

Local Government, Housing and Planning Committee
Tuesday 3 February 2026
5th Meeting, 2026 (Session 6)

Subordinate Legislation

Affirmative instruments: Visitor Levy (Scotland) Act 2024

1. At this meeting, the Committee will take evidence from the Minister for Public Finance and officials on the following draft Scottish Statutory Instruments (SSIs), before debating motions in the name of the Minister inviting the Committee to recommend approval of the instruments.
2. More information about each instrument is provided in the Annexes to this paper:
 - [Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \(SSI 2026/Draft\)](#) – **Annexe A**
 - [Visitor Levy \(Reviews and Appeals\) \(Scotland\) Regulations 2026 \(SSI 2026/Draft\)](#) – **Annexe B**
 - [Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \(SSI 2026/Draft\)](#) – **Annexe C**

Procedure

3. Under the affirmative procedure, an instrument must be laid in draft and cannot be made (or come into force) unless it is approved by resolution of the Parliament.
4. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. The lead committee, taking account of any recommendations made by the DPLR Committee (or any other committee), must report within 40 days of the instrument being laid.
6. The normal practice is to have two agenda items when an affirmative instrument is considered by the lead committee:
 - an evidence session with the Minister and officials, followed by
 - a formal debate on a motion, lodged by the Minister, inviting the lead committee to recommend approval of the instrument.

7. Where a single debate is held on two or more instruments, they are moved at the beginning of the debate, debated together, and separate questions are then put at the end of the debate.
8. Only MSPs may participate in the debate, which may not last for more than 90 minutes. If there is a division on one of the motions, only committee members may vote. If the motions are agreed to, it is for the Chamber to decide, at a later date, whether to approve the instruments.

Report

9. Depending on the outcome of today's proceedings on the instruments, the Committee should either:
 - agree to consider a draft report in private at its next meeting (if members wish the report to make points of substance or recommendations); or
 - delegate to the Convener responsibility for approving a report for publication (if members are content with a short, factual report only).

Clerks to the Committee
January 2026

Annexe A – [The Visitor Levy \(Local Authority Assessment\) \(Scotland\) Regulations 2026 \[draft\]](#)

Laid under: Sections 45(1) and 78(1) of the [Visitor Levy \(Scotland\) Act 2024](#)

Laid on: 8 January 2026

Procedure: Affirmative

Lead committee to report by: 16 February 2026

Commencement: If approved, the instrument comes into force on 1 April 2026

Delegated Powers and Law Reform Committee consideration

The DPLR Committee considered the instrument on 27 January 2026 and [reported on it in its 12th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

These 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.

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.

The Regulations permit notices and documents related to assessments to be issued electronically.

The Policy Note accompanying the instrument is included below. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessment has been carried out:

- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)

Evidence received

Some [written submissions](#) received on the Visitor Levy (Amendment) (Scotland) Bill made reference to the impact of changes to the Bill on the accuracy of returns.

- [AirBnB](#) and [VisitScotland](#) – suggested complexity over the number of ways a single accommodation provider may have to collect a levy could lead to inaccurate returns.
- [Scottish Land & Estates](#) – suggested a flat fee would reduce the risk of unintended errors by hosts when submitting returns to their local authority.

Some submissions made reference to the clarity provided in the Bill over the point at which a transaction becomes chargeable and how this would improve accuracy of returns:

- [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](#)
- [East Lothian Council](#)

Scottish Government Policy Note

The Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 (SSI 2026/XXX)

The above instrument is made in exercise of the powers conferred by sections 45(1) and 78(1) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). The instrument is subject to the affirmative procedure.

Summary Box

These Regulations set out the framework for how local authorities may assess the visitor levy payable by a person where a return has not been made, or where a return is considered to be incorrect as a result of containing a miscalculation of a careless or deliberate nature.

The purpose of the Regulations is:

- To provide the process for local authorities to make an assessment of the amount of visitor levy payable where no return has been made, or an inaccurate return has been made
- To set out time limits for issuing notices and completing assessments
- To define circumstances in which assessments may be altered, and to establish the relationship between assessments and review or appeal mechanisms

To permit notices and documents to be issued electronically

These provisions are essential to the wider operation of visitor levy schemes, through helping to ensure that the levy is administered fairly, transparently and in a way that supports compliance.

