

Visitor Levy (Amendment) (Scotland) Bill

Statements on legislative competence

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Visitor Levy (Amendment) (Scotland) Bill, introduced in the Scottish Parliament on 6 January 2026. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 79–FM);
 - Explanatory Notes (SP Bill 79–EN);
 - a Policy Memorandum (SP Bill 79–PM);
 - a Delegated Powers Memorandum (SP Bill 79–DPM).
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Presiding Officer's Statement on legislative competence

On 6 January 2026, the Presiding Officer (Alison Johnstone MSP) made the following statement:

“In my view, the provisions of the Visitor Levy (Amendment) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

Scottish Government Statement on legislative competence

On 6 January 2026, the Cabinet Secretary for Finance and Local Government (Shona Robison MSP) made the following statement:

“In my view, the provisions of the Visitor Levy (Amendment) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

This document relates to the Visitor Levy (Amendment) (Scotland) Bill (SP Bill 79) as introduced in the Scottish Parliament on 6 January 2026

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