

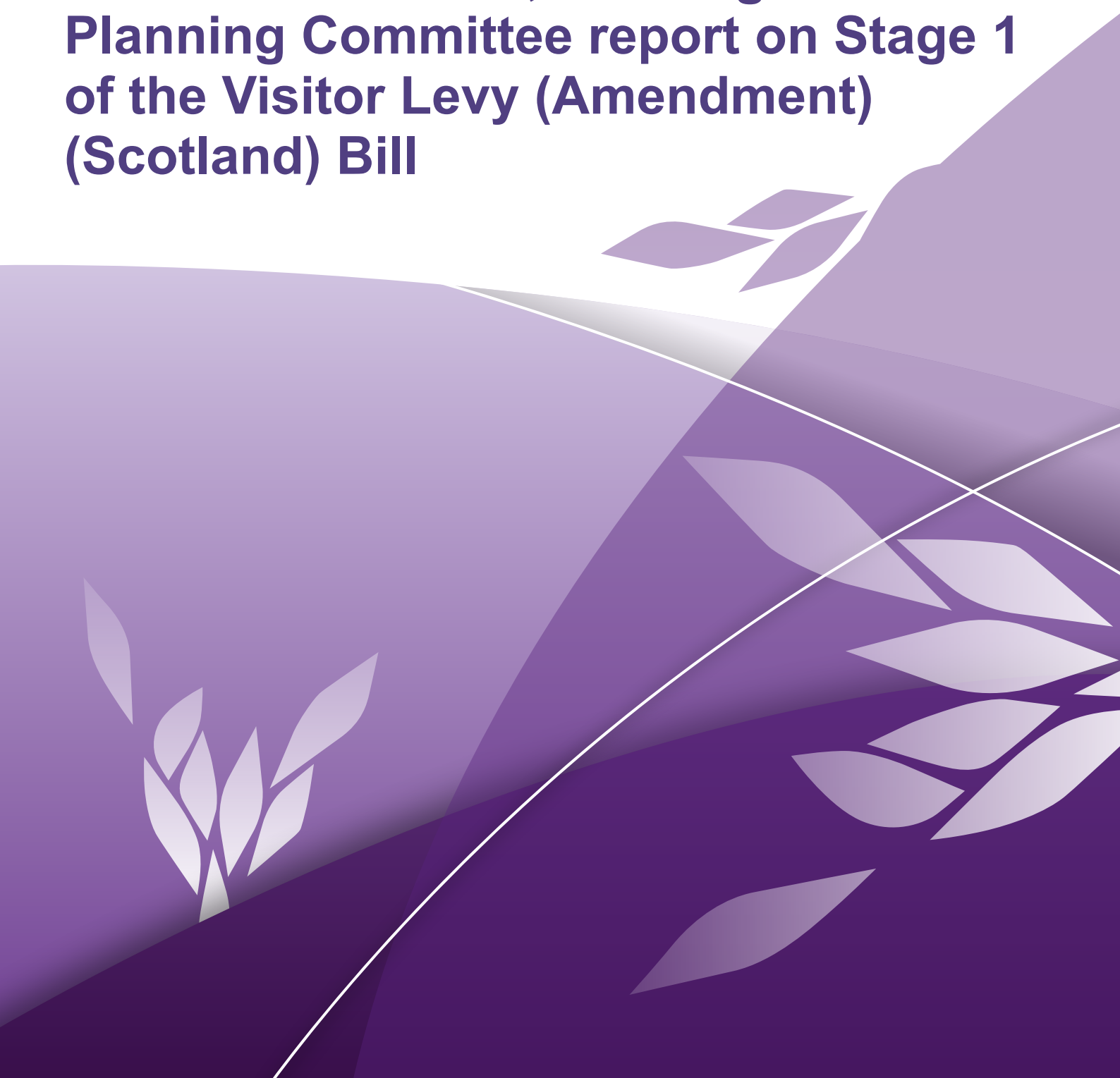


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## **Local Government, Housing and Planning Committee**

# **Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy (Amendment) (Scotland) Bill**



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# Local Government, Housing and Planning Committee

To consider and report on matters relating to local government and planning falling within the responsibility of the Cabinet Secretary for Finance and Local Government, matters within the responsibility of the Cabinet Secretary for Housing, with the exception of matters related to homelessness and rough sleeping, fuel poverty, and welfare and debt advice services; and matters relating to local government boundaries, local governance review and democratic renewal.



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# Recommendations

## Financial Memorandum

1. The Committee notes the difficulties in estimating costs to local authorities and businesses on a discretionary charge. The Committee also notes that the flexibility introduced by the Bill creates a challenge to estimate costs. However, it is a requirement that the Financial Memorandum contains the best estimates of costs. The Minister said the Financial Memorandum was developed in consultation with stakeholders. Stakeholders have come up with different estimates.
2. The Committee recommends that the Scottish Government should provide detail in the response to this report on the consultation it undertook with stakeholders on the Financial Memorandum and why there is a discrepancy between local authority and Scottish Government estimates.
3. The Committee recommends the Scottish Government should provide an update on the amendments it is considering for Stage 2 of the Bill, and any associated costs, at the earliest opportunity to allow members time to consider these ahead of Stage 2.

## Basis on which the levy is to be charged

4. The Committee welcomes the Scottish Government's response to the calls of many stakeholders for flexibility.
5. The Committee supports the inclusion of the ability to choose between a percentage rate model or a flat rate model for each scheme a local authority establishes. However, we recognise that the introduction of multiple options represents the potential for a complicated landscape across Scotland, and indeed within individual local authorities. As the Committee previously recommended, it is essential the implementation of visitor levies across Scotland is monitored.

## One transaction - multiple schemes

6. The Committee was supportive of the possibility of local authorities having the flexibility to develop more than one scheme during our considerations of the 2024 Act. However, we noted "the need to avoid unnecessary complexity for businesses".<sup>1</sup>
7. The Committee is of the view that uncertainty over whether a chargeable transaction could be subject to more than one scheme is unhelpful. This is particularly acute as the Bill proposes to introduce considerable flexibility for local authorities to vary schemes throughout their areas. The

**Committee recommends that the Scottish Government should clarify this position in the Bill at Stage 2.**

### **Setting a fixed amount of levy**

8. **The Committee is supportive of the inclusion of options for local authorities to vary the application of a levy based on a fixed amount. These will allow local authorities to adapt to local needs and circumstances, as well as support a progressive element to the operation of the levy. This will protect budget accommodation, support rural and island economies, and avoid disproportionate impacts on lower-income visitors.**
9. **However, we recognise the potential difficulties involved in the per-person-per-night model.**
10. **The Committee recommends that the Government considers these issues and provides further clarity on its operation through Stage 2 amendments or draft guidance.**

### **Chargeable transactions**

11. **The Committee is supportive of the provisions in Section 2 of the Bill to clarify what constitutes a chargeable transaction.**
12. **The Committee seeks the Scottish Government's views on the potential misuse of this provision by artificially lowering the value of the initial transaction to minimise the levy payable.**

### **Duty to make returns**

13. **The Committee recognises the general consensus on the clarification that returns made under section 26 of the 2024 Act should be based on the date of occupancy.**

### **Modification of the existing visitor levy scheme**

14. **The Committee welcomes the Government's responsiveness to the evidence heard during the Stage 1 process and is supportive of shortening the consultation and/or transition periods appropriately to the scale of the changes local authorities propose to make to existing schemes.**
15. **The Scottish Government has confirmed it will make amendments at Stage 2, the content of which has not been considered. Given the expedited time frame for consideration of the Bill, the Stage 2 period will not be long. It is**

therefore imperative that the Scottish Government provides clarity on the time frames for consultation and transition periods where local authorities have already begun implementation of a percentage-based scheme and wish to change to a fixed rate model, or where local authorities wish to increase fixed-rate charges to reflect inflation.

16. The Committee recommends the Scottish Government should make clear at the earliest possible opportunity what the consultation requirements will be for those seeking to introduce additional schemes or amend existing schemes.

### Transition arrangements

17. The Committee recommends that the Scottish Government set out its views on transition arrangements (both in the original Act and arising from the changes proposed by the Bill) and whether these are intended to be included in the Stage 2 and Stage 3 amendments it has already indicated will be proposed.

### Power to make further provision about the operation of the 2024 Act

18. The Committee has considered this Bill at pace, in little more time than would be available to consider instruments laid under the affirmative or negative procedure. We do not consider the timescales available to the Committee to consider this legislation have been sufficient. While we recognise the importance of swift adaptation to unforeseen consequences, we believe the primary focus of this Bill – the basis on which the levy can be charged – was not unforeseen. It was raised by stakeholders during the passage of the 2024 Act.
19. The Committee is supportive of the inclusion of this provision to ensure that future unforeseen operational issues can be quickly remedied. However, this does not extend to policy changes such as the basis on which the fee is levied. It is right that the regulation-making power should be limited to amendments as to how the levy is calculated, charged and paid.
20. The Committee recommends the Scottish Government should reflect on whether this should extend to changes to the basis on which the levy is charged.

