

Visitor Levy (Scotland) Bill — Stage 3

Section 4

Liam McArthur

- 1 In section 4, page 2, line 32, at end insert—
- <() accommodation in a vehicle, or on board a vessel, that is undertaking a journey involving one or more overnight stops,>

Liam McArthur

- 2 In section 4, page 3, leave out lines 5 and 6

Tom Arthur

- 3 In section 4, page 3, line 13, leave out from <local> to <appropriate> and insert <—
- () local authorities,
- () such persons as they consider to be representative of communities, businesses engaged in tourism and tourist organisations, and
- () such other persons as they consider appropriate.>

Section 10

Tom Arthur

- 4 In section 10, page 5, line 31, leave out subsection (1A) and insert—
- <(1A) Without prejudice to the generality of subsection (1), regulations may specify a maximum number of nights of overnight accommodation for the purposes of applying, where a chargeable transaction is for the right to reside in or at that accommodation for period of consecutive nights, an exemption or rebate to the part of the levy which is attributable to any nights in excess of that maximum.
- (1B) Regulations specifying a maximum number in accordance with subsection (1A) may in particular provide—
- (a) that a maximum number of nights may apply in respect of a single chargeable transaction or more than one chargeable transaction which relate to the right to reside in or at the same overnight accommodation for a number of consecutive nights,
- (b) the method by which the maximum is to be used to calculate the accommodation portion of a transaction and the amount of the levy (for example by disregarding nights beyond the maximum or by applying an average).
- (1C) Regulations specifying a maximum number in accordance with subsection (1A)—
- (a) may specify different maximum numbers of nights for different purposes, but
- (b) may not specify different maximum numbers of nights for different areas.
- (1D) Before making regulations under this section, 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.>

Section 12

Tom Arthur

5 In section 12, page 6, line 27, at end insert—

<() a statement about the cases and circumstances under the proposal in which the levy (or a sum equivalent to the levy) is not payable or may be reimbursed,>

Tom Arthur

6 In section 12, page 6, line 33, at end insert—

<() in the case of a modification of a VL scheme, the VL forum for that scheme as established by the local authority in accordance with section (*Visitor levy forum*)(1),>

Section 13

Tom Arthur

7 In section 13, page 7, line 25, at end insert—

<() the scheme's objectives,>

Jeremy Balfour

8 In section 13, page 7, line 28, at end insert—

<(ga) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor or any other person utilising the right to reside in the overnight accommodation is in receipt of benefits, payments or allowances for a disability—

- (i) under section 71 of the Social Security Contributions and Benefits Act 1992 (disability living allowance),
- (ii) specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018 (disability assistance),
- (iii) under section 64 of the Social Security Contributions and Benefits Act 1992 (attendance allowance),
- (iv) specifically for older people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018 (pension age disability benefit), or
- (v) under Part 4 of the Welfare Reform Act 2012 (personal independence payment),

(gb) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (ga), including the evidence required and manner in which it may be demonstrated that a visitor or other person is in receipt of the relevant benefit, payment or allowance,>

Tom Arthur

- 9 In section 13, page 7, line 34, after <force> insert <, or on which a significant modification is to take effect,>

Tom Arthur

- 10 In section 13, page 7, line 35, leave out <of the local authority’s decision to introduce the scheme> and insert <on which the local authority publishes a report under section 12(1)(c) stating that it intends to proceed with the original or modified proposal.

(2A) In subsection (2), “significant modification” means a modification of a VL scheme which—

- (a) expands the scheme area,
- (b) increases the percentage rate (or rates) of the levy, or
- (c) removes from the VL scheme any cases or circumstances in which the levy (or a sum equivalent to the levy) is not payable or reimbursed.

(2B) Any other modification of a VL scheme may come into force on a date specified after the authority publishes a report under section 12(1)(c) stating that it intends to proceed with the original or modified proposal.>

Tom Arthur

- 11 In section 13, page 7, after line 39 insert—

<() The Scottish Ministers may by regulations amend subsection (2A) so as to add to, remove, or vary the description of the modifications listed.

() Before making regulations under this section, 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.>

Tom Arthur

- 12 In section 13, page 8, line 1, leave out <subsection (3)> and insert <this section>

After section 14

Tom Arthur

- 13 After section 14, insert—

<Visitor levy forum

- (1) A local authority operating a VL scheme must—
 - (a) by no later than 6 months after the date of its decision to introduce a VL scheme, establish a forum for the scheme (“the VL forum”) to carry out the functions set out in subsection (2),
 - (b) maintain the VL forum for the duration of the scheme, and
 - (c) ensure that the VL forum—
 - (i) is able to carry out those functions, and
 - (ii) meets on a regular basis, being not less than 2 times in each calendar year.
- (2) The functions of the VL forum are—
 - (a) to discuss and advise the authority and any other person or body consulting the forum on matters having to do with the VL scheme,
 - (b) to discuss and respond to each—
 - (i) consultation on a modification of the VL scheme under section 12(1)(b), and
 - (ii) consultation on the use of net proceeds of the VL scheme under section 17(2), and
 - (c) to discuss and make such representations as are considered appropriate in relation to each—
 - (i) annual report on the VL scheme under section 18, and
 - (ii) report setting out the findings of a review of the VL scheme under section 19.
- (3) The VL forum is to consist of such persons as are appointed to it by the local authority operating the VL scheme.
- (4) The local authority must ensure that the membership of the VL forum—
 - (a) includes such persons as the authority considers to be representative of communities, businesses engaged in tourism and tourist organisations in its area, and
 - (b) consists of a reasonable balance of such persons.
- (5) The local authority may appoint one or more of its own members to the VL forum, provided that local authority members do not form a majority of the members of the VL forum.
- (6) If there is more than one VL scheme for different parts of a local authority area—
 - (a) more than one VL forum may be established for the area of a local authority, but
 - (b) a single VL forum may be established for the purposes of this section and the schemes in the different parts of a local authority area.>

