

Visitor Levy (Scotland) Bill — Stage 3

Section 3

Miles Briggs

- 21 In section 3, page 2, line 8, at end insert—
<() The levy must be paid by the visitor only at the overnight accommodation.>

Section 4

Miles Briggs

- 22 In section 4, page 2, leave out line 27

Miles Briggs

- 23 In section 4, page 2, leave out line 31

Miles Briggs

- 24 In section 4, page 2, line 31, after <sites> insert <where the provision of camping pitches is the primary income of the business,>

Miles Briggs

- 25 In section 4, page 2, leave out line 32

Miles Briggs

- 26 In section 4, page 3, line 6, at end insert—
<() camping pitches where the provision of camping pitches is ancillary to the income of the main business activity.>

Miles Briggs

- 27 In section 4, page 3, line 6, at end insert—
<() caravan pitches where the provision of caravan pitches is ancillary to the income of the main business activity.>

Miles Briggs

- 28 In section 4, page 3, line 6, at end insert—
<() camping pitches where the provision of camping pitches is for a festival or event.>

Miles Briggs

- 29 In section 4, page 3, line 6, at end insert—
<() caravan pitches where the provision of caravan pitches is for a festival or event.>

Section 5

Tom Arthur

- 30 In section 5, page 3, line 18, at end insert <and>

Tom Arthur

- 31 In section 5, page 3, leave out from beginning line 19 to <resulting> in line 22 and insert <multiplying that>

After section 6

Ross Greer

- 32 After section 6, insert—

<Maximum number of nights of overnight accommodation

- (1) A local authority seeking to introduce a VL scheme may specify that a maximum number of nights may apply in respect of a chargeable transaction for the right to reside in or at that accommodation for a period of consecutive nights.
- (2) A local authority may only specify a maximum number of nights under subsection (1) if it has consulted with—
 - (a) such persons as they consider to be representative of communities, businesses engaged in tourism and tourist organisations, and
 - (b) such other persons as they consider appropriate.>

Section 8

Miles Briggs

- 33 In section 8, page 4, leave out lines 28 and 29

Section 12

Ross Greer

- 34 In section 12, page 7, line 6, after <must> insert <, in the view of the local authority,>

Section 13

Miles Briggs

- 35 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 utilising the right to reside in the overnight accommodation is visiting a family member in hospital,

(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 is visiting a family member in hospital,>

Miles Briggs

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

<(gc) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is visiting a family member in prison,

(gd) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gc), including the evidence required and manner in which it may be demonstrated that a visitor is visiting a family member in prison,>

Miles Briggs

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

<(ge) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is working as an artist or technician at a festival,

(gf) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (ge), including the evidence required and manner in which it may be demonstrated that a visitor is working as an artist or technician at a festival,>

Miles Briggs

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

<(gg) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is providing personal care for a family member,

(gh) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gg), including the evidence required and manner in which it may be demonstrated that a visitor is providing personal care for a family member,>

Miles Briggs

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

<(gi) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is stranded as a result of a ferry cancellation,

(gj) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gi), including the evidence required and manner in which it may be demonstrated that a visitor is stranded as a result of a ferry cancellation,>

Miles Briggs

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

<(gk) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is receiving respite care,

(gl) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gk), including the evidence required and manner in which it may be demonstrated that a visitor is receiving respite care,>

Miles Briggs

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

<(gm) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is on an educational trip for school, college or university,

(gn) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gm), including the evidence required and manner in which it may be demonstrated that a visitor is on an educational trip for school, college or university,>

Miles Briggs

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

<(go) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is on work or business travel,

(gp) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (go), including the evidence required and manner in which it may be demonstrated that a visitor is on work or business travel,>

Miles Briggs

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

<(gq) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is visiting a family member in a hospice or care home,

(gr) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gq), including the evidence required and manner in which it may be demonstrated that a visitor is visiting a family member in a hospice or care home,>

Miles Briggs

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

<(gs) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is a permanent resident in the same local authority area,

(gt) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gs), including the evidence required and manner in which it may be demonstrated that a visitor is a permanent resident in the same local authority area,>

Miles Briggs

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

<(gu) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor utilising the right to reside in the overnight accommodation is a permanent resident in Scotland,

(gv) arrangements for the administration of the exemption or reimbursement specified in accordance with paragraph (gu), including the evidence required and manner in which it may be demonstrated that a visitor is a permanent resident in Scotland,>

Pam Gosal

46 In section 13, page 7, line 33, at end insert—

<() For the purposes of paragraph (g), the VL scheme must specify whether the levy is not payable in relation to accommodation which has an annual turnover below the VAT threshold.>

