SCOTTISH STATUTORY INSTRUMENTS

2026 No. 198 (C. 19)

VISITOR LEVY

The Visitor Levy (Amendment) (Scotland) Act 2026 (Commencement and Transitional Provisions) Regulations 2026

Made - - - -	*3rd June 2026*
Laid before the Scottish Parliament	*5th June 2026*
Coming into force - -	*22nd July 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 16(3) and 16(4) of the Visitor Levy (Amendment) (Scotland) Act 2026(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Visitor Levy (Amendment) (Scotland) Act 2026 (Commencement and Transitional Provisions) Regulations 2026 and come into force on 22 July 2026.

Appointed Day

2. 22 July 2026 is the appointed day for the coming into force of the Visitor Levy (Amendment) (Scotland) Act 2026, so far as not already in force.

Transitional Provision

3.—(1) Where paragraph (2) applies, section 14(3B) (required content of a scheme) of the Visitor Levy (Scotland) Act 2024(**b**) does not apply and instead the date on which the significant modification is to take effect must—

(a) be at least 6 months after the date on which the local authority publishes a report under section 13(1)(c) of the Visitor Levy (Scotland) Act 2024 stating that it intends to proceed with the modified proposal, and

(b) be no earlier than the original proposed date on which the scheme would come into force as publicised under section 15(1)(b)(ii) of the Visitor Levy (Scotland) Act 2024.

(2) This paragraph applies where—

(a) on or before the date these regulations come into force—

(i) a local authority has published a report under section 13(1)(c) of the Visitor Levy (Scotland) Act 2024 stating that it intends to proceed with a proposed scheme,

(**a**) 2026 asp 18.
(**b**) 2024 asp 8. Section 14(3B) was inserted by section 3(3) of the Visitor Levy (Amendment) (Scotland) Act 2026.

(ii) the local authority has met the notification and publication requirements in section 15(1) of the Visitor Levy (Scotland) Act 2024 in relation to the scheme,

(b) on the date these Regulations come into force the proposed scheme is not yet in force, and

(c) no later than 6 months after the date these Regulations come into force the local authority publishes a further report under section 13(1)(c) of the Visitor Levy (Scotland) Act 2024 which states that it intends to make a modification of the scheme which is a significant modification in terms of section 14(4)(bb) of the Visitor Levy (Scotland) Act 2024(**a**).

JENNY GILRUTH
A member of the Scottish Government

St Andrew's House
Edinburgh
3rd June 2026

(**a**) Section 14(4)(bb) was inserted by paragraph 6(b)(ii) of the schedule of the Visitor Levy (Amendment) (Scotland) Act 2026.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint 22 July 2026 as the day on which the remaining provisions of the Visitor Levy (Amendment) (Scotland) Act 2026 will come into force. The Bill for the Act received Royal Assent on 21 May 2026. Part 2, apart from section 15 came into force the day after Royal Assent. Sections 2, 4, 5, 7, 8, 9, 15 (as it relates to Parts 2 and 3 of the schedule) and Parts 2 and 3 of the schedule will come into force two months after Royal Assent.

These Regulations also contain a transitional provision which relates to the proposed coming into force date of a visitor levy scheme if a local authority modifies the basis of the scheme from a percentage to a fixed rate under section 14(4)(bb) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). Under section 14(3B) of the 2024 Act, if the scheme is not yet in force, this modification would require a minimum period of 18 months from the date of the report being published under section 13(1)(c) before the significant modification could take effect.

Regulation 3(2) stipulates a number of conditions that must be met in order for regulation 3(1) to apply. Firstly on or before the date these Regulations come into force a local authority must have published a report under section 13(1)(c) of the 2024 Act stating that it intends to proceed with a proposed scheme. Secondly, the local authority must also have met the notification and publication requirements under section 15(1) of the 2024 Act for the proposed scheme. Thirdly, on the date these regulations come into force, the scheme must not yet be in force. Then, within 6 months of these Regulations coming into force the local authority must publish another report under section 13(1)(c) stating that it intends to make a significant modification under section 14(4)(bb) of the 2024 Act. If all these conditions are met, regulation 3(1) can apply.

Regulation 3(1) then allows for the significant modification to take effect after a period of at least 6 months from the date of the subsequent report under section 13(1)(c). It also provides that the significant modification cannot take effect any earlier than the original proposed date on which the scheme would have come into force, publicised under section 15(1)(b)(ii).

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