

### **Consultation – Proposal to Introduce a Visitor Levy Scheme**

### Background

#### Power to Introduce a Levy

- 1. The Visitor Levy (Scotland) Act 2024 (referred to hereafter as "the Act"), was passed by the Scottish Parliament in May 2024, and received Royal Assent on 5th July 2024. The Act gives local authorities in Scotland the power to introduce a levy that is charged on the purchase of overnight accommodation at a percentage rate. It will be for each local authority to decide after consultation, whether to introduce a Visitor Levy Scheme.
- 2. A local authority will also determine many of the elements of a Visitor Levy Scheme, such as the percentage rate set, the geographical area where it applies, and local exemptions from paying a visitor levy.
- 3. Guidance has been produced for local authorities that are considering developing and implementing a Visitor Levy Scheme in their area. It may also be of use to accommodation providers responsible for collecting and remitting a levy, and others with an interest in a proposed Visitor Levy Scheme. The Guidance has been developed collaboratively between local authorities and tourism and accommodation provider organisations, working together in an Expert Group led by VisitScotland.

#### Types of accommodation to which a levy applies

- 4. Under the Act, overnight accommodation is considered a room or area that is used by a visitor for residential purposes but is not their only or usual place of residence. Therefore, a visitor levy does not apply to accommodation that is being used as someone's only or usual place of residence.
- 5. The types of accommodation included within scope of the legislation, and would therefore be included in a Visitor Levy Scheme, are:

| Hotels   | Camping Sites      |  |  |  |  |
|--|--------------------|--|--|--|--|
| Hostels  | Caravan Parks      |  |  |  |  |
| Guest Houses   | Bed and Breakfasts |  |  |  |  |
| Self-catering  |                    |  |  |  |  |
| Accommodation in a vehicle, or on board a vessel, which is |                    |  |  |  |  |
| permanently or predominantly situated in one place         |                    |  |  |  |  |
| Any other place at which a room or area is offered by the  |                    |  |  |  |  |
| occupier for residential purposes otherwise than as a      |                    |  |  |  |  |
| visitor's only or usual place of residence                 |                    |  |  |  |  |

6. A visitor levy cannot be charged for accommodation on local authority gypsy and traveller sites, and registered social landlord gypsy and traveller sites. It also cannot be charged for accommodation in a vehicle, or on board a vessel that is undertaking a journey involving one or more overnight stops.

### Your Details

We require these details from those completing the consultation for us to log your form in the software:

| • | First name |  |
|---|------------|--|
|   |            |  |

- Surname \_\_\_\_\_
- Email address (if you have one) \_\_\_\_\_\_
- Postcode

#### 1. Respondent Category

- 1.1 Which category best describes you as a respondent to this consultation (mandatory question):
- □ Highland resident Please add your postcode\_\_\_\_\_
- □ Visitor to Highland from Scotland
- □ Visitor to Highland from elsewhere in the UK
- □ Visitor to Highland from overseas (non-UK resident)
- □ I run, or I am responding on behalf of, a business in Highland
- □ I'm part of a representative group for business or tourism
- □ I invest or own property in Highland, but I do not live in Highland
- □ I work in Highland, but I do not live in Highland
- □ I have never been to Highland
- □ I do not live in Highland
- □ Other (please specify)
  - 0

\_\_\_\_\_

#### 2. The scheme area

#### Legislative Context

The Visitor Levy (Scotland) Act 2024 states a local authority may (a) introduce a scheme or schemes to impose the levy for all or part of its area (referred to in this Act as a "Visitor Levy Scheme").

#### The Highland Council's Proposed Position

# The levy will apply to purchases of overnight accommodation throughout the whole of the Highland Council area.

#### The Highland Council's Justification

Tourism is a key industry for the Highlands, contributing significantly to the economy and filtering through all corners of the region. Whilst the Act enables a local authority to introduce a scheme or schemes to impose the levy for all or part of its area, The Highland Council proposes to introduce the levy throughout the whole of the Highland Council area. Our visitors travel widely throughout the region which gives rise to varying pressures and opportunities. A universal scheme which applies throughout the Highland Council region will enable revenue generated from a levy to be invested in ways that help to deliver the scheme objectives throughout the region. This approach helps to ensure the scheme is as simple as possible to understand and operate for our visitors, businesses and residents in Highland.

#### 2.1 To what extent to do you agree with this proposed position? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- □ Don't know
- **2.2** Please use this space to provide any comments to support your response to this question.



