

Appendix B - Aberdeen City Council Consultation response July 2025

Executive Summary

This report presents a detailed, data driven analysis of responses to Aberdeen City Council's consultation on the proposed Visitor Levy. Each consultation question is analysed with (i) how many people answered (out of 187 total returns), (ii) the percentage split of answers with absolute figures in brackets, and (iii) key themes from open-ended comments.

A total of **187 responses** were received:

- **68 organisations** (36.4%, 68/187)
 - **119 individuals** (63.6%, 119/187)
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Section 1 – About You

Responding on behalf of an organisation?

(Answered by 187 / 187)

- Organisation: 36.4% (68)
- Individual: 63.6% (119)

Which category best describes you as a respondent to this consultation?

(Answered by 187 / 187)

- Aberdeen City resident: 41.2% (77)
- Visitor to Aberdeen from Scotland: 7.5% (14)
- Visitor to Aberdeen from elsewhere in the UK: 4.8% (9)
- Visitor to Aberdeen from overseas (non-UK resident): 1.6% (3)
- I run, or I am responding on behalf of, a business in Aberdeen: 20.9% (39)
- I am part of a representative group for business or tourism: 8.0% (15)
- I own property in Aberdeen but do not live there: 5.3% (10)
- I work in Aberdeen but do not live there: 5.3% (10)
- I have never been to Aberdeen: 1.6% (3)
- Other: 3.7% (7)

Narrative:

Respondents represented a wide variety of backgrounds. A plurality identified as Aberdeen City residents (77), followed by local business representatives (39). Visitors made up around 14% of the total, including domestic and international travellers. The spread reflects strong local engagement, with additional input from key tourism and business stakeholders. The majority of responses came from individuals (119), with a significant number (68) also representing organisations. Organisational responses often focused on operational implications, while individuals expressed broader community or consumer views.

Section 2 – Justification for the Visitor Levy

Q1: To what extent do you agree with Aberdeen City Council introducing a Visitor Levy?

(Answered by 181 / 187)

- Strongly agree: 14.9% (27)
- Agree: 25.4% (46)
- Neither agree nor disagree: 6.6% (12)
- Disagree: 14.4% (26)
- Strongly disagree: 37.0% (67)
- Don't know: 1.7% (3)

Narrative: 40.3% (73) of respondents were in favour of the levy, compared to 51.4% (93) opposed. Support came mainly from those citing tourism investment and alignment with other cities. Opposition, especially from smaller accommodation providers and individuals, focused on the financial and administrative burden.

Example comments (supportive):

- “The levy will help modernise Aberdeen’s visitor offer and bring in crucial investment.”
- “This is a fair approach used in other major European cities to support tourism.”

Example comments (opposed):

- “We are a small B&B – this is just more admin and more costs for no benefit.”
- “Aberdeen doesn’t have the visitor numbers to justify a levy – it will drive tourists away.”

Section 3 – Rate and Alternatives

Q3: Is the proposed 7 % rate appropriate?

(Answered by 165 / 187)

- Yes, 7% is appropriate: 17.6% (29)
- No, it should be lower: 36.4% (60)
- No, it should be higher: 2.4% (4)
- I don’t support a Visitor Levy at all: 41.2% (68)
- Don’t know: 2.4% (4)

Narrative: Only 17.6% (29) supported the proposed rate. Most wanted it to be lower 36.4% (60) or rejected the levy outright 41.2% (68). Common themes included affordability for visitors, flexibility based on season or type of accommodation, and competitiveness with other cities. A small minority argued for a higher rate tied to specific outcomes.

Example comments (supportive):

- “7% seems reasonable given how low Aberdeen’s nightly rate is compared to other cities.”

Example comments (opposed):

- “A flat 7% across all months and providers is blunt and unfair.”
 - “It will make us less competitive with other Scottish cities – a disaster in winter months.”
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Section 4 – Scope and Timing

Q5: Do you agree that the levy should apply to all forms of overnight accommodation?

(Answered by 179 / 187)

- Yes: 42.5% (76)
- No: 50.3% (90)
- Unsure: 7.3% (13)

Narrative: A small majority opposed a universal approach, citing disproportionate impact on smaller providers, especially B&Bs and hostels. Supporters viewed a universal levy as essential for fairness and to prevent loopholes.

