

# Visitor Levy (Scotland) Bill

---

---

## Marshalled List of Amendments for Stage 2

The Bill will be considered in the following order—

Sections 1 to 75

Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 4

#### 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

#### 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.>

#### 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.>

#### 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.>

## Section 5

### 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—

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

### Miles Briggs

29 Leave out section 5

## Section 6

### 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.>

## Section 9

### 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)

## Section 10

### 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,
- (b) accommodation providers.>

**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.>

**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.>

**Daniel Johnson**

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

**After section 10**

**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.>

## Section 11

**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>

## Section 12

**Miles Briggs**

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

**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>

**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)>

## Section 13

**Miles Briggs**

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

**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>

**Section 17**

**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

**Tom Arthur**

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

**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.>

**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.>

**After section 19**

**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).>

**After section 20**

**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.
- (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.>

### **Section 23**

#### **Miles Briggs**

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

### **After section 23**

#### **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.>

### **Section 36**

#### **Tom Arthur**

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



© Parliamentary copyright. Scottish Parliamentary Corporate Body

The Scottish Parliament's copyright policy can be found on the website - [www.parliament.scot](http://www.parliament.scot) or by contacting Public Information on 0131 348 5000.

---

Published in Scotland by the Scottish Parliamentary Corporate Body

---

All documents are available on the  
Scottish Parliament website at

[www.parliament.scot/documents](http://www.parliament.scot/documents)

For information on the Scottish Parliament contact  
Public Information on:

Telephone: 0131 348 5000

Textphone: 0800 092 7100

Email: [sp.info@scottish.parliament.uk](mailto:sp.info@scottish.parliament.uk)

---