

Local Government, Housing and Planning Committee

24th Meeting, 2022 (Session 6), Tuesday 24 October 2023

Visitor Levy (Scotland) Bill

1. The purpose of this paper is to provide information to inform the Committee's Stage 1 scrutiny of the [Visitor Levy \(Scotland\) Bill](#) ("the Bill").
2. At this meeting, the Committee will hear from two sets of witnesses representing accommodation providers as follows—

Panel One

- [Association of Scotland's Self-Caterers](#);
- [Federation of Small Businesses](#);
- [Scottish Bed and Breakfast Association](#);
- [Scottish Land and Estates](#);
- [Sykes Cottages](#).

Panel Two

- [Aberdeen City & Shire Hotels Association \(ACSHA\)](#);
- [British Holiday and Home Parks Association](#);
- [The Camping and Caravanning Club](#);
- [Edinburgh Hotels Association](#);
- [Hostelling Scotland](#).

3. All participants in today's discussions provided written submissions in response to the Committee's call for views. They can be accessed via the above links.

Background

4. The Bill was introduced on 23 May 2023 and the Local Government, Housing and Planning Committee was designated lead committee for consideration of it at Stage 1 on 14 June. The Bill and its accompanying documents are [available online](#).

5. The Bill's Policy Memorandum¹ states that "the overall policy objective of the Bill is to give a discretionary power to local authorities to introduce a levy on

¹ [Policy Memorandum accessible \(parliament.scot\)](#)

stays in overnight accommodation in all, or part, of their area if they choose to do so.”

6. Further information on the background to the Bill and the changes it seeks to implement can be found in the SPICe briefing on the Bill: [Visitor Levy \(Scotland\) Bill \(azureedge.net\)](#)

7. The Committee previously took evidence on the Bill from Scottish Government officials in June shortly after its introduction. The meeting papers and official report can be accessed on the Committee’s website: [Local Government, Housing and Planning Committee 18th Meeting, 2023 | Scottish Parliament Website](#)

8. The Committee published a call for views on the Bill in June with a deadline for responses of 15 September. Over 370 responses to the formal call for views were received from a broad range of stakeholders and can be accessed on the [Committee’s website](#).

9. Over 400 individual users also commented on the Bill’s provisions via the less formal [Your Priorities platform](#).

Timetable

10. On 4 October, the Parliament agreed a Stage 1 deadline of 19 January 2024.

11. The Committee expects to continue taking evidence on the Bill at its next three meetings, including from representatives of local government and the tourist industry, before its final evidence session with the Minister for Community Wealth Building and Public Finance on 14 November.

**Clerks to the Committee,
October 2023**