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Local Government, Housing and Planning Committee

Report on visitor levy regulations considered on 3 February 2026



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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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Introduction

1. At its meeting on 3 February 2026, the Local Government, Housing and Planning Committee considered the following affirmative instruments:
 - [The Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \[draft\]](#)
 - [The Visitor Levy \(Reviews and Appeals\) \(Scotland\) Regulations 2026 \[draft\]](#)
 - [The Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \[draft\]](#)

Background

2. The [Visitor Levy \(Scotland\) Act 2024](#) ("the 2024 Act") allows local authorities to introduce schemes to charge a visitor levy. The levy is chargeable on the purchase of overnight stays in certain types of accommodation.
3. The 2024 Act currently allows local authorities to set the level of the levy based on a percentage of the cost of the accommodation. The accommodation provider is liable to pay the levy, however they can collect this from the person purchasing the overnight stay in the accommodation.
4. On 6 January 2026, the [Visitor Levy \(Amendment\) Scotland Bill](#) was introduced in the [Scottish Parliament](#). According to the [Policy Memorandum](#), the policy objective of the Bill is to provide local authorities with further flexibility in how visitor levy schemes are designed and implemented.

The Regulations

5. In January 2026, the following visitor levy-related Scottish Statutory Instruments were laid in the Scottish Parliament:
 - [Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \[draft\]](#)
 - [Visitor Levy \(Reviews and Appeals\) \(Scotland\) Regulations 2026 \[draft\]](#)
 - [Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \[draft\]](#)
6. All three instruments were laid under powers conferred by the 2024 Act.
7. The stated policy objectives of each instrument are summarised below.

The Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 [draft]

8. The [Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \[draft\]](#) were laid in the Scottish Parliament on 8 January 2026 and referred to the Local Government, Housing and Planning Committee.
9. The instrument is made in exercise of the powers conferred by sections 45(1) and 78(1) of the 2024 Act.
10. As set out in the [Policy Note](#), the Regulations, set out the process for local authorities to make an assessment of the amount of visitor levy payable where no return has been made, or where an inaccurate return has been made.
11. The Regulations set out time limits for issuing notices and completing assessments, define circumstances in which assessments may be altered, and establish the relationship between assessments and review or appeal mechanisms.
12. The Regulations permit notices and documents related to assessments to be issued electronically.

The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 [draft]

13. The [Visitor Levy \(Reviews and Appeals\) \(Scotland\) Regulations 2026 \[draft\]](#) were laid in the Scottish Parliament on 8 January 2026 and referred to the Local Government, Housing and Planning Committee.
14. The instrument is made in exercise of the powers conferred by sections 45(1), 71(1) and 72(1) of the 2024 Act.
15. The Regulations establish a statutory framework for reviews and appeals relating to decisions made by local authorities under the 2024 Act. The [Policy Note](#) says the instrument aims to "...ensure that those who are subject to the levy, or to related

enforcement actions and penalties, have the opportunity challenge decisions where they consider that an error has occurred." It further states that the purpose of the Regulation is:

- ”
 - To set out the processes through which a person may request a review of a decision or conclusion of a local authority.
 - To specify the manner in which local authorities must conduct such reviews.
 - To set out the right of persons to bring an appeal before the First-tier Tribunal for Scotland.
 - To detail the actions that local authorities must take following the disposal of an appeal.

The Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 [draft]

16. The [Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \[draft\]](#) were laid in the Scottish Parliament on 9 January 2026 and referred to the Local Government, Housing and Planning Committee.
17. The instrument is made in exercise of the powers conferred by sections 14(6) and 78(1) of the 2024 Act.
18. As set out in the [Policy Note](#), the Regulations amend section 14(1) of the 2024 Act to expand the categories of person for whom a visitor levy scheme must provide an exemption or reimbursement.
19. The Regulations update the terminology of the 2024 Act so that exemptions apply where a person is entitled to, rather than in receipt of, particular benefits, payments or allowances.
20. The Regulations will apply retrospectively, without the need for further consultation, to any visitor levy schemes prepared, publicised or consulted on prior to them coming into force.

Consideration by the Delegated Powers and Law Reform Committee

21. The Delegated Powers and Law Reform (DPLR) Committee is required to consider every instrument laid before the Parliament and decide whether to draw it to the attention of the Parliament on any of the “reporting grounds” set out in Rule 10.3 of the Parliament’s standing orders.
22. The DPLR Committee [considered the Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \[draft\] at its meeting on 20 January 2026](#) and agreed that it did not need to be drawn to the Parliament's attention on any of the reporting grounds.
23. At its meeting on 27 January, the Committee considered the:
 - [Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \[draft\]](#)
 - [Visitor Levy \(Reviews and Appeals\) \(Scotland\) Regulations 2026 \[draft\]](#)
24. It agreed that they [did not need to be drawn to the Parliament's attention](#) on any of the reporting grounds.

Consideration by the Local Government, Housing and Planning Committee

25. At its meeting on 3 February 2026, the Local Government, Housing and Planning Committee took evidence on the instruments from the Minister for Public Finance, Ivan McKee MSP, and officials.
26. Some [written submissions](#) received by the Committee, in response to a call for views on the Visitor Levy (Amendment) (Scotland) Bill, raised issues that were relevant to the instruments being considered, including on:
 - Views on the impact of the potential introduction of a flat-fee model on the accuracy of returns; ¹
 - The clarity provided in the Bill over the point at which a transaction becomes chargeable and how this would improve accuracy of returns; ² and
 - Further exemptions which should be included on the face of the Bill. ³

Conclusion

27. After taking evidence, the Committee was invited to consider the following motions in the name of the Minister:
- **S6M-20366**: That the Local Government, Housing and Planning Committee recommends that the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 [draft] be approved.
 - **S6M-20365**: That the Local Government, Housing and Planning Committee recommends that the Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 [draft] be approved.
 - **S6M-20509**: That the Local Government, Housing and Planning Committee recommends that the Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 [draft] be approved.
28. The motions were agreed to.

Recommendation

29. The Committee recommends to the Parliament that the following draft regulations be approved:
- Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 [draft]
 - Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 [draft]
 - Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 [draft]

- 1 Written submissions from AirBnB, VisitScotland and Scottish Land and Estates
- 2 Written submissions from Holiday and Residential Parks Association (previously British Holiday and Home Parks Association), Best of Scotland Holidays, Orkney Islands Council, The Scottish Tourism Alliance (STA) and The Association of Scotland's Self-Caterers (ASSC) - Joint Written Submission, Awaze, UK Hospitality Scotland, Edinburgh Hotels Association, Scottish Hostels, Institute of Chartered Accountants of Scotland (ICAS), Fife Council, Argyll and Bute Council, Caravan and Motorhome Club, VisitScotland and East Lothian Council
- 3 Written submissions Scottish Tourism Alliance and the Association of Scottish Self-Caterers, Law Society of Scotland, Visit Arran and Comhairle Nan Eilan Siar.

