

Stage 1 Briefing

Visitor Levy (Amendment) (Scotland) Bill

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Introduction

The Law Society of Scotland is the professional body for over 13,000 Scottish solicitors.

We are a regulator that sets and enforces standards for the solicitor profession which helps people in need and supports business in Scotland, the UK and overseas. We support solicitors and drive change to ensure Scotland has a strong, successful and diverse legal profession. We represent our members and wider society when speaking out on human rights and the rule of law. We also seek to influence changes to legislation and the operation of our justice system as part of our work towards a fairer and more just society.

The Visitor Levy (Amendment)(Scotland) Bill (“the Bill”) was introduced by Ivan McKee MSP, the Minister for Public Finance, on 6 January 2026. We submitted written evidence to the Local Government, Housing and Planning Committee of the Scottish Parliament (“the lead committee”) as part of its Stage 1 consideration of the Bill. The lead committee’s Stage 1 Report on the Bill (“the Stage 1 Report”) was published on 12 February 2026.

We welcome the opportunity to consider and provide comment on the Bill ahead of the Stage 1 debate scheduled for 19 February 2026. Our briefing includes the following key points:

- We highlight the issues connected to the timing of this Bill in relation to parliamentary scrutiny.
- We highlight the undesirability of amending legislation so recently passed into law.
- We highlight areas where further clarity from the Scottish Government would be welcome, including allowing for pre-laying procedures.

General Comments

We note from the policy memorandum the Scottish Government’s rationale for bringing forward a Bill to amend the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”).¹ We have no comment to make as regards the policy intent of this Bill but have significant concerns and reservations about the manner in which the Scottish Government has brought forward this legislation for consideration.

We consider there are two pertinent issues as regards the manner in which this legislation has been introduced:

- Amending legislation less than 2 years after the passage of the 2024 Act, despite extensive stakeholder engagement and parliamentary scrutiny of the original legislation, is undesirable. We note the lead committee’s observations in paragraph 18 of its report that the timescales available to the Committee to consider this legislation have been sufficient and recognising that the primary focus of this Bill – the basis on

¹ [Policy Memorandum](#), page 2



which the levy can be charged – was not unforeseen as it was raised by stakeholders during the passage of the 2024 Act.²

- The timing of this Bill at the end of the parliamentary term makes it challenging for the Scottish Parliament to conduct rigorous and adequate scrutiny of the Bill's provisions. We specifically note the significantly shorter timescale to respond to the Finance and Public Administration Committee's call for views alongside the limited number of oral evidence sessions held. This issue is exacerbated by the existing catalogue of Bills currently before MSPs for consideration, further limiting the capacity of MSPs to conduct effective scrutiny of the Bill's provisions. We reiterate that appropriate levels of parliamentary scrutiny are necessary for the production of good law. We further note the lead committee's observation that the timetable for this Bill has been challenging, the lack of justification in the Policy Memorandum for the expedited timetable and the observation that stakeholders were critical of the time available to respond to the call for views.³

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

Whilst we understand the rationale for the inclusion of the delegated powers to amend the 2024 Act further in section 6 of the Bill, considering the manner in which this Bill has been introduced and the compressed timescale for parliamentary scrutiny, we have significant concerns about the degree of consideration that the Scottish Parliament will be able to give these provisions. We further note from the Policy Memorandum that these powers were not subject to formal consultation.⁴

We note the requirements in the proposed new section 75A(4) of the 2024 Act in regards to stakeholders that Ministers must consult prior to making regulations under this provision. However, we strongly urge the Scottish Government to commit to engage in extensive stakeholder consultation regarding any regulations brought forward under these powers and ensure that the regulations go through adequate levels of parliamentary scrutiny, perhaps by amending the Bill to require that where they add to, replace or omit any part of the text of the 2024 Act, these powers are subject to a pre-laying procedure.

We note the lead committee does not consider the timescales available to the committee to consider this legislation as sufficient. We further note the lead committee's opinion that the power as currently drawn is too broad, as it would include the ability to amend the basis on which the levy is to be charged and further note its recommendation that the Scottish Government should reflect on whether the delegated powers proposed under section 6 should be limited to amendments as to how the levy is calculated, charged and paid.⁵

² [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraph 18

³ [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraphs 21-22

⁴ [Policy Memorandum](#), page 8

⁵ [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraphs 149-51



Proposed Finance Bill

We reiterate our comments made previously regarding the need for a process that allows for regular maintenance of, and amendment to, the devolved taxes.⁶ This could form part of the budget process, including formalising a regular timetable and mechanism for stakeholders to give input on any operational and policy concerns with the tax legislation. This includes so-called “care and maintenance” matters as well as substantive changes to tax policy and to rates and bands. We believe that an annual process, perhaps including an annual “fiscal event”, would allow for greater transparency and increased opportunity for proposed draft legislation to be considered by stakeholders. Such a process could have avoided the need for introducing a separate Bill to amend the 2024 Act and the compressed timescale for parliamentary scrutiny afforded to the Bill.

Further issues

We highlight two further issues for the Scottish Government’s consideration. We suggest that consideration could be given to including in the legislation an exemption from the levy for two categories of individuals:

- Visitors who are compelled to stay in accommodation for the purpose of attending hospital for diagnosis or treatment.
- Visitors who are compelled to stay in accommodation for the purposes of attending a court or tribunal either as a litigant, witness or accused person.

We consider that such exemptions would be in line with the Scottish Government’s tax principles of proportionality, efficiency, and fairness. In the case of the latter point, such an exemption would also not pose a barrier to access to justice.

⁶ [Law Society of Scotland election priorities 2026: Justice Matters](#), page 16



For further information, please contact:

Reuben Duffy
Policy Team
Law Society of Scotland
DD: 0131 476 8150
reubenduffy@lawscot.org.uk