

Parliamentary Bureau – Approval of a Scottish Statutory Instrument

This paper covers the following Affirmative Scottish Statutory Instrument:

Visitor Levy (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/Draft)

Under Rule 10.6.5, the Bureau is required to lodge the following motion—

Jamie Hepburn on behalf of the Parliamentary Bureau: That the Parliament agrees that the Visitor Levy (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/Draft) be approved.

Purpose

1. The 2024 Visitor Levy Act gives local authorities the power to impose a levy in respect of persons staying in certain types of accommodation overnight. Part 4 of the Act requires accommodation providers to pay “returns” to their local authority within 30 days of the end of each “relevant period” (usually each quarter).
2. If the accommodation provider does not do this, or the sum returned is deemed to be inaccurate, then the Act empowers councils to pursue a course of action involving “assessments”.
3. The regulations provide the framework for how local authorities should assess the visitor levy payable in these circumstances.

Consideration by committee

4. At its meeting on 9 September 2026 the Social Justice, Housing and Local Government Committee agreed to recommend that the Instrument be approved. The Committee’s report was published on 14 September 2026.

Decision

5. Business Managers are invited to note that the above motion will be lodged.
6. Business Managers should reserve their position if their party intends to speak against or oppose the motion.

Parliamentary Business Team
September 2026