Policy Objectives

The 2024 Act requires persons liable to pay the visitor levy to submit a return within 30 days of the end of each relevant period. By “relevant period” is meant each quarter, or such other period as specified by a local authority which operates a visitor levy scheme. These Regulations are intended to ensure that local authorities have the necessary powers to respond effectively and appropriately in situations where those returns are not submitted or where the information provided within a return appears to contain a miscalculation arising from either careless or deliberate behaviour.

The Regulations set out the circumstances in which a local authority may carry out its own assessment of the levy payable. They provide that an assessment may be made where a person has failed to submit a return within 30 days of the last day of the relevant period, and also where the authority has formed an honest and reasonable belief that a return submitted by the person is inaccurate because it contains a miscalculation of a careless or deliberate nature. The Regulations further ensure that individuals are informed before any assessment is made by requiring local authorities to issue notice explaining their intention to carry out an assessment, the reasons why the assessment is considered necessary, and the information on which the assessment will be based.

The Regulations establish time limits with a view to ensuring that assessments are carried out promptly. They require a notice of the outcome of the assessment to be issued within six months of the date on which the notice of intention to make the assessment was received, except where the authority has been unable to complete the assessment within that period because the person has failed to cooperate with the exercise of investigatory powers. Subject to this exception, where notice of the outcome of an assessment is not issued within the period provided for, no visitor levy will be payable or, as the case may be, the original return submitted by the person will stand. Where reference is made in the Regulations to anything being received, this is to be taken to have happened 48 hours after the notice or similar was sent, unless the contrary is shown. This is in line with section 26 of the Interpretation and Legislative Reform (Scotland) Act 2010.

The Regulations set out the information that must be included in a notice of the outcome of an assessment, including the amount of levy due, the payment deadline, any difference between the amount stated in the return and the amount determined by the authority, and information about the right to request a review.

The Regulations make clear that the outcome of an assessment may only be altered in limited circumstances. These circumstances are as a result of the outcome of a review or appeal, or where the local authority has identified that the original notice contained an error made by the authority. Where an alteration is made, a replacement notice must be issued and will supersede the original.

The Regulations set out the timescales within which any amount of levy determined through the assessment process must either be paid or reimbursed. They provide that any amount due must be paid within 30 days of receipt of the notice of the outcome of the assessment or within a longer period if agreed with the local authority, and that where a lower amount is due, the authority must reimburse the overpaid amount within 30 days of the date of issue of the notice of the outcome of the assessment.

The Regulations clarify that the fact an assessment has been carried out does not prevent penalties from being imposed under the relevant provisions of the 2024 Act.

The Regulations enable local authorities to send notices and other documents electronically, provided that the person has consented to receive communications through electronic means. This supports modern and efficient administration of the Visitor Levy system.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, The Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 is compatible with the UNCRC requirements as defined in section 1(2) of the UNCRC (Incorporation) (Scotland) Act 2024.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

As these Regulations provide operational detail necessary to give effect to the assessment powers set out in the 2024 Act, no additional public consultation was required. However, local authority operational representatives and subject matter specialists were engaged during drafting, to ensure that the Regulations reflect practical administrative requirements.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Financial Effects

The Minister for Public Finance confirms that no Business and Regulatory Impact Assessment (BRIA) is required, as these Regulations do not impose direct financial effects on business, local authorities, or the Scottish Government beyond the operational processes envisaged in the 2024 Act.

Scottish Government
Local Government and Communities
January 2026

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

Laid under: Sections 45(1), 71(1) and 72(1) of the [Visitor Levy \(Scotland\) Act 2024](#)

Laid on: 8 January 2026

Procedure: Affirmative

Lead committee to report by: 16 February 2026

Commencement: If approved, the instrument comes into force on 1 April 2026

Delegated Powers and Law Reform Committee consideration

The DPLR Committee considered the instrument on 27 January 2026 and [reported on it in its 12th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

The Regulations establish the statutory framework for reviews and appeals relating to decisions made by local authorities under the Visitor Levy (Scotland) Act 2024.

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 Policy Note accompanying the instrument is included below. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessment has been carried out:

- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)

Scottish Government Policy Note

The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 (SSI 2026/XXX)

The above instrument is made in exercise of the powers conferred by sections 45(1), 71(1) and 72(1) of the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”). The instrument is subject to the affirmative procedure.

Summary Box

These Regulations establish the statutory framework for reviews and appeals relating to decisions made by local authorities under the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”).

The purpose of the Regulations 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.

