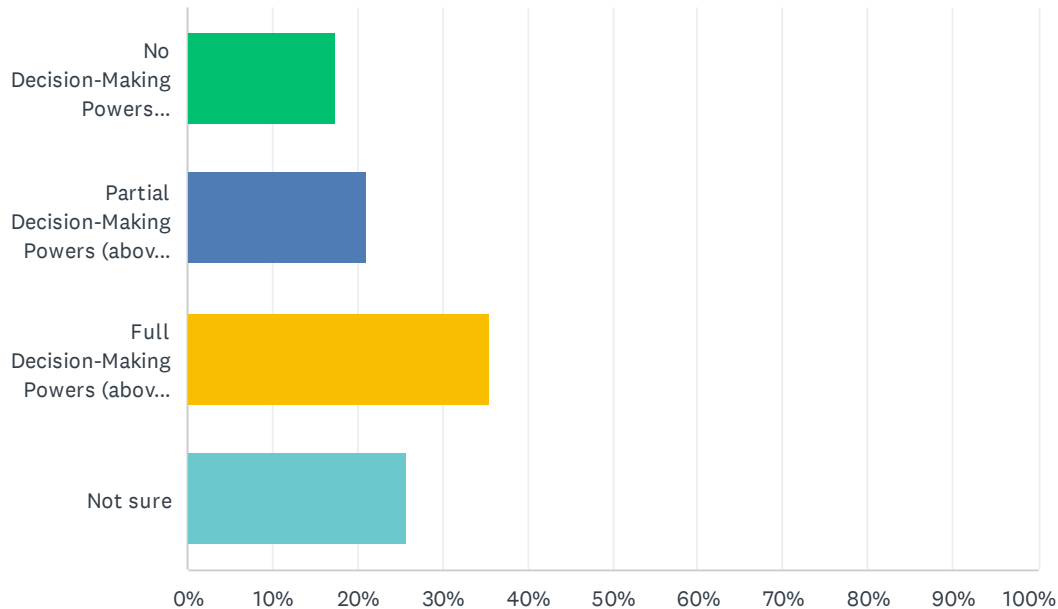
40	Highland Council have not included the whole population in this consultation	3/5/2025 9:27 PM
41	A hundred percent. Problem is council might rig it. Its crazy to ask the question when they have apart from few tweaks the answer. They say its not a cash grab but in the next breath say they want to raise a meaningful amount! Which is it?	3/5/2025 9:07 PM
42	Government has assessed.	3/5/2025 9:00 PM
43	That is the law as I understand it.	3/5/2025 8:52 PM
44	The Council impact assessment is economically illiterate	3/5/2025 8:48 PM
45	The Highland economy is heavily reliant on tourism. Hospitality businesses are facing major challenges: recovery from Covid; STL licensing; staff shortages; increased costs	3/5/2025 8:39 PM
46	Levy is not a solution merely as plaster over the council mismanaged of funds	3/4/2025 1:19 PM
47	This will cost a significant amount of money, probably paid for the income generated by the tax!	3/4/2025 9:06 AM
48	N/A	3/3/2025 5:55 PM
49	All decisions are multi criteria. Stakeholders in the decision making process have to declare the decision making criteria important to them. Any INDEPENDENT assessment MUST involve the stakeholders - i.e. hospitality providers.	2/27/2025 9:51 AM
50	Would give evidence-based reasoning for the arguments for and against the introduction of a tax	2/26/2025 10:55 AM
51	Because it is obviously such a stupid idea why waste money on assessing it.	2/25/2025 7:03 PM
52	The proposal will have significant negative impacts on businesses and its effects should be included as part of the section making process.	2/25/2025 5:33 PM
53	At minimum, yes, however more measures would need be taken to ensure that any advice provided by such an assessment would have to be followed.	2/25/2025 2:55 PM
54	I would like to see what the benefits are from charging residents in the area a levy - its like a second tax!	2/25/2025 10:58 AM
55	The highland is very expensive just Inverness is costing the hotel more than £300 a night in summer it's very expensive they don't need more spending money in silly things	2/25/2025 4:10 AM
56	The current proposal has not been thought through and the negative impact on a more seasonal tourist industry not been calculated,	2/24/2025 10:37 AM
57	The Highlands are finally becoming a tourist destination and due to this jobs are being offered, which has an impact on staffing as majority of the younger population will finally have an opportunity to have work and stay here instead of loosing them to the cities.	2/22/2025 12:01 PM
58	Let's just get on with it. We've heard all this catastrophising before over other issues and at the end of the day it works out. What always creates the biggest problems is delay and ongoing uncertainty.	2/21/2025 6:21 PM
59	Yes good strong research and analysis is what the sector wants. Currently I feel the vast majority of the accommodation sector is against a levy and their voice should take priority towards a decision.	2/19/2025 5:25 PM
60	100% yes! How can a decision be made based on the general and woefully lacking impact assessments that accompany the proposal? It is a risk and gamble and yet the people who are making the decision take no risk. They will be paid regardless. For some of us we will lose our livelihoods and have to cut jobs. They say the gain will be ten million but what will be the negative costs? No one seems to know.	2/18/2025 10:16 AM
61	Wholeheartedly. I think it is completely reckless of the Council to impose this tax without undertaking 2 EIA's - one for Inverness and the South - and one for the much more seasonal and remote North.	2/17/2025 7:26 PM
62	Waste of money	2/17/2025 2:44 PM
63	Without a full analysis Highland Council are making fundamental decisions which will impact employment for may people in the Highlands and for smaller accommodation providers their future viability. It is essential that this is a fair process and looks at all parts of the economy not just an open ended taxation system.	2/17/2025 1:31 PM
64	The benefit from VL at 5% would be outweighed by downturn in business plus loss of many small businesses.	2/17/2025 10:45 AM

Highland BID Visitor Levy Survey

65	Yes, if it is actually independent and given a neutrally-worded scope of works. Previously these have been biased in favour of highlighting on positive aspects of a scheme.	2/17/2025 8:26 AM
66	Would like clarity on who would bear the cost of such an assessment, and the fees involved; additionally this would have to take into realistic consideration a sizeable proportion of the views of local businesses as well as residents, and also visitors. Only then would I support such an endeavour.	2/16/2025 5:12 PM
67	Yes, Especially as I run a campsite and those not staying on a campsite will not have to pay anything, and I have been told by officials that some of the levy will be used to provide facilities to "tidy" up offsite camping this will in turn encourage more people not to use campsites and ruin my business	2/15/2025 4:50 AM
68	I wouldn't trust THC internal assessments.	2/14/2025 8:37 PM
69	I expect that any such assessment with highlight the potential longer term negative impact on the Highland economy. We need visitors to support local businesses as tourism is one of our main economic activities.	2/14/2025 7:43 PM
70	As we are finding with this Sottish Government & Councils they may say they consult but most of the time it just appears to be an exercise that on the main is ignored as they steam ahead... an Independent Survey may force them into listening and working with those of us in the Tourist Business to get the best implementation and spending of this visitor levy if it is to go ahead.	2/14/2025 6:23 PM
71	There are no benefits of this tax. Like all taxes already collected from businesses and individuals the money will be spent very unwisely and I do not anticipate it would be spent on any tourism infrastructure as previously suggested.	2/14/2025 5:07 PM
72	It's unnecessary . If the rate is correctly set it will not have any impact . We expect to pay in Europe and it has never affected my decision to visit a country.	2/14/2025 5:07 PM
73	We have had enough 'consultations' in Highland Region and for what - nothing is ever done so a cost not needed	2/14/2025 4:58 PM
74	I don't think this is necessary from what I have heard it's clearly not workable	2/14/2025 4:55 PM
75	The current analysis is over 5 years old. Also, Independent is the key word!	2/14/2025 4:20 PM
76	Just another cost	2/14/2025 3:38 PM
77	Happy to run with the proposals as currently on the table	2/14/2025 3:28 PM
78	Always good if properly done	2/14/2025 3:17 PM

Q11 What decision-making powers should the Visitor Levy forum have to help decide how the money collected is spent? (If you have any preferences or suggestions as to how Visitor Levy revenue should be spent please also put these in the comments)

Answered: 256 Skipped: 17



ANSWER CHOICES	RESPONSES	
No Decision-Making Powers (statutory only)	17.58%	45
Partial Decision-Making Powers (above statutory minimum)	21.09%	54
Full Decision-Making Powers (above statutory minimum)	35.55%	91
Not sure	25.78%	66
TOTAL		256