### Policy Memorandum

21. The timetable for this Bill has been challenging. Given that the Bill has arisen as a result of issues with the 2024 Act and the Scottish Government's change of view on the options which should be available for

**charging the levy, there is an argument to be made for careful and thorough scrutiny of the amending legislation. The Policy Memorandum could have included more justification for the expedited timetable the Bill has been subject to.**

- 22. The Committee recognises the positive engagement the Scottish Government has undertaken with stakeholders in developing the Bill, while noting that the Scottish Government has not undertaken a formal, public consultation on it. Stakeholders were critical of the time available to respond to the Committee's call for views, which represents the only public, formal opportunity to comment on proposed changes to the operation of the visitor levy scheme framework.**

### **Other issues raised with the Committee**

- 23. The Policy Memorandum could have included more information about why other options such as a point-of-entry model were not included alongside the fixed-rate model given the justification for adding options was flexibility for local authorities.**
- 24. Further information in the Policy Memorandum on why other tourism-related issues such as a cruise ship levy were not included in the Bill would also have been helpful. While recognising this is not in the Bill and the Scottish Government's position is that this would require separate primary legislation, the Committee seeks an update on the work to analyse the results of the cruise ship levy consultation which concluded in May 2025.**

### **Conclusion**

- 25. The Local Government, Housing and Planning Committee draws its conclusions and recommendations on the Bill to the attention of the Parliament and recommends that the general principles of the Bill be agreed to.**

# Introduction

26. The Visitor Levy (Amendment) (Scotland) Bill ("the Bill") was introduced by the Scottish Government on 6 January 2026.
27. The Bill amends the Visitor Levy (Scotland) Act 2024 ("the 2024 Act") which allows local authorities to introduce a scheme or schemes to charge a visitor levy. Several local authorities have been working since the Act became law to develop and implement visitor levy schemes in their areas. The City of Edinburgh Council is due to introduce its visitor levy scheme in the summer of 2026 and the transition period began in October 2025. The Policy Memorandum for the Bill says:  
  

” As councils and industry began planning for implementation, challenges emerged, particularly around calculation methods and third-party sales. In response, the Visitor Levy (Amendment) (Scotland) Bill (“the Bill”) introduces improvements to enhance clarity and flexibility, including additional options for how the levy can be charged, clearer reporting requirements, and a mechanism to address future operational challenges without requiring further primary legislation.”<sup>2</sup>
28. The Bill is accompanied by:
  - [Explanatory Notes](#)
  - [Policy Memorandum](#)
  - [Financial Memorandum](#)
  - [Delegated Powers Memorandum](#)
  - [Statements on legislative competence](#)
29. Whilst not formal accompanying documents, the Scottish Government has also produced various impact assessments for the Bill:
  - [Equality Impact Assessment - Results](#)
  - [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)
  - [Fairer Scotland Duty Assessment](#)
  - [Island Communities Impact Assessment \(ICIA\)](#)
  - [Business and Regulatory Impact Assessment \(BRIA\)](#)
30. Under the Parliament's Standing Orders Rule 9.6.3(a), it is for the lead committee to report to the Parliament on the general principles of the Bill. In doing so, it must take account of views submitted to it by any other committee. The lead committee is also required to report on the Financial Memorandum and Policy Memorandum, which accompany the Bill.
31. This report lays out the conclusions of our consideration of the Bill at Stage 1. The Committee thanks all the individuals and organisations that contributed evidence to

support the scrutiny of the Bill.

## The Visitor Levy (Scotland) Act 2024

32. The 2024 Act "...provided local authorities with a discretionary power to introduce a visitor levy on the purchase of overnight accommodation." <sup>3</sup>

33. The 2024 Act covers:

### Part 1

- The power for local authorities to charge a levy.

### Part 2

- Types of accommodation on which a levy on an overnight stay can be charged;
- How the levy will be calculated;
- Provision for a cap on the number of chargeable nights;
- Provides that the "liable" person must pay the levy;
- Allows the "liable" person to delegate certain functions to a third party; and
- Allows Scottish Ministers to stipulate a maximum percentage rate, billing and exemptions from the levy via regulations.

### Part 3

- Provides for the process which local authorities must follow to set up a scheme;
- Stipulates how proceeds from the scheme must be used; and
- Issuing and reviewing guidance on the operation of the scheme.

### Part 4

- Stipulates how the returns on details of chargeable transactions and payment to local authorities should be made.

### Part 5

- Enforcement of the levy.

### Part 6

- Powers for local authorities to establish a register of liable persons.

### Part 7

- General provisions about the regulation making powers in the Act.

## Parliamentary consideration of the 2024 Act

34. The Policy Memorandum to the current Bill states that it has been introduced "...following stakeholder feedback indicating that the original legislation required clarification and amendment to support effective implementation." <sup>4</sup> However, the main issues covered by the Bill were considered by the Committee during its Stage 1 consideration of the 2024 Act.
35. The Local Government, Housing and Planning Committee scrutinised the Visitor Levy (Scotland) Bill in 2023 ("the 2023 Bill") and published its [Stage 1 report on 21 December 2023](#).
36. That Stage 1 report contains the views set out by stakeholders on key issues in the 2023 Bill including:
- The debate on how the levy should be charged; and
  - Clarity on the chargeable transaction.
37. We comment further on the evidence heard on those issues later in this report.
38. During Stage 2 of the 2023 Bill, amendments were considered on the basis on which the levy should be charged. Tom Arthur MSP, the then Minister for Community Wealth and Public Finance said:
- ” “As recommended in the committee's stage 1 report, we have explored whether a consensus can be found on the basis of the charge for a visitor levy. We have not identified a consensus on that point within and among businesses, tourism organisations and local authorities. The Government will continue to explore the issue as the bill progresses, but in the absence of a consensus, the Government's position remains that a percentage charge provides a consistent basis for a visitor levy and would mean that the level of visitor levy that is paid reflects what someone is willing or able to spend on their accommodation.” <sup>5</sup>
39. The relevant amendment – 27 – in the name of Miles Briggs was pressed and disagreed to by division (For 2, Against 4, Abstentions 1).
40. During Stage 3 of the 2023 Bill, no amendments that explicitly related to the issue of charging a percentage or a flat rate were lodged. However, during the debate, Tom Arthur MSP, the then Minister for Employment and Investment, referred to the earlier debates saying:
- ” “...a central area of contention was about whether the levy should be a flat fee or a percentage rate. In earlier consideration of the bill, a potential hybrid model was mooted. We have opted for the percentage model as was introduced, recognising that a consensus was not achieved on moving to a flat rate model.” <sup>6</sup>
41. The Committee notes the Scottish Government's preference during the passage of the 2024 Act was for a percentage-based scheme.

## Post-legislative scrutiny of the 2024 Act

42. In the summer of 2025, the Scottish Tourism Alliance wrote to the Economy and Fair Work Committee requesting that the Committee hold an emergency session on the visitor levy.<sup>7</sup> The Economy and Fair Work Committee held a meeting on tourism in September 2025 during which the visitor levy was discussed. That Committee also wrote to Ivan McKee MSP, the Minister for Public Finance seeking clarification on matters arising during the session.<sup>8</sup>

## New primary legislation

43. In his response of 22 September, the Minister for Public Finance said that the Scottish Government was “...actively considering extending powers to local authorities, including the option to introduce a single flat rate or tiered flat rate model alongside the existing percentage-based approach.”<sup>9</sup>
44. On 23 September 2025, the Minister for Public Finance said in response to an Urgent Question on the subject: “We would like to do this earlier, but, realistically, I think that it will happen after May next year.”<sup>10</sup>
45. However, on 28 October 2025, he wrote to several Members, including the Conveners of the Local Government, Housing and Planning and the Economy and Fair Work Committees, to indicate the Scottish Government was considering legislation in this area ahead of the election. He noted this would likely include regulation-making powers and that this may mean some objectives could not be progressed any faster than a Bill introduced in the first year of the next Parliament.<sup>11</sup>
46. It was confirmed on 2 December 2025 that the Scottish Government intended to introduce a Bill ahead of the election.<sup>12</sup>

# The Visitor Levy (Amendment) (Scotland) Bill

47. The Bill was introduced on 6 January 2026. In this section of our report, we have outlined in detail the proposed change to the visitor levy framework, as well as details of the views the Committee has heard on these proposals and our conclusions.

## Local Government, Housing and Planning Committee consideration of the Bill at Stage 1

48. The Committee considered an approach to the Bill at its meetings on 16 December 2025<sup>13</sup> and 6 January 2026.<sup>14</sup> The Parliament designated the Local Government, Housing and Planning Committee as the lead Committee for Stage 1 scrutiny on 13 January 2026.<sup>15</sup>
49. The Committee launched a call for views (CfV) on 14 January which closed on 26 January. The Committee received [60 responses and three supplementary submissions](#).
50. The Committee received a private briefing on the Bill from Scottish Government officials and heard oral evidence on [27 January](#) from a range of stakeholders as listed in Annexe A. On [3 February](#), it heard from the Minister for Public Finance and supporting officials.

## Consideration by other Committees

51. As required by Standing Orders Rule 9.6.3, the Committee has considered the views presented to it by other committees during the course of Stage 1.

## Delegated Powers and Law Reform Committee

52. The Delegated Powers and Law Reform Committee considered the Bill on 13 January and published its report on the Bill at Stage 1 on 20 January.<sup>16</sup>
53. The Committee was content with all the regulation making powers within the Bill and the choice of procedure specified.
54. We have commented on the use of regulation making powers under the relevant sections of this report.

## Finance and Public Administration Committee

55. The Finance and Public Administration Committee launched a call for views on the Financial Memorandum accompanying the Bill on 14 January, which also ended on

26 January. It received **6 responses**. Two of the key themes in these were an under-estimation of the costs to businesses and of a lack of bespoke data on local authorities.

