

Ariane Burgess MSP  
Convener  
Local Government, Housing and Planning Committee

By email: [localgov.committee@parliament.scot](mailto:localgov.committee@parliament.scot)

9 February 2026

Dear Ariane,

**Visitor Levy (Amendment) (Scotland) Bill - Clarification following evidence provided on 3 February 2026**

Following the Committee's evidence session on 3 February 2026, the Scottish Government wishes to clarify two points of factual detail arising from the discussion.

**1. Per person per night (PPPN) mechanism**

During the session, evidence was provided suggesting that the PPPN charging option would operate by reference to the number of guests presenting at check-in.

For clarity, under the Bill as introduced, any PPPN calculation would be based on the number of persons who have the right to reside overnight under the booking, i.e. the number of guests for whom the accommodation has been reserved, rather than those who physically present at check-in. This is the effect of new section 6A(3), that is proposed to be inserted into the Visitor Levy (Scotland) Act 2024 by section 1(3) of the Bill.

**2. National exemptions**

In response to questions about whether Scottish Ministers could introduce national exemptions, for example relating to medical travel or prison visits, comments were made suggesting that increasing the number of nationally-set elements could affect whether the levy satisfies the Scotland Act requirement for a tax of this kind to remain "local" in character.

The Government wishes to clarify that the existence of national exemptions would not, in and of itself, alter the characterisation of the levy as a local tax to fund local authority expenditure.

The Government is grateful for the opportunity to provide this clarification to assist the Committee's scrutiny.

Yours sincerely,

**Ivan McKee**  
**Minister for Public Finance**