

Briefing for MSPs on proposed amendments to the Visitor Levy (Amendment) (Scotland) Bill, COSLA, 27 February 2026

Key messages

1. COSLA welcomes the shorter implementation periods proposed in the Governments Stage 2 amendments, but this should go further. The lead in for new schemes must be cut from 18 months to 12.
2. COSLA welcomes the Governments stage 2 amendments that will simplify the landscape and prevent double charging across overlapping schemes.
3. COSLA welcomes the removal of the unnecessary requirement to re consult when a consultation has already been completed. This sensibly recognises the work and costs already incurred by councils.
4. COSLA would support an early and automatic commencement route for the new fixed amount powers, giving more certainty for councils and businesses.
5. COSLA strongly opposes the removal of the per person, per night option. A proportionate amount of time for engagement must be given to consider changes that have such a lasting consequence. Claims that a per person per night approach is unworkable is widely disputed and risks removing a serious and proven option for local authorities to consider.
6. We continue to support protecting the original 2024 Act's provisions that support local choice and decision making in designing a visitor levy scheme.

The per person per night option

7. A per person per night option needs to remain on the table for local authorities to consider in full and with appropriate time.

It is workable and manageable for businesses...

8. There is already significant and demonstratable merit of its operability over multiple areas:
 - a) including Wales from April 2027, as well as now in over 33 different areas in Portugal starting from 2016, 1,200 different municipalities in Italy starting from 1910, and in Spain, Greece, France, Germany, Belgium, Hungary, Slovenia, Czech Republic, Switzerland, Croatia and Japan and many others.
9. We understand that the Welsh Government have already addressed the issue on how this is managed with advice to accommodation providers explaining that there is no expectation that a per person per night approach means monitoring guest numbers: "You will pay the levy based on the number of the people a

booking is made for. You will not need to track daily changes in visitor numbers during their stay.”¹

10. The claim that a levy would encourage under reporting and create fire safety risks conflates two entirely separate issues. It shifts responsibility away from hosts and undermines basic safety obligations.
11. It is right that assertions on what is manageable for a future visitor levy in an area can be tested through a thorough a meaningful period of consultation so that any real risks, mitigations, or decisions on inclusion can be properly assessed.

Removing the per person per night basis does not value local decision making...

12. The presumption of the visitor levy was to empower local authorities this removes choice, local accountability and undermines the local engagement process.
13. Local authorities have continued to listen to concerns of businesses and stakeholders throughout the process and have made many concessions and adaptations in the design of their local schemes.
14. It is right that this continues and that due time and process is given for that consideration.

A per person per night option has real benefits worth further consideration...

15. Removing the per person per night, removes a simple, transparent, and automatically proportionate option.
16. The alternative and remaining option with the same level of proportionality is to apply variable flat fees, this is potentially more complex to apply and collect for businesses and for local authorities.
17. The creation of a variable flat fee approach requires more detailed record keeping for providers and building new bespoke systems for collection and classification of accommodation types and size.
18. A per person per night levy is worth further consideration at a local level, potentially it may offer:
 - a) a simple single flat fee amount which is very transparent and understandable, as well as automatically accounting for accommodation size, it has a proportional contribution already added in.

¹ Visitor Levy for visitor accommodation providers: overview. Welsh Government. <https://www.gov.wales/visitor-levy-for-visitor-accommodation-providers-overview>

- b) the additional benefit of providing high data value compared to other options – this could inform future planning for authorities and businesses, as well as supporting evaluation of the visitor levy scheme over time.