56. Standing Orders requires the Financial Memorandum to set out the " ... best estimates of the costs, savings, and changes to revenues to which the provisions of the Bill would give rise, and an indication of the margins of uncertainty in such estimates." <sup>17</sup>
57. The Committee notes the uncertainties described in the Financial Memorandum and how these impact on the accuracy of assessing costs which may arise from the Bill. These include:
  - The levy is discretionary and it is not known if, when, and in what form a local authority may introduce a levy;
  - There is a lack of up-to-date data or forecasts on local tourism markets (with historic data reflecting a time when COVID-19 travel restrictions were in place);
  - The number of options available to local authorities under the Bill make estimating all possible scenarios difficult.
58. Fiona Campbell of the Scottish Government told the Committee that without live schemes on which to base assumptions, it was hard to assess the costs as the "... parameters are wide". <sup>18</sup>
59. The Financial Memorandum sets out the costs to the Scottish Government, local authorities and others (organisations, individuals and businesses) and finds the estimated costs for each to be between £0 and £50,000 each year until 2028-29. It further explains the cost estimates are only based on implementation of the Bill and do not include initial scheme set up costs which are accounted for under the 2024 Act. Therefore, the costs for local authorities are for situations where they have already consulted on a percentage-based scheme and decide to switch to a fixed rate scheme.
60. In its submission, COSLA stated that it estimates the costs of a new consultation and associated research, analysis and forecasting could total around £80,000. <sup>19</sup> It also argues that the potential delays in local authorities which have begun work on the levy could result in a loss of income of £4 million to £15 million, depending on the council. <sup>20</sup> Fife Council suggests that figures should be supported by local data and the accuracy of the Financial Memorandum will depend on how the national assumptions align with local data. <sup>21</sup>
61. Submissions to the Finance and Public Administration Committee suggested the Financial Memorandum underestimates the costs for businesses associated with the Bill. <sup>22</sup>
62. The Minister for Public Finance highlighted the engagement with stakeholders which contributed to the Financial Memorandum. However, he also said there are a number of areas of the Bill where there will be amendments at later stages and suggested the Financial Memorandum will "evolve". <sup>23</sup>

63. Standing Orders requires that if a Bill is amended at Stage 2 in a way which alters the "costs, savings and changes to revenues set out in the Financial Memorandum" that a revised Financial Memorandum must be lodged by the tenth sitting day after the day on which Stage 2 ends or the end of the second week before the week on which Stage 3 is due to start, whichever is earlier.<sup>24</sup>

64. **The Committee notes the difficulties in estimating costs to local authorities and businesses on a discretionary charge. The Committee also notes that the flexibility introduced by the Bill creates a challenge to estimate costs. However, it is a requirement that the Financial Memorandum contains the best estimates of costs. The Minister said the Financial Memorandum was developed in consultation with stakeholders. Stakeholders have come up with different estimates.**

65. **The Committee recommends that the Scottish Government should provide detail in the response to this report on the consultation it undertook with stakeholders on the Financial Memorandum and why there is a discrepancy between local authority and Scottish Government estimates.**

66. **The Committee recommends the Scottish Government should provide an update on the amendments it is considering for Stage 2 of the Bill, and any associated costs, at the earliest opportunity to allow members time to consider these ahead of Stage 2.**

## What does the Bill do?

67. Part 1 modifies the 2024 Act to:

- allow local authorities to charge a levy using either a percentage(s) based system or a flat rate/fixed fee model(s);
- allow local authorities, when using a fixed fee model, to apply the levy on a 'per person, per night' or a 'per night' basis;
- clarifies that, where the right to reside in accommodation is first purchased by a third party, and then subsequently purchased by another person, the "chargeable transaction" is the initial purchase;
- provide that levy returns should be based on the date of occupancy rather than the date of booking or payment;
- grant Scottish Ministers power to make further provision by regulations about the operation of Parts 2 and 3 of the 2024 Act, including about how the levy is calculated, charged and paid.

68. Part 2 introduces a schedule which makes consequential and minor modifications of the 2024 Act, and makes provision about commencement and other ancillary matters.

## Section 1 - Basis on which levy is to be charged

69. The key provision of the Bill is allowing flat rate models for visitor levy schemes. Section 1(2) proposes a new section to be inserted into the 2024 Act. The new section 4A provides that a local authority proposing to introduce a visitor levy scheme under the 2024 Act must determine, in relation to each chargeable transaction to which the scheme applies, whether the levy is to be charged by reference to a percentage rate (or rates) or by reference to a fixed amount (or amounts).
70. The Committee heard much evidence on the basis on which a levy should be charged.
71. However, this was also true during the passage of the 2024 Act. The Committee's recommendations on the issue in its Stage 1 report are included at Annexe C. These highlight the strong arguments for both methods of calculating the applicable levy. However, at Stage 2 of the original Bill, the Scottish Government remained of the view that excluding the option of a flat rate model was the right approach.<sup>25</sup> This was despite the support for that model at the time.
72. Therefore, the ability to charge a levy based on a flat fee was welcomed by many respondents to the Committee's call for views on the current Bill.<sup>26</sup>
73. The support for a flat-fee model was often presented alongside expression of critical views of the current percentage model,<sup>27</sup> including from stakeholders who were initially in favour but found it unworkable in practice.<sup>28</sup> Most accommodation providers, industry bodies, and some councils view a flat fee as:
- simpler and more transparent for visitors.<sup>29</sup>
  - easier to administer for businesses, particularly SMEs and micro-operators, specifically because of lack of a need to separate the core accommodation costs from the 'additional' costs such as parking, meals, etc., when calculating the basis for the percentage levy.<sup>30</sup>
  - more compatible with booking systems, online travel agents (OTAs), and tour operators.<sup>31</sup>
  - easier for councils, in that it was thought to be less likely to generate errors, disputes, or non-compliance than a percentage-based model.<sup>32</sup> It would also allow for more predictable revenues.<sup>33</sup>
74. However, some stakeholders felt that it was not necessary to introduce the option to base a levy on a flat rate model, and pointed to the amount of work and consideration already given to all the options, calling instead for consistency in applying existing solutions.<sup>34</sup> Moreover, some respondents argued that percentage-based levies are more progressive and future-proof, as they track accommodation price, seasonality and inflation automatically, and avoid regressive impacts on low-cost stays.<sup>35</sup>
75. Some submissions, including from Stirling Council, felt the flat-rate model, and

different ways in which this could be applied, exacerbated complexity:

” "...a landscape where each council has a choice of three different levies (i.e. a percentage, a per person per night charge, a per room charge) with differing rates within that will raise compliance costs for agents, platforms and property managers with properties in different councils, adding particular implementation challenges for online platforms which would have to set up more complex booking systems to allow for different levy calculations."

76. Nevertheless, the Committee also heard that both models have their advantages and disadvantages and that having a choice allows for more flexibility and tailoring of the schemes to local conditions.<sup>36</sup> This increased flexibility was argued to give the councils that paused or decided against proceeding with their schemes a chance to reconsider and find an appropriate solution.<sup>37</sup>
77. In his evidence, the Minister for Public Finance stated that this provision is intended to address the calls from businesses and local authorities, balancing the need for simplicity and local flexibility.<sup>38</sup>
78. He also argued that the flat-rate system is not inherently less progressive. Depending on local preferences, it could be set up as such using the tiered flat-rate option.<sup>39</sup>

79. **The Committee welcomes the Scottish Government's response to the calls of many stakeholders for flexibility.**
80. **The Committee supports the inclusion of the ability to choose between a percentage rate model or a flat rate model for each scheme a local authority establishes. However, we recognise that the introduction of multiple options represents the potential for a complicated landscape across Scotland, and indeed within individual local authorities. As the Committee previously recommended, it is essential the implementation of visitor levies across Scotland is monitored.**

### Multiple schemes in one local authority - same chargeable transaction

81. Section 12 of the 2024 Act allows a local authority to:
- ” (a) introduce a scheme or schemes to impose the levy for all or part of its area (referred to in this Act as a “VL scheme”),
- (b) modify a VL scheme, or
- (c) revoke a VL scheme.”<sup>40</sup>
82. This section also states that a scheme "may make different provision for different purposes or different areas within the local authority's area."<sup>41</sup> This ability existed in the original provisions where a percentage-based levy was the only option.
83. The implication of section 1(2) is that each scheme has to be on the basis of either a percentage or a flat rate. Where the local authority seeks to introduce a fixed

amount levy, this can be different for different purposes or for different areas within a local authority area. The Policy Memorandum states:

” ”The Bill prevents the same VL scheme from imposing a levy that is based on both a fixed amount and a percentage-rate. This ensures clarity for providers and visitors and supports consistent administration.”

84. However, it is not clear whether the Bill would allow for the application of multiple schemes based on percentages and fixed rate schemes to the same geographical area and, crucially, to the same chargeable transaction.

85. For example, a local authority may choose to introduce a local authority wide percentage-based scheme, and layer on top of this tailored and tiered fixed rate schemes which varied in the available ways. We questioned whether this was possible and whether an accommodation provider in that local authority would be subject to levies based on both a percentage of the chargeable transaction *and* a flat rate.

86. When we asked the Minister for Public Finance, he said "... a business would not find itself in a position in which it would be subject to both of those schemes simultaneously." <sup>42</sup> However, Michal Polaski of the Scottish Government Legal Directorate said:

” ”We cannot conclusively determine whether it would be lawful for authorities to apply more than one scheme to a single transaction. The authorities themselves would have to take advice on that and, as I said, include in their consultation the appropriate justification for the scheme that they propose to introduce. " <sup>43</sup>

87. Several questions arise from this:

- Have the costs of obtaining legal advice on the interaction between a single chargeable transaction and multiple concurrent schemes been accounted for in the Financial Memorandum?
- How would a visitor or business challenge a local authority which had taken advice on operating multiple schemes in a specific area and sought to apply all of them to a single chargeable transaction?