#### 3. The date on which the scheme is to come into force

#### Legislative Context

The Act states the date on which a Visitor Levy Scheme is to come into force, must be at least 18 months after the date on which the local authority decides to implement a visitor levy.

#### The Highland Council's Proposed Position

The Visitor Levy Scheme will come into force by the Highland Council at the earliest practicable date as permitted by law, giving due regard to the Act and the Council's decision-making processes. The Council anticipates introducing the Visitor Levy Scheme in Highland by Autumn 2026.

#### The Highland Council's Justification

Based on the projected timeline, which takes account of the legislative requirements and necessary Council governance processes, the earliest that a levy can be introduced for the Highlands is Autumn 2026.

The Act requires local authorities to undertake a statutory consultation before introducing a Visitor Levy Scheme.

The Highland Council will be guided by best practice and is publishing this statutory consultation for a period of 12-weeks. The feedback received from respondents will be taken into account in the preparation and publication of a report to the relevant Strategic Committee/Highland Council which:

- Summarises the consultation responses received.
- States whether or not the authority intends to proceed with the proposal (or the proposal as modified in light of the consultation), and
- sets out the authority's reasons for whether or not it intends to proceed.

In addition to the statutory consultation, the Act requires that the date on which a Visitor Levy Scheme is to come into force must be at least 18 months from the date of the Highland Council's decision to introduce a Visitor Levy Scheme.

# 3.1 To what extent do you agree with the proposal to introduce a Visitor Levy Scheme in Highland by Autumn 2026? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- □ Don't know

**3.2** Please use this space to provide any comments to support your response to this question.

#### 4. The scheme period

#### Legislative Context

The Act sets out that a scheme period should be defined and is the period of time in which a Visitor Levy Scheme will be active (which can be indefinitely).

#### The Highland Council's Proposed Position

# Following its introduction in Highland by Autumn 2026, the Visitor Levy Scheme will remain in force until further notice (indefinitely).

#### The Highland Council's Justification

The Highland Council welcomes visitors to enjoy our iconic landscape, heritage and culture, ecology and our world-class produce and wide-ranging high-quality products. Our aim is to ensure our infrastructure and services continue to deliver the best possible experience for our residents, our businesses and our visitors.

The financial pressures facing the Council means it is increasingly difficult to contribute to the visitor economy in a way that delivers positive outcomes for visitors, the environment, communities and businesses.

The Council considers the levy will form an integral, long-term source of funding for achieving the scheme objectives and help towards sustaining, supporting or developing the facilities and services used by visitors and communities in Highland.

While the Highland Council does not propose setting an end date in which the scheme will remain in force, the Council will prepare annual reports on the scheme including information about how the net proceeds have been used and the extent to which the Scheme Objectives are being met, using appropriate measurements. In addition, the Council shall undertake a review every 3 years and report the outcome to the Council. The Council will share and seek representations from the Visitor Levy Forum about these reports and other relevant advice the Forum has on the operation of the scheme in Highland.

## 4.1 To what extent do you agree with this proposed position to operate the scheme indefinitely? (please tick)

- □ Strongly agree
- $\Box$  Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- Don't know
- **4.2** Please use this space to provide any comments to support your response to this question.



#### 5. When will the levy apply

#### Legislative Context

The Act gives a local authority the power to determine when a purchase of overnight accommodation results in a levy being applied, which may be at all times of the year.

#### The Highland Council's Proposed Position

#### The visitor levy will apply every day of the year without variation.

#### The Highland Council's Justification

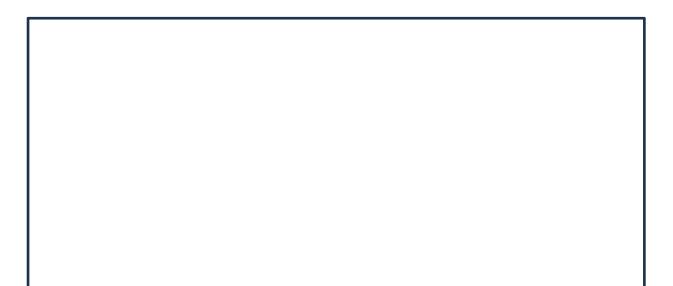
The Council has considered the operational application of having a levy for some or part of the year, or alternatively for a levy to be applied every day throughout the year.

Applying the levy throughout every day of the year ensures administrative costs are appropriate for the scheme. The Council considers this approach is important as it will provide the maximum amount of revenue generated from the levy for sustaining, supporting or developing our infrastructure and the wider objectives of the levy scheme.

