

Levy will affect businesses

Sir,
In response to Mr Hamerton's letter, while it is right for voices to be heard on Visitor Levy, it may not be a good way to decide whether a tax is soundly based or justified.

People are generally quite keen on taxes which they think someone else will pay for or do all the work on.

Our VAT is already the highest in Europe and while countries such as France, Spain and Italy charge 10% VAT on accommodation, ours remains at 20%. VAT would even be charged on any levy; a tax on a tax.

Visiting motor homes seeking somewhere to empty toilets are not the ones using campsites and therefore would not pay Visitor Levy. Paying tourists would subsidise those on roadsides who do not pay for that facility. Day visitors would also be free of levy.

There is no difference in level, between charging the accommodation provider extra Rates or otherwise starting a new tax like Visitor Levy.

The visitor already pays for Rates of the business and could be charged extra as a levy, without the need for another new tax. But are we not already paying for better services than we receive? Admin costs for businesses would certainly increase, where in addition to current requirements, 'People-Numbers' recording could be required, in order to pay Visitor Levy on a headage basis.

That is, after questioning customers as to age, since children or older persons may not be charged levy, nor disabled nor other cases.

Visitor Levy would neither be simple nor cheap to operate.

Ewen A. Cameron.
Glen Nevis Holidays Ltd.

Wind farm questions

Letter to Gillian Martin MSP
Cabinet Secretary for Climate Action
and Rural Affairs Scottish Government
Dear Cabinet Secretary.

I hope you might be able to offer some advice to somebody who is considering entering the renewable energy sector for the first time.

Whilst trying to understand how offshore wind farms operate, I came across something that caught my eye called "constraint payments" on the hebrideanhorizon.co.uk website.

Unless I have misunderstood matters entirely, it appears that wind farms (perhaps like the proposed MachairWind development off Mull, Iona, Colonsay, Islay and Jura) receive payments when they are asked not to generate electricity because the grid can't transport it?

If that is correct, I wondered whether establishing a business that focused specifically on this aspect from the outset would generate exceptional return on investment whilst simultaneously preserving Scotland's unique land and seascapes?

My initial thought was that, rather than spending vast sums constructing turbines, foundations, substations, export cables and all the associated infrastructure, I could develop a theoretical wind farm that never actually generates electricity.

My business model would be refreshingly straightforward:

Step 1 Obtain consent for a theoretical offshore wind farm.

Step 2 Build nothing.

Step 3 Generate no electricity.

Step 4 Receive constraint payments.

This model strikes me as much more efficient and less contentious than constructing a physical offshore wind farm with similar capacity.

Whilst the concept itself seems watertight, I'm not quite sure how to start.

Would it, for example, be appropriate to begin on a small scale, with perhaps six theoretical offshore turbines as a pilot so we can demonstrate we are capable of not generating electricity successfully before expanding?

Or would a more ambitious proposal of say 100 turbines that could generate a more meaningful return be viewed more favourably?

I am also unsure about the planning process. If no turbines are erected, no cables installed and nothing physical is constructed, would visual impact assessments, seabed surveys, ornithological studies, marine mammal surveys and planning inquiries still be required?

It seems a pity to disturb the environment merely to demonstrate that we have no intention of disturbing the environment.

Likewise, if there is no wind farm, am I right in thinking there would be no impact on Scotland's internationally important landscapes and seascapes, no underwater noise, no construction traffic, no flashing aviation lights and no impact on tourism, fisheries or wildlife?

If so, this would seem to remove one of the more awkward aspects of a renewable energy development, namely persuading local communities to accept visually impactful physical turbines and associated infrastructure.

I am particularly attracted by the environmental credentials of this approach, since a theoretical wind farm would appear to preserve every aspect of the natural environment whilst simultaneously avoiding the carbon emissions associated with constructing an actual one.

Naturally, I would still wish neighbouring communities to benefit.

As our operating costs would be so low, I imagine we should be able to share a generous

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proportion of our profits with people living in the area?

I should be grateful if you could advise whether this would qualify as community benefit.

My next question concerns employment.

Whilst there would obviously be no requirement for engineers, construction workers or maintenance teams, I assume we would still need accountants to process invoices, consultants to explain the business model, lawyers to draft agreements concerning our non-existent assets and public relations advisers to explain how the complete absence of visible infrastruc-

ture demonstrates our commitment to environmental protection.

Would these be counted as green jobs?

One final point that still puzzles me is that several friends have suggested it might be better if the transmission network simply preceded building more wind farms.

I am sure there must be an excellent reason why that is not the preferred approach, but I thought it worth mentioning in case I had overlooked something.

If my understanding of the system is entirely

mistaken, I should naturally be grateful if you would let me know.

On the other hand, if I've come up with a unique new business concept, please could you provide guidance how to set up the business and apply successfully for constraint payments quickly before anyone else jumps on the band wagon.

Anne Entrepreneur
Future Managing Director
Highland Theoretical Renewables Ltd
(Name and address supplied).