#	COMMENTS	DATE
1	Who is in the forum? Will Nairn be positively represented?	3/28/2025 8:38 AM
2	want more detail	3/26/2025 8:01 PM
3	Use to clean up Inverness City centre, buildings and roads	3/26/2025 11:51 AM
4	A question of trust. We don't want the revenue to be used to fill other holes in the council spending plans. Admin costs have to be kept to a minimum.	3/24/2025 6:12 PM
5	My biggest concern is how the money will be spent so I fully support the forum having a say so that is distributed fairly.	3/24/2025 12:22 PM
6	It seems only fair that money raised in an area should be used to help that area. Empire-building in bureaucracy would not be a good use for the money.	3/23/2025 10:33 AM
7	I don't agree with a levy for accommodation.	3/21/2025 8:15 PM
8	None of the above. The whole scheme should be scrapped.	3/21/2025 5:53 PM
9	Depends who's on the forum. Would need a fair/diverse representation from all areas and only one person from any organisation or business.	3/21/2025 11:12 AM

Highland BID Visitor Levy Survey

10	Committee of council and representatives of local tourism industry should be created.	3/21/2025 10:57 AM
11	We think a body with oversight will allow checks and balance on a council environment that is not renowned for it's outstanding decision making in the Tourism arena.	3/20/2025 5:26 PM
12	If something goes ahead businesses who pay or collect should decide where it is spent	3/20/2025 12:30 PM
13	Any future forum should be set up to work with existing community/council groups	3/20/2025 2:03 AM
14	No levy	3/19/2025 8:14 PM
15	Not applicable with my views	3/18/2025 10:47 PM
16	Should be transparent, and ring fenced towards supporting the infrastructure	3/18/2025 1:44 PM
17	if it gets forced through	3/15/2025 10:03 AM
18	Decision should be as part of collaborative working with Highland Council	3/10/2025 2:22 PM
19	It rather depends who is on it!! I want to see no levy and therefore no forum.	3/8/2025 10:02 PM
20	Council say its not a money grab then they say we can't do this or that as it won't raise a meaningful amount! Which is it? If it is not a cash grab then it won't matter how much is raised. They talk like they've already spent the cash. Not right to spend on housing. That does little for tourism and its a stretch and then some to say that it will be for staff. What if staff leave? Or join just to get a house.	3/8/2025 1:03 PM
21	If visitors are paying it must be used on things which benefit visitors	3/8/2025 9:33 AM
22	Money collected in a local area should be spent entirely within that area to improve/enhance the visitor experience	3/7/2025 4:07 PM
23	The definition of who can/can't sit on the Forum needs to be clarified before this question can be properly answered.	3/7/2025 1:50 PM
24	Depends who the Visitor Levy forum is.	3/7/2025 12:01 PM
25	Leave it in visitors pockets to spend on local businesses	3/7/2025 6:51 AM
26	Depends how the forum is constituted, what its terms of reference are, how it is overseen	3/6/2025 8:03 PM
27	Honestly at this point don't care - if the levy comes in with the current plan, we will close. They can spend it how they please because it will kill tourism and cost money in the end	3/6/2025 7:06 PM
28	It's more important that there is representation from throughout the region and it doesn't become city-centric	3/6/2025 3:31 PM
29	There should be no tax	3/6/2025 2:29 PM
30	The money must be spent on visible tourism improvements - not plans and strategies.	3/6/2025 9:39 AM
31	Local immunities should be involved as they know what's needed.	3/6/2025 8:08 AM
32	Unsure of who makes up this panel so unsure of answer	3/6/2025 7:00 AM
33	Focus on improving the tourist infrastructure in the region.	3/6/2025 2:27 AM
34	Each Community should get to decide. Community Council should be making decisions, not a Corrupt Highland Council	3/5/2025 11:36 PM
35	All the money raised should go only towards improving infrastructure etc for tourism, and should stay in the area it is collected - not diverted to Inverness	3/5/2025 10:14 PM
36	Use some place based analysis and participatory budgeting to decide what's best locally based on the key objective to improve the community for locals and tourists.	3/5/2025 10:08 PM
37	The money will be wasted in administration and big spent in the area that it would be collected in.	3/5/2025 10:08 PM
38	A lot depends on who the forum members are, and who they are accountable to. We don't need business training. We do need rangers though.	3/5/2025 9:46 PM
39	The money should be ringfenced	3/5/2025 9:44 PM
40	None it should not go ahead, detrimental to tourism in Scotland	3/5/2025 9:43 PM
41	If there has to be a levy business and community groups must be able to decide what its spent on. Pot holes and housing is what council should be doing. Hand over the pot to the folk collecting it. Then we will know its not a cash grab. How would staff accommodation	3/5/2025 9:07 PM

Highland BID Visitor Levy Survey

work? Will folk be kicked out if they leave a hospitality job? Council are at it with this one. News to us there is a tourism strategy.

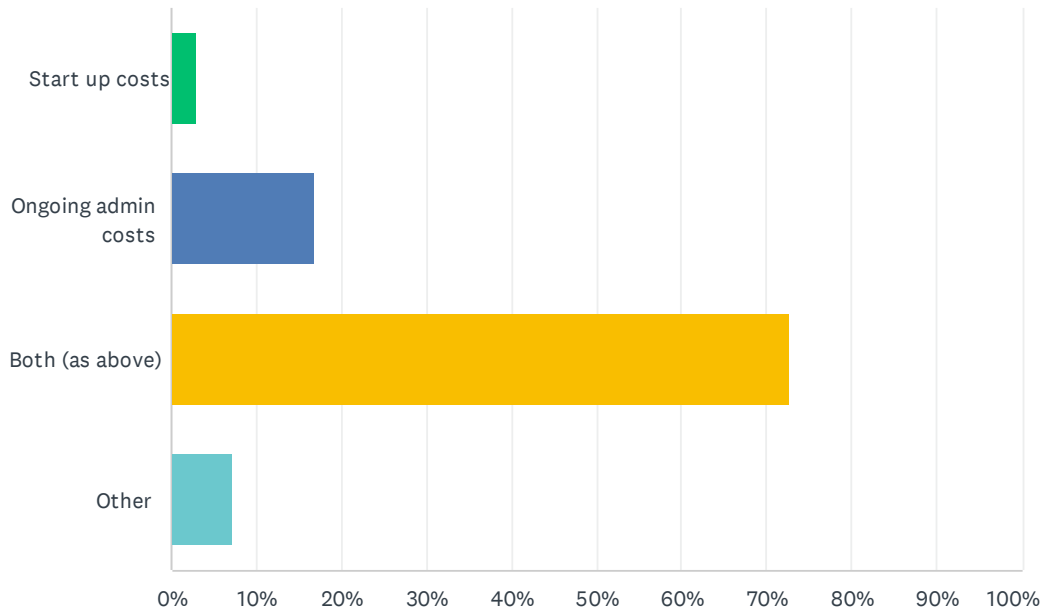
42	The forum isn't given legal power in the Visitor Levy Act. They are just advisory	3/5/2025 9:00 PM
43	I do not know what the visitor levy forum is!	3/5/2025 8:52 PM
44	Will North of Inverness get any money I doubt it. Where's all the money from the STL gone ?	3/5/2025 8:49 PM
45	Funds raised should be kept in local areas with local forums making decisions on spending	3/5/2025 8:39 PM
46	Don't agree with the levy	3/3/2025 5:55 PM
47	Use it to fund enforcement on routes as as the NC500 and wildcamping	3/1/2025 5:05 PM
48	This question assumes that the Visitor Levy exists.	2/27/2025 9:51 AM
49	Council only	2/26/2025 2:57 PM
50	It should be down to the business's who may be forced to pay this Levy to decide how this money is spent not Highland Council.	2/26/2025 12:19 PM
51	I fear the money will be spent by Highland Council the same way they prioritise their current spend - centrally and by population, leaving outlying communities with little to no investment at all. When was the last major investment by Highland Council in Sutherland? We attract large numbers of tourists, which HC themselves predict to increase 'significantly' and are arguably impacted by this more than other areas of the Highlands. It is therefore imperative that any visitor levy is spent fairly across the region.	2/26/2025 10:55 AM
52	The Levy's should be spent in a fair and transparent way to improve the Highland Infrastructure.	2/25/2025 8:02 PM
53	This is not an option at the moment as the VLF is only advisory and decisions are made by the LA!	2/25/2025 5:33 PM
54	More clarity is needed.	2/25/2025 2:55 PM
55	Money raised locally should be spent locally and not all returned to Inverness.	2/24/2025 10:37 AM
56	Ideally would be good that anyone who hires camper vans to pay the levy on it, if they are not booked in into campsites, this would benefite businesses, but also will help keep the area clean and avoid any wild fires.	2/22/2025 12:01 PM
57	Let the industry decide on where best to spend money for max, impact and benefit	2/19/2025 5:25 PM
58	There is a great deal of cynicism that Highland Council will use this money for their priorities. This is not without good reason. Housing is muted as one area yet social housing as living rent are cmapaigning for is not something that benefits	2/18/2025 10:16 AM
59	Highland Council should have a minority position on the VLF	2/18/2025 8:36 AM
60	I strongly believe that funds raised in an area, should be spent in that area, so that stakeholders can see how the money is being spent.	2/17/2025 7:26 PM
61	DO NOT SUPPORT THE LEVY	2/17/2025 2:53 PM
62	Money should be spent on local amenities within the area it is collected using local council boundaries	2/17/2025 2:44 PM
63	The Council have shown they can't be trusted to ring-fence this money for the intended purposes.	2/17/2025 8:26 AM
64	If the Visitor Levy Forum represents the true interests of the service providers affected (i.e. the accommodation businesses affected) then they should have at least partial/equal decision making influence.	2/16/2025 5:12 PM
65	I have been told that the revenue collected from campsites will be used to provide facilities for those staying at the roadside. This will enable more roadside camping and ruin my business	2/15/2025 4:50 AM
66	Public toilet facilities and waste recycling facilities need improvement across the Highland area. Better signage for businesses and destinations is needed. Advertising of activities and events needs more funding to encourage visitor numbers.	2/14/2025 7:43 PM
67	Moneys collected should be spent in improving the visitor experience.	2/14/2025 6:23 PM
68	This should be decided by each town council/BID	2/14/2025 5:32 PM

