

Scottish Environment LINK Written Evidence for the Scottish Government's Tourism Tax Discussion

by the Scottish Environment LINK Marine Group

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Introduction

Scottish Environment LINK is the forum for Scotland's voluntary environment community, with over 35 member bodies representing a broad spectrum of environmental interests with the common goal of contributing to a more environmentally sustainable society.

Its member bodies represent a wide community of environmental interest, sharing the common goal of contributing to a more sustainable society. LINK provides a forum for these organizations, enabling informed debate, assisting co-operation within the voluntary sector, and acting as a strong voice for the environment.

Acting at local, national and international levels, LINK aims to ensure that the environmental community participates in the development of policy and legislation affecting Scotland.

LINK works mainly through groups of members working together on topics of mutual interest, exploring the issues and developing advocacy to promote sustainable development, respecting environmental limits.

The LINK Marine Group vision is of healthy, well-managed seas, where wildlife and coastal communities flourish and ecosystems are protected, connected and thriving, and coastal communities are sustained. LINK members welcome the opportunity to contribute to this discussion.

Background

Scottish Environment LINK does not actively work on tourism policy at present, although tourism is related to many of the policy areas in which its working groups are engaged, including national parks and coastal and marine environments. It is for this reason that the Marine Group have developed a response to the Scottish Government's tourism tax discussion. It should be noted that this response is mainly framed in the context of sustainable development and the natural environment, particularly marine, and we focus primarily on question 1.

What would be the reasons for introducing a transient visitor tax?

Scotland's natural environment and cultural heritage underpins the majority of reasons that tourist travel to visit, from food and drink, to outdoor activities. For example, one of the primary reasons that marine and coastal recreational users come to Scotland is '...the presence of attractive scenery and the possibility of seeing wildlife' (Scottish Marine Recreation and Tourism Survey 2015, p9).

As detailed in the Tourism Tax discussion paper there are broad aspirations for Scotland to grow its tourism sector. Various niche markets have specific ambitions and targets, including marine recreational tourism¹ and

¹ http://scottishtourismalliance.co.uk/uploads/TS2020%20Marine/Awakening_the_Giant_final.pdf

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the food and drink sector². Particular niches of wildlife tourism, such as marine wildlife-watching, in Scotland are also increasing (e.g. Ryan et al. 2018). Any targets for growth must be reached within environmental limits to ensure the sustainable development of the industry and the future preservation of the natural environment, cultural heritage and areas of archaeological importance, including as consideration of assets and ecosystem services.

A tourism tax is accepted by tourists to many busy destinations worldwide as a worthwhile contribution to the upkeep and preservation of the very qualities of those destinations that they are visiting to experience. With a growing profile, and regularly topping polls of places to visit, Scotland is no different. Whilst there may be some additional administration for attractions and operators, the cost of doing so would be far outweighed by the benefit of increased revenue to be reinvested into social and environmental preservation and by a tourist population that increasingly recognises the intrinsic value of their destination, through their tax contribution. A proportionate tax would not cause a decline in visitor numbers but would instead assist in keeping the pressure arising from growing number of visitors to Scotland within environmental limits.

References

Ryan, C., Bolin, V., Shirra, L., Garrard, P., Putsey, J., Vines, J., & Hartny-Mills, L. (2018). The Development and Value of Whale-Watch Tourism in the West of Scotland. *Tourism in Marine Environments*, 13(1), 17-24.

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For more information contact:

Calum Duncan, Convenor, LINK Marine Group
Calum.Duncan@mcsuk.org, 0131 633 4001

Esther Brooker, Marine Policy and Engagement Officer, LINK Marine Group;
esther@scotlink.org, 07726 362 727

www.scotlink.org
www.savescottishseas.org

² <https://connectlocal.scot/wp-content/uploads/2018/06/ambition-2030.pdf>

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Registered office: 13 Marshall Place, Perth PH2 8AH, T. 01738 630804, information@scotlink.org
Advocacy office: Dolphin House, Hunter Square, Edinburgh, EH1 1QW, T. 0131 225 4345, advocacy@scotlink.org