Quick guide for accommodation providers

Edinburgh **Visitor Levy** | EDINBVRGH THE CITY OF EDINBURGH COUNCIL

Edinburgh's Visitor Levy officially comes into effect on Friday 24 July.

The levy is a 5% payment on the cost of paid, overnight accommodation. It's only charged on the first 5 consecutive nights' stay and applies at the same rate every day of the year.

It's charged before VAT and doesn't apply on extras like parking, meals, drinks or transport.

The levy applies anytime anyone is staying in paid, overnight accommodation in Edinburgh.

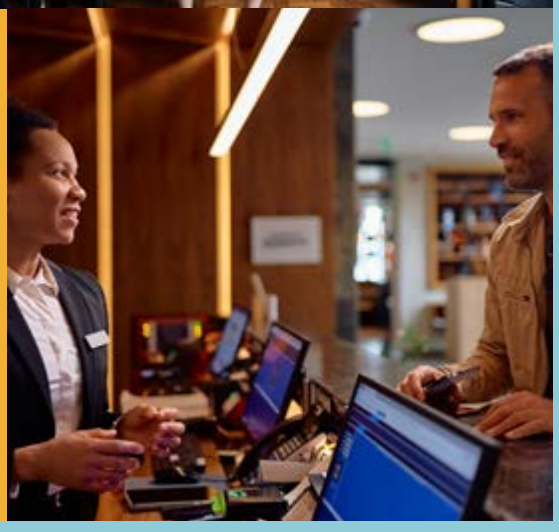
Find out more, including details on exemptions and how we'll invest the proceeds of the Levy to manage tourism sustainably and boost projects that benefit visitors and residents: www.edinburgh.gov.uk

Q&A

Which types of accommodation are included in the scheme?

The levy applies to paid overnight accommodation including:

- hotels
- self-catering apartments
- aparthotels
- bed and breakfasts
- guest houses
- hostels
- student lets - only when let to visitors and non-Edinburgh students
- vehicles or boats (vessels) which mostly stay in one place
- holiday/short-term lets including residential properties with licenses for
  - home sharing
  - home letting
  - secondary homes
- caravan/camp sites



Why is Edinburgh introducing the levy?

The levy will help the city not only to sustain and enhance the things that make it so special, but also to better manage the effects of tourism and major events on those who live here all year round.

You can find out more about some of the exciting projects being funded by the proceeds at **www.edinburgh.gov.uk/visitorlevy.**

Does the levy apply to accommodation outside of Edinburgh?

The levy covers the entirety of the City of Edinburgh Council boundaries. Neighbouring local authorities may choose to introduce their own schemes in future, but these will be managed separately.

When is the levy applicable?

Anytime anyone is staying in paid, overnight accommodation in Edinburgh the levy must be paid. This includes stays by tourists, people staying for work or visiting the city for other reasons. Stays by UK and Scottish residents are included.

Does the levy apply to residents of Edinburgh, Scotland and the UK?

Yes. If residents choose to stay in local overnight accommodation, it's only fair that everyone using the same services makes an equal contribution to improving and protecting all that makes the city the incredible destination it is.

Is anyone exempt from paying the levy?

The Scottish Government's legislation states that levy is only charged on paid overnight stays away from the visitor's home. This means that people who might not have a permanent or safe home are not liable to pay the levy. This includes:

- people who are homeless or at risk of homelessness
- people with very poor housing conditions (such as overcrowding, serious damp or disrepair)
- people experiencing domestic abuse or other forms of violence
- asylum seekers and refugees.

It also says that UK residents who receive some disability benefits are exempt from the levy.

If you are believe this applies to any of your guests, please contact us.

All guests must pay the levy, but those covered by exemptions will be able to reclaim it later. The Council is developing guidance to explain how people who are exempt can reclaim their levy. More information is available at **www.edinburgh.gov.uk/visitorlevy**.

Where does the money go to?

The levy goes to the City of Edinburgh Council to reinvest in local facilities and services substantially used by business and leisure visitors.

You can find out more about some of the exciting projects being funded by the proceeds at **www.edinburgh.gov.uk/visitorlevy**.

The Council has to report publicly on the amount collected and how it will use the net proceeds. In these reports, the Council must also demonstrate that the funds are being used to benefit visitors.