Highland BID Visitor Levy Survey

69	I do not trust anyone who supports the visitor tax They have not considered all the pitfalls for Scottish tourism.	2/14/2025 5:07 PM
70	Should be spent on services that are impacted by so many visitors eg roads , water and sewage .	2/14/2025 5:07 PM
71	Should be used to improve infrastructure eg roads but also to financially support and help the businesses collecting the levy.	2/14/2025 3:43 PM

Q12 If a Visitor Levy is applied, what financial support should businesses who collect the levy be given?

Answered: 260 Skipped: 13



ANSWER CHOICES	RESPONSES
Start up costs	3.08% 8
Ongoing admin costs	16.92% 44
Both (as above)	72.69% 189
Other	7.31% 19
TOTAL	260

#	COMMENTS	DATE
1	totally disagree have council software the thoughts of the ongoing Fujitsu Horizon Post Office debacle frightening.	3/26/2025 8:01 PM
2	Especially given the admin costs of the scheme incurred by THC are taken off the income from the scheme!	3/25/2025 6:52 AM
3	Will the revenue cover the running costs	3/24/2025 12:21 PM
4	Any impact assessment should consider whether this proposal would have any benefit at all. Some businesses (hotels for example) might end up spending their entire levy on admin	3/23/2025 10:33 AM
5	Small businesses like ours already pay VAT, but will increase with turnover. Basically, we are being forced to become tax collectors on behalf of the council. It's unethical and unfair.	3/21/2025 5:53 PM
6	Can't the council collect via QR code or a bespoke card transaction machine that visitors could tap? It shouldn't go through our books.	3/21/2025 11:12 AM
7	The cost of imposing the accommodation tax on small family businesses will ruin our tourism industry. I have no doubts about this.	3/21/2025 10:13 AM
8	100% costs as why should we work for free. We are not tax collectors	3/20/2025 12:30 PM
9	No levy	3/19/2025 8:14 PM
10	None if fixed fee. That's not expensive to administer.	3/19/2025 9:43 AM

Highland BID Visitor Levy Survey

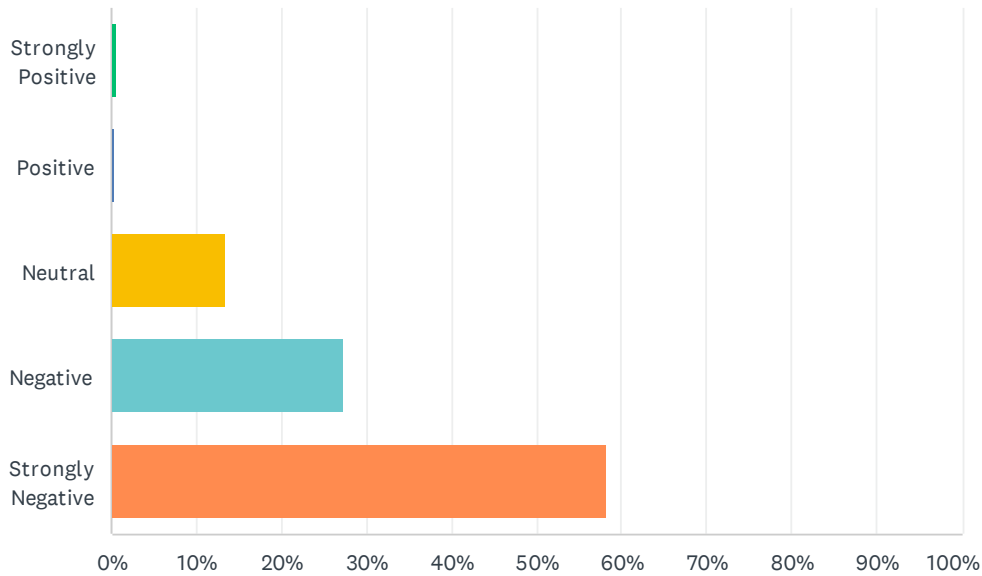
11	none	3/18/2025 1:44 PM
12	Ridiculous	3/17/2025 12:55 PM
13	It should not be encumbent on business to collect the levy. A system similar to some other European countries should be put in place where the visitor levy is paid separately and directly to the local authority at time of booking with no involent on the part of the business.	3/10/2025 2:22 PM
14	Absolute full cost recompense- lwould means it was not worth doing it at all!	3/8/2025 10:02 PM
15	Council staff are lucky. They will be paid regardless. They have pensions. Private sector have none of those things. The least that can be done is to properly compensate businesses.	3/8/2025 1:03 PM
16	I do not agree that we should be collecting this nmoney on behalf of the local authority, it will be very complicated to manage causing additional work for all small business owners who are often 'one man bands' with no spare capacity for this additional burden.	3/7/2025 4:07 PM
17	At present, this will cost accommodation providers on many levels - training, collection, additional VAT and an increase to our revenues on which we can be taxed. This is unacceptable.	3/7/2025 1:50 PM
18	How are they planning to compensate for the mental health damage being done.	3/7/2025 12:01 PM
19	Don't want it full stop	3/7/2025 6:51 AM
20	As it stands it will decimate tourism provision and lead to more off site parking and all the ensuing issues that brings	3/6/2025 7:06 PM
21	Businesses should not collect the levy at s as ll. This is the council's job. Small businesses shouldn't b	3/6/2025 5:49 PM
22	Don't class it as income	3/6/2025 5:40 PM
23	It is totally unfair to expect businesses to absorb this potential ongoing financial burden	3/6/2025 5:33 PM
24	There should be no additional costs, and even compensation to businesses should be considered. The paperwork and time to collect this on their behalf should not want a zero hours contract. We are not tax collectors!!	3/6/2025 3:44 PM
25	There should be no tax	3/6/2025 2:29 PM
26	None	3/6/2025 1:07 PM
27	It should bedone through an app straight to the council	3/6/2025 1:05 PM
28	Levy should be flat rate, go straight to council. Accommodation providers should not be expected to be unpaid tax collectors for the council	3/6/2025 8:08 AM
29	We shouldn't be liable for any costs....Scottish government just keep taking from us. Interlinked fire alarms, stl etc	3/6/2025 7:00 AM
30	It should be collected through an App not by Accomodation providers	3/5/2025 11:36 PM
31	It shouldn't be going ahead - everyone would need training on how to collect it if it does	3/5/2025 10:22 PM
32	Why should small businesses alone be left to shoulder the financial & administrative burden of this levy	3/5/2025 10:14 PM
33	Licensing, increased taxes, inflation and any reduction in small business rates relief are going to pile pressure on small businesses. There has to be some support.	3/5/2025 10:08 PM
34	The levy should be scrapped. Businesses have more than enough paperwork without becoming unpaid tax collectors	3/5/2025 10:08 PM
35	Collection directly from HC not AP	3/5/2025 9:43 PM
36	We should not become part-time time tax collectors on zero contracted hours	3/5/2025 9:27 PM
37	Businesses should not be collecting this	3/5/2025 9:08 PM
38	If this flawed plan goes through reality is businesses be paid nothing. Would council staff work for nothing?? We should get at least minimum wage for every hour spent on collecting or returns. Thought modern slavery was outlawed!	3/5/2025 9:07 PM
39	Limited grants, but they don't get paid for VAT returns, and will reap benefits of the Levy	3/5/2025 9:00 PM