The Highland Council is also committed to ensuring that the operation of a levy scheme is kept as simple as possible to minimise the administrative burden on businesses.

# 5.1 To what extent do you agree with this proposed position to apply the levy every day of the year? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- Don't know
- **5.2** Please use this space to provide any comments to support your response to this question.



#### 6. The rate of the levy

#### Legislative Context

The Act gives local authorities the power to set the percentage rate to use for the calculation of the levy.

The Act sets outs that the amount of levy chargeable is calculated by:

- Taking the accommodation portion of the transaction, and
- Multiplying that amount by the percentage rate set by the local authority.

The "accommodation portion" means the amount that is attributable to the provision of overnight accommodation. This does not include any amount reasonably attributable to the provision of:

- Meals or drinks
- Parking of a motor vehicle, (other than a parking area provided as overnight accommodation in respect of the transaction).
- Laundry facilities or services
- Entertainment
- Transportation to or from the accommodation.

A percentage rate was decided by the Scottish Parliament as it was considered to better 'future proof' the levy, removing the need to amend the rate by inflation and to keep the administrative burden to a minimum. A percentage rate also allows for the levy to be proportionate to the overnight accommodation choices of those staying overnight.

#### The Highland Council's Proposed Position

### The levy rate will be 5% in respect of the accommodation portion of the chargeable transaction.

#### The Highland Council's Justification

The Highland Council considers that a 5% rate is appropriate as it has the potential to generate a meaningful amount of income to deliver the Council's key objectives to support tourism, our business and leisure visitors, our communities and our businesses.

Noting that the forecasting of such a levy has its challenges and limitations, the Council's analysis has shown that a 5% levy rate could generate around £10m each year. The Council's administrative and operating costs of the Visitor Levy Scheme are estimated to be around £550k annually, which will be deducted from the total income generated from a visitor levy. The net income will be used to sustain, support or develop our infrastructure and wider objectives.

# 6.1 To what extent do you agree with the proposal to set the levy rate at 5%? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- Don't know

The Council aims to strike the right balance when setting the levy rate. The proposed rate of 5% will clearly generate significant income, however, the Council could set a higher rate to be able to deliver a more ambitious investment programme. The Council would be interested to receive comments from businesses, visitors and residents on whether they feel that the proposed levy rate is appropriate or whether it should be higher than 5%.

**6.2** Please use this space to provide any comments to support your response to this question.

- 6.3 If the Council does not agree a rate of 5%, what rate would you consider is appropriate? (please tick)
  - □ The levy rate should be 6%
  - $\Box$  The levy rate should be 7%
  - $\Box$  The levy rate should be 8%
  - □ I don't support a levy being introduced in Highland
  - Don't know
- **6.4** Please use this space to provide any comments to support your response to this question.

#### 7. The Scheme's objectives

#### Legislative Context

The Act states that the objectives of the Scheme must relate to sustaining, supporting or developing facilities or services which are substantially for or used by those visiting the Scheme area for leisure or business purposes (or both).

#### The Highland Council's Proposed Position

The aim of the introduction of a Visitor Levy Scheme in Highland is to sustainably manage the visitor economy and the movement of visitors through the maximisation of co-investment opportunities that sustain, support or develop facilities or services which are substantially used by those visiting for leisure or business purposes.

The Visitor Levy Scheme Objectives are to:

- SUSTAIN public services and infrastructure used by businesses, communities and visitors to ensure the impacts of visitors are strategically and sustainably managed.
- SUPPORT the delivery of a thriving tourism sector offering a wide range of visitor experiences by working together, in partnership, with businesses, visitors and communities.
- DEVELOP innovative approaches to balance strategic demands and opportunities ensuring that Highland achieves its full potential as a highly positioned destination for visitors.

The Visitor Levy Scheme Objectives together with the Council's <u>Sustainable</u> <u>Tourism Strategy</u> will provide the strategic direction for making those decisions.

The Council will engage with the Visitor Levy Forum to help inform a Delivery Programme, setting out the necessary investment plans and actions to deliver the Scheme's objectives to sustain, support or develop, facilities and services which are substantially for or used by persons visiting the local authority area for leisure or business purposes.

As part of the Highland Council area is designated within the Cairngorm National Park, the Council will regularly engage with the Cairngorm National Park Authority and have regard to the <u>Cairngorm National Park Partnership Plan</u>.