88. **The Committee was supportive of the possibility of local authorities having the flexibility to develop more than one scheme during our considerations of the 2024 Act. However, we noted "the need to avoid unnecessary complexity for businesses".** <sup>44</sup>

89. **The Committee is of the view that uncertainty over whether a chargeable transaction could be subject to more than one scheme is unhelpful. This is particularly acute as the Bill proposes to introduce considerable flexibility for local authorities to vary schemes throughout their areas. The Committee recommends that the Scottish Government should clarify this position in the Bill at Stage 2.**

## Nation-wide maximum charge

90. Section 1(3) of the Bill inserts a new section 6A into the 2024 Act. Sections 6A(6) and (7) allow the Scottish Ministers to set, by regulations, a maximum amount for the levy, with different maximum amounts permitted for different purposes. Before making the regulations, the Scottish Ministers must consult local authorities and other persons they consider representative of communities, tourism businesses and tourist organisations. The regulations must be approved by the Scottish Parliament before they can come into force.
91. On this provision, the Delegated Powers and Law Reform Committee Report states that there is precedent for this approach in the 2024 Act, which contains a similar power to set a maximum percentage rate for the levy.<sup>45</sup>
92. The Committee received mixed views on whether the Bill itself should set a maximum amount to be charged per night. Some industry representatives would support a national cap, with a notable exception being Booking.com that highlighted the technical complexities that the cap would pose for online platforms.<sup>46</sup> Local authorities oppose this proposal, arguing for local flexibility.<sup>47</sup>
93. In his evidence, the Minister stated that the Scottish Government will listen to stakeholder voices but there needs to be consideration for leaving the councils an option to set up progressive levy arrangements that cover very expensive accommodation. A national cap could interfere with this.<sup>48</sup>

## Section 1 - Setting a fixed amount of levy

94. Section 1(3) inserts a new section 6A into the 2024 Act. It allows for a fixed amount basis to be used for the levy which can:
- be chargeable on the accommodation per night (regardless of how many people are staying); or
  - be chargeable on a "per person, per night" basis, meaning the accommodation provider must know how many people will be staying in the accommodation in order to confirm the amount of the levy.
95. The amount set under section 6A(2), including nil, may differ for different purposes or areas. For example, different amounts may be set by reference to the size, type, value or location of the accommodation, the price paid to stay there, the category or number of persons using it, or the time of year when the transaction is entered into or when entry to the accommodation occurs.
96. This provision was broadly welcomed by stakeholders.<sup>49</sup> Many submissions highlighted the benefits of being able to vary a flat rate based on accommodation type, time of year and different areas.<sup>50</sup> Some support for the flat fee option was dependent on this ability to "tier" the flat rate based on accommodation type.<sup>51</sup>
97. This flexibility of multiple flat rates within a scheme was seen by some as essential to maintain a progressive element to the levy and protect budget accommodation,

support rural and island economies, and avoid disproportionate impacts on lower-income visitors.<sup>52</sup>

98. Some accommodation providers welcomed the ability to vary the levy depending on the time of year.<sup>53</sup> It was noted that the design of a seasonal model of applying a flat rate would need some careful thought to ensure it maintained benefits such as simplicity.<sup>54</sup>

99. However, concerns were also raised. Some opposed this provision on the basis of the potential for complexity it could create.<sup>55</sup> Others supported it, but highlighted factors which would have to be considered.<sup>56</sup>

100. Several respondents—particularly national platforms and operators working across multiple council areas—warned that excessive local variation risks creating a patchwork of schemes, increasing administrative burden, compliance risk, and visitor confusion.<sup>57</sup>

101. Responding to these concerns, the Minister said:

” If you are a business, you are typically operating in one part of the country—you are a chain hotel, a campsite, a bed and breakfast or whatever. From your perspective, the system is simple in the sense that what affects you is within certain bounds and is typically likely to be either one flat rate or a percentage, regardless of what is happening in other parts of the visitor economy locally. From a visitor's perspective, anyone who has travelled in Europe or further afield will be used to paying a levy. I do not think that I have ever got exercised about the fact that, when I go to Paris, the levy is different from what it is in Amsterdam. Frankly, it is not something that most visitors would even think about, never mind get confused about. From that perspective, the bill offers changes, such as more flexibility for local authorities. It also allows simpler systems to be operated for businesses in certain tiers of the economy, where appropriate.”<sup>58</sup>

102. There were also specific concerns about the “per-person-per-night” option, with some stakeholders suggesting this should be removed.<sup>59</sup> Accommodation providers highlight that compliance and verifying occupancy might be impractical or incentivise visitors to provide inaccurate information.<sup>60</sup> Several submissions highlight the health and safety implications of this.<sup>61</sup> However, COSLA opposed removing this option saying:

”A fixed amount levy based on a per person per night approach is widely applied outside of UK and is also now operational in Wales, it would be unconventional for such a very common option to be excluded in Scotland and something that was removed as a potential option for Scottish local authorities in future.

It is crucial for local authorities to be able to choose between different scheme options and develop what works best with their communities.”<sup>62</sup>

103. The City of Edinburgh Council has also stated that the “per-person-per-night” option has an added benefit of providing precise data on visitor numbers.<sup>63</sup>

104. In his evidence, the Minister stated that the Scottish Government is open to adjusting the provisions in the Bill acknowledging the potential technical difficulties raised by some stakeholders. He also emphasised that this model is widely used in other countries and all schemes would only be brought forward by local authorities after extensive consultation.<sup>64</sup>
105. The Committee questioned the Minister on the operation of per person, per night charges. The Minister and David Storrie of the Scottish Government told us that this was based on capacity of the accommodation and the check-in<sup>65</sup>, but later clarified:
- ” ...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 [are] 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.”<sup>66</sup>

106. **The Committee is supportive of the inclusion of options for local authorities to vary the application of a levy based on a fixed amount. These will allow local authorities to adapt to local needs and circumstances, as well as support a progressive element to the operation of the levy. This will protect budget accommodation, support rural and island economies, and avoid disproportionate impacts on lower-income visitors.**
107. **However, we recognise the potential difficulties involved in the per-person-per-night model.**
108. **The Committee recommends that the Government considers these issues and provides further clarity on its operation through Stage 2 amendments or draft guidance.**

## Section 2 - Chargeable transactions

109. Section 3(1) of the 2024 Act stipulates that the "levy is to be charged in respect of a chargeable transaction" and "becomes payable when a person takes entry to the overnight accommodations in pursuance of the transaction...".<sup>67</sup> It also defines a chargeable transaction as "... a purchase for value of the right to reside in or at overnight accommodation situated within the area to which a VL scheme relates for a period of one or more nights...".<sup>68</sup>
110. We discussed the definition of the "chargeable transaction" during the passage of the 2024 Act. Stakeholders raised the issue of how this would be determined where third parties were involved in the sale of overnight accommodation and we challenged the Scottish Government to set out how it would respond to this in our report:

” Whilst not insurmountable, any levy introduced under the Bill will present challenges to business and the Committee invites the Scottish Government to respond to the concerns set out above in respect of any potential “gaming” of the system, challenges in separating out the “chargeable transaction” from packages, the interaction with online booking platforms, and dynamic pricing.”  
69

111. The Scottish Government's response said:

” The Scottish Government will continue to engage with booking platforms to ensure they understand the Bill’s provisions and are prepared for applying a levy, if a local authority decides to introduce one.”<sup>70</sup>

112. The Policy Memorandum for the Bill notes that the Scottish Government engaged with stakeholders on this issue in June and July 2025. It highlights “... feedback from stakeholders that there is significant ambiguity around how the visitor levy could be calculated in cases where accommodation is first sold to third parties, such as some online travel agents (OTAs), tour operators, or booking intermediaries.”<sup>71</sup>

113. Where a third-party provider is involved, a visitor's stay may arise from a chain of two or more payments. New subsections (2A) and (2B)(a) therefore amend section 3 of the 2024 Act to provide that the chargeable transaction is the initial transaction between the accommodation provider and the third-party provider, rather than any later transaction, including the transaction with the visitor. This only applies where there is more than one transaction in a chain (new subsection (2A)).

114. There appears to be consensus on this provision. This is widely seen as essential to:

- avoid double charging;
- protect commercial confidentiality;
- enable accurate reporting and certainty for accommodation providers on the price on which the levy is to be based where third party transactions are involved;
- support compliance; and
- reduce the administrative burden on accommodation providers.<sup>72</sup>

115. However, City of Edinburgh Council also highlighted the need of any sellers to adhere to price transparency legislation, which may mean disclosing commercially sensitive information (such as markups) when the levy is applied using a percentage model.<sup>73</sup> In this scenario, a visitor could calculate the total value of the original transaction made to a third party and compare it with the final price they themselves paid.

116. Price transparency would also play an important role when processing reimbursements for exemptions as the visitors will need to know the amount they are due to be reimbursed.<sup>74</sup>

117. Falkirk Council also highlighted the need to prevent potential abuses of this provision. In its written submission it stated:

” This is necessary to provide the industry with clarity. Careful monitoring will be required to ensure that this does not leave the scheme open to abuse. There could be the potential for two connected companies (perhaps owned by the same conglomerate), to feasibly sell their accommodation stock to each other for a minimal price on the understanding that it will subsequently be sold on at a much higher rate either to another third party seller or consumer. This initial minimal price would lock in a much reduced levy amount that does not reflect the value of the accommodation price.”<sup>75</sup>

118. **The Committee is supportive of the provisions in Section 2 of the Bill to clarify what constitutes a chargeable transaction.**

119. **The Committee seeks the Scottish Government's views on the potential misuse of this provision by artificially lowering the value of the initial transaction to minimise the levy payable.**

### Section 3 - Duty to make returns

120. The Policy Memorandum states:

” Under the 2024 Act, accommodation providers were required to make visitor levy returns to local authorities based on the date of the chargeable transaction, which could occur months before the actual stay. This created practical issues, as providers would have had to include stays that had not yet taken place or were later cancelled and where they had not received payment of the visitor levy from the guest, in circumstances where accommodation providers pass on the full cost of a visitor levy to visitors. The Bill resolves this by amending Part 4 of the 2024 Act to require returns to be calculated based on the date the visitor takes entry to the accommodation. This change ensures that returns reflect actual stays.”<sup>76</sup>

121. Section 3 of the Bill revises section 26(3)(a) to reflect this clarification.

122. The majority of stakeholders who responded to the call for views support this provision on the basis that it:<sup>77</sup>

- reflects actual visitor presence.
- ensures accuracy of returns.
- avoids complex refunds for cancellations and amendment.
- aligns with how accommodation businesses operate in practice.
- removed uncertainty about returns for local authorities.

