Additional submission from COSLA regarding Stage 2 of the Visitor Levy (Amendment) (Scotland) Bill. 3 March 2026

COSLA, in addition to the briefing shared earlier, does not support the amendments 12 to 31, as reported in the Marshalled List of Amendments for Stage 2.

These amendments do not protect local choice and discretion and could have significant adverse impacts and unintended consequences for island and rural communities.

The demographic profile of overnight visitors, the rationale for overnight stays, the makeup of the accommodation provider industry, and the size of the tourist industry differ significantly across the country. Local decision-making must remain a key element, and we reject proposals for a system of national exemptions which would take power out of the hands of local communities.