

**Cabinet Secretary for Culture, Tourism and  
External Affairs**

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Thank you for your letters and enclosures of 1 December to myself, the Cabinet Secretary for the Economy, Jobs and Fair Work, the Cabinet Secretary for Finance and the Constitution and the Minister for Business, Innovation and Energy regarding Bed Tax.

The Scottish Government have been clear in their support of the tourism sector throughout Scotland and recognise that the tourism and hospitality sectors are key to the Scottish economy. Perhaps more than any other sector, tourism and hospitality operate right across Scotland. They also have a huge impact upon other sectors, creating valuable multiplier effects, especially in some of our most fragile communities.

As you know the Scottish Government have been consistent in our stance that given the potential impact on tourism enterprises already subject to, for example, high rates of VAT we have no plans to introduce a tourism levy.

I would repeat that, irrespective of the mechanism used to introduce the topic, the Scottish Ministers are not willing to consider requests to explore a possible tourism levy with local government unless the tourism and hospitality industry are involved from the outset and their long-term interests are fully recognised in any work.

I am copying this reply to my Ministerial colleagues and, as my officials have agreed with Willie Macleod, we will also copy the Scottish Cities Alliance into your original letter and this reply.

*Kind regards  
Fiona Hyslop*

**FIONA HYSLOP**