123. While not opposing the provision, South Lanarkshire Council noted that it will result

in councils receiving the levy income later than they might have initially anticipated.  
78

124. Airbnb expressed concern about these changes noting that an alternative approach – charging the levy at the time of payment (as opposed to occupancy) – would align tax obligations with cashflow.<sup>79</sup>

125. **The Committee recognises the general consensus on the clarification that returns made under section 26 of the 2024 Act should be based on the date of occupancy.**

## Section 4 - Modification of the existing visitor levy scheme

126. As a result of technical clarifications made by sections 2 and 3 of the Bill, certain wording in section 14(1) of the 2024 Act (required content of a scheme) requires updating to ensure the coherence of the Act. Where a local authority proposes to amend an existing scheme to reflect these changes, section 4 of the Bill provides that the authority is not required to carry out consultation or to comply with the transitional period.
127. The Bill does not make changes to consultation and transition period requirements in other cases.
128. The Policy Memorandum specifically notes that the Bill does not make amendments to the requirements to consult when establishing new visitor levy schemes.<sup>80</sup> This means that local authorities which have already progressed or done work on visitor levy schemes based on percentages would have to consult again if they wished to also introduce a fixed rate scheme. The 18-month transition period following consultation will also remain where a local authority wishes to change tack.
129. Some stakeholders believe the original requirements are too long, but become especially impractical or unnecessarily onerous when:
- local authorities who already consulted on their scheme will need to consult again when wanting to use the flat-fee model; and
  - local authorities will want to implement inflation-driven increases to their flat-fee schemes.<sup>81</sup>
130. However, some stakeholders stressed the need for the current, full consultation and transition period when seeking to introduce or alter schemes.<sup>82</sup>
131. In his evidence, the Minister acknowledged these views and indicated that the Government will consider this issue and introduce amendments at later stages that would shorten these periods appropriately to the scale of the changes and the work that has already been undertaken.<sup>83</sup>

132. **The Committee welcomes the Government's responsiveness to the evidence heard during the Stage 1 process and is supportive of shortening the consultation and/or transition periods appropriately to the scale of the changes local authorities propose to make to existing schemes.**
133. **The Scottish Government has confirmed it will make amendments at Stage 2, the content of which has not been considered. Given the expedited time frame for consideration of the Bill, the Stage 2 period will not be long. It is therefore imperative that the Scottish Government provides clarity on the time frames for consultation and transition periods where local authorities have already begun implementation of a percentage-based scheme and wish to change to a fixed-rate model, or where local authorities wish to increase fixed-rate charges to reflect inflation.**
134. **The Committee recommends the Scottish Government should make clear at the earliest possible opportunity what the consultation requirements will be for those seeking to introduce additional schemes or amend existing schemes.**

## **Section 5 - Amendment of the 2024 Act and reasonable excuse for failure to make return, pay levy or keep records**

135. Section 5 of the Bill introduces a provision which establishes a 'reasonable excuse' for failure to make return, pay levy or keep records.
136. This provision applies where a person liable to pay the levy under a visitor levy scheme fails to meet the requirements relating to returns, record-keeping, or payment of the levy, and the local authority considers that the failure may result from a modification made to the 2024 Act.
137. For these purposes, a "relevant chargeable transaction" is one that was entered into before the provisions listed in section 10(2) of the Bill come into force, namely before any changes are made to section 2 or 3, or to Part 2 of the schedule, of the 2024 Act.
138. However, a number of accommodation providers and industry bodies called for more extensive, general transition arrangement that would apply to all future visitor levy schemes where the levy would not be payable for all transactions which were made before a levy scheme comes into force.<sup>84</sup> This would require removing section 17(2) of the 2024 Act.

139. **The Committee recommends that the Scottish Government set out its views on transition arrangements (both in the original Act and arising from the changes proposed by the Bill) and whether these are intended to be included in the Stage 2 and Stage 3 amendments it has already indicated will be proposed.**

## Section 6 - Power to make further provision about the operation of the 2024 Act

140. Section 6 creates a new section 75A in the 2024 Act. This enables the Scottish Ministers to make regulations governing the operation of Parts 2 and 3 of the 2024 Act. Part 2 of the 2024 Act concerns the basis and calculation of the levy, including exemptions and rebates, and Part 3 concerns the introduction and administration of the levy. Regulations under this section may therefore amend "how the levy is to be calculated, charged and paid in particular types of case."<sup>85</sup>
141. Before making such regulations, the Scottish Ministers must consult local authorities and other persons they consider representative of communities, tourism businesses and tourist organisations. Regulations that amend primary legislation are subject to the affirmative procedure, while other regulations are subject to the negative procedure.
142. The Delegated Powers and Law Reform Committee was content with the inclusion of this power and the choice of procedure.
143. The Policy Memorandum notes this regulation-making power has not been subject to consultation, but is based on "targeted engagement with COSLA, local authorities, and industry partners during implementation planning for the 2024 Act."<sup>86</sup> It states that stakeholders wanted Scottish Ministers to be able to respond "quickly" and "proportionately" to further operational challenges that arise.<sup>87</sup>
144. This was mirrored in many submissions we received. Most respondents supported granting Ministers regulation making powers to resolve operational issues without the need for further primary legislation.<sup>88</sup> This flexibility is seen as pragmatic, given the novelty and complexity of visitor levies. It was also seen as a way to address the type of issues which have arisen since the passage of the original Bill without resorting to primary legislation.<sup>89</sup>
145. However, a number of respondents stress the need for safeguards, including:
- clear consultation requirements.
  - Parliamentary scrutiny.
  - regular review of impacts, particularly on SMEs and rural areas.<sup>90</sup>
146. Some respondents opposed this provision, expressing that it could lead to further instability of the regulatory environment which would be difficult to follow, especially for smaller businesses.<sup>91</sup> The Law Society of Scotland expressed their concern about the degree of consideration the Scottish Parliament will be able to give to changes to the overall structure of the visitor levy powers available to local authorities made through subordinate legislation. In this context, the Law Society noted that the Bill itself has not been formally consulted on by the Scottish Government.<sup>92</sup>
147. In his evidence, the Minister for Public Finance reiterated the policy intention behind this provision which was to allow for any "unintended consequences" and

unexpected "minor" technical issues to be dealt with swiftly.<sup>93</sup>

148. The Policy Memorandum suggests that one of the alternative approaches to the Bill was to use existing subordinate legislative powers to achieve the same policy objectives. However, it states that:

” While regulations could address some operational matters, they could not introduce new options such as a fixed amount charging model. Primary legislation was therefore the most effective way to provide additional flexibility.”  
94

149. **The Committee has considered this Bill at pace, in little more time than would be available to consider instruments laid under the affirmative or negative procedure. We do not consider the timescales available to the Committee to consider this legislation have been sufficient. While we recognise the importance of swift adaptation to unforeseen consequences, we believe the primary focus of this Bill – the basis on which the levy can be charged – was not unforeseen. It was raised by stakeholders during the passage of the 2024 Act.**
150. **The Committee is supportive of the inclusion of this provision to ensure that future unforeseen operational issues can be quickly remedied. However, this does not extend to policy changes such as the basis on which the fee is levied. It is right that the regulation-making power should be limited to amendments as to how the levy is calculated, charged and paid.**
151. **The Committee recommends the Scottish Government should reflect on whether this should extend to changes to the basis on which the levy is charged.**

## Policy Memorandum

152. The Policy Memorandum accompanying the Bill must describe the background and purpose of the Bill. It must also describe consideration of alternative approaches.
153. The Memorandum notes the issues with the 2024 Act, the stakeholder feedback and Government's consideration of whether they could properly address those through secondary legislation. It notes the Scottish Government "... concluded that introducing additional flexibility, such as a fixed amount charging model, required primary legislation."<sup>95</sup>

## Engagement on the Bill

154. Views on Scottish Government engagement on the Bill are mixed. Many industry bodies acknowledge improved dialogue with the Government in the lead-up to the Amendment Bill.<sup>96</sup> The City of Edinburgh Council, Scottish Tourism Alliance and the Association of Scotland's Self Caterers all said engagement over the last year

had been very good.<sup>97</sup>

155. However, others, especially the Law Society of Scotland, small operators and some local authorities, have criticised:<sup>98</sup>

- very short consultation and scrutiny periods;
- perceived lack of influence of earlier feedback;
- insufficient time to assess operational and economic impacts; and
- a lack of independent economic impact assessments, particularly for rural and island economies, both before and after implementation.

## Timing and timescales

156. As previously highlighted, the Scottish Government announced at the beginning of December 2025 that it intended to legislate during this Session. However, the Scottish Government was considering amendments to the basis on which the levy could be charged earlier last year and looked at other legislative vehicles.<sup>99</sup> The Policy Memorandum notes that engagement with stakeholders on the issue of third-party transactions took place in June and July last year.<sup>100</sup> It is therefore not clear why the Bill was introduced in January and so close to the end of the session.

157. The time available for considering primary legislation has been extremely limited and this Committee has worked at pace to ensure it has taken evidence and met all other requirements of a lead committee at Stage 1.

158. There were mixed views on the timescales available for consideration of the Bill. Some submissions noted the time available was tight but this was warranted (with some particularly noting the proximity to the start date for Edinburgh's scheme).<sup>101</sup> Others felt more time should have been taken to get the Bill right and avoid corrections later.<sup>102</sup>

159. Some local authorities and COSLA highlighted the impact on current work on visitor levy schemes. COSLA said:

“... it has been observed, that the timing may have had a measurable disruptive effect on some local authorities. Such as changes to the substantial engagement, feasibility research, surveys, forecasting analysis, and staff resource expenditure. The financial memorandum made no estimates on the disruptive effect to some local authorities.”<sup>103</sup>

160. Others stated that timing of introduction of the Bill meant it was a missed opportunity to consider wider tourism related issues such as a cruise ship levy and a point-of-entry model (these are further discussed later in this report).<sup>104</sup>

161. Some submissions also noted the short time available to provide a response to the Committee's call for views itself and prepare oral contributions.<sup>105</sup>

162. **The timetable for this Bill has been challenging. Given that the Bill has arisen as a result of issues with the 2024 Act and the Scottish Government's change of view on the options which should be available for charging the levy, there is an argument to be made for careful and thorough scrutiny of the amending legislation. The Policy Memorandum could have included more justification for the expedited timetable the Bill has been subject to.**
  
163. **The Committee recognises the positive engagement the Scottish Government has undertaken with stakeholders in developing the Bill, while noting that the Scottish Government has not undertaken a formal, public consultation on it. Stakeholders were critical of the time available to respond to the Committee's call for views, which represents the only public, formal opportunity to comment on proposed changes to the operation of the visitor levy scheme framework.**

# Other issues raised with the Committee

## Islands and the point-of-entry model

164. Some island authorities and destination organisations stressed that the Bill does not address island issues with accommodation-based levies which are said to be unworkable in their contexts.<sup>106</sup> Key reasons include:
- a high proportion of day visitors, cruise passengers, and motorhome users who would not contribute under an overnight-only model.
  - high administrative costs relative to potential revenue.
  - risks to fragile, seasonal tourism economies dominated by micro-businesses.
165. These stakeholders favour a point-of-entry levy as a fairer and more efficient alternative for island areas, and view the current Bill as only a partial response to their concerns.
166. In his evidence, the Minister stated that the Scottish Government is considering responses to its consultation on the cruise ship levy and said it would require primary legislation to progress.

