# Visitor Levy (Scotland) Bill — Stage 2

## **Section 4**

## Pam Gosal

- 3 In section 4, page 3, line 6, at end insert—
  - <( ) accommodation provided by a liable person where the accommodation (under subsection 2) has an annual turnover below the VAT threshold.>

## **Tom Arthur**

- 4 In section 4, page 3, line 11, at end insert—
  - <( ) Before making regulations under subsection (4), the Scottish Ministers must consult local authorities and such tourist organisations as Ministers consider appropriate.>

## Pam Gosal

- 5 In section 4, page 3, line 12, at end insert—
  - <( ) In this section, the "VAT threshold" has the meaning given in section 1 of the Value Added Tax Act 1994.>

## **Section 6**

## Tom Arthur

- 6 In section 6, page 4, line 4, at end insert—
  - <(3) The Scottish Ministers may by regulations specify the maximum percentage rate which a local authority may set under subsection (1).
    - (4) Regulations under subsection (3)—
      - (a) may specify different maximum percentage rates for different purposes, but
      - (b) may not specify different maximum percentage rates for different areas.
    - (5) Before making regulations under subsection (3), the Scottish Ministers must consult—
      - (a) local authorities,
      - (b) such persons as they consider to be representative of communities, businesses engaged in tourism and tourist organisations, and
      - (c) such other persons as they consider appropriate.
    - (6) Regulations under subsection (3) are subject to the affirmative procedure.>

## **Section 10**

# **Tom Arthur**

7 In section 10, page 5, line 19, at end insert—

<( ) Before making regulations under subsection (1), the Scottish Ministers must consult local authorities and such tourist organisations as Ministers consider appropriate.>

## **Section 12**

## **Tom Arthur**

- 8 In section 12, page 6, line 19, leave out <and> and insert <
  - ( ) if any part of the area to which the VL scheme relates has been designated as a National Park, the National Park authority for that Park, and>

## **Tom Arthur**

9 In section 12, page 6, line 29, leave out <purposes> and insert <or business purposes (or both)>

## **Section 17**

## **Tom Arthur**

10 In section 17, page 8, line 32, leave out <purposes> and insert <or business purposes (or both)>

## Pam Gosal

- 11 In section 17, page 8, line 32, at end insert—
  - <( ) A local authority must include businesses located in the local authority's area in any decision as to how the net proceeds of the scheme will be used.>

# **Tom Arthur**

- 12 In section 17, page 8, line 36, at end insert—
  - <( ) if any part of the area to which the VL scheme relates has been designated as a National Park, the National Park authority for that Park,>

## **Tom Arthur**

13 In section 17, page 8, line 37, leave out <and>

## **Tom Arthur**

- 14 In section 17, page 8, line 38, at end insert <, and
  - ( ) if any part of the area to which the VL scheme relates has been designated as a National Park, have regard to the National Park Plan for that Park as adopted under section 12(7)(a) of the National Parks (Scotland) Act 2000.>

# After section 20

## **Tom Arthur**

15 After section 20, insert—

# < Guidance on visitor levy scheme

- (1) A local authority must, when exercising a function under Part 3 of this Act, have regard to any guidance published under this section.
- (2) VisitScotland must—
  - (a) prepare and publish guidance for local authorities about the operation of Part 3 of this Act, and
  - (b) from time to time review the guidance published under this section and, if it considers it appropriate, publish updated guidance.
- (3) Before publishing guidance (or updated guidance) under this section, VisitScotland must send a draft of the guidance to the Scottish Ministers for approval.
- (4) The Scottish Ministers may—
  - (a) approve draft guidance submitted to them under subsection (3),
  - (b) reject the draft guidance, or
  - (c) require VisitScotland to modify the guidance in such manner as the Scottish Ministers may specify.
- (5) The Scottish Ministers may by regulations modify this section so as to—
  - (a) substitute a different body for the one which is for the time being subject to the duties in subsections (2) and (3), or
  - (b) make more than one body responsible for preparing and publishing or reviewing the guidance.
- (6) If regulations under subsection (5) substitute the Scottish Ministers as the body responsible for publishing the whole or part of guidance, the requirements in subsections (3) and (4) do not apply to the duties of the Scottish Ministers.
- (7) Regulations under subsection (5) are subject to the affirmative procedure.>

## After section 23

## **Pam Gosal**

16 After section 23 insert—

## <Cost recovery for returns

- (1) A liable person, who provides accommodation (under the meaning of section 4) and where that accommodation has an annual turnover below the VAT threshold, may retain 20% of the total of their first return in order to recover costs for set-up to make returns.
- (2) In this section, the "VAT threshold" has the meaning given in section 1 of the Valued Added Tax Act 1994.>

## **Section 36**

## **Tom Arthur**

17 In section 36, page 16, line 18, leave out <negative> and insert <affirmative>