Section 17

Tom Arthur

14 In section 17, page 9, line 17, at end insert—

<() the VL forum for that scheme as established by the local authority in accordance with section (*Visitor levy forum*)(1),>

Section 18

Tom Arthur

15 In section 18, page 10, line 3, at end insert—

- <() The local authority must provide a copy of the published report to the VL forum for that scheme established by the local authority in accordance with section (*Visitor levy forum*)(1).>

Section 19

Tom Arthur

16 In section 19, page 10, line 21, at end insert—

- <() The local authority must provide a copy of the published report to the VL forum for that scheme established by the local authority in accordance with section (*Visitor levy forum*)(1).>

Section 20A

Tom Arthur

17 In section 20A, page 10, line 34, at end insert—

- <(2A) Guidance published under this section must in particular include guidance about—
- (a) other persons whom a local authority might consider to be affected or appropriate when the authority consults on a VL scheme under section 12(1)(b) or on the net proceeds of a VL scheme under section 17(2),
 - (b) the process which a local authority might follow before determining any cases and circumstances in which the levy is not payable or reimbursed,
 - (c) support or assistance which a local authority may provide to liable persons to operate in accordance with a VL scheme,
 - (d) the matters to be considered by a local authority when deciding the objectives of a scheme, and
 - (e) the matters to be considered by a local authority when deciding the use of the net proceeds of a scheme.>

Tom Arthur

18 In section 20A, page 11, line 9, at end insert—

- () add to, remove, or vary the description of the matters listed in subsection (2A) which must be included in the guidance.>

After section 41

Tom Arthur

19 After section 41, insert—

<CHAPTER

ASSESSMENTS WHERE NO RETURN OR INCORRECT RETURN

Power to allow a local authority to make or substitute an assessment

- (1) The Scottish Ministers may by regulations make provision for and in connection with a relevant local authority making an assessment of a levy payable by a person where the relevant local authority—
 - (a) has reason to believe that the person is liable to pay the levy but has not made a return to the authority in relation to that liability by the date required under section 23(2)(b), or
 - (b) is of the view honestly and reasonably that an assessment of the levy in a return made to the authority by the person in pursuance of that person's duty under section 23 is incorrect by reason of careless or deliberate miscalculation.
- (2) Regulations under subsection (1) may, in particular, make provision for or in connection with—
 - (a) the conditions which must be satisfied for a local authority to—
 - (i) make an assessment of a levy payable by a person where no return has been made,
 - (ii) make an assessment of a levy payable by a person where it is of the view that an assessment of the levy in a return is incorrect,
 - (b) the procedure which a local authority must follow to make an assessment of a levy payable by a person,
 - (c) notices which must be given before or after any assessment,
 - (d) the time limits within which the powers may be exercised,
 - (e) delegation of the authority's powers under the regulations,
 - (f) the effect of an authority's assessment for the purposes of the imposition of penalties under Chapter 2.
- (3) Regulations under subsection (1) must make provision for and connection with—
 - (a) reviews of an assessment made by a local authority and, for the avoidance of doubt, such provision may include in particular the matters mentioned in section 67(2), and
 - (b) appeals to the First-tier Tribunal for Scotland against an assessment after a review has been conducted and, for the avoidance of doubt, such provision may include in particular the matters mentioned in section 68(2).
- (4) Regulations under subsection (1) are subject to the affirmative procedure.>

Before section 71

Tom Arthur

20 Before section 71, insert—

<Report on operation of Act

- (1) The Scottish Ministers must, as soon as reasonably practicable after the end of the reporting period—
 - (a) review the operation of this Act, and
 - (b) prepare a report on that review.
- (2) The report must, in particular, set out an assessment of—
 - (a) the impact of VL schemes introduced under this Act on businesses and communities,
 - (b) the processes followed by relevant local authorities when introducing, administering, reporting on and reviewing VL schemes,
 - (c) how the net proceeds of VL schemes have been used by relevant local authorities,
 - (d) any exemptions or rebates applying to the payment of the levy under VL schemes,
 - (e) any guidance which has been issued in accordance with section 20A,
 - (f) the use of the compliance and enforcement powers under Part 5, and
 - (g) any other matters as the Scottish Ministers consider appropriate.
- (3) The Scottish Ministers must, as soon as reasonably practicable after preparing the report—
 - (a) publish the report, and
 - (b) lay the report before the Scottish Parliament.
- (4) In this section, “the reporting period” is the period beginning with the day of Royal Assent and ending on—
 - (a) the day which is three years after the day on which the first VL scheme comes into effect, or
 - (b) such earlier day which is after the day on which the first VL scheme comes into effect as may be determined by Ministers.>