**167. The Policy Memorandum could have included more information about why other options such as a point-of-entry model were not included alongside the fixed-rate model given the justification for adding options was flexibility for local authorities.**

**168. Further information in the Policy Memorandum on why other tourism-related issues such as a cruise ship levy were not included in the Bill would also have been helpful. While recognising this is not in the Bill and the Scottish Government's position is that this would require separate primary legislation, the Committee seeks an update on the work to analyse the results of the cruise ship levy consultation which concluded in May 2025.**

## Exemptions

169. Some written submissions called for expansion of the list of exemptions in the 2024 Act. Comhairle Nan Eilan Sair and VisitArran felt the Bill did not take the opportunity to include island sensitive exemptions.<sup>107</sup> The Law Society of Scotland called for specific reasons for travel such as hospital stays or a requirement to attend court to be exempt.<sup>108</sup> The STA proposed an exemption for local residents which was supported by other submissions.<sup>109</sup> Hostelling Scotland and others called for exemptions from charging the levy for charitable organisations<sup>110</sup> VisitScotland noted the exemptions included in initial schemes, which included hospital visits (Aberdeen) and local residents (Stirling).

170. Some respondents, such as STA and ASSC, argued that the current council-level discretionary approach to exemptions is satisfactory. <sup>111</sup>
171. Some submissions noted the administrative burden which exemptions placed on small businesses. VisitScotland highlighted how the provision of a 'nil charge' element of proposed section 6A(4) could have implications for the way local authorities decide to handle local flexibilities / exemptions. <sup>112</sup> This would put the burden of proof of qualification for the reduced or nil fee on the accommodation provider, rather than on the local authority as is currently the case.
172. In his evidence, the Minister stated it remains the Government's preference to allow councils to make local decisions on exemptions that suit their needs, emphasising the discretionary nature of the levy legislation. <sup>113</sup>

## VAT

173. A number of respondents referred to the issue of the Levy causing small businesses to become VAT-liable. <sup>114</sup>

## Use of Levy funds

174. Section 19 of the 2024 Act states:

”A local authority operating a VL scheme must use the net proceeds of the scheme (or, in the case of a joint scheme, the authority's share of the net proceeds) for the purposes of—

(a) facilitating the achievement of the scheme's objectives (as set out in the statement publicised by the authority under section 13(1)(a)(iii)), and

(b) so far as not needed for the achievement of the scheme's objectives, otherwise developing, supporting and sustaining facilities and services which are substantially for or used by persons visiting—

(i) the area of the local authority, or

(ii) in the case of a joint scheme, the area of the local authority or the area of a local authority with whom the authority is acting jointly,

for leisure or business purposes (or both)."

175. Some stakeholders called for clarity or expressed concerns about how local authorities might use the income from a levy, particularly to fund housing. <sup>115</sup>

## Collection

176. Some stakeholders suggested that in order to ease the administrative burden of collecting the levy, these should be paid directly to Local Authorities or a national collection authority.<sup>116</sup> In its submission, COSLA stated that:

“Local authorities have taken the full costs of developing and maintaining a national collection platform for accommodation providers to use, free of charge that will expediate and reduce the administrative costs of calculating and submitting all levy payments to the relevant council.

This also supports the reduction for expensive audit and investigation process on accommodation providers booking records, the system limits information request at the appropriate time, as well as offering technical support in completing the return, correcting errors, and managing direct queries”.<sup>117</sup>

## Conclusion

177. **The Local Government, Housing and Planning Committee draws its conclusions and recommendations on the Bill to the attention of the Parliament and recommends that the general principles of the Bill be agreed to.**

# Annexe A - Extracts from the minutes of the Local Government, Housing and Planning Committee

[33<sup>rd</sup> Meeting, 2025 \(Session 6\), Tuesday 16 December 2025](#)

**Work Programme:** The Committee considered its work programme. ... The Committee agreed to receive a private briefing on proposed visitor levy legislation from the Scottish Government bill team.

[1<sup>st</sup> Meeting, 2026 \(Session 6\), Tuesday 6 January 2026](#)

**Proposed visitor levy legislation:** The Committee considered an approach to the scrutiny of the proposed legislation. A draft call for written evidence was agreed to, and the Committee agreed to take oral evidence from representatives of local government and the tourism industry. The Committee agreed to delegate responsibility to the Convener to finalise the call for views and the witnesses for oral evidence following confirmation of whether the Committee would be the Stage 1 lead committee.

[4<sup>th</sup> Meeting, 2026 \(Session 6\), Tuesday 27 January 2026](#)

**Visitor Levy (Amendment) (Scotland) Bill:** The Committee took evidence on the Bill at Stage 1 from—

- Jamie Coventry, Economic Adviser, Aberdeen City Council;
- Malcolm MacLeod, Assistant Chief Executive - Place, The Highland Council;
- Fergus Murray, Head of Development and Economic Growth, Argyll & Bute Council;
- Christie Hartley, Team Manager, Sustainable Tourism, Orkney Islands Council;
- Gareth Dixon, Policy Manager, Local Government Finance, Convention of Scottish Local Authorities (COSLA);
- Elin Williamson, Interim Service Director for Culture, Wellbeing and Economy, City of Edinburgh Council;
- Fiona Campbell, Chief Executive, Association of Scotland's Self-Caterers;
- Marc Crothall, Chief Executive Officer, Scottish Tourism Alliance;
- Sheila Gilmore, Chief Executive, VisitArran;
- Fiona MacConnacher, Head of Public Affairs, UK & Ireland, Booking.com;
- David Weston, Chairman, Scottish B&B Association.

[5<sup>th</sup> Meeting, 2026 \(Session 6\), Tuesday 3 February 2026](#)

**Visitor Levy (Amendment) (Scotland) Bill:** The Committee took evidence on the Visitor Levy (Amendment) (Scotland) Bill at Stage 1 ... from—

- Ivan McKee, Minister for Public Finance, supported by Fiona Campbell, Visitor Levy and Cruise Ship Levy Team Leader, David Storrie, Head of Local Taxation Policy, and Michal Polaski, Solicitor, Scottish Government.

[6<sup>th</sup> Meeting, 2026 \(Session 6\), Tuesday 10 February 2026](#)

Visitor Levy (Amendment) (Scotland) Bill: The Committee considered a draft Stage 1 Report. [Various changes were agreed to, and the report was agreed for publication.]

## Annexe B: Evidence received

The Committee [launched a call for views on 14 January 2026](#), inviting views from respondents on the provisions in the Bill. The call for views closed on 26 January 2026, with [63 published responses](#). A full list of responses is provided below:

- [Aberdeenshire Council](#)
- [Airbnb](#)
- [Argyll and Bute Council](#)
- [Awaze](#)
- [Best of Scotland Holidays](#)
- [Booking.com](#)
- [Built Environment Forum Scotland \(BEFS\)](#)
- [Caravan and Motorhome Club](#)
- [The Chartered Institute of Taxation](#)
- [City of Edinburgh Council](#)
- [Comhairle Nan Eilean Siar](#)
- [COSLA](#)
- [COSLA supplementary submission](#)
- [Dalata Hotel Group - Clayton Hotels, Maldron Hotels](#)
- [Davar Bed and Breakfast](#)
- [Destination Orkney](#)
- [Dumfries and Galloway Council](#)
- [East Lothian Council](#)
- [Edinburgh Hotels Association](#)
- [Falkirk Council](#)
- [Federation of Small Businesses](#)
- [Fife Council](#)
- [Forge Holiday Group](#)
- [Glen Nevis Holidays](#)
- [The Highland Council](#)

- [Historic Houses Scotland](#)
- [Holiday and Residential Parks Association](#)
- [Hostelling Scotland](#)
- [Institute of Chartered Accountants of Scotland \(ICAS\)](#)
- [Kirkwall and St Ola Community Council](#)
- [The Law Society of Scotland](#)
- [Loch Lomond and The Trossachs National Park](#)
- [Mar Hall Golf & Spa](#)
- [Milton of Fonab Caravan Park](#)
- [Orkney Islands Council](#)
- [Reserve travel ltd.](#)
- [Scottish Hostels](#)
- [Scottish Land & Estates](#)
- [Scottish Passenger Agents' Association](#)
- [The Scottish Tourism Alliance \(STA\) and The Association of Scotland's Self-Caterers](#)  
-initial joint response and additional joint response
- [South Lanarkshire Council](#)
- [Stirling Council](#)
- [UKHospitality Scotland](#)
- [UKinbound](#)
- [UK STAA \(Short Term Accommodation Association\)](#)
- [Village Hotels](#)
- [VisitArran](#)
- [VisitScotland](#)
- [Michael Breslin](#)
- [Kate Copestake](#)
- [Sheena Dinan](#)
- [George Eckton](#)
- [Kacey George](#)

## Local Government, Housing and Planning Committee

Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy (Amendment) (Scotland) Bill, 3rd Report, 2026 (Session 6)

- [Sarah Greeff](#)
- [Peter Leveson](#)
- [Pamela MacLennan](#)
- [Ruaridh MacLennan](#)
- [Tom Marshall](#)
- [David McAspurn](#)
- [Edele Murphy](#)
- [Paul Phillips](#)
- [Julie Rickards](#)

On [27 January 2026](#), the Committee heard from two panels on the Bill. Panel one included representatives from local government:

- Aberdeen City Council
- Argyll & Bute Council
- City of Edinburgh Council
- The Highland Council
- Orkney Islands Council
- COSLA

Panel two included representatives from the tourism sector:

- Association of Scotland's Self-Caterers
- Booking.com
- Scottish B&B Association
- Scottish Tourism Alliance
- VisitArran

On [3 February 2026](#), the Committee took evidence on the Bill from the Minister for Public Finance, Ivan McKee MSP.

