# Scottish visitor levy: amendment bill

**General Features**

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The CIOT has submitted a response to the Scottish Parliament call for views on the Visitor Levy (Amendment) (Scotland) Bill.

The Scottish government introduced the Visitor Levy (Amendment) (Scotland) Bill on 6 January 2026 (‘the amendment bill’), to make amendments to the Visitor Levy (Scotland) Act 2024 (‘the 2024 Act’).

We were pleased to be able to respond to a call for views by the Scottish parliament’s Local Government, Housing and Planning Committee, having previously responded to the call for evidence on the Visitor Levy (Scotland) Bill in 2023, and earlier, to the initial ‘Consultation on the Principles of a Local Discretionary Transient Visitor Levy or Tourist Tax’ in 2019.

The amendment bill makes various changes to the 2024 Act, including:

- allowing local authorities to set the levy as a fixed amount (or amounts) instead of a percentage rate (or rates);

- clarifying that, where the right to reside in accommodation is first purchased by a third party, and then subsequently purchased by another person, the ‘chargeable transaction’ is the initial purchase;
- requiring accommodation providers to base levy returns on the date of entry to the accommodation, rather than the date of the transaction; and
- granting Scottish Ministers the power to make further provision by regulations about the operations of Parts 2 and 3 of the 2024 Act, including how the levy is calculated, charged and paid.

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## Written submission

In our 2019 and 2023 submissions, the CIOT was supportive of consideration of flat rates and flexibility, guided by a national legislative framework containing parameters, guidance and definitions to provide transparency. This change essentially creates a blended model, which increases complexity. However, there is often tension between different tax principles, and adding complexity in this case may be the trade-off required to deliver the flexibility requested by the sector.

We welcomed the amendment to levy returns, which provides for a calculation based on the date of occupancy rather than the date of booking, as a sensible change given the separate reporting platform being developed. However, we stressed that the overall tax administration burden on accommodation providers should not be underestimated.

The Financial Memorandum accompanying the bill highlighted that the regulation-making powers included in the amendment bill are intended as a contingency to address any future implementation issues. A key reason for the inclusion of regulation-making powers is that Scotland does not have an appropriate primary legislative vehicle to make changes to tax law.

We remain concerned about the lack of an appropriate and regular legislative vehicle for making changes to tax policy in an effective and efficient manner in Scotland. It is difficult to scrutinise framework legislation because, by its very nature, the impact of measures that can result from it are unknown at the time given over to its scrutiny. In relation to tax law in Scotland, we remain of the view that framework legislation and accompanying regulation-making powers should be used solely for setting out how a tax is administered.

This expedited bill is an anomaly in many respects, with changes to primary legislation having largely been made by secondary legislation to date (sometimes with significant delay). Making changes by expedited bills late in the implementation timeline is not ideal for taxpayer clarity or readiness, and is another reason why a regular legislative process, such as a finance or tax bill, is vital.

The full CIOT submission is available here.

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