POLICY NOTE

THE VISITOR LEVY (AMENDMENT) (SCOTLAND) ACT 2026 (COMMENCEMENT AND TRANSITIONAL PROVISIONS) REGULATIONS 2026

SSI 2026/198

The above instrument is made in exercise of the powers conferred by section 16 of the Visitor Levy (Amendment) (Scotland) Act 2026 ("the 2026 Act"). The instrument is not subject to any procedure.

Summary Box

These Regulations commence certain provisions contained within the Visitor Levy (Amendment) (Scotland) Act 2026 ("the 2026 Act"). They also include a transitional provision.

The purpose of the Regulations is:
• To commence sections 1, 3, 6, 10, 11, 12, 15 (as far as it relates to Part 1 of the schedule) and Part 1 of the schedule, and
• To provide a transitional provision enabling a local authority with an agreed but not yet live scheme to change the basis of that scheme, following consultation, on the modified scheme.

Policy Objectives

The purpose of these Regulations is to commence sections 1, 3, 6, 10, 11, 12, 15 (as far as it relates to Part 1 of the schedule) and Part 1 of the schedule to the 2026 Act. The other provisions commenced automatically either the day after Royal Assent (sections 13, 14, 16 and 17) or will commence two months after Royal Assent (sections 2, 4, 5, 7, 8, 9, 15 (to the extent it relates to Parts 2 and 3 of the schedule) and Parts 2 and 3 of the schedule.

The Regulations also make a transitional provision under which a local authority with an agreed, but not live scheme, has a period of 6 months from the date the regulations come into force to decide if it wishes to switch the basis of the agreed scheme ie move to a fixed amount basis from a percentage basis. The authority must consult on a draft modified scheme and then publish a report setting out whether it intends to proceed to modify its scheme, as required by section 13 of the Visitor Levy (Scotland) Act 2024. The original go-live date may be retained where this is more than 6 months after the publication of report setting out its intention to proceed to switch basis. Should fewer than 6 months remain then a new go-live date must be set. This can be no earlier than 6 months from the publication of report setting out its intention to proceed to switch basis.

UNCRC Compatibility

The Scottish Ministers certify that, in their view, The Visitor Levy (Amendment) (Scotland) Act 2026 (Commencement and Transitional Provisions) Regulations 2026 are compatible with the UNCRC requirements as defined in section 1(2) of the UNCRC (Incorporation) (Scotland) Act 2024.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

There was no consultation on these regulations.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Financial Effects

The DFM and Cabinet Secretary for Finance and Local Government confirms that no Business-Related Impact Assessment is necessary as the instrument has no direct financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities
June 2026