



Tourism tax discussion

Scottish Wildlife Trust Response

25 January 2019

We would welcome the introduction of a Tourism Tax if it can be designed in a way that helps Scotland deliver on its environmental commitments.

The Scottish Wildlife Trust welcomes the opportunity to contribute to the national discussion on a Tourism Tax. Rather than respond to every question in the discussion document we have focused on those issues that are most relevant to us and our commitment to healthy, resilient ecosystems across Scotland's land and seas. More information on the Scottish Wildlife Trust's policies and conservation strategies can be found at scottishwildlifetrust.org.uk.

Key Points

- We would welcome the introduction of a Tourism Tax if it can be designed in a way that helps Scotland deliver on its environmental commitments. In particular, the tax must help in delivering the objective of the Scottish Government's Economic Strategy to '*protect and enhance our natural capital*' and as set out in the National Performance Framework.
- The Trust recognises the important contribution the tourism sector makes to the Scottish economy and the Scottish Government's Economic Action Plan highlights the role that the Cairngorms National Park, Loch Lomond and The Trossachs National Park and the Royal Botanic Garden Edinburgh play in supporting the tourism sector. However, the industry's competitive position cannot be maintained if our natural environment continues to degrade. The tax could be fundamental to developing a sustainable tourism sector in Scotland that can continue to grow but not at the detriment of our natural environment.
- The revenue from the tax should not be used solely to invest in general infrastructure or traditional visitor attractions. It must be available to invest in our green and blue infrastructure and the natural assets which are the fundamental attraction for visitors to Scotland. The ecosystem services that flow from our natural assets are the natural support network for activity across the whole economy, not just tourism. The tax could play an important role in continuing to move Scotland towards more sustainable development.
- Whatever the nature of the investment undertaken with the revenue from such a tax, it must be in keeping with the objective of the Economic Strategy that:

Investment must also be sustainable, not only in terms of tackling emissions, enhancing our natural capital and supporting the transition to a low carbon economy, but also through ensuring the sustainability of our communities.

- The nature of the environmental challenges Scotland faces and the impacts of tourism on our natural environment are complex. In addition, our natural assets are widely dispersed across the country so it would be pragmatic if the revenue from a tourism tax could be used for local and national policy, to meet the environmental priorities at both levels.
- The detailed design of a tourism tax should be sensitive to the impact on sustainable tourism businesses, particularly those in remote rural areas that are critical for the well-being of the communities based there.
- The Trust would be pleased to be involved in future consultations and could facilitate further discussion either through the Scottish Forum on Natural Capital, for which we run the Secretariat, or the Conservation Finance Project, in which we are one of two lead partners alongside SEPA.
- The Trust is also a signatory to the submission from Scottish Environment LINK.