

Ariane Burgess MSP
Convener
Local Government, Housing and Planning Committee
Scottish Parliament

By email: localgov.committee@parliament.scot

27 January 2026

Dear Ariane

Visitor Levy (Amendment) (Scotland) Bill: Scottish Government view on protected subject-matter

As you will be aware, the Presiding Officer has a statutory responsibility under section 31(2A) of the Scotland Act 1998 (“the 1998 Act”) to take a decision on whether or not a Bill relates to a protected subject-matter. The 1998 Act requires any Bill that does so to be passed by a super-majority. The 1998 Act also requires the Presiding Officer’s decision to be taken after the last point at which the Bill can be amended. In practice, the Presiding Officer takes and notifies the Parliament of that decision after any Stage 3 amendments have been considered.

In the meantime, I thought that your committee might find it useful to know that the Scottish Government’s view is that the Visitor Levy (Amendment) (Scotland) Bill, as introduced, does not contain any provision that, under the 1998 Act, would mean it required a super-majority to pass.

I am copying this letter to the Lord Advocate, Ivan McKee MSP, Minister for Public Finance, and to the Parliament’s Legislation Team.

Yours sincerely

Graeme Dey
Minister for Parliamentary Business and Veterans