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To see ourselves as others see us.

Rita Marcella

There is general consensus that Aberdeen and the north-east more widely need to diversify and grow our sources of revenue across a range of sectors, one of the prime of which is tourism.

We who live here know that the region is a lovely one with much to offer visitors – even if in our modest north east way we are unable to shout too loudly about it. Every day on Instagram I see incredibly beautiful images posted and am reminded of all of the places that I should take time out to go and visit. We have history, we have culture, we have food and drink, we have beauty and we have sometimes incredibly lovely weather. So what do we need to do to attract more visitors and bring them back again – that is the real question.

Meanwhile, there has been some recent debate about the merits and challenges of introducing a tourism tax in Aberdeen hotels. It is the case that Scottish cities are currently seeking various tax raising powers, amongst which one might be a tourism tax on hotel rooms in the city, as well as, for example, passenger duty for the airport (APD). I was interested to find out what the pros and cons might be of such a tourism tax and consulted with my colleague Andrew Martin, Vice Chair of the Aberdeen City and Shire Hotel Association and Director of the Scottish Centre of Tourism at Robert Gordon University.

A tourism tax is a widely used tax-raising mechanism across Europe and worldwide in countries like Spain and Italy it is a long established feature. Now we will all have wildly varying views of the use of tax raising powers. The argument in favour – and one which is supported by ACSHA – is that the money raised by the tourism tax would be spent solely on tourism destination development. That we as a region could benefit from tourism destination development can scarcely be gainsaid – although inevitably it would very much depend on what form that tourism destination development might take.

So what might the tourism tax be used for? I found myself reflecting on what attracts leisure (not business) visitors to a city – tourist attractions. What are our tourist attractions – as a resident you don't often ask yourself that question do you? Well I looked on Google and Bing maps for tourist attractions and I came up with: Union Terrace Gardens, the William Wallace statue, Aberdeen Ghost Walks, the Bothy House, various churches and St Nicholas Churchyard. I also consulted Tripadvisor and found a list of 145 things to do in Aberdeen – including top ranked The Gordon Highlanders Museum, Aberdeen Maritime Museum, Duthie Park Winter Gardens (it does rain sometimes), Fittie and St Machar's cathedral. Some of the things listed were of course not actually in Aberdeen and that's one of the issues with an Aberdeen City tourism tax – where do you draw the boundaries for inevitably tourism in a city benefits from things to visit in the surrounding region. But these were interesting exercises for me for they show where visitors rate our visitor attractions – as well as reflecting the sources that visitors typically use when they are in a place to find out what to do.

Are they what you would cite as our top attractions, though, and what kinds of visitors would they typically attract? One of the key questions in any marketing exercise is who are your potential customers. If you were looking for somewhere to visit for a weekend break or your October school holiday, would these attractions encourage you to come to Aberdeen and what kinds of things might be developed by careful use of a tourism tax.

Activities and events are other classic visitor magnets – festivals and sporting events and cultural performance attract visitors to Edinburgh and London for example in their droves. We have a growing and vibrant festival programme in Aberdeen and one of the most enjoyable activities I have had the pleasure to be involved in through my involvement with the dance agency Citymoves in recent years has been DanceLive, the annual dance festival which takes place in October – and is therefore imminent this year too please note. DanceLive is Scotland’s only festival exclusively showcasing contemporary dance in the north-east. The award winning annual festival presents a range of work from international as well as local choreographers and dancers. Aberdeen hosts seven festivals annually – and just today I heard mention of a new Comedy Festival being mooted for Aberdeen. Festivals are great but need to be cherished, supported and invested in to ensure their growing recognition and success.

A tourism tax would enable support and encouragement to such events and cultural activity more broadly. It might also recognise the continuing importance of cultural artefacts, collections and our history and heritage for visitors. We have a World Heritage City Archive in Aberdeen – that’s an important historical and cultural artefact. We have Provost Skene’s House – a gem which I sincerely hope will be used to support heritage and culture and attract visitors to Aberdeen.

Arguments against the tourism tax abound and are very strongly held by many hoteliers. They argue that Scottish hotels are already very highly taxed – with very high levels of VAT and business rates. This is true. They might argue that when competition for beds is fierce it is unfair to place another burden on the hotels who, frankly, will have to subsume the costs when nightly rates have already been falling. Equally and somewhat sadly the introduction of tourism tax levy powers would have been more useful to us when hotel nightly rates and room occupancy were at their highest and the economy was booming. If a tourism tax is to be levied it must be used in the right ways, not as a replacement for shortages elsewhere. It should be used to celebrate what we have and to grow our cultural ambitions. And it should be used to enhance how others see us – not in a marketing sense but in our positioning of what we have available for them to enjoy when they do visit Aberdeen.

One of our greatest successes in recent years at Aberdeen Business School has been the growth in the popularity of our Summer School programmes – these now attract significant numbers of students from the USA, Canada, Germany, China and the Middle East. They are typically a mix of academic study, culture, heritage, language and leisure. We worried a little at first about how much students would appreciate their experience. We needn’t have – they loved it, they loved the weather, they loved the history, they loved the trips to see local producers and manufacturers, they loved the harbour tour and the trip to Dunottar Castle. They saw us with entirely fresh eyes and they loved the experience.