# Annexe C - Excerpt from the Local Government, Housing and Planning Committee Stage 1 Report on Visitor Levy (Scotland) Bill

## “PERCENTAGE RATE

**136. The Committee considers that this is perhaps the most difficult aspect of the Bill in terms of determining what the right approach should be. The Committee recognises that there are strong arguments both for and against either a percentage or flat rate (and indeed, for a tiered flat rate) and appreciates that either approach would inevitably bring its own benefits and challenges.**

We note the views of the Committee in respect of the arguments for and against the percentage rate, versus a flat fee. A percentage rate of the accommodation has been chosen due to its progressive nature in reflecting a visitor's ability to pay, the fact that it will automatically reflect changes in accommodation price due to seasonality (a key ask of the industry), and that it will pick up changes in inflation without the need for regular reviews. A percentage rate also allows for one percentage rate to apply fairly across all accommodation types, such as hostels, campsites and caravan parks, without unfairly penalising budget accommodation.

**137. The Committee remains mindful that the majority of businesses would prefer a flat rate for ease of administration and notes that, according the ETOA, 16 of the 21 member states to introduce a levy do so on the basis of a flat rate.**

Whilst the Bill as drafted has a percentage charge as the basis of a visitor levy we recognise there is an argument to be made for a single, flat-rate levy on the basis of simplicity. A flat rate levy would be more straightforward for some accommodation providers to calculate. In turn, councils would find it easier to forecast predicted revenues through a flat rate scheme, and returns would require less auditing. However, a flat rate is by nature a regressive charge and will not be linked to a visitor's ability to pay. A flat rate is also likely to disproportionately affect persons using budget accommodation, such as those on low incomes and young people. Conversely, those choosing to stay in high-end accommodation (and likely to have a higher ability to pay) will be least impacted by a flat rate. A flat rate is also difficult to justify across the wide variety of accommodation types available to visitors to Scotland – this is particularly acute in respect of hostels and campsites. The Scottish Government will continue to consider the various merits of the flat fee and percentage rate as the basis of the visitor levy charge, and will confirm its position before Stage 2 of the Bill.

**138. The Committee understands the calls from some local authorities to be permitted the flexibility to introduce either option in a way best suited to local circumstances, in keeping with the principles of the Verity House Agreement, and notes examples in other parts of Europe where a combination of both models is used. The Committee therefore invites the Scottish Government to undertake further work with the tourism sector, local authorities and other key stakeholders before Stage 2 in order to reach an agreed solution.**

We note the calls from some local authorities, and COSLA, in requesting that local government be given the freedom to choose between a percentage rate or a flat rate scheme. We are aware of one instance in Europe which uses both models. However, in this case – that of Amsterdam’s city tax – we understand this will be changing to a percentage rate only, with a removal of the flat rate element in 2024 to simplify the tax. We are also mindful of strong opposition from the hospitality industry on this issue, and believe that any decision on the basis of the charge must be taken in line with our commitments in the New Deal for Business.”

- 1 [Local Government, Housing and Planning Committee. 10th Report, 2023 \(Session 6\). Stage 1 Report on Visitor Levy \(Scotland\) Bill \(SP Paper 502\)](#)
- 2 [The Visitor Levy \(Amendment\) \(Scotland\) Bill. Policy Memorandum \(SP Bill 79-PM, Session 6 \(2026\)\), paragraph 5](#)
- 3 [Policy Memorandum, paragraph 7](#)
- 4 [Policy Memorandum, paragraph 15](#)
- 5 [Local Government, Housing and Planning Committee, \*Official Report\* , 12 March 2024, Col 30](#)
- 6 [Scottish Parliament, \*Official Report\* , 28 May 2024, Col 45](#)
- 7 [Letter from the Scottish Tourism Alliance to the Economy and Fair Work Committee](#)
- 8 [Minister for Public Finance. Written submission, 9 September 2025](#)
- 9 [Minister for Public Finance. Letter from Minister for Public Finance to Convener of Economy and Fair Work Committee, 22 September 2025](#)
- 10 [Scottish Parliament, \*Official Report\* , 23 September 2025, Col 21](#)
- 11 [Minister for Public Finance. Written submission, 28 October 2025](#)
- 12 [Minister for Public Finance. Written submission, 2 December 2025](#)
- 13 [Local Government, Housing and Planning Committee Meeting Minutes 16 December 2025](#)
- 14 [Local Government, Housing and Planning Committee Meeting Minutes 06 January 2026](#)
- 15 [Scottish Parliament, \*Official Report\* , 13 January 2026, Col 74](#)
- 16 [Delegated Powers and Law Reform Committee. 7th Report, 2026 \(Session 6\). \*Delegated Powers in the Visitor Levy \(Amendment\) \(Scotland\) Bill at Stage 1\* \(SP Paper 965\)](#)
- 17 [Standing Orders of the Scottish Parliament, Rule 9.3.2](#)
- 18 [Local Government, Housing and Planning Committee, \*Official Report\* , 3 February 2025, Col 14](#)
- 19 [COSLA supplementary submission](#)
- 20 [COSLA supplementary submission](#)
- 21 [Written submission from \[Fife Council\]\(#\) to the Finance and Public Administration Committee](#)
- 22 [Written submission from the \[UK Short Term Accommodation Association\]\(#\)](#)
- 23 [Local Government, Housing and Planning Committee, \*Official Report\* , 3 February 2025, Col 14](#)

- 24 [Standing Orders of the Scottish Parliament, Rule 9.7.8B](#)
- 25 Local Government, Housing and Planning Committee, *Official Report*, 12 March 2024, Col 30
- 26 Written submissions from: [Best of Scotland Holidays](#), [Dalata Hotel Group](#), [Destination Orkney](#), [South Lanarkshire Council](#), [Glen Nevis Holidays](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#), [UKinbound](#), [Falkirk Council](#), [Village Hotels](#), [Scottish Passenger Agents' Association](#), [Scottish Land & Estates](#), [Tom Marshall](#), [Michael Breslin](#), [Julie Rickards](#), [Paul Phillips](#), [Kacey George](#), [Sheena Dinan](#), [Kate Copestake](#), [George Eckton](#), [David McAspurn](#), [Peter Leveson](#), [Edele Murphy](#), [Argyll and Bute Council](#), [The Highland Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#), [Booking.com](#), [Dumfries and Galloway Council](#)
- 27 Written submissions from: [Best of Scotland Holidays](#), [Holiday and Residential Parks Association](#), [UKinbound](#), [Village Hotels](#), [Scottish Land & Estates](#), [VisitArran](#), [Kacey George](#), [Davar Bed and Breakfast](#), [Reserve travel ltd.](#)
- 28 Written submission from: [Scottish Passenger Agents' Association](#)
- 29 Written submissions from: [Best of Scotland Holidays](#), [Glen Nevis Holidays](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#), [Village Hotels](#), [Forge Holiday Group](#), [Loch Lomond and The Trossachs National Park](#), [Tom Marshall](#), [Julie Rickards](#), [Paul Phillips](#), [Sheena Dinan](#), [Kate Copestake](#), [George Eckton](#), [Peter Leveson](#), [Edele Murphy](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#)
- 30 Written submissions from: [Best of Scotland Holidays](#), [Glen Nevis Holidays](#), [Edinburgh Hotels Association](#), [South Lanarkshire Council](#), [Destination Orkney](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Scottish Passenger Agents' Association](#), [Aberdeenshire Council](#), [Fife Council](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#), [Davar Bed and Breakfast](#)
- 31 Written submissions from: [Edinburgh Hotels Association](#), [UKinbound](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#), [Booking.com](#), [Reserve travel ltd.](#)
- 32 Written submissions from: [Edinburgh Hotels Association](#), [Scottish Land & Estates](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#), [Booking.com](#)
- 33 Written submissions from: [South Lanarkshire Council](#), [Best of Scotland Holidays](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Fife Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#)
- 34 Written submissions from [City of Edinburgh Council](#), [Stirling Council](#), [Awaze](#), [UK STAA](#)
- 35 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Cols 8 and 15; Written submissions from: [Scottish Hostels](#), [City of Edinburgh Council](#);

- 36 Written submissions from: [South Lanarkshire Council](#), [Falkirk Council](#)
- 37 Written submissions from [UKinbound](#)
- 38 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Cols 5-6
- 39 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 6
- 40 [Visitor Levy \(Scotland\) Act 2024 \(asp 8\), Section 12](#)
- 41 [Visitor Levy \(Scotland\) Act 2024 \(asp 8\), Section 12](#)
- 42 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 15
- 43 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 16
- 44 [Local Government, Housing and Planning Committee. 10th Report, 2023 \(Session 6\). Stage 1 Report on Visitor Levy \(Scotland\) Bill \(SP Paper 502\)](#)
- 45 [Delegated Powers and Law Reform Committee Report, Delegated Powers in the Visitor Levy \(Amendment\) \(Scotland\) Bill at Stage 1](#)
- 46 Local Government, Housing and Planning Committee, [Official Report](#) , 27 January 2025, Cols 23-24; Written submission from: [Booking.com](#)
- 47 Local Government, Housing and Planning Committee, [Official Report](#) , 27 January 2025, Col 10
- 48 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 10
- 49 Written submissions from: [Forge Holiday Group](#), [Aberdeenshire Council](#), [Fife Council](#), [Best of Scotland Holidays](#) , [Holiday and Residential Parks Association](#), [Destination Orkney](#) , [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#), [Falkirk Council](#) , [Village Hotels](#), [Hostelling Scotland](#), [Scottish Passenger Agents' Association](#), [Scottish Land & Estates](#), [Michael Breslin](#), [Argyll and Bute Council](#), [The Highland Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers - initial joint response](#), [VisitArran](#), [Mar Hall Golf & Spa](#), [Reserve travel Ltd.](#)
- 50 Written submissions from: [Forge Holiday Group](#), [Historic Houses Scotland](#), [Holiday and Residential Parks Association](#), [Best of Scotland Holidays](#) , [UKHospitality Scotland](#), [Edinburgh Hotels Association](#), [Scottish Passenger Agents' Association](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers -initial joint response](#)
- 51 Written submissions from: [Holiday and Residential Parks Association](#), [Glen Nevis Holidays](#)