Highland BID Visitor Levy Survey

	objective spend	
40	Why should businesses pay expenses for someone else's income	3/5/2025 8:50 PM
41	I'm going to close my business down if what's proposed comes into play	3/5/2025 8:49 PM
42	There will not be full pass through. Businesses will just be paying to have money handed back. Better just to have lower rate.	3/5/2025 8:48 PM
43	Businesses should not be responsible for collecting a levy	3/5/2025 8:39 PM
44	None	3/4/2025 1:19 PM
45	Businesses should work hard to earn their share NOT reaping off visitors	3/3/2025 5:55 PM
46	It would be ridiculous for us to have to fund this ourselves we are not a charity. It all takes time and that is in short supply	3/1/2025 5:05 PM
47	None	2/26/2025 2:57 PM
48	If a Levy is applied it should be down to the Highland Council to police and collect and not the business. I cannot see on a park such as this with all privately owned properties how they can implement this or on other caravan and camping parks.	2/26/2025 12:19 PM
49	I'm not sure support costs are the answer. Surely this takes with one hand and gives with the other, rendering the levy collection null and void?	2/26/2025 10:55 AM
50	Why would they collect a levy that they were when going to be taxed on as income?	2/25/2025 7:03 PM
51	The Council get their costs so only fair that accommodation providers do too.	2/24/2025 10:37 AM
52	The accommodation providers should get some recognition that they are doing the collection for the Visitor Levy on behalf of everybody.	2/21/2025 6:21 PM
53	Businesses unlike the council will get no costs for collection or administration. Bigger cities have some compensation but Highland are offering absolutely nothing. This is also indefensible.	2/18/2025 10:16 AM
54	And cancel BID, as accommodation provider BID does nothing for us	2/17/2025 5:44 PM
55	The ability to take account of the charge due to its inclusion in the VATABLE price.	2/17/2025 1:31 PM
56	If the Council are being supported in their Admin costs then so should the businesses. This is only fair and without it then the Council risk this becoming a project where they only take, and give nothing back.	2/17/2025 8:26 AM
57	I can accept being an unpaid tax collector - like regular tax or VAT collection/payment for VAT registered businesses. My issue is that it is included in my turnover (not VAT registered) so it will effectively come out of my profits. The 5% levy will be something in the region of 20-30% of my profit	2/15/2025 3:11 PM
58	I don't want the Levy in the first place	2/15/2025 4:50 AM
59	This is in effect a tax that these businesses will need to administer and deal with returns on behalf of Highland Council. This is going to be a complex calculation in many cases and help will be needed for the additional administration costs that businesses will have to meet.	2/14/2025 7:43 PM
60	There would also need to be training & guidance advisors in place to contact for advice ...	2/14/2025 6:23 PM
61	If the government want to collect tax via small businesses then they should pay the small business to collect it.	2/14/2025 5:07 PM
62	Don't agree with any levy	2/14/2025 4:58 PM
63	Depending on the final format it could be a percentage back of the monthly levy to cover credit card costs and the smaller amount of admin if a fixed fee is adopted. Could be done annually to save HC admin costs.	2/14/2025 4:04 PM
64	Businesses should not have to collect it this should be done at airports ...	2/14/2025 4:00 PM
65	Support should not be restricted to either of the above.	2/14/2025 3:43 PM

Q13 What impact do you expect the proposed Visitor Levy will have on your business (please explain your answer in the comments)?

Answered: 268 Skipped: 5



ANSWER CHOICES	RESPONSES	
Strongly Positive	0.75%	2
Positive	0.37%	1
Neutral	13.43%	36
Negative	27.24%	73
Strongly Negative	58.21%	156
TOTAL		268

#	COMMENTS	DATE
1	More admin, higher rates. Potential to overprice yourself out of the market. Not a positive way to encourage visitors to Nairn or the highlands.	3/28/2025 8:38 AM
2	Reduce tourism.	3/27/2025 10:05 AM
3	We will have to rethink our complete business, we will have to cut down our rooms or our season length or mixture of both. We are now paying the Fort William BID that should be going towards the tourist proposals.	3/26/2025 8:01 PM
4	More admin. More unpaid tax collecting. Negative impression for tourists. Puts our costs up for little or no benefit.	3/25/2025 5:53 PM
5	It adds to costs	3/24/2025 11:34 PM
6	It would mean we would need to charge more for accommodation. It may put visitors off from visiting the area.	3/24/2025 12:39 PM
7	Will have a huge impact in what is a short window as it is, folk will not want to come to Dornoch or anywhere in the Highland Region if this is given the go ahead	3/24/2025 12:26 PM
8	Our business plan includes accommodation for Highlands school, community and other guests/groups who would be subject to this levy, which seems unfair. There should be exemptions to who is required to pay the levy.	3/24/2025 12:22 PM

Highland BID Visitor Levy Survey

9	Less staycations, more people will choose to stay in Edinburgh, London etc as already really expensive to travel here.	3/24/2025 10:37 AM
10	Negative for me needing to administer and possibly absorb the cost of the scheme and negative for visitors who will have additional cost added to their stay	3/23/2025 6:41 PM
11	We are already losing money	3/23/2025 10:33 AM
12	We are struggling to make money once we pay or vat and tax's	3/22/2025 1:10 PM
13	Add administrative work to collect Visitor levy, Push me to increase night price and reduce occupancy. Reduced amount of visitors	3/22/2025 12:25 PM
14	I am likely close if the levy is included in the VAT limit. I can't make sufficient money in the off season to overcome the VAT bill and a 5% levy on turnover would take 20-25% of my profit. Given the dilapidated state of he Victorian building I purchased it becomes non-viable as a B&B. I can not afford to upgrade if so much is taken as the Visitor Levy tax (plus Tax, NI and BID fees).	3/22/2025 12:07 PM
15	It will make our accommodation more expensive compared to other areas of the country.	3/21/2025 8:15 PM
16	I know that people are already selling their businesses in expectation of a negative outcome.	3/21/2025 5:53 PM
17	As a small guesthouse, I can only charge so much for a room. With Covid, STLL and now this, how am I to survive more added costs	3/21/2025 4:11 PM
18	So far this year bookings have been seriously down, if the levy is applied I believe there will be no visitors	3/21/2025 11:51 AM
19	Our immediate locality will already be besieged by energy infrastructure build projects in the coming years (assuming they all get planning consent which ties in with both the UK and Scottish Government missions to reach net zero) the additional costs of a levy will just be another reason not to visit.	3/21/2025 11:12 AM
20	In its current form the lack of transparency around who will pay what will likely reduce footfall to the area.	3/21/2025 10:57 AM
21	It's a price increase and unbearable cost to small operators	3/21/2025 10:13 AM
22	Cost increases will undoubtedly impact on visitor destination choices.	3/20/2025 5:26 PM
23	Tourists do not like paying for extras	3/20/2025 2:32 PM
24	THIS TAX IS JUST MORE PAIN FOR THE INDUSTRY AND MANY WONT MANAGE TO MAKE NEW MARKET CONDITIONS WORK	3/20/2025 12:44 PM
25	Margins are already tight and just one hit after another	3/20/2025 12:30 PM
26	The time to administer would have a hugely negative effect. I run for 6 months and I am already a full capacity and this would tip me over the edge.	3/19/2025 8:49 PM
27	Just another tax	3/19/2025 8:14 PM
28	With consumer spending at a record low this century due to extreme government policy changes and rising uncertainty an extremely negative impact	3/18/2025 10:47 PM
29	The cost to visit the Highlands is already very expensive. The lecy will cause a decline in visitor numbers as people struggle to cope with rising loving costs already	3/18/2025 4:58 PM
30	Negative. Unless spent carefully and clearly. Show us the benefit!	3/18/2025 1:44 PM
31	it will push me to sell to an American that will use the house 6 weeks a year	3/15/2025 10:03 AM
32	Barely make a profit already despite very favourable reviews. Season is too short and Scotland is too expensive for families .	3/14/2025 9:46 PM
33	I don't have a business in highlands at the moment.	3/13/2025 6:17 AM
34	Over sea visitors will have to pay an ETA of £10 even for a baby! Then this on top? Madness.	3/12/2025 6:20 PM
35	Massive resentment from both guests and staff, doing Council's job for them, unpaid.	3/12/2025 2:03 PM
36	The rate in the Highland is already high and more addition to the rate which result not favourable for visitors	3/11/2025 11:21 AM
37	I think our business may or may not grow as a result of any levy my guy feeling is that we	3/11/2025 10:53 AM

Highland BID Visitor Levy Survey

	should not charge a levy	
38	Negative impact.	3/10/2025 2:22 PM
39	Who has to do all the work? Who has this money counted as their income - surely illegal?	3/10/2025 1:03 PM
40	Likely closure of 2 businesses and loss of at least 4 year round staff.	3/8/2025 10:02 PM
41	This levy is not the right answer. Businesses will be expected to be unpaid tax collectors and to suffer the wider pain with job losses, sales and less tourism overall. How will that help revenue? Council could lose more than it gains.	3/8/2025 1:03 PM
42	Increased time trying to implement, ongoing admin costs, put at a disadvantage to businesses in areas that are not implementing the levy	3/8/2025 9:33 AM
43	The tick boxes for this question are not working but I feel that this will have a slightly negative impact. I am blessed that I do not totally rely upon the income from the business, I have other incomes. I will however find collecting the levy, accounting for it etc will cause an additional workload. If this proves to be too much for me I shall simply close my business. This will remove 4 holiday accommodation units from the market during the already oversubscribed holiday season. If many others feel the same (I have anecdotal evidence that many do) this will significantly impact upon the availability of visitor accommodation, the obvious corollary of which is a reduction in the tourist income to the Highlands and Islands.	3/7/2025 4:07 PM
44	The addition of a poorly thought-out, improperly administered scheme will only cost us money. As it stands like a stealth tax which is being applied - something which no-one will appreciate. There is a dangerously low level of understanding among this involved in implementing this penalty which will lead to confusion and improper implementation. Just look at the various attempts to introduce things like the bottle return scheme - a total disaster	3/7/2025 1:50 PM
45	We are considering closing under the current scheme.	3/7/2025 1:03 PM
46	If I added 5% to my prices, I know bookings would go down. If the Government add 5% to my prices and charge me tax on that, my bookings will go down and I will be paying more tax	3/7/2025 12:01 PM
47	If it is a percentage charge even more work for the businesses.	3/7/2025 9:37 AM
48	We will close off rooms to remain below the vat threshold	3/7/2025 7:34 AM
49	If 5% is levied, and borne by visitors, then demand will fall and some will spend their £ elsewhere. If alternatively the tax is absorbed by businesses, to keep prices down and keep turnover, then profits will be significantly affected. Each 1% of turnover absorbed represents about a 2% tax on profits. So 5% is approx a 10% tax on profit. Very unfair.	3/6/2025 8:03 PM
50	As it stands, we will close.	3/6/2025 7:06 PM
51	It will have negative tax impact if it is counted as my gross income. It will also reduce the numbers of bookings I will get, as Scotland is already an expensive vacation option for many.	3/6/2025 5:49 PM
52	The impact would be financially crippling to most small businesses and difficult for larger businesses	3/6/2025 5:33 PM
53	We will have to cut back our turnyto compensate for the added turnover leading to a contraction of economic activity.	3/6/2025 5:23 PM
54	In its current format, if we pass on the charge to guests we will become more expensive, but if we don't our standard may lessen as we cannot support purchase of high-end local produce with reduced profit margins	3/6/2025 4:17 PM
55	We keep our prices extremely competitive and certainly at the lower end. However we continue to strive to offer the best experience we can. Guests will look for area that are cheaper. People will start wild camping more. And the money we collect, will be spent on clearing up mess that wasn't caused by our guests!!	3/6/2025 3:44 PM
56	I am vat registered so I already have a disadvantage against my competitors, to have to add vat to the levy disadvantages me further.	3/6/2025 3:31 PM
57	Our small business customers say already that general costs across Scotland are too high compared to Europe and as someone who holidays in Europe I would agree	3/6/2025 3:26 PM
58	We can't just put up accommodation costs as the public will only pay what they will pay. So ultimately this will have to come from our own pocket.	3/6/2025 3:04 PM

Highland BID Visitor Levy Survey

59	If it goes ahead we will see no change over here	3/6/2025 2:29 PM
60	Prices are high enough	3/6/2025 1:05 PM
61	Feel that in these difficult times visitors will look for where their best value for money is. In rural areas, the financial pressures are different from cities. Visitors already pay a premium for visiting the Highlands. I feel it will reduce my profit margins and reduce my living standards	3/6/2025 12:00 PM
62	Will make my nightly rate considerably more expensive, leading to loss of business.	3/6/2025 11:08 AM
63	Likely to stop providing B and B	3/6/2025 10:15 AM
64	It will push me over the Vat threshold so I will close more to stop this so I will earn less and less accommodation will be available.	3/6/2025 9:39 AM
65	I cannot imagine how I will manage collection of the levy.	3/6/2025 8:08 AM
66	Seriously contemplating closing and getting jobs!	3/6/2025 7:00 AM
67	It will force prices up and reduce visitor numbers and shorten the season for us	3/5/2025 11:36 PM
68	Extra costs to our guests - difficult for us to collect as we do not have any office staff to handle the complex system that's proposed - off putting to all tourists as Scotland is too expensive anyway they would go elsewhere- camper and will park where they want and not pay - we will all have to pay when travelling for hospital appointments - tradesmen will have to pay if staying for work - the list of negatives is endless	3/5/2025 10:22 PM
69	Any increase in accommodation prices has a negative effect on businesses. It will increase our VAT payment - why should we be liable for all the charges that this levy will incur, just to save HC the admin?	3/5/2025 10:14 PM
70	Administration alone is going to be tough. On top of that visitor costs will rise and lead to less business across the year.	3/5/2025 10:08 PM
71	It's ridiculous that it would be classed as income! We do not want or support this levy	3/5/2025 10:08 PM
72	Being taxed on the Levy as if it's income, higher prices, lower occupancy, reduced visitor numbers, and additional admin	3/5/2025 9:46 PM
73	I'm going to have to close for periods to stay under the VAT threshold	3/5/2025 9:44 PM
74	Probably have to shut down between VL, HMRC, STL & booking platforms commission it won't be viable	3/5/2025 9:43 PM
75	An extra member of staff required for at least 2 days per month, as well as additional accountancy fees. Not sustainable!	3/5/2025 9:35 PM
76	Fewer tourists	3/5/2025 9:29 PM
77	Prices are high enough	3/5/2025 9:08 PM
78	The folk pushing this through are on gold plated salaries and pensions. Us collecting it already are in worst position we've ever been. We will be seeing businesses close. How is that worth the risk?	3/5/2025 9:07 PM
79	Bookings are already down on last year. The economy is crashing people don't have money to spend. We are still recovering from Covid, STL Licensing, net zero obligations, change in tax rules for our sector, lost trade from Brexit, high energy prices	3/5/2025 8:52 PM
80	I am actually pretty scared for our future. We are 3 purpose built chalets and see no way out	3/5/2025 8:50 PM
81	I will have to sell my B&B which is my family home on our family Croft and my 3 self catering pods in our garden and move away	3/5/2025 8:49 PM
82	Lower occupancy, lower turnover, reduction in staff.	3/5/2025 8:43 PM
83	I already absorb the 20% vat in my rate to lose another 6% along with increased employers cost will make my business unviable.	3/5/2025 8:40 PM
84	Will reduce my visits around the Highlands	3/4/2025 1:19 PM
85	N/A	3/3/2025 5:55 PM
86	I don't trust that the Visitor Levy will be applied for the benefits of the local tourism industry to increase revenue from tourism by extending the season etc	3/2/2025 9:28 AM

Highland BID Visitor Levy Survey

87	increase the cost of the holiday and how they see us as hosts.	3/1/2025 5:05 PM
88	Financial support is essential to prevent additional strain on businesses, particularly small and independent ones, that are already contributing significantly to the local economy.	2/27/2025 4:22 PM
89	This will prevent people from buying park properties on this park. Any homeowners who do holiday let will cease to do so therefore reducing affordable accommodation in this area.	2/26/2025 12:19 PM
90	I don't have a business that will be directly affected	2/26/2025 10:55 AM
91	No evidence either way.	2/25/2025 8:02 PM
92	I will close the business as I refuse to charge highlanders from going on holiday in the highlands	2/25/2025 7:03 PM
93	It is already expensive to holiday in Scotland.	2/25/2025 5:39 PM
94	My prices are already set high due to seasonality. I cannot raise them any more so will need to absorb them, essentially wiping out my profit.	2/25/2025 5:33 PM
95	All administrative workload will be placed on us, the accommodation-providers. Guests will be surprised by an additional cost at check-in, and accommodation-providers will likely be the first in the firing line.	2/25/2025 2:55 PM
96	I have always kept my charges lower than other businesses so have some 'headroom' for what visitors will pay. Also we plan to retire in 2025	2/24/2025 10:37 AM
97	5% can be a big figure depending on accomodations, which some small business will perish under it. If this needs to happen I believe a small amount i.e £2 or so can be added, but not percentage.	2/22/2025 12:01 PM
98	Our accommodation will become more expensive and will result in less bookings as some visitors will book else where impacting ALL hospitality linked businesses. More admin time / More tax / More costs = LESS profit = LESS Re-investment in the business.	2/19/2025 5:25 PM
99	There are a number of challenges already. This could be the straw that breaks the camels back. Doesnt feel like council care about that though	2/18/2025 10:16 AM
100	Potential to price ourselves out of the market - visitors will go elsewhere in Scotland and the UK	2/18/2025 8:36 AM
101	It will make it too expensive for people to visit	2/18/2025 7:49 AM
102	I am pretty clear my business (12 beds, 3 FTE employed) will have to close. We know the market will not bear an increase in prices, without affecting sales, as we have had to reduce prices this year, despite suffering from crippling inflation. The numbers will just not compute. We live in an area with a massive problem of working-age depopulation. If my business closes, I am pretty sure 2 young people will then move south to find work, adding to this crisis.	2/17/2025 7:26 PM
103	THE LEVY MAY ACT AS A DETERRENT TO TOURISTS VISITING THE AREA THUS DEPRIVING THE AREA OF POTENTIAL TOURIST SPEND	2/17/2025 2:53 PM
104	Itr is not enough to deter visitors from using my business	2/17/2025 2:44 PM
105	Fundamentally this system of local council setting an tax additional taxes at varying rates will set different parts of the Scottish tourist economy against each other eg. if Perth & Kinross is cheaper then people will stay there and travel north for day trips. It disadvantages large travel trade operators as it taxes repeat business for summer season. It benefits the cruise market to the detriment of the Highland and Scottish accommodation sector as they will not pay the Levy and therefore makes cruising more attractive potentially risking Scottish jobs and business rates revenue. I think the Inverness Chamber of Commerce has summed it up perfectly.	2/17/2025 1:31 PM
106	Business costs are high - VAT, Fuel, Rates - to add 5% (6% including Vat) will make market share more difficult with less visitors.	2/17/2025 10:45 AM
107	It will mean we probably have to close in quiet season, as the additional costs means it won;t be worth opening except when profitable during Summer Season. This will mean we will not retain employees year round and not be able to offer local people year-round employment.	2/17/2025 8:26 AM
108	This will undoubtedly mean an additional cost burden, in terms of administering the collection of the levy, compliance, additional communication with guests etc. Also of concern is that this will add to the guest expenditure, which may result in us being priced out of potential business. Nightly rates would therefore have to be reduced, further eroding	2/16/2025 5:12 PM

Highland BID Visitor Levy Survey

our business profitability. Not to mention the additional administrative burden of managing the system, reporting for Tax returns etc.

109	Given the BID payment, Covid, SLT and food prices I expect I will close my business as it will be uneconomic.	2/15/2025 3:11 PM
110	Just another cost for the visitor!	2/15/2025 1:07 PM
111	I am a campsite and the Levy will push more people to park up for free at the roadside and ruin my business	2/15/2025 4:50 AM
112	It's a disincentive to visit the Highlands and unsupportive to local visitors and businesses.	2/14/2025 8:37 PM
113	Added cost will deter guest staying in the Highlands	2/14/2025 8:20 PM
114	This is an extra tax which tourist will not want to meet and if set at 5% has the very likely impact that they will look elsewhere either in UK or in Europe for their vacation.	2/14/2025 7:43 PM
115	Especially if a % per night scheme is used, much more admin work for us and it will add quite a bit of £'s to someones holiday that they may not have budgeted for.	2/14/2025 6:23 PM
116	Using OTA means that we would have to increase our charges to cover both the commission and levy charges and the extra administrative time spent.	2/14/2025 5:32 PM
117	Less visitors	2/14/2025 5:08 PM
118	A time consuming expensive negative impact on small businesses affecting turnover.	2/14/2025 5:07 PM
119	Additional costs for visiting business partners.	2/14/2025 4:58 PM
120	My margins are SO tight with the cost of labor and the ALREADY IMPOSED license fee.	2/14/2025 4:33 PM
121	If I stay operating fully as now I go over the fat limit and therefore my costs go up considerably and my profit down.	2/14/2025 4:22 PM
122	It will have a a very big negative impact if a percentage included within the selling price. A separate fixed fee is the way to go and will allow us to manage the crucial Summer group business better. Hotels may even need to absorb this cost to keep them coming. Without the group business demand for rooms would plummet and the online rates would follow to counter this.	2/14/2025 4:04 PM
123	Small businesses will end up closing as more goes out than comes in with all,these extra charges and the highland council are so greedy if they wish to take this money then let them charge it	2/14/2025 4:00 PM
124	Will encourage more visitors in motorhomes and campervans to park overnight in laybys and public spaces.	2/14/2025 3:43 PM

Q14 If you have any further comments about the proposal or if you have any questions you would like us to ask the Project Team on your behalf please note these below:

Answered: 92 Skipped: 181

#	RESPONSES	DATE
1	Already attended meeting with Lucy & Highland council.	3/28/2025 8:38 AM
2	It should be a QR code or App direct to each 32 councils no council exempt easy £2 flat rate council gets the money direct to there TVL account.	3/26/2025 8:01 PM
3	Money making racket for THC, and one which will have a huge negative impact on local businesses. Hard enough as it is without another tax levy being thrust upon us	3/24/2025 12:26 PM
4	The costs of the new department will create another overhead to the detriment of highland tourism	3/24/2025 12:21 PM
5	Motor homes and campers appear to be exempt if they are not on a site but surly this will lead to more wild camping with a likely increase of refuse etc destroying the natural beauty of the Highlands	3/23/2025 6:41 PM
6	If visitors are causing such a massive negative impact they must be providing a massive boost to the economy - Why does the Visitor Levy only target one element of tourism – accommodation? Why not a fee on tourist attraction admissions, cruise ship passenger disembarking, coach tours, airport passengers, train passengers, gift shops, restaurants, hire cars, fuel duty? If the whole economy benefits from tourism why is one tiny sector being expected to foot the bill?	3/22/2025 12:07 PM
7	The main issue with the Highlands is the NC500 being advertised and has become too popular. Visitors are coming in convoy of iconic cars / lots of campervans / too many visitors to support infrastructure and it has ruined the coastal route. I would support a levy and cap on the number visitor vehicles who are doing the NC500.	3/21/2025 8:15 PM
8	It is my opinion that it's the usual half baked scheme introduced by people with no business experience, who will not listen to any arguments from the people who are at the coal face	3/21/2025 11:51 AM
9	The 'guidance' and notes/rules regarding the levy in the Visit Scotland document is so far removed from good business practice and sense that it's hard to fathom how it was all created. Anecdotally every single accommodation provider I have spoken with recently is saying it's considerably quieter than previous years, myself included. To continually smash small business owners with onerous bureaucracy/administration and taxes/fees is having a negative effect on the industry and morale. Paired with continued staffing challenges, the implementation of this levy may be the straw that breaks the camels back and providers will simply throw the towel in, reducing available room nights across the board. Leading to job losses and reduced tax revenue. It's clear that there is not enough money around to provide decent services in local authorities but I believe the public sector needs to look at how it can be more streamlined and make savings internally instead of continually bleeding the private sector dry. Wage increases and pension contributions in the public sector are far beyond those in the private sector. How much will be spent on council staff administrating the scheme? Can the council not look to raise funds from all the energy companies using the Highlands? There are many community benefit schemes running with large budgets and volunteer directors making decisions on community spends. If there was a scheme funded by energy companies the spend could be decided by the forum to ensure a fair and even spread of improvements to infrastructure across the Highlands. This would benefit communities as well as visitors.	3/21/2025 11:12 AM
10	This is just another accommodation tax. Stl operators have had a barrage of new costs with the licensing and planning costs, the new fhl tax system and now another tax. It's unbearable for any small business. I may have to leave the tourism industry after 15 years. It will not be profitable for me to operate as taxes mean price increases and tourists will go elsewhere.	3/21/2025 10:13 AM
11	As we are on the lower end of the scale it would purely depend on the percentage applied, with some hotels asking stupid money for accommodation in the Highlands through the	3/20/2025 6:13 PM

