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Delegated Powers and Law Reform Committee Comataidh Cumhachdan Tiomnaichte is Ath-leasachadh Lagh

Delegated powers in the Visitor Levy (Amendment) (Scotland) Bill (as amended at Stage 2)



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Delegated Powers and Law Reform Committee

The remit of the Delegated Powers and Law Reform Committee is to consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any—

(i) subordinate legislation laid before the Parliament or requiring the consent of the Parliament under section 9 of the Public Bodies Act 2011;

(ii) [deleted]

(iii) pension or grants motion as described in Rule 8.11A.1; and, in particular, to determine whether the attention of the Parliament should be drawn to any of the matters mentioned in Rule 10.3.1;

(b) proposed powers to make subordinate legislation in particular Bills or other proposed legislation;

(c) general questions relating to powers to make subordinate legislation;

(d) whether any proposed delegated powers in particular Bills or other legislation should be expressed as a power to make subordinate legislation;

(e) any failure to lay an instrument in accordance with section 28(2), 30(2) or 31 of the 2010 Act;

(f) proposed changes to the procedure to which subordinate legislation laid before the Parliament is subject;

(g) any Scottish Law Commission Bill as defined in Rule 9.17A.1; and

(h) any draft proposal for a Scottish Law Commission Bill as defined in that Rule.

(i) any Consolidation Bill as defined in Rule 9.18.1 referred to it in accordance with Rule 9.18.3.



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Introduction and overview of the Bill

1. At its meeting on 10 March 2026, the Delegated Powers and Law Reform Committee considered the delegated powers in the [Visitor Levy \(Amendment\) \(Scotland\) Bill](#) ("the Bill") as amended at Stage 2.
2. This Bill was introduced by the Scottish Government on 6 January 2026. The lead committee was the Local Government, Housing and Planning Committee. As this report is after Stage 2, it is addressed to the Parliament.

Delegated Powers

3. The Committee considered the delegated powers in the Bill at Stage 1 at its meeting on 13 January 2026. The Committee published its [Stage 1 report on the delegated powers in the Bill](#) on 10 January 2026. The Committee was content with all of the powers in the Bill.
4. Following Stage 2, one new delegated power has been added to the Bill. The Scottish Government has therefore lodged a [Supplementary Delegated Powers Memorandum](#) (“sDPM”) which explains the additional power.
5. The Committee is required by Rule 9.7.9(b) of the Standing Orders to consider and report to the Parliament on new or substantially altered delegated powers after Stage 2.

Review of relevant power

Section 3A - Power to make provision for or in connection with the amendment of a return (new section 28A of the Visitor Levy (Scotland) Act 2024)

Power conferred on: Scottish Ministers

Power exercisable by: Regulations made by Scottish statutory instrument

Parliamentary procedure: Affirmative

Revised or new power: New

Provision

6. Section 3A inserts a new section 28A into the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”), conferring a regulationmaking power on the Scottish Ministers to make provision for, or in connection with, the amendment of visitor levy returns submitted under section 26 of the 2024 Act.
7. The power may be used to allow both liable persons and local authorities to amend returns and to specify relevant circumstances, procedures and time limits. The power allows provisions to be made for the delegation of local authority functions involved in processing amended returns, and the effect of amending a return on assessments, interest, and penalties under the 2024 Act. Regulations are subject to the affirmative procedure.

Committee consideration

8. This is a new power introduced at Stage 2. Its purpose is to provide a consistent administrative mechanism for correcting or updating visitor levy returns across all local authorities operating the levy.
9. The scope of the power is directed towards procedural and technical matters, including setting out the steps, timelines and administrative consequences associated with amending a return. These are operational issues best addressed in subordinate legislation to support a uniform process nationally.
10. Use of the affirmative procedure aligns with comparable regulation making powers under the 2024 Act and provides the Parliament with an appropriate level of scrutiny.
11. **The Committee is content with the power in principle and that it is subject to the affirmative procedure.**