#### The Highland Council's Justification

The Visitor Levy Scheme objectives are closely linked to The Highland Council's recently prepared Sustainable Tourism Strategy for Highland. The Sustainable Tourism Strategy establishes the Council's ambition, including the vision for sustainable tourism by 2035 of a thriving industry which is effectively managed, delivers positive impacts for our communities and environment and offers the best possible visitor experience. The Sustainable Tourism Strategy makes references to monitoring and evaluation of the outcomes.

The priority outcomes, as outlined in the Sustainable Tourism Strategy, which the Council seeks to help achieve include:

- 1. **Communities** tourism must be a force for good for all Highland communities and a means to improve our quality of life, enhance our culture and heritage, provide high quality job opportunities for Highland people and address demographic challenges.
- 2. **Environment** Highland to be a leading example of a climate-resilient tourism destination, which has taken responsibility for and the necessary actions to ensure tourism enhances the natural environment while, addressing the risks and impacts of climate change.
- 3. **Economy** a vibrant, dynamic and resilient industry that develops attractive careers and job opportunities, has year-round appeal, is spread evenly across the region and contributes towards a greener future.
- 4. **Visitors** visitors embrace slow tourism, are conscious of and act responsibly towards our local heritage, communities and the environment, have exceptional and authentic experiences across Highland and are met with a warm Highland welcome.

Although the Sustainable Tourism Strategy has a central focus on the role of the Council, success demands a positive and effective relationship between communities, visitors, businesses and the environment.

## 7.1 To what extent do you agree or disagree with the Visitor Levy Scheme objectives? (please tick for each objective)

|   | Strongly<br>agree | Agree | Neither<br>agree<br>nor<br>disagree | Disagree | Strongly<br>disagree | Don't<br>know |
|---|-------------------|-------|-------------------------------------|----------|----------------------|---------------|
| SUSTAIN public services and<br>infrastructure used by businesses,<br>communities and visitors to ensure<br>the impacts of visitors are<br>strategically and sustainably<br>managed.           |                   |       |                                     |          |                      |               |
| SUPPORT the delivery of a thriving<br>tourism sector offering a wide range<br>of visitor experiences by working<br>together, in partnership, with<br>businesses, visitors and<br>communities. |                   |       |                                     |          |                      |               |
| DEVELOP innovative approaches to<br>balance strategic demands and<br>opportunities ensuring that Highland<br>achieves its full potential as a highly<br>positioned destination for visitors.  |                   |       |                                     |          |                      |               |

7.2 Please use this space to provide any comments to support your response to this question.



#### 8. Review of the Council's decisions relating to the Visitor Levy Scheme

#### Legislative Context

The Act sets out that a local authority operating a Visitor Levy Scheme must review the scheme:

- before the end of the period of 3 years beginning with the date on which the scheme came into force, and
- before the end of each subsequent period of 3 years, the local authority must publish a report setting out its findings
- the local authority must provide a copy of the published report to the Visitor Levy forum for that scheme.

#### The Highland Council's Proposed Position

Annual reports will be prepared for the Visitor Levy Scheme and will include a range of information, for example, how the net proceeds have been used and progress on achieving the Scheme objectives. These reports will be presented to the relevant Strategic Committee or a meeting of the Highland Council.

At least every 3 years a review of the Scheme will be undertaken, and a report of the findings will be presented to the relevant Strategic Committee or a meeting of the Highland Council.

The Council will share and engage with the Visitor Levy Forum regarding these reports and will seek advice from the Forum on relevant matters, including operation of the Visitor Levy Scheme in Highland.

#### The Highland Council's Justification

The Act requires the Council to undertake such reviews. To comply with this requirement the Council shall follow its governance arrangements for considering such matters at both Strategic Committees and meetings of the Highland Council. All reports and minutes are published on the Council's website for 6 years and retained permanently. All meetings of Strategic Committees and the Highland Council are webcast to ensure public access to decision making.

## 8.1 To what extent do you agree or disagree with the review of decisions related to the levy scheme? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- Don't know
- 8.2 Please use this space to provide any comments to support your response to this question.



#### 9. Local exemptions

The cases or circumstances in which the levy is not payable or may be reimbursed.

### The Visitor Levy Scheme must specify whether the levy is not payable in relation to accommodation which has an annual turnover below the VAT threshold.

#### Legislative Context

The Act enables local authorities to include local exemptions within their individual schemes. Where a local authority considers a local exemption should apply, this will be in addition to the national exemptions which are detailed within the Act as determined by the Scottish Parliament.