Highland BID Visitor Levy Survey

	summer and then undercutting everyone in the Winter then I feel a flat rate per premises would be a fairer idea	
12	Not hopeful council will listen	3/20/2025 12:30 PM
13	This should not go ahead	3/19/2025 8:14 PM
14	Misses the Camper Van market	3/18/2025 1:44 PM
15	I am strongly against additional costs and administrative burdens. We have STL registration fees business rates and FHL legislation is likely to make it less attractive to let out property and so any additional costs are daft.	3/15/2025 1:18 PM
16	Government and local government should look at the broader picture. NI , living wage, inflation and on and on. This alone will push many businesses under, more cost on top of that will simply add to the list.	3/15/2025 10:03 AM
17	I understand the reasoning around the levy. However, the current proposal is an absolute joke. Hammering the hospitality industry which has already suffered due to Covid and Brexit is mind blowing. So many areas of this proposal just make no sense. If it's going to be done, make it a flat rate which is easier for businesses to collect. But adding it to the income of businesses even tho they have to give it away is absolutely absurd. I have many things to say about the levy, but in conclusion I do not support it especially as it's currently being proposed.	3/14/2025 9:37 PM
18	Countries abroad have flat rate levy's and not a percentage which is comparable to £1 per person which is reasonable not the 5%	3/13/2025 4:50 PM
19	After the STL licensing of last year, the prospect of Levy implementation is enough to make me pack up business.	3/12/2025 7:59 PM
20	Finance and Airbnb type booking platform that we can subscribe to, make more money and not upset providers. Win win.	3/12/2025 6:20 PM
21	It needs to go back to start as it is not fit for purpose	3/12/2025 2:03 PM
22	If they want to introducve a levy, may be they can think about a flat rate in the summer wher people are charging £400 for a night which is disgraceful.	3/11/2025 11:21 AM
23	Tried to register for a webinar but said it was full. Doesn't feel like a proper consultation.	3/8/2025 1:03 PM
24	I believe this to be an ill thought through proposal and certainly insufficient scoping and impact assessments have been undertaken. It appears to me that Highland Council have merely gone for the easiest option without proper analysis. I am not well versed in the legislation but I understand there are other possible models of visitor levy that the legislation can allow for. It strikes me as simply lazy and they have chosen the easy default option with insufficient consultation of the affects and effects of this model.	3/7/2025 4:07 PM
25	Have the council or Scottish government considered how the VAT part of the levy will be refunded. Currently VAT has to be added to the levy. For example if a levy charge of £10 is made the total charge will be £10 + 20% VAT = £12. , we pay £10 to the council and £2 to VAT as currently the levy is considered as turnover. When someone who is exempt then applies to the council for refund the council will refund the £10 but how does the £2 VAT get refunded. Will they have to separately apply to the business and then the business ask the council if exemption payment was made so we can return the £2.	3/7/2025 1:03 PM
26	No faith in council to administer it properly. Planning control zone in Badenoch Strathspey has backlog of 100s of cases with some waiting years. Do they have resource to manage yet more schemes.	3/7/2025 12:46 PM
27	The consultation is unlawful. The visitor levy needs to be sent back to the Government. The issues businesses are raising now were raised a year ago in Scottish Parliament. But the MSPs ignored those issues and voted for it anyway. No impact assessment has been done.	3/7/2025 12:01 PM
28	Buds are democratic keep it that way if anything. A huge cross council bid.	3/7/2025 6:51 AM
29	A levy in winter does not make sense - with Scottish weather visitors can be scarce, costs are increased and prices significantly reduced. It will not be worth opening up and that will have a knock on effect on other businesses trying to drum up trade and keeping open out of season.	3/6/2025 8:03 PM
30	Don't class it as turnover or make it VAT exempt.	3/6/2025 5:40 PM
31	Id like to know how much we as a small business would be paid for collecting this proposed levy and sending it on to the local authorities.	3/6/2025 5:33 PM

Highland BID Visitor Levy Survey

32	The proposal should be rejected outright in it's current form. The principal is good - the current proposal will be very damaging to the rural economy	3/6/2025 5:23 PM
33	I think it will be massively detrimental to tourism in the area. I think it will lead to arguments with guests thereby souring their experience (paid £2 in one region and I'm asking for £3 tonight, etc) - making it look like I'm trying to scam them. I do not wish to be a tax collector for the council at my expense (bank charges, charges to run the software, etc) I do not wish to spend any time administering this. This should be a flat rate levy collected via QR code directly to highland council. I am happy to supervise the guest making payment before I hand them the keys	3/6/2025 4:43 PM
34	I have sent all councillors, MSPs and MPs a document with points and questions which I would like answered.	3/6/2025 4:17 PM
35	Please ensure that the levy is not included as turnover therefore affecting VAT and pushing people Over the threshold and make running the business unprofitable and instead of supporting small businesses it would be punishing	3/6/2025 4:01 PM
36	This is being rushed through at breakneck speed , the STLL implementation was a walk in the park compared to this and it was and is still wildly wrong . Take longer to get this right first time and hosts onside before it is implemented , get public made more aware presently there is not enough info out there to give Dan accurate representation of how the man in the street will be affected	3/6/2025 3:26 PM
37	How about only charging the levy during high season? This would contribute to balancing out occupancy rates, whilst reducing high season congestion. It would also support those ancillary businesses such as restaurants that otherwise might consider closing over winter.	3/6/2025 3:04 PM
38	The whole thing should be abandoned immediately	3/6/2025 2:29 PM
39	It's going to happen get over it.	3/6/2025 1:07 PM
40	Campers and other vehicles overnighing out with capsites and aires have to be included. Or made to staying only registered stops.	3/6/2025 1:05 PM
41	Why are campervans not staying in registered site exempt?	3/6/2025 10:10 AM
42	Do not believe any money raised will go back into local economy.	3/6/2025 9:50 AM
43	I've heard that councillors with holiday lets can't vote - I think they should be able to as they represent us. Also if government claims this will have minimal impact on tourism providers , why can't they vote.	3/6/2025 9:39 AM
44	The legislation is flawed. A year ago the debate in parliament covered all the issues but all those issues were ignored. The same concerns are being aired now, but councillors have no power and MSPs are not listening. Councils need to not adopt the legislation and send it back to Government for review. Manchester BID manage the levy there. Scotland needs to learn from its success. Loch Lomond and Trossachs camping management scheme works. We need to learn from their success and apply it to the NC500, Skye, Glencoe and Glenfinnan areas. We need invitation to pay meters at council car parks. We need to educate visitors about where they can and can't park overnight.	3/6/2025 8:08 AM
45	Be sure and knock on doors to get responses.	3/6/2025 4:42 AM
46	After Covid and then STL Licence this is the worst thing to happen next to a micro business as I am.still.paying off my CBIL loan. I cannot afford to do anymore so.will probably close. The general.public do not know about the Visitor Levy or how it will affect them so the consultation is not a fair judge of what people.will want. It is very wrong that the Hire Camper Vans who 'wild camp' are Exempt when they are the ones causing all the issues with litter, human waste and road wear & tear yet the Levy revenue be spent on making improvements for them?? It is offensive to legitimate Accomodation providers and campsites in this respect alone.	3/5/2025 11:36 PM
47	The consultation is flawed. Too many errors to list.	3/5/2025 10:56 PM
48	It is not a visitor levy. It is an accommodation tax. The huge amount of camper vans that visit and contribute little and damage roads are not included. Where is the green policy there? Think of the huge loss of revenue.	3/5/2025 10:28 PM
49	Please make it stop	3/5/2025 10:22 PM
50	The HC needs to reevaluate their take on the accommodation tax and be more realistic about the effect it is going to have on businesses and people in their region	3/5/2025 10:14 PM
51	Why not come in at a low percentage and only charge at peak periods? That should	3/5/2025 10:08 PM

Highland BID Visitor Levy Survey

minimise risks and allow businesses to survive in winter months.

