



The Scottish Parliament  
Pàrlamaid na h-Alba

## Economy and Fair Work Committee

Ivan McKee  
Minister for Public Finance  
Scottish Government

**9 September 2025**

Dear Ivan

### Tourism and Hospitality Sectors and Visitor Levy

The Economy and Fair Work Committee met last week to discuss the health of Scotland's tourism and hospitality sectors and consider readiness for introduction of the forthcoming visitor levy. The official report of the evidence session can be found [here](#).

Witnesses referred to ongoing discussions with the Scottish Government about potential forthcoming subordinate legislation. There was uncertainty about when any subordinate legislation would be brought forward and what it might cover. The Committee would be grateful if you would set out the Scottish Government's thinking and expected timings.

A question for the Committee is whether local authorities, considering a levy, are undertaking adequate economic assessments to consider both the potential impact of the levy on income but also on visitor numbers, seasonality and impacts on different sectors and geographic areas within the local authority region. Local market price sensitivity must be a consideration and account taken of the concerns of the tourism and hospitality sectors. What assurances can the Minister provide to the Committee that economic assessments are granular and place-specific?

Yours sincerely,

**Daniel Johnson MSP**  
Convener

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