



OFFICIAL REPORT
AITHISG OIFIGEIL

Local Government, Housing and Planning Committee

Tuesday 3 March 2026

Session 6



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Pàrlamaid na h-Alba

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LOCAL GOVERNMENT, HOUSING AND PLANNING COMMITTEE
9th Meeting 2026, Session 6

CONVENER

*Ariane Burgess (Highlands and Islands) (Green)

DEPUTY CONVENER

*Willie Coffey (Kilmarnock and Irvine Valley) (SNP)

COMMITTEE MEMBERS

*Meghan Gallacher (Central Scotland) (Con)
*Mark Griffin (Central Scotland) (Lab)
*Fulton MacGregor (Coatbridge and Chryston) (SNP)
*Alexander Stewart (Mid Scotland and Fife) (Con)
*Evelyn Tweed (Stirling) (SNP)

*attended

CLERK TO THE COMMITTEE

Jenny Mouncer

LOCATION

The David Livingstone Room (CR6)

Scottish Parliament

Local Government, Housing and Planning Committee

Tuesday 3 March 2026

[The Convener opened the meeting at 09:27]

Visitor Levy (Amendment) (Scotland) Bill

The Convener (Ariane Burgess): Good morning and welcome to the ninth meeting in 2025 of the Local Government, Housing and Planning Committee. I remind members to ensure that their devices are on silent.

The first item on our agenda is stage 2 consideration of the Visitor Levy (Amendment) (Scotland) Bill. Unfortunately, we are not able to take this item of business this morning. It came to our attention yesterday that beginning stage 2 today would have been in breach of rule 9.5.3A of the Parliament's standing orders. Under the rule, the minimum period that must elapse between the day on which stage 1 is completed and the day on which stage 2 starts is 12 sitting days. Stage 1 finished on 19 February and there have only been seven sitting days since then. Do members agree to defer the item to our next meeting?

Members *indicated agreement.*

The Convener: I apologise to all those involved for the short notice of the change to our business.

Subordinate Legislation

Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/68)

Non-Domestic Rates (Retail, Hospitality and Leisure Relief) (Scotland) Regulations 2026 (SSI 2026/69)

Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2026 (SSI 2026/70)

Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2026 (SSI 2026/72)

The Convener: The next item on our agenda is formal consideration of four negative instruments. Do any members have comments on any of the instruments?

Meghan Gallacher (Central Scotland) (Con): I wish to speak about the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026.

I refer members to the letter that was sent to the convener on 18 February by Scottish Land & Estates. The letter asks the committee to

"suspend voting on an upcoming SSI on the withdrawal of the Small Business Bonus Scheme ... relief from most sporting rates liabilities, as announced in the Scottish Budget for 2026–27."

Scottish Land & Estates further sets out that

"Our primary concern is not with the policy, but with how it has been developed",

and that it does not feel that there has been sufficient

"consultation with the rural sector on the withdrawal of SBBS relief for sporting rates."

There are also concerns about the impact that the proposal could have on the rural sector, with a potential impact on food production, deer management capacity, tax liability without sporting activities, and environmental land management, while biodiversity-positive practices could be put under pressure.

09:30

I believe that, in the light of the evidence that SLE has raised with the committee and other policies that have been introduced elsewhere, such as the family farm tax, the introduction of the SSI could have unintended consequences. We do not want any more policies that could harm the sector. Scottish Land & Estates has been clear that it wishes evidence to be taken on the SSI,

which I think is wise, given the complexity of the issue. I seek the committee's permission to invite the Minister for Agriculture and Connectivity to the committee so that we can take evidence on the issue and ensure that the instrument will have no unintended consequences for our rural sector.

The Convener: Does the committee agree to invite the minister to return to the committee to help us to understand the SSI and the Government's approach?

Members *indicated agreement.*

The Convener: Does the committee agree that we do not wish to make any recommendations on the other three instruments?

Members *indicated agreement.*

Meeting closed at 09:31.

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