Example comments (supportive):

- “The levy should be applied to all types of accommodation – otherwise it creates loopholes.”

Example comments (opposed):

- “Hostels and guesthouses shouldn’t be treated the same as international hotel chains.”

Q6: Is April 2027 an appropriate start date?

(Answered by 166 / 187)

- Yes: 45.8% (76)
- No, it should be later: 4.2% (7)
- I don’t support a Visitor Levy: 42.8% (71)
- Don’t know: 7.2% (12)

Narrative: Most of those not opposed to the levy found 2027 acceptable. A large number selected “I don’t support a Visitor Levy” (71), showing how opposition to the principle of a levy coloured opinions on its timing.

Section 5 – Use of Revenue and Governance

Q7: Do you agree with establishing a Visitor Levy Forum?

(Answered by 178 / 187)

- Yes: 49.4% (88)
- No: 37.1% (66)
- Don't know: 13.5% (24)

Narrative: Just under half of respondents supported creating a Visitor Levy Forum. Supporters welcomed accountability and oversight. Those opposed worried it would be ineffective or overly bureaucratic.

Example comments (supportive):

- “A Visitor Levy Forum is vital to ensure funds are spent transparently and effectively.”

Example comments (opposed):

- “Just another layer of governance we don't need.”

Q8: Do you agree with the three-year review period?

(Answered by 166 / 187)

- Yes: 31.3% (52)
- No, reviews should be more frequent: 49.4% (82)
- No, reviews should be less frequent: 3.0% (5)
- Don't know: 16.3% (27)

Narrative: Nearly half (82) wanted more frequent reviews to respond quickly to unintended consequences. Just under a third (52) supported the proposed three-year review cycle.

Q9: Do you agree with the proposed allocation of funds?

(Answered by 165 / 187)

- Yes: 37.6% (62)
- No, I would like different priorities: 36.4% (60)
- Don't know: 26.1% (43)

Narrative: Views were evenly split. Supporters welcomed investment in visitor experience and destination marketing. Others wanted stronger emphasis on community infrastructure or business support.

Section 6 – Exemptions**Q10: Do you agree with the proposed local exemption for medical travellers?**

(Answered by 177 / 187)

- Yes: 70.1% (124)

- No: 17.5% (31)
- Don't know: 12.4% (22)

Narrative: This question received the highest level of agreement. Respondents saw this as a humane and fair exemption. A few raised concerns about enforcement and eligibility criteria.

Example comments (supportive):

- “Very welcome and humane – this exemption will protect vulnerable people.”

Example comments (critical):

- “Needs to go further – carers, students, displaced families should also be exempt.”

Section 7 – Administration

Q11: Do you agree with using a national digital platform?

(Answered by 177 / 187)

- Yes: 50.8% (90)
- No: 23.2% (41)
- Don't know: 26.0% (46)

Narrative: Half of respondents supported a national platform. Concerns focused on usability for smaller providers and the need for training or support. Many of those unsure sought more detail on how the platform would operate.

Q13: Do you support the 2.5 % rebate for providers?

(Answered by 158 / 187)

- Yes: 48.7% (77)
- No: 36.1% (57)
- Don't know: 15.2% (24)

Narrative: A slim majority supported the rebate to compensate for administrative duties. Critics argued that the 2.5% level was insufficient, particularly for small or seasonal businesses.

Q14: Do you agree with having no maximum number of nights the levy applies to?

(Answered by 174 / 187)

- Yes: 43.7% (76)
- No: 37.9% (66)
- Other (free text): 18.4% (32)

Narrative: Views were mixed. Supporters welcomed simplicity and fairness. Others raised equity concerns for long-stay guests such as temporary workers or displaced families.

Example comments (supportive):

- “It’s simplest this way—everyone pays equally.”

Example comments (opposed):

- “Stays over 10 nights should be exempt—this penalises long-stay guests.”
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Section 8 – Open Feedback**Q15: Do you have any additional comments or suggestions regarding the proposed Visitor Levy in Aberdeen?** (Answered by 145 / 187)

Narrative: This open-text question invited a wide range of views. Key themes included opposition to the levy from small and independent providers, criticism of timing and proportionality, and the need for clearer reinvestment strategies. Many others voiced support—if the money raised was transparently reinvested into improving Aberdeen’s visitor offer.

