DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

VISITOR LEVY

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

ISBN 978-0-11-106714-7

CORRECTION

Page 4, regulation 5(2), substituted sub-paragraph (b): "(e)" should read "(e)"; and

Page 5, regulation 6(b): "t any notice" should read "any notice".

November 2026

PRINTED AND PUBLISHED IN THE UNITED KINGDOM BY THE STATIONERY OFFICE LIMITED
under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.