

Visitor Levy (Scotland) Bill

Groupings of Amendments for Stage 2

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 2 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

Meaning of overnight accommodation

26, 18, 1, 2

Businesses affected by visitor levy

3, 5, 38, 39, 42, 11, 16

Consultation by Ministers and local authorities

4, 7, 40, 41, 43, 44, 8, 47, 48, 12, 13, 49, 14

Rates and charges

27, 28, 29, 30, 31, 6, 32, 33, 34, 35, 36, 45, 51

Notes on amendments in this group

Amendment 34 pre-empts amendment 35

Exemptions

37, 19

Scheme details - purpose and proceeds

20, 21, 9, 46, 22, 23, 24, 25, 10

Notes on amendments in this group

Amendment 21 pre-empts amendment 9

Amendment 23 pre-empts amendments 24, 25 and 10

Amendment 25 pre-empts amendment 10

Review of Act

50

Guidance

15

Inspections

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Amendments in debating order

Meaning of overnight accommodation

Miles Briggs

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

Stuart McMillan

18 In section 4, page 2, leave out line 33

Liam McArthur

1 In section 4, page 2, line 33, 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

Businesses affected by visitor levy

Pam Gosal

3 In section 4, page 3, line 6, at end insert—

<() accommodation provided by a liable person where the accommodation (under subsection 2) has an annual turnover below the VAT threshold.>

Pam Gosal

5 In section 4, page 3, line 12, at end insert—

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

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.>

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Daniel Johnson

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

Miles Briggs

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

Pam Gosal

- 11 In section 17, page 8, line 32, at end insert—
<() A local authority must include businesses located in the local authority’s area in any decision as to how the net proceeds of the scheme will be used.>

Pam Gosal

- 16 After section 23, insert—
<**Cost recovery for returns**
(1) A liable person, who provides accommodation (under the meaning of section 4) and where that accommodation has an annual turnover below the VAT threshold, may retain 20% of the total of their first return in order to recover costs for set-up to make returns.
(2) In this section, the “VAT threshold” has the meaning given in section 1 of the Valued Added Tax Act 1994.>

Consultation by Ministers and local authorities

Tom Arthur

- 4 In section 4, page 3, line 11, at end insert—
<() Before making regulations under subsection (4), the Scottish Ministers must consult local authorities and such tourist organisations as Ministers consider appropriate.>

Tom Arthur

- 7 In section 10, page 5, line 19, at end insert—
<() Before making regulations under subsection (1), the Scottish Ministers must consult local authorities and such tourist organisations as Ministers consider appropriate.>

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>

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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>

Tom Arthur

- 8 In section 12, page 6, line 19, leave out <and> and insert <
() if any part of the area to which the VL scheme relates has been designated as a
National Park, the National Park authority for that Park, and>

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>

Tom Arthur

- 12 In section 17, page 8, line 36, at end insert—
<() if any part of the area to which the VL scheme relates has been designated as
a National Park, the National Park authority for that Park,>

Tom Arthur

- 13 In section 17, page 8, line 37, leave out <and>

Neil Bibby

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

Tom Arthur

- 14 In section 17, page 8, line 38, at end insert <, and
() if any part of the area to which the VL scheme relates has been designated as a
National Park, have regard to the National Park Plan for that Park as adopted under
section 12(7)(a) of the National Parks (Scotland) Act 2000.>

Rates and charges

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—

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<() The maximum amount of levy chargeable by a liable person is 14 nights per calendar month.>

Miles Briggs

29 Leave out section 5

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>

Tom Arthur

6 In section 6, page 4, line 4, at end insert—

<(3) The Scottish Ministers may by regulations specify the maximum percentage rate which a local authority may set under subsection (1).

(4) Regulations under subsection (3)—

(a) may specify different maximum percentage rates for different purposes, but

(b) may not specify different maximum percentage rates for different areas.

(5) Before making regulations under subsection (3), 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.

(6) Regulations under subsection (3) are subject to the affirmative procedure.>

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)

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Miles Briggs

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

Miles Briggs

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

Exemptions

Miles Briggs

- 37 In section 10, page 5, line 13, 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,

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(b) accommodation providers.>

Jeremy Balfour

19 After section 10, insert—

<Exemption: disability assistance

- (1) The levy is not payable if a person, or any person in the group related to taking entry to an overnight accommodation, receives any disability assistance under any relevant Scottish or UK Act.
- (2) A person under subsection (1) is eligible only if they provide any correspondence from either the Department of Work and Pensions or Social Security Scotland demonstrating they, or the person in their group as described under subsection (1), receives disability assistance.>

Scheme details - purpose and proceeds

Sarah Boyack

20 In section 12, page 6, line 28, leave out <substantially>

Sarah Boyack

21 In section 12, page 6, line 29, leave out <for leisure purposes>

Tom Arthur

9 In section 12, page 6, line 29, leave out <purposes> and insert <or business purposes (or both)>

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>

Sarah Boyack

22 In section 13, page 7, line 17, leave out <18> and insert <12>

Sarah Boyack

23 In section 17, page 8, line 25, leave out from <, and> to end of line 32

Sarah Boyack

24 In section 17, page 8, line 27, leave out <substantially>

Sarah Boyack

25 In section 17, page 8, leave out line 32

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Tom Arthur

- 10 In section 17, page 8, line 32, leave out <purposes> and insert <or business purposes (or both)>

Review of Act

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).>

Guidance

Tom Arthur

- 15 After section 20, insert—

<Guidance on visitor levy scheme

- (1) A local authority must, when exercising a function under Part 3 of this Act, have regard to any guidance published under this section.
- (2) VisitScotland must—
 - (a) prepare and publish guidance for local authorities about the operation of Part 3 of this Act, and
 - (b) from time to time review the guidance published under this section and, if it considers it appropriate, publish updated guidance.
- (3) Before publishing guidance (or updated guidance) under this section, VisitScotland must send a draft of the guidance to the Scottish Ministers for approval.
- (4) The Scottish Ministers may—
 - (a) approve draft guidance submitted to them under subsection (3),
 - (b) reject the draft guidance, or
 - (c) require VisitScotland to modify the guidance in such manner as the Scottish Ministers may specify.
- (5) The Scottish Ministers may by regulations modify this section so as to—
 - (a) substitute a different body for the one which is for the time being subject to the duties in subsections (2) and (3), or
 - (b) make more than one body responsible for preparing and publishing or reviewing the guidance.

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- (6) If regulations under subsection (5) substitute the Scottish Ministers as the body responsible for publishing the whole or part of guidance, the requirements in subsections (3) and (4) do not apply to the duties of the Scottish Ministers.
- (7) Regulations under subsection (5) are subject to the affirmative procedure.>

Inspections

Tom Arthur

- 17 In section 36, page 16, line 18, leave out <negative> and insert <affirmative>

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