Examples of opposition:

- “Aberdeen is not a tourist city – this levy will make things worse for struggling businesses.”
- “Don’t punish accommodation providers for decisions made elsewhere.”
- “The levy makes no sense in a city with poor transport links and few tourist draws.”

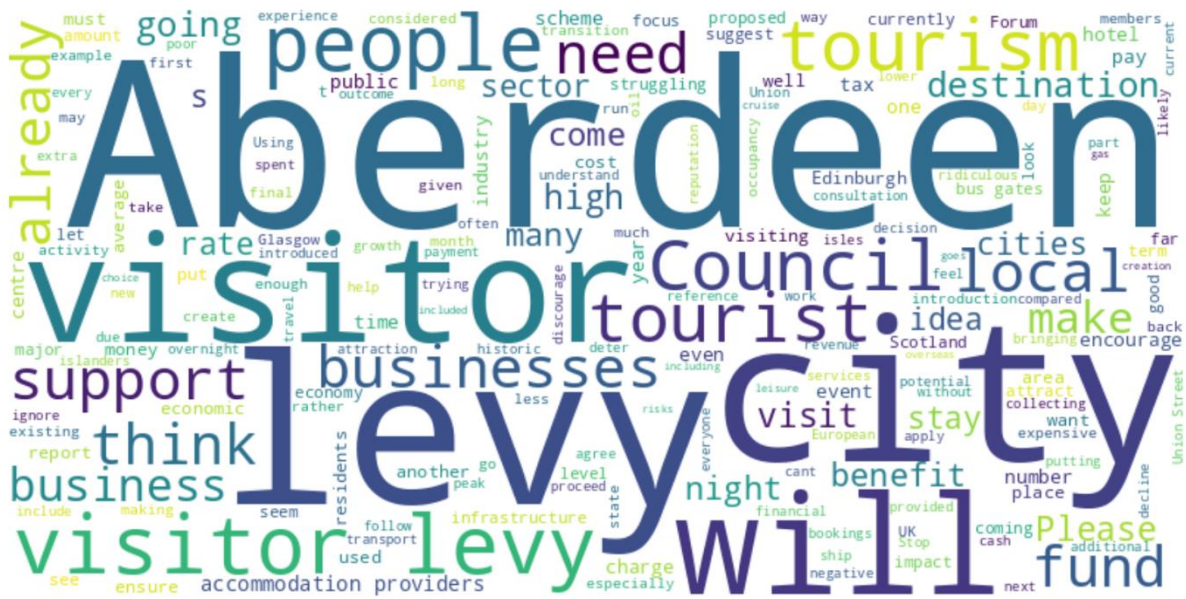
Examples of support:

- “I support a levy as long as it funds events, cleaning and visitor services.”
- “This could help boost Aberdeen’s profile – the city needs it.”

Suggestions offered:

- Introduce seasonal or income-based exemptions
- Trial the scheme on a pilot basis before full roll-out
- Use levy funds to improve signage, festivals, and night-time economy
- More consultation and co-design with hospitality sector

Word Cloud: The word cloud below highlights the most frequent terms in these comments:



And below without the words “Aberdeen Visitor levy”



Common themes from open responses:

- **Marketing & Destination Image:** “Make Aberdeen competitive with Glasgow and Edinburgh.”
- **Administrative Burden:** “Too much red tape for small B&Bs.”
- **Exemptions & Fairness:** Calls for seasonal or income-based relief.
- **Transparency:** Requests for clear ring-fencing and reporting of levy revenues.

Written responses were received from VisitScotland, the Federation of Small Businesses, and Beatrice Wishart MSP. Common themes included strong support for long-term strategic investment in Aberdeen's visitor economy; concerns around the proposed 7% levy rate and its impact on small accommodation providers; the need for exemptions for those travelling for medical purposes; and a call for robust economic impact assessments, meaningful stakeholder engagement, and clear administrative guidance to ensure successful implementation.

Conclusion

Opinion on introducing a Visitor Levy remains divided: 40.3% (73) support vs 51.4% (93) oppose. Respondents emphasised fairness, clear communication, and streamlined administration. Clarity on levy use, thoughtful exemptions, and accessible systems for providers will be essential to ensure support.
