Draft Regulations laid before the Scottish Parliament under section 28A(3) of the Visitor Levy (Scotland) Act 2024 (asp 8), for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

VISITOR LEVY

The Visitor Levy (Amendment of Returns and Miscellaneous Amendment) (Scotland) Regulations 2026

Made - - - -	*2026*
Coming into force - -	*1st December 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 28A(1), 45(1), 69(1) and 78(1) of the Visitor Levy (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with sections 28A(3) and 45(4) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Visitor Levy (Amendment of Returns and Miscellaneous Amendment) (Scotland) Regulations 2026 and come into force on 1 December 2026.

(2) In these Regulations—

"the 2024 Act" means the Visitor Levy (Scotland) Act 2024,

"the levy" means the visitor levy introduced, administered and charged in accordance with the 2024 Act,

"liable person" has the meaning given in section 8 of the 2024 Act,

"local authority" means a relevant local authority within the meaning of section 24(2) of the 2024 Act or, where two or more relevant local authorities are acting jointly in relation to a visitor levy scheme, those authorities acting jointly,

"relevant period" has the meaning given in section 26(4) of the 2024 Act, and

"return" means a visitor levy return made under section 26 of the 2024 Act.

(**a**) 2024 asp 8. Section 28A was inserted by section 6 of the Visitor Levy (Amendment) (Scotland) Act 2026 (asp 18).

Amendment of a return on request of a liable person

2.—(1) Subject to paragraph (2), a liable person may request the agreement of a local authority to the liable person amending a return.

(2) Paragraph (1) does not apply where a local authority has issued a notice under regulation 4 (notice of intention of local authority to make an assessment) of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026(**a**) to the liable person of its intention to make its own assessment of the levy payable by the liable person.

(3) A request to amend a return must—

(a) be made in writing,

(b) be sent to the local authority on or before the last day of the period of six months beginning with the end of the relevant period, and

(c) include a description of the amendment that is sought, and the reason it is sought, along with any evidence the liable person may wish to submit.

(4) A local authority may request that the liable person submit evidence, including evidence additional to any evidence sent in accordance with paragraph (3), where the local authority is satisfied that the evidence sought is reasonably required to enable the request for amendment to be determined.

(5) Evidence requested under paragraph (4) must be sent on or before the last day of the period of 14 days beginning with the day on which the request is sent.

(6) A local authority must consider a request sent in accordance with paragraph (3), together with any evidence sent, and issue notice to the liable person as to whether or not it agrees to amendment of the return as requested, including reasons for its agreement or refusal.

(7) Except where paragraph (8) applies, a notice under paragraph (6) must be issued—

(a) on or before the last day of the period of 14 days beginning with the day the request is received by the local authority, or, where evidence is requested under paragraph (4), the day on which the evidence is received, or

(b) within such longer period as may be agreed with the liable person.

(8) Where no evidence is received within the period referred to in paragraph (5), and no extension of the period is agreed to, the local authority must, on or after the day after the last day of the period described in paragraph (5), issue notice that a decision has been made not to allow amendment of the return in accordance with the request.

(9) Where the local authority agrees to the requested amendment of a return, the liable person must send the return as amended to the local authority, on or before the last day of the period of 14 days beginning with the day on which notice of the outcome is received.

(10) Where the effect of the amendment of a return is that the assessment of the amount of the levy payable in respect of the relevant period changes, the revised amount becomes payable in place of the amount in the original return.

(11) Where the effect of the amendment of a return is that the liable person is due to pay a higher amount of levy than set out in the original return, the liable person must pay that amount less any amount already paid in respect of the original return.

(12) Payment due in accordance with paragraph (11) must be made at the same time as the amended return is sent.

(13) Where—

(**a**) S.S.I. 2026/108, which is amended by S.S.I. 2026/XXX.

(a) the effect of the amendment of a return is that the liable person is due to pay a lower amount of levy than set out in the original return, and

(b) the liable person has already paid a higher amount of levy than is now due,

the local authority must reimburse to the liable person the difference between the amount paid by the liable person, and the amount due, on or before the last day of the period of 30 days beginning with the day on which the amended return is sent, or within such longer period as may be agreed with the liable person.

(14) A liable person may make a request to a local authority for an extension of the time period within which the person is required by this regulation to—

(a) send a request to amend a return,

(b) send an amended return,

(c) pay an outstanding amount of levy owed,

(d) send evidence.

(15) A local authority may agree to, or refuse, a request made under paragraph (14).

(16) Where a local authority agrees to a request under paragraph (14), the timescale agreed to applies, instead of that which would otherwise apply.

