



The Scottish Parliament  
Pàrlamaid na h-Alba

## Local Government, Housing and Planning Committee

Vicki Miller  
Chief Executive  
VisitScotland

**16 January 2026**

Dear Vicky,

### Visitor Levy (Amendment) (Scotland) Bill

The Scottish Government announced its intention to introduce legislation to amend the Visitor Levy (Scotland) Act 2024 on 2 December. The [Visitor Levy \(Amendment\) \(Scotland\) Bill](#) was introduced on 6 January 2026, and on 13 January the Scottish Parliament designated the Local Government, Housing and Planning Committee as the lead committee for the Bill.

A call for views was issued today. I also wanted to write to you to seek your views on the Bill and its impact on your role in producing guidance for local authorities. The Committee would welcome details of the work VisitScotland has undertaken since the 2024 Act came into force, as well as your views on the Visitor Levy (Amendment) (Scotland) Bill. In particular, the Committee is interested in:

- Engagement with stakeholders undertaken to date;
- Key issues identified during the development of [guidance on the Visitor Levy](#);
- Whether the provisions in the Bill address those issues;
- Any new issues relating to the production of guidance that may arise from the proposed increase in options and flexibility for implementing the Levy;
- Any other matters or views VisitScotland wishes to highlight to the Committee.

I would be grateful to receive your response no later than 26th January through the Call for Views:

<https://yourviews.parliament.scot/lghp/visitor-levy-amendment/>

Yours sincerely,

**Ariane Burgess MSP**  
Convener