

## **Transient Visitor Levy**

### **Written submission from Comhairle Nan Eilean Siar**

Dear Sir/Madam

#### **Transient Visitor Tax**

Thank you for the opportunity to contribute to the discussion on Transient Visitor Tax (TVT).

The Comhairle has not yet reached a view on whether it would support the introduction of TVT in the Outer Hebrides but, consistent with the Our Islands: Our Future campaign, would wish to see the power to implement such a levy devolved to local authorities.

The welcome increase in tourism has undoubtedly increased pressure on infrastructure, including roads, parking and public conveniences, at a time when council resources are reducing.

Prior to making any decision the Comhairle is seeking to establish whether there is evidence that would support the implementation of TVT. Important considerations in this include: the impact on the number of visitors; the sustainability of the sector; and the cost of collection.

The Committee may wish to give consideration to how any scheme might operate across Scotland as a single system may well be more efficient for both operators and visitors. Such consideration should also include whether TVT would impact on the overall number of visitors to Scotland or the distribution of visitors within Scotland.

Yours faithfully

Robert Emmott  
Director of Finance and Corporate Resources  
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