Policy Objectives

The purpose of these Regulations is to provide a comprehensive and accessible review and appeal system for individuals and businesses affected by decisions taken under the 2024 Act. The policy intention is to ensure that those who are subject to the levy, or to related enforcement actions or penalties, have the opportunity to challenge decisions where they consider that an error has occurred.

The Regulations set out the basis on which a review may be requested. They apply to persons affected by decisions relating to the operation of a visitor levy scheme, to those who have been subject to penalties or exercise of information-gathering or inspection powers under the 2024 Act, and to those who have been subject to a local authority assessment of visitor levy payable, made under the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026. A person in any of these circumstances may submit a review notice setting out the specific matters being challenged, the grounds for seeking the review, and the outcome sought.

The Regulations establish the timeframe within which a review notice must be submitted. Unless a longer period is agreed with the local authority for good reason, a review notice must be sent within 30 days of the relevant triggering event (for example, receipt of a decision notice, receipt of an information notice, exercise of investigatory powers, receipt of a penalty notice, or receipt of notice of the outcome of a local authority assessment). These provisions ensure that the review process is conducted promptly, while retaining sufficient flexibility to accommodate circumstances where a later submission may be justified. Where reference is made in the Regulations to anything being received, this is to be taken to have happened 48 hours after the notice or similar was sent, unless the contrary is shown.

The Regulations include provisions concerning how a local authority must conduct a review. Reviews must be undertaken by an individual who was not involved in the original decision, helping to ensure impartiality. During the review, the authority must

consider any steps previously taken in connection with the matter under review, as well as any representations made by the individual requesting the review. A written notice of the outcome must be issued within 60 days of the day the review notice is sent, unless a longer period is agreed. This notice must include reasons for the decision.

The Regulations specify the actions that a local authority may take following a review. The authority may uphold, vary, or set aside the original decision. Where the outcome results in additional levy, penalty, or interest on unpaid levy or unpaid penalties being payable, payment is required within 30 days of receipt of the review outcome, unless a longer period is agreed. Where the review results in an amount being reduced, reimbursement must be made within 30 days of the day the notice of the outcome is sent.

The Regulations set out the right of appeal to the First-tier Tribunal for Scotland where an individual remains dissatisfied following completion of a review. An appeal must be made to the Tribunal within 30 days of receipt of the review outcome, unless the Tribunal grants permission for a late appeal. The Tribunal may uphold, vary, or set aside the local authority's decision and may require the authority to substitute a new decision or recalculate amounts due.

The Regulations also allow individuals to apply to the local authority for postponement of payment of levy, interest, or penalties pending the outcome of a review or appeal. The authority may grant or refuse such applications and must give reasons in writing where a refusal is made. In addition, individuals may apply for suspension of requirements set out in an information notice during the appeal process. These provisions are intended to ensure that individuals are not unfairly required to comply with or pay disputed amounts before the review or appeal process has concluded. By the point of an appeal, it is assumed that there will, in general, already have been sufficient opportunity for the local authority to gather any relevant information. In any event, the First-tier Tribunal will have general information-gathering powers at its disposal, if required. There is no right to request a review of a decision not to grant an application for a postponement or suspension.

The provisions set out the actions a local authority must take following the disposal of an appeal by the Tribunal, including the requirement to notify the individual of the resulting actions and updated payment or reimbursement obligations within set timescales.

The Regulations allow local authorities to issue notices or documents electronically where the recipient has consented, supporting efficient and modern communication.

UNCRC Compatibility

The Scottish Ministers certify that, in their view, The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 are compatible with the UNCRC requirements as defined in section 1(2) of the UNCRC (Incorporation) (Scotland) Act 2024.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

These Regulations provide procedural and operational detail necessary to give effect to sections 71 and 72 of the 2024 Act. As the structure for reviews and appeals was developed during consultation on the primary legislation, no additional formal consultation was required for this instrument. However, engagement took place with local authority representatives and operational experts to ensure that the procedures set out in these Regulations are workable and proportionate.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Financial Effects

The Minister for Public Finance confirms that no Business-Related Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities
January 2026

Annexe C – [The Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026 \[draft\]](#)

Laid under: Sections 14(6) and 78(1) of the [Visitor Levy \(Scotland\) Act 2024](#)

Laid on: 9 January 2026

Procedure: Affirmative

Lead committee to report by: 17 February 2026

Commencement: If approved, the instrument comes into force on 1 April 2026

Delegated Powers and Law Reform Committee consideration

The DPLR Committee considered the instrument on 20 January 2026 and [reported on it in its 8th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

The Regulations amend s.14(1) of the Visitor Levy (Scotland) Act 2024 (the 2024 Act) to expand the categories of person for whom a visitor levy scheme must provide an exemption or reimbursement.

