

Additional written submission on the Visitor Levy (Amendment) (Scotland) Bill from the Holiday and Residential Parks Association (HARPA), 10 February 2026 (via email)

Dear Ms Burgess,

The Holiday and Residential Parks Association (HARPA) is the UK national trade body representing owners and managers of holiday, residential, chalet, tent and glamping parks. We were previously known as BH&HPA.

We wish to follow up on the [clarification provided by Mr McKee](#) regarding the operation of the per person per night (PPPN) charging mechanism, as set out in the proposed new section 6A(3) of the Visitor Levy (Scotland) Act 2024.

We welcome the continued engagement with the tourism and accommodation industry on the Amendment Bill and appreciate the opportunity to provide input; however, it is essential that any agreed approach is workable in practice across the full range of accommodation types and visitors affected.

At a time when households across the UK are facing sustained cost pressures and making increasingly careful choices about discretionary spending, the affordability of family holidays has never been more important. Holiday parks play a vital role in supporting accessible, good-value breaks for families and the domestic market, offering a chance for rest, connection and wellbeing without the cost of overseas travel. Any policy that risks undermining this affordability risks disproportionately affecting those families for whom domestic holidays are already a carefully balanced financial decision.

Against this backdrop, we are deeply concerned that the PPPN option would have a direct and damaging impact on family holidays. Charging per person inevitably means that families pay significantly more than couples or business travellers for the same stay, turning the levy in practice into a family holiday tax. This would also risk discouraging domestic breaks at a time when the domestic tourism market should be supported, not penalised.

We note from the Parliamentary debate on 3 February that the tourism industry is widely opposed to the inclusion of the PPPN option and believe that its retention adds an additional and unnecessary layer of complexity to legislation that the Amendment Bill is otherwise seeking to simplify.

While we note that, under the Bill as introduced, any PPPN calculation would be based on the number of persons with the right to reside overnight under the booking rather than those physically presenting at check-in, this in itself highlights a fundamental practical difficulty with the PPPN approach. For accommodation types on holiday parks, such as motorhomes, campervans and tents, bookings are made for a pitch, not by reference to individual beds or fixed guest numbers.

Occupancy may legitimately vary within the terms of a single booking, and operators do not manage or verify pitch reservations on a per-person basis in the way that traditional serviced accommodation does. Requiring operators to count or police guest numbers would be professionally inappropriate and overly complex.

As a result, applying a PPPN levy would introduce disproportionate administrative complexity, particularly for our sector, requiring operators to adopt systems and processes that are misaligned with how their businesses function in practice and also potentially affecting positive relationships with guests. This reinforces our concern that a PPPN charging model is not suitable at all and risks creating inconsistency, confusion and additional burden for both operators and guests.

For these reasons, we would argue strongly for the complete removal of the PPPN option within the Visitor Levy (Amendment) (Scotland) Bill.

We would welcome further consideration of these impacts as the Bill progresses and would be happy to discuss this in more detail.

Holiday and Residential Parks Association
10 February 2026