(17) A request, notice or return sent under this regulation is to be presumed to have been received 48 hours after it was sent, unless the contrary is shown.

Effect of amendment of return on liability for penalty

3.—(1) Where a return is amended in accordance with regulation 2—

(a) any penalty imposed under section 52 of the 2024 Act prior to the amended return being sent remains payable, subject to paragraph (2), but no new penalty may be imposed under section 52 of the 2024 Act in respect of non-payment of the amount set out in the original return,

(b) a penalty or penalties may be imposed under section 52 of the 2024 Act in respect of non-payment of the amount due in accordance with regulation 2(11), and

(c) for the purposes of sub-paragraph (b), section 52 of the 2024 Act applies as though subsection (1)(a) of that section includes a reference to P failing to pay the amount of levy payable in accordance with regulation 2(11).

(2) Where no liability to a penalty under section 52 of the 2024 Act would have arisen if the assessment of the amount of levy payable in the original return had been the same as the amount assessed as payable under the amended return, any penalty imposed is no longer payable.

(3) Where paragraph (2) applies, any penalty under section 52 of the 2024 Act which has already been paid must be reimbursed to the liable person on or before the last day of the period of 30 days beginning with the day on which the amended return is sent, or within such longer period as may be agreed with the liable person.

Effect of amendment of return on liability for interest

4.—(1) Subject to paragraph (2), where a return is amended in accordance with regulation 2—

(a) interest under section 66 of the 2024 Act ceases to accrue in respect of any unpaid amount under the original return, from the day after the day on which the amended return is sent, but interest accrued prior to that date remains payable, and

(b) interest on any unpaid amount due in accordance with regulation 2(11) is payable from the day after the day on which the amended return is sent.

(2) Where the amount of levy payable is lower as a result of an amendment of a visitor levy return, interest is to be treated as having been payable on the lower amount from the day on which the original return was made.

(3) Where—

(a) the effect of the amendment of a return is that the liable person is liable to pay a lower amount of interest than was due in respect of the original return, and

(b) the liable person has already paid a higher amount of interest than the amount that is now due,

the local authority must reimburse the difference between the amount of interest already paid, and the amount due following amendment of the return, on or before the last day of the period of 30 days beginning with the day on which the revised return is sent, or within such longer period as may be agreed with the liable person.

Amendment of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026

5.—(1) The Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026(**a**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 4(2) (notice of local authority intention to make an assessment), for sub-paragraph (b) substitute—

"(b) in the case of an assessment made in accordance with regulation 3(2), and subject to paragraphs (c), (d) and (e), the day on which the return was sent,

(c) where there has been an amendment of a return in accordance with regulation 2 of the Amendment of Returns Regulations, the day on which the amended return was sent,

(d) where a request to agreement of the amendment of a return has been refused in accordance with regulation 2(6) or (8) of the Amendment of Returns Regulations, the day on which the notice of refusal was sent,

(e) where the local authority had reasonable cause to expect that the liable person would request agreement to amendment of a return, but no such request was made, the last day of the period of six months beginning with the last day of the relevant period.".

(3) In regulation 8 (imposition of penalties)(**b**)—

(a) in paragraph (2), for "48, 49 and 50" substitute "48, 49, 50 and 52",

(b) after paragraph (3) insert—

"(4) Notwithstanding paragraph (2), where no liability to a penalty under section 52 of the 2024 Act would have arisen if the assessment of levy payable in the original return had been the same as set out in the local authority assessment carried out in accordance with regulation 3(2), any penalty imposed under that section is no longer payable.

(5) Where paragraph (4) applies, any penalty under section 52 of the 2024 Act which has been paid must be reimbursed to the liable person on or before the last day of the period of 30 days beginning with the day on which the amended return is sent, or within such longer period as may be agreed with the liable person.".

(**a**) S.S.I. 2026/108 which is amended by S.S.I. 2026/XXX.
(**b**) Regulation 8 is amended by S.S.I. 2026/XXX.

(4) In regulation 8A (interest where no return has been made or where a return contains a miscalculation of a careless or deliberate nature)(**a**), for paragraph (4) substitute—

"(4) Where a local authority has made an assessment under regulation 3(2) of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 ("the Local Authority Assessment Regulations"), subsection (1) does not apply and instead interest is payable on the total amount of levy due, as calculated in the local authority assessment, from the day after the day on which the levy must be paid in accordance with regulation 7(1).

(5) Notwithstanding paragraph (4), interest accrued prior to the day on which notice of the outcome of the local authority assessment is issued in accordance with regulation 5 remains payable.