Any amount charged by an accommodation provider for the visitor levy will be included in their turnover, which is used to determine if they need to register for VAT. It is at the discretion of the local authority to include or exclude businesses that fall below the VAT threshold from a Visitor Levy scheme.

#### The Highland Council's Proposed Position

To ensure the administration of the Scheme is kept to a minimum, and to maximise the revenues generated to sustain, support and develop the visitor economy, the Council will not exercise its discretion to apply local exemptions.

### The Visitor Levy Scheme will be payable by all accommodation businesses, including those which have an annual turnover below the VAT threshold.

#### The Highland Council's Justification

When considering whether local exemptions should apply, the Highland Council has considered a range of factors. These are:

- Administrative burden on accommodation providers.
- Local authority administrative costs.
- Digital solution to ease administrative burdens and reimbursement.
- Enforcement, compliance and notification.
- Purpose and rationale
  - Scope and eligibility.
  - Unintended consequences and mitigation.

Industry feedback has been to minimise any Scheme variations, as these add complexity for both business and visitors.

## 9.1 To what extent do you agree or disagree with this position local exemptions? (please tick)

- □ Strongly agree
- □ Agree

- □ Neither agree nor disagree
- Disagree
- Strongly disagree
  Don't know
- 9.2 Please use this space to provide any comments to support your response to this question.

#### 10. National exemptions and exclusions

## National Exemptions and Exclusions are set out in the Visitor Levy (Scotland) Act 2024

#### Legislative Context

Provision is given in the Act to exclude the following groups from the visitor levy, as it only applies on overnight accommodation where the person does not have an ordinary place of residence.

National Exemptions:

- People who are homeless or at risk of homelessness.
- People whose main residence is unfit for habitation.
- Asylum seekers and refugees.
- Individuals who have arrived in the UK through other Home Office schemes.

In addition, the visitor levy does not apply to

(a) someone staying on a dedicated gypsy/traveller site run by a local authority or a registered social landlord

(b) those in receipt of the following specified disability benefits, payments, or allowances:

- under section 71 of the Social Security Contributions and Benefits Act 1992 (disability living allowance),
- specifically, for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018 (disability assistance),
- (iii) under section 64 of the Social Security Contributions and Benefits Act 1992 (attendance allowance),
- (iv) specifically for older people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018 (pension age disability benefit), or
- (v) under Part 4 of the Welfare Reform Act 2012 (personal independence payment)

Other people not subject to the visitor levy include those who are residing overnight in vehicles or on-board vessels that are undertaking a journey involving one or more overnight stops. As a result, the following forms of overnight accommodation are out with the scope of the Act:

- a. the provision of a cabin on a ferry or cruise ship, unless the vessel is permanently moored
- b. the provision of a cabin on an overnight sleeper train
- c. use of a hired or privately-owned campervan or motorhome where they are not staying overnight in campsites.

#### The Highland Council's Proposed Position

As these are prescribed in the Act, the Highland Council will include these exemptions and exclusions in its Visitor Levy Scheme.

## 11. Reimbursement Arrangements for Administration of National Exemptions and Exclusions

## Arrangements for the administration of National Exemptions and Exclusions and reimbursement for eligible visitors.

#### Legislative Context

Arrangements for evidence gathering and reimbursement of the levy (or a sum equivalent to the levy) for eligible visitors.

#### The Highland Council's Proposed Position

The Highland Council will adopt the National Digital Portal being developed for the visitor levy in Scotland. This National Digital Portal is being designed to:

- Enable accommodation providers to remit collected levies to their local authority.
- For eligible visitors to claim reimbursement where a national exemption applies, for example, those in receipt of benefits, payments or allowances for a disability as prescribed within the Act.
- For eligible visitors to provide evidence to support their claim for reimbursement.
- For local authorities to verify and decide claims for national exemptions and to reimburse levies for eligible visitors.
- For local authorities to administer and manage collections of the levies.

#### The Highland Council's Justification

It is important to protect the relationship between accommodation providers and their guests, and to ensure the dignity of visitors who are entitled to an exemption.

Local authorities have the skill set to verify and award exemptions and a key design principle for the levy is to ensure the administrative burden for accommodation providers is kept to a minimum.

For these reasons, accommodation providers will be responsible for collecting levies from visitors.

Once levies have been paid by visitors, the Highland Council will have arrangements in place to enable eligible visitors to claim their exemptions and to be reimbursed by the Council. Visitors will claim their exemptions and provide evidence using the National Digital Portal, which will be adopted by the Council.

