



The Scottish Parliament
Pàrlamaid na h-Alba

Economy and Fair Work Committee

Ivan McKee MSP
Minister for Public Finance
Scottish Government

2 October 2025

Dear Ivan,

Visitor Levy update

Thank you for your letter of 22 September. The Committee is keen to ensure that the tourism and hospitality sectors have clarity on plans and timescales for next steps.

Your letter states that officials are currently finalising certain regulations to support the implementation of the Visitor Levy and that these due to be lodged in early in 2026. You are also considering whether a third-party wholesale regulation is required and whether to extend powers to local authorities, including the option to introduce a single flat rate or tiered flat rate model. What factors are the Scottish Government taking into account during this consideration process and how quickly will a decision be taken?

The Committee would be grateful for confirmation that nothing that may come forward by way of regulations will limit existing provision in the legislation.

Finally, I understand that the Local Government, Housing and Planning Committee has also written to the Minister for Parliamentary Business, requesting an update on timescales for laying the various visitor levy statutory instruments. The Committee would also welcome that information. I look forward to hearing from you.

Yours sincerely,

Daniel Johnson MSP
Convener