(6) Where the outcome of a local authority assessment made in accordance with regulation 3(2) of the Local Authority Assessment Regulations is that a lower amount of levy is payable, interest is to be treated as having been payable on the lower amount from the day on which the return was made by the liable person.

(7) Where—

(a) the effect of the outcome of a local authority assessment is that the liable person is liable to pay a lower amount of interest than was due in respect of the original return, and

(b) the liable person has already paid a higher amount of interest than is now due,

the local authority must reimburse to the liable person the difference between the amount paid by the liable person, and the amount due, on or before the last day of the period of 30 days beginning with the day on which the notice of the outcome of the local authority assessment is sent in accordance with regulation 5, or within such longer period as may be agreed with the liable person.".

Electronic communication

6. A document or notice required to be sent in accordance with regulation 2 may be sent by means of electronic communication where—

(a) agreement to the use of electronic communication is reached between the liable person and the local authority, in writing, which agreement may be reached by an exchange of electronic messages,

(b) the document or notice—

(i) is capable of being accessed by the recipient,

(ii) makes the information it contains available to the recipient to no lesser extent than it would be if sent in printed form, and

(iii) is sufficiently permanent to be retained for future reference.

Name
Authorised to sign by the Scottish Ministers

St Andrew's House
Edinburgh
Date

(**a**) Regulation 8A is inserted by S.S.I. 2026/XXX.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for amendment of visitor levy returns after they have been submitted.

Regulation 2 sets out the process by which a liable person may make a request of a local authority for agreement that the liable person amend a visitor levy return which has been submitted. Regulation 2(2) excludes the possibility of a request where a local authority has given notice of its intention to make its own assessment of levy payable, in line with regulation 3(2) of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026. Regulation 2(3) lays down requirements as to the form a request should take, and the timescale within which it should be made. Regulation 2(4) to (9) lays down requirements as to the provision of evidence to support the request, the timescale for the local authority to respond to the request, and, where relevant, the timescale within which an amended return must be submitted. Regulation 2(10) and (11) sets out the effect of amendment of a return in relation to the sum payable. Further, regulation 2(12) and (13) makes provision for the timescales within which any balance of levy owed by the liable person must be paid or any amount of levy owed to the liable person must be reimbursed following an amendment. Regulation 2(14) enables a liable person to request an extension of the time period set down by regulation 2 within which a request to amend a return, or an amended return, must be submitted, or an amount of levy owed must be paid. Regulation 2(15) and (16) sets out that a local authority may agree to such a request and that, where it does so, the agreed timescale applies instead of the standard timescale set out in the Regulations. Regulation 2(17) sets a presumption as to the timescale within which a notice, request or return sent under regulation 2 is to be presumed to have been received.

Regulations 3 and 4 make provision as to the effect of amendment of a visitor levy return on the payment of interest and penalties respectively.

Regulation 5 substitutes a new regulation 4(2)(b) into the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 ("the Local Authority Assessment Regulations") so that there are three instances in which a local authority has two months to give notice of intention to make an assessment of liability to visitor levy on the basis of alleged careless or deliberate miscalculation. In addition to the one originally provided for, namely where a return has been made, there is also covered the scenario where a liable person has submitted an amended return and where the liable person has not requested agreement to amend a return in circumstances where the local authority reasonably expected them to do so. Regulation 5 also amends regulations 8 and 8A of the Local Authority Assessment Regulations, which deal with the effect of a local authority assessment on liability for payment of interest and penalties respectively. Regulation 8 is amended so that any liability for a penalty for non-payment in respect of a return as originally submitted, incurred up until the point where the local authority issues notice of the outcome of an assessment, is retained. An exception is made where a penalty for non-payment would not have arisen if the amount assessed as payable in respect of the original return had been the same as the amount payable in accordance with the local authority assessment. In that event the penalty is no longer payable and, if it has been paid, it must be reimbursed Regulation 8A is amended so that liability for interest on the amount due under the original return, accrued until the day notice of the outcome of an assessment is issued by the local authority, is also retained. Interest on the amount due under the local authority assessment is payable from the day after the day on or before which the amount due under the local authority assessment must be paid. Where the

liable person is due to pay a lower amount of visitor levy as a result of the local authority assessment, any interest due will be treated as having been payable on the lower amount with effect from the day the original return was made.

Regulation 6 makes provision for documents and notices required to be sent under regulation 2 to be sent by electronic communication where requirements as to agreement of the liable person and the local authority, accessibility and permanence for retention for future reference are met.

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