

Visitor Levy (Scotland) Bill — Stage 2

Section 4

Miles Briggs

- 26 In section 4, page 2, leave out lines 31 and 32

Section 5

Miles Briggs

- 27 In section 5, page 3, line 20, leave out <percentage> and insert <flat>

Daniel Johnson

- 28 In section 5, page 3, line 31, at end insert—
<() The maximum amount of levy chargeable by a liable person is 14 nights per calendar month.>

Miles Briggs

- 29 Leave out section 5

Section 6

Miles Briggs

- 30 In section 6, page 3, line 36, leave out <percentage> and insert <flat>

Miles Briggs

- 31 In section 6, page 4, line 1, leave out <percentage> and insert <flat>

Section 9

Miles Briggs

- 32 In section 9, page 4, line 31, leave out <percentage> and insert <flat>

Miles Briggs

- 33 In section 9, page 4, leave out lines 32 and 33

Miles Briggs

- 34 In section 9, page 5, line 2, leave out from <, specifying> to end of line 6

Miles Briggs

- 35 In section 9, page 5, leave out lines 3 and 4

Miles Briggs

- 36 In section 9, page 5, line 9, leave out subsection (4)

Section 10

Miles Briggs

- 37 In section 10, page 5, leave out subsection (1) and insert—

<(1) The Scottish Ministers must by regulations make provision for a visitor levy exemption scheme.

(1A) The exemption scheme under subsection (1) must provide exemption for—

- (a) children under the age of 18 years,
- (b) NHS and health care workers,
- (c) charity and third sector workers,
- (d) medical professionals working in Scotland,
- (e) military personnel working in Scotland.

(1B) The exemption scheme under subsection (1) must provide exemption from payment of the visitor levy under section (3) where the reason for the person's overnight stay is related to circumstances including—

- (a) visiting a family member in hospital,
- (b) visiting a family member in prison,
- (c) providing personal care for a family member,
- (d) attending a funeral,
- (e) working as an artist or technician at a festival,
- (f) working in agriculture or aquaculture,
- (g) being stranded as a result of a ferry cancellation,
- (h) respite care,
- (i) work or business travel,
- (j) educational trips for school, college or university students,
- (k) trips for youth groups.

(1C) The exemption scheme under subsection (1) must include guidance on—

- (a) how the scheme will be enforced,
- (b) evidence to be provided to the liable person.

(1D) Before making regulations under subsection (1), the Scottish Ministers must consult—

- (a) local authorities,
- (b) accommodation providers.>

Daniel Johnson

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

- <() For the purposes of specifying cases or circumstances in which the levy is not payable, the Scottish Ministers must by regulations define what “a small accommodation provider” is, in particular—
- (a) specifying what the maximum number of rooms in a small accommodation should be, and
 - (b) what the annual turnover of a small accommodation should be to be eligible to not pay the levy.>

Daniel Johnson

- 39 In section 10, page 5, line 20, leave out <subsection (1)> and insert <this section>

Section 11

Neil Bibby

- 40 In section 11, page 6, line 6, after first <local> insert <culture and>

Neil Bibby

- 41 In section 11, page 6, line 6, after <any> insert <culture and>

Section 12

Miles Briggs

- 42 In section 12, page 6, line 11, at end insert—
<() a business impact assessment,>

Neil Bibby

- 43 In section 12, page 6, line 19, after first <in> insert <culture and>

Neil Bibby

- 44 In section 12, page 6, line 19, after first <and> insert <culture and>

Section 13

Miles Briggs

- 45 In section 13, page 7, line 7, leave out <percentage> and insert <flat>

Miles Briggs

- 46 In section 13, page 7, line 16, after <scheme> insert <, in particular any decision that any net proceeds raised in a specified area within the local authority’s area is to only be used in that specified area>

Section 17

Neil Bibby

- 47 In section 17, page 8, line 36, after first <in> insert <culture and>

Neil Bibby

- 48 In section 17, page 8, line 36, after <and> insert <culture and>

Neil Bibby

- 49 In section 17, page 8, line 38, after <local> insert <culture and>

After section 19

Miles Briggs

- 50 After section 19 insert—

<Review of Act

- (1) The Scottish Ministers must, no later than 1 year after the first VL scheme has been in force, review the impact of this Act on—
 - (a) businesses in the local authority where the VL scheme is in place, and
 - (b) behavioural change of tourists across Scotland.
- (2) The Scottish Ministers must prepare and publish a report on the review under subsection (1).>

Section 23

Miles Briggs

- 51 In section 23, page 11, line 8, leave out <(calculated in accordance with section 5)>