### 11.1 To what extent do you agree or disagree with this position in relation to the administration of reimbursement for national exemptions? (please tick)

- □ Strongly agree
- □ Agree
- □ Neither agree nor disagree

- □ Disagree
- □ Strongly disagree
- □ Don't know
- 11.2 Please use this space to provide any comments to support your response to this question.

#### 12. How the Highland Council will make decisions on the net proceeds

The manner in which the authority intends to make decisions on the use of the net proceeds of the scheme.

#### Legislative Context

The Act sets out that a local authority operating a Visitor Levy Scheme must use the net proceeds of the scheme for the purposes of facilitating the achievement of the scheme's objectives, and so far as not needed for the achievement of the scheme's objectives otherwise sustaining, supporting or developing facilities and services which are substantially for or used by persons visiting the area of the local authority for leisure or business purposes (or both).

#### The Highland Council's Proposed Position

The Highland Council will establish a Visitor Levy Forum within 6-months of deciding to implement a Visitor Levy Scheme, with representation from Highland tourism businesses, communities and relevant tourism organisations. The Forum will have an important role in considering and advising on the use of the net proceeds. The Forum will be advisory, and its purpose will be to provide advice to the Council in a number of areas relating to the operation of a Visitor Levy Scheme.

The Council's governance arrangements for decision-making will be used to make the decisions on the use of the net proceeds from the scheme. These decisions will be made by Strategic Committees or at meetings of the Highland Council.

The Scheme objectives together with the Council's <u>Sustainable Tourism Strategy</u> will provide the strategic direction for making those decisions.

#### The Highland Council's Justification

This Highland Council welcomes the requirement to establish a Visitor Levy Forum. Given the representative views of the Forum, it will, for example, provide feedback on the Council's Annual Report, which shall set-out information including net proceeds and performance of the Scheme.

The Highland Council will use its existing democratic decision-making governance arrangements and structures to make decisions about the use of net proceeds. These established democratic arrangements provide an inclusive, transparent, flexible and robust process for decision-making on the use of net proceeds.

# 12.1 To what extent do you agree or disagree with this position on how we will make decisions on the net proceeds from a Visitor Levy? (please tick)

- □ Strongly agree
- $\Box$  Agree
- $\hfill\square$  Neither agree nor disagree
- □ Disagree
- □ Strongly disagree
- $\Box$  Don't know
- 12.2 Please use this space to provide any comments to support your response to this question.

#### **13. Additional Information**

Thank you for completing our consultation regarding a Visitor Levy for Highland. Having considered the proposed content for the Visitor Levy Scheme, and provided your responses to the questions asked, please use the space below if you wish to provide any further comments about the proposed scheme.

#### 14.1 What is your age? (please tick)

- □ Under 16
- □ 16-24
- □ 25-34
- □ 35-44
- □ 45-54
- □ 55-64
- □ 65-74
- $\Box$  75 and over
- □ Prefer not to say
- 14.2 Do you have any physical or mental health conditions or illnesses lasting or expected to last 12 months or more do any of these conditions or illnesses affect you in any of the following areas? (please tick)
  - Yes, Vision (for example blindness or partial sight)
  - □ Yes, Hearing (for example deafness or partial hearing)
  - □ Yes, Mobility (for example walking short distances or climbing stairs)
  - □ Yes, Dexterity (for example lifting or carrying objects, using a keyboard
  - □ Yes, Learning or understanding or concentrating
  - □ Yes, Memory
  - □ Yes, Mental health
  - □ Yes, Stamina or breathing or fatigue
  - Yes, Socially or behaviourally (for example associated with Autism Spectrum Disorder (ASD)
  - Yes, which includes Asperger's, or Attention Deficit Hyperactivity Disorder (ADHD)
  - □ Yes, Other (please specify)
  - □ No
  - □ Prefer not to say

# 14.3 Does your condition or illness / do any of your conditions or illnesses reduce your ability to carry-out day-to-day activities? (please tick)

- $\Box$  Yes, a lot
- $\Box$  Yes, a little
- Not at all
- □ Prefer not to say

#### 14.4 What is your sex? (please tick)

- □ Female
- □ Male
- □ Other
- □ Prefer not to say

#### 14.5 Do you consider yourself to be trans, or have a trans history? Only answer this question if you are aged 16 or over. (please tick)

Here we use trans as a term to describe people whose gender identify is not the same as their sex registered at birth

- □ No
- $\Box$  Yes
- □ Prefer not to say

**14.6** If you would prefer to describe your trans status (for example non-binary, trans man, trans woman, please use the box below: