

Local Government, Housing and Planning Committee
Tuesday 24 February 2026
8th Meeting, 2026 (Session 6)

Note by the Clerk on affirmative instruments

Overview

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 summarised in the annexes to this paper:
 - [First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2026 \[Draft\]](#) – Annexe A
 - [First-tier Tribunal for Scotland \(Allocation of Functions to the Local Taxation Chamber\) Regulations 2026 \[Draft\]](#) – Annexe B

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
February 2026**

Annexe A: First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 [Draft]

Laid under: Sections 10(2) and (3) and 38(1), (2) and (3) and paragraph 4(2) of schedule 9 of the [Tribunals \(Scotland\) Act 2014](#) and section 44(2) and (3) of the [United Nations Convention on the Rights of the Child \(Incorporation\) \(Scotland\) Act 2024](#).

Laid on: 6 February 2026

Procedure: Affirmative

Lead committee to report by: 17 March 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 17 February 2026 and [reported on it in its 19th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

These Regulations make amendments to the composition and rules of procedure of the Local Taxation Chamber of the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland to support the hearing and determination of visitor levy appeals.

The purpose of the Regulations is:

- to make provision for the composition of the Local Taxation Chamber when dealing with visitor levy appeals;
- to amend the Local Taxation Chamber Rules of Procedure to include specific provision for visitor levy appeals;
- to make provision for appeals to the Upper Tribunal in relation to visitor levy appeals; and
- to ensure that the tribunal procedural framework supports the effective operation of the visitor levy appeals system.

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 assessments have been carried out:

- [Business and Regulatory Impact Assessment \(BRIA\)](#)

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

Scottish Government Policy Note

First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 (SSI 2026/Draft)

The above instrument is made in exercise of the powers conferred by sections 10(2) and (3), 38(1) to (3), and paragraph 4(2) of schedule 9 of the Tribunals (Scotland) Act 2014 (“the 2014 Act”) and section 44(2) and (3) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024. The instrument is subject to the affirmative procedure. The powers are exercised together by virtue of the Interpretation and Legislative Reform (Scotland) Act 2010 and section 33(3) of that Act makes the instrument subject to the affirmative procedure.

Summary Box

These Regulations make amendments to the composition and rules of procedure of the Local Taxation Chamber of the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland to support the hearing and determination of visitor levy appeals.

The purpose of the Regulations is:

- to make provision for the composition of the Local Taxation Chamber when dealing with visitor levy appeals;
- to amend the Local Taxation Chamber Rules of Procedure to include specific provision for visitor levy appeals;
- to make provision for appeals to the Upper Tribunal in relation to visitor levy appeals; and
- to ensure that the tribunal procedural framework supports the effective operation of the visitor levy appeals system.

The Regulations support the efficient administration of justice by seeking to ensure that visitor levy appeals are dealt with through clear, proportionate and specialist tribunal procedures within the Scottish Tribunals structure.

Policy Objectives

The purpose of these Regulations is to support the operation of the visitor levy appeals and reviews framework by making necessary amendments to tribunal composition and procedure.

The Visitor Levy (Scotland) Act 2024 provides for appeals to the First-tier Tribunal in relation to visitor levy matters. The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026, read together with sections 45 and 72 of the Visitor Levy (Scotland) Act 2024, establish the circumstances in which such appeals may be

brought. These Regulations make provision to ensure that the tribunals are able to determine those appeals effectively.

The Regulations amend the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 to provide flexibility in the composition of the Local Taxation Chamber when determining visitor levy appeals. In visitor levy cases, the Tribunal may be constituted by a legal member sitting alone, or by a legal member sitting with one other member. This allows cases to be allocated in a way that is proportionate to their complexity, while ensuring that each case is determined by a legal member.

The Regulations also amend the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 by inserting a new Part dealing specifically with visitor levy appeals. This new Part sets out procedural requirements, including:

- the information to be included in a notice of appeal;
- the requirement for the Tribunal to acknowledge receipt of an appeal; and
- provision for withdrawal of appeals.

Provision is also made for applications for permission to appeal from the First-tier Tribunal to the Upper Tribunal in visitor levy cases.

The Regulations also amend the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 to make provision for appeals to the Upper Tribunal arising from visitor levy appeals. A new schedule sets out the procedural rules to be applied by the Upper Tribunal in such cases, including the powers of the Upper Tribunal to substitute its own decision or to remit matters back to a local authority where appropriate, as well as arrangements related to the holding of hearings and issuing notice of a decision, provision for seeking permission to appeal the decision of the Upper Tribunal and provision for raising of questions of compatibility with the United Nations Convention on the Rights of the Child.

Together, these amendments ensure that visitor levy appeals are supported by a clear, coherent and proportionate tribunal framework at both First-tier and Upper Tribunal level.

UNCRC Compatibility

The Scottish Ministers certify that, in their view, The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) 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

Section 11 of the Tribunals (Scotland) Act 2014 and paragraph 4(2) of schedule 9 requires the Scottish Ministers to consult the President of the Scottish Tribunals before making regulations related to the composition of the First-tier Tribunal and regulations setting out rules of procedure. Such consultation has taken place.

Engagement also took place with officials from the Scottish Courts and Tribunals Service during the development of the framework for visitor levy appeals to the Scottish Tribunals.