Ross Greer

47 In section 13, page 7, line 34, leave out <18> and insert <12>

Ross Greer

48 In section 13, page 7, line 34, leave out <18> and insert <6>

Ross Greer

49 In section 13, page 7, line 35, at end insert—

<() For the purposes of subsection (2), it is immaterial that the local authority’s decision was made before the Bill for this Act was passed provided that the decision was made no earlier than 24 May 2023.>

Ross Greer

50 In section 13, page 7, line 35, at end insert—

<() For the purposes of subsection (2), it is immaterial that the local authority’s decision was made before this section comes into force by regulations made under section 74, provided that the decision was made after the date of Royal Assent.>

Miles Briggs

51 In section 13, page 8, line 1, at end insert—

<() In this section “family member”, means the person’s—
(a) spouse or civil partner,

- (b) child,
- (c) parent,
- (d) sibling,
- (e) aunt or uncle,
- (f) nephew or niece,
- (g) cousin, or
- (h) grandparent.>

Pam Gosal

52 In section 13, page 8, line 1, at end insert—

<() In this section, the “VAT threshold” has the meaning given in section 1 of the Value Added Tax Act 1994.>

Section 43

Ross Greer

53 In section 43, page 20, line 36, leave out <of £100> and insert <as determined by a relevant local authority>

Section 44

Ross Greer

54 In section 44, page 21, line 10, leave out <£10> and insert <to be determined by a relevant local authority,>

Section 45

Ross Greer

55 In section 45, page 21, line 19, leave out from the second <the> to end of line 21 and insert <to be determined by a relevant local authority.>

Section 46

Ross Greer

56 In section 46, page 21, line 27, leave out from <the> to end of line 29 and insert <to be determined by a relevant local authority.>

Ross Greer

57 In section 46, page 21, line 30, leave out from second <the> to end of line 33 and insert <to be determined by a relevant local authority.>

Section 48

Ross Greer

- 58** In section 48, page 22, line 21, leave out <of 5% of the unpaid levy> and insert <as determined by a relevant local authority under section 42>

Ross Greer

- 59** In section 48, page 22, line 23, leave out <of 5% of that amount> and insert <as determined by a relevant local authority>

Ross Greer

- 60** In section 48, page 22, line 25, leave out <of 5% of that amount> and insert <as determined by a relevant local authority>

Section 50

Ross Greer

- 61** In section 50, page 23, line 4, leave out <not exceeding £3,000,> and insert <as determined by a relevant local authority,>

Section 52

Ross Greer

- 62** In section 52, page 23, line 26, leave out <of £300> and insert <as determined by a relevant local authority>

Section 53

Ross Greer

- 63** In section 53, page 23, line 34, leave out <not exceeding £60> and insert <as determined by a relevant local authority>

Section 55

Ross Greer

- 64** In section 55, page 24, line 29, leave out <not exceeding £3,000> and insert <as determined by a relevant local authority>

After section 55

Ross Greer

- 65** After section 55, insert—

<Surcharge for repeat failures to comply

Surcharge for repeat failures to comply

- (1) The penalty charge payable in respect of a first penalty is the amount specified as determined by a local authority under section 42.
- (2) The surcharge payable in respect of a second penalty is the amount specified as determined by a local authority under section 42.
- (3) The surcharge payable in respect of a third penalty is the amount specified as determined by a local authority under section 42.
- (4) The surcharge payable in respect of a fourth penalty is the amount specified as determined by a local authority under section 42.
- (5) The surcharge payable in respect of a fifth and any subsequent penalty is the amount specified as determined by a local authority under section 42.
- (6) This section applies where a person is found liable to pay any penalty charge under this Chapter.
- (7) In this section—

“first penalty” means the first occasion in which a person is liable to pay a penalty under this Chapter,

“second penalty” means the second occasion in which the same person as in the first penalty is liable to pay a penalty under this Chapter,

“third penalty” means the third occasion in which the same person as in the first penalty is liable to pay a penalty under this Chapter,

“fourth penalty” means the fourth occasion in which the same person as in the first penalty is liable to pay a penalty under this Chapter,

“fifth and any subsequent penalty” means the fifth and any subsequent occasion in which the same person as in the first penalty is liable to pay a penalty under this Chapter,

“surcharge” means an additional amount to be paid in addition to the penalty.>

Section 65

Ross Greer

- 66** In section 65, page 27, line 19, at end insert—

<() about the procedure for repeat failure to comply, including the amounts of any surcharges,>

Section 74

Ross Greer

- 67** In section 74, page 32, line 8, after <regulations.> insert <, which must be a date no later than 6 months after the day of Royal Assent.

<() Where the Scottish Ministers do not make regulations under subsection (2) bringing into force the other provisions of this Act within 6 months of Royal Assent, they must report their reasons for not doing so to the Scottish Parliament.>