52	Scrap the levy.! Scotland is in danger of killing off the tourism sector if this goes ahead.	3/5/2025 10:08 PM
53	(1) Charging campers and motorhomes on campsites will incentivise "informal" camping, outdoor toileting, illicit disposal of grey and black waste, and damage to watercourses, dunes and the machair. (2) Will the council collect the levy from campers and motorhomes who park overnight in council carparks?	3/5/2025 9:46 PM
54	The present international instability is going to affect the 80% of my guests who are North American, my UK guests have already dwindled away due to how expensive the Highlands are , how is highland council able to justify the damage which previous to Mr Trump they declared that 10% of accommodation providers would stop trading because of the levy ,, are they seriously proposing that approx 850 businesses should be sacrificed	3/5/2025 9:44 PM
55	Has there been a VL department set up prior to the consultation results.	3/5/2025 9:43 PM
56	The legislation is fatally flawed and needs to be sent back to Scottish Parliament to make it fit for purpose	3/5/2025 9:29 PM
57	Highland Council should treat us as employees who work from home. They need to provide us with laptops or tablets with app uploaded on ut free of charge. This would also require PAT testing yearly as per STL,. Have the HC taken the costs of this and included them in their set up fees?	3/5/2025 9:27 PM
58	It seems completely undemocratic for one business to be taxed 5% above anyone else in the country by HMRC to collect revenue for the Highland Councils feet.	3/5/2025 9:08 PM
59	If it must go ahead has to be flat rate.	3/5/2025 9:07 PM
60	Why it becomes our income - it is not. Why it is vatable. Why cruise ships, day your buses, couches and camper vans are not expected to pay	3/5/2025 8:52 PM
61	This will push them in accomadation into Motorhomes and motorhomes on campsites to join the freeloaders at the side of our roads dumping waste and rubbish. This will kill small hospitality businesses. More like them sort the Motorhomes problem first and then trading without a STL licence.	3/5/2025 8:49 PM
62	The legislation allowing the proposed visitor levy is deeply flawed and unworkable. No local authority should consider implementing a levy based in the current legislation.	3/5/2025 8:39 PM
63	The way the survey asks questions it sounds like a foregone conclusion even though HC denies it is. I object to the levy. If it does go through I object that accommodation providers have to collect the levy. I object to it being a percentage and not a flat fee. I object to highlanders having to pay to stay in their own council area. I object that Highland Council ignores what most of us who this will affect want.	3/4/2025 7:44 PM
64	N/A	3/3/2025 5:55 PM
65	In edinburgh they only pay the percentage for so many days not the full lengh of a persons stay.	3/1/2025 5:05 PM
66	Excellent idea similar to many European countries 👍	2/26/2025 5:31 PM
67	There is a need for a major improvement to the scruffiness of the public realm throughout the country but it should be funded through general taxation. No need for this daft wee scheme.	2/26/2025 2:57 PM
68	This Levy is just another charge on the tourism business's as the Highland Council have been unable to manage their budget effectively and professionally. I do not believe this Levy if put in place will be detrimental to all business's involved and will deter visitors from the Highlands.	2/26/2025 12:19 PM
69	Is it legal to brand a tax with a name (tourist) that implies locals do not need to pay it ? At best this is intensional lying.	2/25/2025 7:03 PM
70	I urge the HC to go back to the Scottish Government and redesign the VL scheme to be a flat rate without it being included in turnover. You can't tax a tax! Many accommodation providers in Dornoch are supportive of a levy, but not in its unfair and unworkable current form. It will damage businesses and have a significant knock-on effect on fragile rural communities.	2/25/2025 5:33 PM
71	It appears AirBnBs and campervans are exempt from this visitor levy. Given they both contribute to tourism pressures, why isn't more being done to also apply the levy to them?	2/25/2025 2:55 PM
72	Residents in the highlands should not be charged a levy - its like a second tax. It will just	2/25/2025 10:58 AM

Highland BID Visitor Levy Survey

	stop people from going anywhere - businesses will lose support from the locals	
73	Don't act silly with the tourism tax Inverness is very expensive and have nothing to offer near by if you put the tax they will go away destroying seasonal jobs	2/25/2025 4:10 AM
74	Listening to the the Chamber of Commerce and the presentation from Kingsmills Hotel, and the response from Highland Coast Hotels,the percentage model will do untold damage to the leading businesses in our area who have faced continual challenges since COVID. We want to encourage more of the high paying visitors than this proposal threatens. In contrast the decision not to apply the levy to motorhomes will encourage more of them to avoid licensed campsites and return to the dirty camping we saw during COVID.	2/24/2025 10:37 AM
75	Yes, how do we charge for this. Do we add this to the cost per night as one payment. Or is it a separate charge. Most of our bookings are through Airbnb and we have no contact face to face contact with the majority of guests as they self check in. This could have quite an impact on small self catering businesses in terms of admin of such a charge.	2/19/2025 9:59 PM
76	Please communicate to Highland Council that they need to stand with the Highland accommodation sector (against the levy) and not simply follow the likes of Edinburgh council who have very different circumstances. This is a chance for the Council to reject the levy and let accommodation and tourism recover, grow and flourish once again plus gain more business from Levy paying regions such as Edinburgh which are becoming prohibitively expensive. The council needs to think long term and leave a recovering accommodation sector and instead target other areas and inefficiencies to save or make money.	2/19/2025 5:25 PM
77	Yes how many businesses will close and how many jobs will be lost? If experienced operators will struggle how do the council expect newcomers to make good in worse market conditions	2/18/2025 10:16 AM
78	It's far too expensive	2/18/2025 7:49 AM
79	This proposal is one of the most destructive things I have ever seen local and national govt attempt to enforce.	2/17/2025 7:26 PM
80	Why not charge visitors upon entering the country so we don't have to do it	2/17/2025 5:44 PM
81	Ill thought out proposal, Highlands are made up off small businesses who are crippled by taxes (indirect and direct), another nail in the coffin!	2/17/2025 10:45 AM
82	All information on the Levy is about how it will be applied to hotels/ B&B's and Self Catering. How does it work for campsites. It says that if you are undertaking a journey of 1 or more stops you will be exempt - 70% of my customers are staying for 1 night as part of the NC500 route. It also says that only the accommodation element will be subject to the levy. Can I deduct a charge for use of water and waste facilities, can I deduct a charge for use of showers and toilets. If so how much? When does "Overnight motorhome parking" become camping? Has the council considered the "Brit stops" style facilities where a pub/restaurant will allow a motorhome to "overnight" for free in their car park so long as there is a minimum spend in their establishment? Unlike hotels etc. Customers to campsites have a choice to "park up" for free at the roadside. If the Highland Council are hell bent on applying this stupid tax they should postpone the inclusion of campsites until they find a way of charging the offsite campers. There are a number of ways to do this and we are more than happy to be part of that conversation	2/15/2025 4:50 AM
83	This flat rate system at such a high rate has been used in other areas where the level of tourism has resulted in too many visitors with the intention to deter visitors from coming and it has been successful in achieving this. If it is brought in here it will have the same impact ie to reduce the number of visitors looking to spent their time and money in Highland region.	2/14/2025 7:43 PM
84	The Visitor Levy forum should be made up of mainly tourism business's from each County and a couple of Highland Council members.	2/14/2025 6:23 PM
85	Highland Council will use any money collected to improve Inverness and nothing will come North like always	2/14/2025 5:35 PM
86	Accommodation in The Highlands has already been severely affected by the introduction of the STL causing many providers to close and therefore increasing the price of accommodation. Often we get comments that it is cheaper to 'go abroad' as it takes a minimum of 7-10days to complete the NC500. Golf is another area with many coming internationally for weeks at a time, this levy would severely impact upon their decision to come. The TT was originally implemented to temper over tourism..... surely by implementing TT here will have such negative impact on tourism which is our MAIN source of income in the Highlands. A very badly thought out move caused by pure GREED!!!	2/14/2025 5:32 PM

Highland BID Visitor Levy Survey

87	Can Highland be different to Southern Scotland. ? We do not have the need for this tax here. Please do not tax us again forcing an economic catastrophe on the tourism industry	2/14/2025 5:07 PM
88	This area is STARVING for lodging. Is the goal to crush small business?	2/14/2025 4:33 PM
89	I request in the strongest possible way that the Highland Council returns to Scottish Gov to pause this legislation - this has successfully happened previously and should happen here. A much more robust economic analysis needs to take place and greater consideration to how this levy will a) be administered b) spend	2/14/2025 4:20 PM
90	Rushed, terrible consultation, all about funding gaps. HC have no idea on the tourism sector issues and are going to destroy the sector.	2/14/2025 4:20 PM
91	I think it's disgusting that businesses are being asked to collect this money in other words doing the donkey work for the HC and then we pay more tax VAT and credit card machine charges why??? If the HC wish to charge this money then they should collect it ..what will they spend it on as they aren't doing a very good job at the moment as Inverness looks an absolute mess Guest houses and B&Bs are becoming less and less and with these extra charges we will be offering less as we cannot afford to keep going ..Covid had a huge effect on hospitality and now we are being hit again so very unfair so Highland Council my final word to you is you want the Levy then you collect it !!!!	2/14/2025 4:00 PM
92	My main concern is that the levy will not be ring fenced to help visitors experiences but to boost Council funds in other areas such as housing	2/14/2025 3:38 PM