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.

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.

The Policy Note accompanying the instrument is included below. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessment has been carried out:

- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)

Evidence received

Some [written submissions](#) received on the Visitor Levy (Amendment) (Scotland) Bill called for further exemptions to be included in the Bill which proposes to amend the 2024 Act:

- [Scottish Tourism Alliance and Association of Scottish Self-Caterers \(and others in support\)](#) – Local Residents
- [Law Society of Scotland](#) – for hospital stays and attendance at a court;
- [VisitArran](#) and [Comhairle Nan Eilan Siar](#) – to account for island specific circumstances

Scottish Government Policy Note

The Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 (SSI 2026/XXX)

The above instrument is made in exercise of the powers conferred by sections 14(6) and 78(1) of the Visitor Levy (Scotland) Act 2024. It is subject to the affirmative procedure.

Summary Box

These Regulations amend section 14(1) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). The purpose of the amendments are:

- To extend and clarify the categories of persons who should not be required to pay, or who should be reimbursed for payment of a visitor levy, or a sum equivalent to the levy, under a Visitor Levy (VL) scheme.
- To ensure that all individuals who are entitled to the disability or health-related benefits, allowances or payments, listed in section 14(1), are should not be required to pay, or who should be reimbursed for payment of a Visitor Levy.

The regulations also make transitional provision to remove the requirement for additional consultation on VL schemes in relation to modifications required as a result of these regulations, where the scheme has already been prepared, publicised and consulted on under section 13(1)(a) and (b) of the 2024 Act before 1 April 2026.

Policy Objectives

This instrument amends Section 14(1) of the Visitor Levy (Scotland) Act 2024. The amendments come into force on 1 April 2026.

Section 14 (1)(i) sets out the categories of individuals for whom a visitor levy scheme must provide an exemption or reimbursement. The amendments expand the list of benefits, payments and allowances included in section 14(1)(i). This includes:

UK disability, incapacity, and injury-related benefits:

- Armed Forces Independence Payment.
- Employment and Support Allowance.
- Incapacity Benefit.
- Industrial Injuries Disablement Benefit.
- Severe Disablement Allowance.

- Limited Capability for Work (LCW) or Limited Capability for Work and Work-Related Activity (LCWRA) Components of Universal Credit.

War-related pensions and supplements:

- War disablement pensions (including those payable under armed forces, reserve forces, mercantile marine, and related historic schemes).
- War pensioners' mobility supplement under recognised service pension schemes.

The Regulations also update the terminology in section 14(1)(i) and (j) so that the exemptions apply where a person is "entitled to", rather than "in receipt of", particular disability-related benefits, payments or allowances. This ensures that an individual whose award is reduced to nil for payments, or paused for example due to a suspension, at the time of the stay is entitled to the exemption or reimbursement.

The Regulations create exemptions for individuals who reside in the United Kingdom and who are entitled to benefits, payments or allowances equivalent to those listed in section 14(1)(i):

- under the legislation of Switzerland, EEA states or Gibraltar, where their entitlement arises from international social security coordination agreements,
- under the legislation of Ireland, and
- under the legislation of Northern Ireland.

Regulation 4 makes transitional provision to ensure that where a visitor levy scheme has already been prepared, publicised and consulted on under section 13(1)(a) and (b) of the 2024 Act before 1 April 2026, no further consultation is required in order to give effect to these amendments.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, The Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 is compatible with the UNCRC requirements as defined in section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

Consultation with local authorities, communities, tourism businesses and other stakeholders has taken place in accordance with section 14(8) of the 2024 Act.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Policy officials will review and update the existing Equality Impact Assessment EQIA that accompanied the Visitor Levy Act to reflect that the Amendment regulations are extending the eligibility for exemption to cover a wider range of disability and health related benefits, allowances and payments. These regulations will have a positive impact on individuals with disabilities but do not have any adverse impacts on individuals with other protected characteristics.

Financial Effects

The Minister for Public Finance confirms that no Business-Related Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities
January 2026