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- 52 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Col 22; Written submissions from: [Glen Nevis Holidays](#), [Argyll and Bute Council](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [additional joint response](#);
- 53 Written submissions from: [Holiday and Residential Parks Association](#), [Dalata Hotel Group](#), [Glen Nevis Holidays](#), [UKinbound](#), [Village Hotels](#), [Scottish Passenger Agents' Association](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#)
- 54 Written submissions from: [UKinbound](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#)
- 55 Written submissions from: [Tom Marshall](#), [Julie Rickards](#), [Sarah Greeff](#), [Milton of Fonab Caravan Park](#), [South Lanarkshire Council](#), [Awaze](#), [Airbnb](#), [Stirling Council](#), [Forge Holiday Group](#), [Institute of Chartered Accountants of Scotland \(ICAS\)](#), Short Term Accommodation Association (STAA), [Edele Murphy](#)
- 56 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Cols 21 and 28; Written submissions from: Edinburgh Council, [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Scottish Passenger Agents' Association](#), [Scottish Land & Estates](#);
- 57 Written submissions from: [Loch Lomond and The Trossachs National Park](#), [Scottish Passenger Agents' Association](#)
- 58 Local Government, Housing and Planning Committee, *Official Report*, 3 February 2025, Cols 5-6
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- 60 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Col 23; Written submissions from: [UKHospitality Scotland](#), [Edinburgh Hotels Association](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#)
- 61 Written submissions from: [Forge Holiday Group](#), [Pamela Maclellan](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#)
- 62 [Written submission from COSLA](#)
- 63 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Col 9
- 64 Local Government, Housing and Planning Committee, *Official Report*, 3 February 2025, Cols 8-9

- 65 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 9
- 66 [Minister for Public Finance](#). Written submission, 9 February 2026
- 67 [Visitor Levy \(Scotland\) Act 2024, Section 3](#)
- 68 [Visitor Levy \(Scotland\) Act 2024, Section 3](#)
- 69 [Stage 1 Report on the Visitor Levy \(Scotland\) Bill](#)
- 70 [Minister for Community Wealth and Public Finance](#) . Written submissionLetter , 12 January 2024
- 71 [Policy Memorandum, paragraph 32](#)
- 72 [Written submission from: Comhairle Nan Eilean Siar, Stirling Council, Best of Scotland Holidays, Holiday and Residential Parks Association, Dalata Hotel Group, Destination Orkney, Glen Nevis Holidays, UKHospitality Scotland, Historic Houses Scotland, Edinburgh Hotels Association , Hostelling Scotland, Scottish Passenger Agents' Association, VisitScotland, Awaze, Orkney Islands Council, Scottish Hostels, Institute of Chartered Accountants of Scotland \(ICAS\), Fife Council, Argyll and Bute Council, Caravan and Motorhome Club, VisitScotland, East Lothian Council, Paul Phillips, George Eckton, The Highland Council, COSLA, The Scottish Tourism Alliance \(STA\) and The Association of Scotland's Self-Caterers -initial joint response, Mar Hall Golf & Spa, Reserve travel ltd.](#)
- 73 [City of Edinburgh Council](#)
- 74 [City of Edinburgh Council](#)
- 75 [Written submission from: Falkirk Council](#)
- 76 [Policy Memorandum, paragraph 28](#)
- 77 [Written submissions from: Holiday and Residential Parks Association, Dalata Hotel Group, Destination Orkney, South Lanarkshire Council, Awaze, UKHospitality Scotland, Historic Houses Scotland, Edinburgh Hotels Association, Falkirk Council, UK STAA, Scottish Passenger Agents' Association, Stirling Council, Scottish Land & Estates, Glen Nevis Holidays, UKinbound, Tom Marshall, Michael Breslin, Julie Rickards, Paul Phillips, Kacey George, Sheena Dinan, Kate Copestake, George Eckton, David McAspurn, Peter Leveson, Edele Murphy, Argyll and Bute Council, The Highland Council, COSLA, The Scottish Tourism Alliance \(STA\) and The Association of Scotland's Self-Caterers -initial joint response, Davar Bed and Breakfast, Reserve travel ltd.](#)
- 78 [Written submission from: South Lanarkshire Council](#)
- 79 [Written submission from Airbnb](#)
- 80 [Policy Memorandum, paragraph 24](#)

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- 82 Written submission from: [Scottish Hostels](#)
- 83 Local Government, Housing and Planning Committee, *Official Report* , 3 February 2025, Cols 11-12
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- 86 [Policy Memorandum, paragraph 41](#)
- 87 [Policy Memorandum, paragraph 40](#)
- 88 Local Government, Housing and Planning Committee, *Official Report*, 27 January 2025, Cols 16 and 30; Written submissions from: [Comhairle Nan Eilean Siar](#), [Stirling Council](#), [Best of Scotland Holidays](#), [South Lanarkshire Council](#), [Glen Nevis Holidays](#), [Awaze](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#), [UKinbound](#), [Falkirk Council](#), [UK STAA](#), [Scottish Land & Estates](#), [Scottish Hostels](#), [Forge Holiday Group](#), [Aberdeenshire Council](#), [Fife Council](#), [Michael Breslin](#), [Julie Rickards](#), [Paul Phillips](#), [Kate Copestake](#), [George Eckton](#), [David McAspurn](#), [Argyll and Bute Council](#), [The Highland Council](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#), [VisitArran](#);;, [Mar Hall Golf & Spa](#), [Reserve travel ltd.](#)
- 89 Local Government, Housing and Planning Committee, *Official Report* , 27 January 2025, Cols 16 and 30; Written submissions from: [Comhairle Nan Eilean Siar](#), [Stirling Council](#), [Best of Scotland Holidays](#), [South Lanarkshire Council](#), [Glen Nevis Holidays](#), [Awaze](#), [UKHospitality Scotland](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#), [UKinbound](#), [Falkirk Council](#), [UK STAA](#), [Scottish Land & Estates](#), [Scottish Hostels](#), [Forge Holiday Group](#), [Aberdeenshire Council](#), [Fife Council](#), [Michael Breslin](#), [Julie Rickards](#), [Paul Phillips](#), [Kate Copestake](#), [George Eckton](#), [David McAspurn](#), [Argyll and Bute Council](#), [The Highland Council](#), The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers -[initial joint response](#), [VisitArran](#)
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- 91 Written submission from: [Tom Marshall](#)

- 92 Written submissions from: [The Law Society of Scotland](#)
- 93 Local Government, Housing and Planning Committee, [Official Report](#) , 3 February 2025, Col 12
- 94 [Policy Memorandum, paragraph 16](#)
- 95 [Policy Memorandum, paragraph 18](#)
- 96 Local Government, Housing and Planning Committee, [Official Report](#) , 27 January 2025, Cols 19 and 28; Written submissions from: [Best of Scotland Holidays](#), [Holiday and Residential Parks Association](#), [Scottish Passenger Agents' Association](#), [Destination Orkney](#), [UKHospitality Scotland](#), [Awaze](#), [Historic Houses Scotland](#), [Edinburgh Hotels Association](#) , [UKinbound](#), [Scottish Hostels](#), [Loch Lomond and The Trossachs National Park](#), [Paul Phillips](#), [Peter Leveson](#), [Argyll and Bute Council](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers](#) - [initial joint response](#);
- 97 Local Government, Housing and Planning Committee, [Official Report](#) , 27 January 2025, Cols 17 and 19-20
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- 99 [Minister for Public Finance](#). Written submission, 28 October 2025
- 100 [Policy Memorandum](#) , paragraph 34
- 101 Local Government, Housing and Planning Committee, [Official Report](#) , 27 January 2025, Col 20; Written submissions from: [Best of Scotland Holidays](#), [UKHospitality Scotland](#), [UKinbound](#), [Edinburgh Hotels Association](#), [Falkirk Council](#), [Scottish Passenger Agents' Association](#), [The Scottish Tourism Alliance \(STA\)](#) and [The Association of Scotland's Self-Caterers](#) -[initial joint response](#)
- 102 Written submissions from: [Stirling Council](#), [South Lanarkshire Council](#), [Holiday and Residential Parks Association](#), [Comhairle Nan Eilean Siar](#), [Milton of Fonab Caravan Park](#), [UK STAA](#), [Sheena Dinan](#), [Sarah Greeff](#), [Argyll and Bute Council](#), [COSLA](#), [VisitArran](#)
- 103 Written submission from: [COSLA](#)
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- 109 Written submission from: the Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [initial joint response](#)
- 110 Written submission from: [Hostelling Scotland](#)
- 111 Written submission from: the Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers - [additional joint response](#)
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- 115 Written submissions from: [Milton of Fonab Caravan Park](#), [Scottish Land & Estates](#), [Built Environment Forum Scotland \(BEFS\)](#)
- 116 Written submissions from: [Scottish Hostels](#), [Fife Council](#), [Kacey George](#)
- 117 Written submission from: [COSLA](#) supplementary written information

