

Local Government, Housing and Planning Committee

27th Meeting, 2022 (Session 6), Tuesday 14 November 2023

Visitor Levy (Scotland) Bill

1. The purpose of this paper is to provide information to inform the Committee's final evidence sessions as part of its Stage 1 scrutiny of the [Visitor Levy \(Scotland\) Bill](#) ("the Bill").
2. At this meeting, the Committee will hear from COSLA followed by the Minister for Community Wealth and Public Finance.
3. COSLA's written response to the Committee's call for views is available online: [Response 313126850 to Visitor Levy Bill - call for views - Scottish Parliament - Citizen Space](#)

Background

4. The Bill was introduced on 23 May 2023 and the Local Government, Housing and Planning Committee was designated lead committee for consideration of it at Stage 1 on 14 June. The Bill and its accompanying documents are [available online](#).
5. The Bill's Policy Memorandum¹ states that "the overall policy objective of the Bill is to give a discretionary power to local authorities to introduce a levy on stays in overnight accommodation in all, or part, of their area if they choose to do so."
6. Further information on the background to the Bill and the changes it seeks to implement can be found in the SPICe briefing on the Bill: [Visitor Levy \(Scotland\) Bill \(azureedge.net\)](#)
7. The Committee previously took evidence on the Bill from Scottish Government officials in June shortly after its introduction. The meeting papers and official report can be accessed on the Committee's website: [Local Government, Housing and Planning Committee 18th Meeting, 2023 | Scottish Parliament Website](#)
8. The Committee then took evidence from two panels of witnesses representing accommodation providers on 24 October 2023. The meeting papers

¹ [Policy Memorandum accessible \(parliament.scot\)](#)

and official report can be accessed on the Committee's website: [Local Government, Housing and Planning Committee 24th Meeting, 2023 | Scottish Parliament Website](#)

9. The Committee also took evidence from representatives of local authorities followed by the European Tourism Association (ETOA) on 31 October. The meeting papers and official report can be accessed on the Committee's website: [Local Government, Housing and Planning Committee 25th Meeting, 2023 | Scottish Parliament Website](#)

10. Most recently, the Committee took evidence from representatives of the Scottish tourism industry on 7 November. The meeting papers and official report are available online: [Local Government, Housing and Planning Committee 26th Meeting, 2023 | Scottish Parliament Website](#)

11. The Minister [wrote to the Committee on 27 October](#) to advise it that the Scottish Government will “seek to give local authorities the power to create a cruise ship levy. More policy work needs to be carried out, including consultation with the cruise industry, but we are open to considering adding a cruise ship levy to the Visitor Levy (Scotland) Bill.”

Consideration by other committees

12. The Delegated Powers and Law Reform Committee [reported on the Bill's delegated powers provisions on 31 October](#). The report confirms that the DPLR Committee was content with 14 of the 17 delegated powers contained in the Bill but had queries in relation to the remaining three delegated powers.

13. The DPLR report further confirms that the Scottish Government has agreed to amend the Bill to—

- add a requirement to consult local authorities and tourist organisations before amending the lists of accommodation types by adding or removing a type of accommodation or varying the description of a type of accommodation under Section 4;
- add a requirement to consult local authorities and tourist organisations before specifying any exemptions or rebates under Section 10; and
- amend section 36 so that the exercise of powers to categorise “involved third parties” in relation to the inspection business premises will be subject to the affirmative procedure.

14. The Finance and Public Administration Committee also invited written submissions on the Bill's Financial Memorandum. [Five responses](#) were received and the FPA Committee agreed to forward them to the lead Committee as part of its consideration of the Bill and to take no further action.

Call for views and engagement

15. The Committee published a call for views on the Bill in June with a deadline for responses of 15 September. Over 370 responses to the formal call for views were received from a broad range of stakeholders and can be accessed on the [Committee's website](#).

16. The Scottish Parliament Information Centre (SPICe) has produced a summary of written evidence which can be accessed via the following link: [SPICe summary of submissions](#)

17. Over 400 individual users also commented on the Bill's provisions via the less formal [Your Priorities online forum](#).

18. The Parliament's Participation and Communities Team has produced a summary of online forum submissions which can be accessed via the following link: [Summary of online forum submissions](#)

19. The Parliament's Participation and Communities Team also held five separate community meetings across Scotland with the support of community organisations. A summary of these meetings can be accessed via the following link: [Summary of community meetings](#)

Timetable

20. On 4 October, the Parliament agreed a Stage 1 deadline of 19 January 2024.

21. This will be the Committee's last evidence session on the Bill and the Committee expects to consider its draft Stage 1 Report on the Bill in due course.

**Clerks to the Committee,
November 2023**