Impact Assessments

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

Financial Effects

A Business and Regulatory Impact Assessment has been completed as the instrument has some financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities
January 2026

Annexe B: [First-tier Tribunal for Scotland \(Allocation of Functions to the Local Taxation Chamber\) Regulations 2026 \[Draft\]](#)

Laid under: Section 20(2)(b) of the [Tribunals \(Scotland\) Act 2014](#).

Laid on: 9 February 2026

Procedure: Affirmative

Lead committee to report by: 20 March 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 17 February 2026 and [reported on it in its 19th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

These Regulations allocate functions relating to Visitor Levy appeals to the Local Taxation Chamber of the First-tier Tribunal for Scotland.

The purpose of the Regulations is:

- To allocate responsibility for determining Visitor Levy appeals to the Local Taxation Chamber of the First-tier Tribunal for Scotland.
- To ensure that appeals arising under the Visitor Levy (Scotland) Act 2024 are considered within a specialist tribunal chamber with appropriate taxation expertise.
- To support the effective and consistent operation of the Visitor Levy appeals framework established by secondary legislation.
- To provide clarity and legal certainty regarding the tribunal forum responsible for hearing Visitor Levy appeals.

The Policy Note accompanying the instrument is included in the annexe. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessments have been carried out:

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

Scottish Government Policy Note

First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 (SSI 2026/XXX)

The above instrument is made in exercise of the powers conferred by section 20(2)(b) of the Tribunals (Scotland) Act 2014 (“the 2014 Act”). The instrument is subject to the affirmative procedure.

Summary Box

These Regulations allocate functions relating to Visitor Levy appeals to the Local Taxation Chamber of the First-tier Tribunal for Scotland.

The purpose of the Regulations is:

- To allocate responsibility for determining Visitor Levy appeals to the Local Taxation Chamber of the First-tier Tribunal for Scotland.
- To ensure that appeals arising under the Visitor Levy (Scotland) Act 2024 are considered within a specialist tribunal chamber with appropriate taxation expertise.
- To support the effective and consistent operation of the Visitor Levy appeals framework established by secondary legislation.
- To provide clarity and legal certainty regarding the tribunal forum responsible for hearing Visitor Levy appeals.

The Regulations support the efficient administration of justice by seeking to ensure that visitor levy appeals are dealt with through clear, proportionate and specialist tribunal procedures within the Scottish Tribunals structure.

Policy Objectives

The purpose of these Regulations is to give effect to the Visitor Levy appeals framework by allocating the relevant functions of the First-tier Tribunal for Scotland to the Local Taxation Chamber.

The Tribunals (Scotland) Act 2014 establishes the First-tier Tribunal for Scotland and provides for it to be divided into chambers based on subject matter. The Local Taxation Chamber was created to deal with appeals and proceedings relating to local taxation matters. Visitor Levy appeals concern local authority assessments of visitor levy payable, penalties, enforcement action (in other words, use of inspection powers and information notices) and decisions made by local authorities in connection with the operation of Visitor Levy schemes, and therefore align closely with the existing remit and expertise of the Local Taxation Chamber.

The Visitor Levy (Scotland) Act 2024 places a duty on the Scottish Ministers to make provision in regulations for appeals to the First-tier Tribunal in relation to Visitor Levy matters. The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026

establish the substantive framework for those appeals. These Regulations complement that framework by formally allocating the tribunal functions conferred by those Regulations to the Local Taxation Chamber. Separately, procedural matters in relation to the appeals are dealt with in the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) (Scotland) Regulations 2026.

The Regulations provide that all Visitor Levy functions of the First-tier Tribunal are to be exercised by the Local Taxation Chamber. Those functions include determining appeals following local authority reviews in relation to:

- conclusions made as a result of a local authority assessment of visitor levy payable; this includes that the person is liable to pay visitor levy, the amount of levy payable, and the conclusion that a return submitted is incorrect because of a deliberate or careless miscalculation;
- decisions of a local authority relating to the operation of a local authority Visitor Levy scheme;
- the exercise of enforcement powers under Part 5 of the 2024 Act; and
- the imposition of penalties and interest.

By allocating these functions to a single chamber, the Regulations promote consistency in decision-making, procedural efficiency and accessibility for appellants. They also ensure that tribunal members with relevant legal and taxation expertise are responsible for determining Visitor Levy appeals.

UNCRC Compatibility

The Scottish Ministers certify that, in their view, The First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) 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

Section 11 of the Tribunals (Scotland) Act 2014 requires the Scottish Ministers to obtain the approval of the President of the Court of Session before making regulations allocating functions within the First-tier Tribunal. That approval has been obtained. Scottish Ministers have also consulted the President of the Scottish Tribunals.

Engagement also took place with officials from the Scottish Courts and Tribunals Service during the development of the Visitor Levy tribunal framework. No concerns were raised regarding the allocation of Visitor Levy appeals to the Local Taxation

Chamber, and this approach was supported as consistent with the Chamber's existing jurisdiction.

Impact Assessments

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

Financial Effects

A Business and Regulatory Impact Assessment has been completed as the instrument has some financial effects on the Scottish Government, local government or on business.

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Local Government and Communities
January 2026