

Visitor Levy (Amendment) (Scotland) Act 2026

2026 asp 18

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Visitor Levy (Amendment) (Scotland) Act 2026

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Visitor Levy (Amendment) (Scotland) Act 2026

2026 asp 18

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 24th March 2026 and received Royal Assent on 21st May 2026

An Act of the Scottish Parliament to amend the Visitor Levy (Scotland) Act 2024 to make further provision about the basis on which the levy is to be charged, chargeable transactions, returns and the operation of Parts 2 and 3 of that Act; and for connected purposes.

PART 1

AMENDMENTS TO THE VISITOR LEVY (SCOTLAND) ACT 2024

Basis on which levy is to be charged

1 Basis on which levy is to be charged

(1) The 2024 Act is modified as follows.

(2) After section 4 insert—

"4A Basis on which levy is to be charged

(1) This section applies where a local authority is seeking to—

(a) introduce a VL scheme, or

(b) modify a VL scheme to change the basis on which the levy is to be charged.

(2) The local authority must determine whether the levy to be charged in respect of each chargeable transaction to which the scheme relates is to be on the basis of either—

(a) a percentage rate (or percentage rates) set in accordance with section 6, or

(b) a fixed amount (or fixed amounts) set in accordance with section 6A.".

(3) After section 6 insert—

"6A Setting fixed amount of levy

(1) This section applies where a local authority is seeking to—

(a) introduce a VL scheme under which the levy is to be charged in respect of a chargeable transaction on the basis of a fixed amount, or

(b) modify a VL scheme to provide for the levy to be charged in respect of a chargeable transaction on the basis of a fixed amount.

(2) The local authority must set the amount of the levy to be charged in respect of a chargeable transaction for each night to which the transaction relates.

(3) The amount set is to be an amount that is multiplied by the number of rooms or areas in or at which any number of persons have a right to reside in pursuance of the transaction on the night (see also subsections (4) and (6)).

(4) In calculating the amount of the levy to be charged in respect of the transaction, no account is to be taken of a room or area to which no part of the amount paid under the transaction relates.

(5) The amount set under subsection (2) (which may be nil) may be different for—

(a) different purposes, or

(b) different areas within the local authority's area.

(6) If the amount to be set is a different amount in relation to different categories of overnight accommodation, subsection (3) applies as if there were substituted—

"(3) The amount set in relation to each different category of overnight accommodation is to be an amount that is multiplied by the number of rooms or areas falling within that category in or at which any number of persons have a right to reside in pursuance of the transaction on the night.".

(7) The Scottish Ministers may by regulations specify the maximum amount which a local authority may set under subsection (2).

(8) Regulations under subsection (7) may specify different maximum amounts for different purposes.

(9) Before making regulations under subsection (7), 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.

(10) Regulations under subsection (7) are subject to the affirmative procedure.".

Permitted deduction by liable persons from levy payable

2 Permitted deduction by liable persons from levy payable

(1) The 2024 Act is modified as follows.

(2) After section 12 insert—

"12A Permitted deduction by liable persons from levy payable

(1) In introducing or modifying a VL scheme, a local authority may permit liable persons to deduct and retain an amount from the levy payable in respect of a chargeable transaction.

(2) If a local authority permits deductions to be made by liable persons under subsection (1), it must set the maximum amount of such a deduction in relation to the VL scheme (in this Act, the maximum amount set in relation to a VL scheme is referred to as "the permitted deduction").

(3) The permitted deduction may be—

(a) a fixed amount, or

(b) a percentage of the amount of the levy payable in respect of a chargeable transaction.

(4) The permitted deduction may be different for different purposes.

(5) The power under subsection (1) may be exercised by a local authority only if it is satisfied that it is appropriate to do so to take account of administrative costs that may be incurred by liable persons in connection with the VL scheme.

12B Regulations: further provision about deductions by liable persons from levy payable

(1) The Scottish Ministers may by regulations make further provision for or in connection with local authorities permitting liable persons under section 12A(1) to deduct and retain an amount from the levy payable in respect of a chargeable transaction.

(2) Regulations under subsection (1) may, in particular, make provision about—

(a) local authorities disallowing the deduction and retention of such amounts in relation to relevant periods (within the meaning of section 26(4)),

(b) the procedure applying in connection with decisions of local authorities to disallow the deduction and retention of such amounts,

(c) time limits for payment of amounts of unpaid levy following decisions of local authorities to disallow the deduction and retention of such amounts,

(d) the effect of decisions of local authorities to disallow the deduction and retention of such amounts for the purposes of the imposition of penalties under Chapter 3 of Part 5.

(3) Regulations under subsection (1) may modify any enactment (including this Act).

(4) Regulations under subsection (1)—

(a) are subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act,

(b) otherwise, are subject to the negative procedure.".

Significant modification of VL scheme: adjusted implementation periods

3 Significant modification of VL scheme: adjusted implementation periods

(1) Section 14 of the 2024 Act (required content of a scheme) is modified as follows.

(2) In subsection (3), the words ", or on which a significant modification is to take effect," are repealed.

(3) After subsection (3) insert—

"(3A) If a VL scheme is in force, the date on which a significant modification of the scheme is to take effect—

(a) in the case of a modification of the type mentioned in paragraph (a) or (c) of subsection (4), must be at least 18 months after the date on which the local authority publishes a report under section 13(1)(c) stating that it intends to proceed with the original or modified proposal,

(b) in the case of a modification of the type mentioned in paragraph (b), (ba) or (bb) of subsection (4), must be at least 6 months after the date on which the local authority publishes a report under section 13(1)(c) stating that it intends to proceed with the original or modified proposal.

(3B) If a VL scheme is not yet in force, the date on which a significant modification of the scheme is to take effect must be at least 18 months after the date on which the local authority publishes a report under section 13(1)(c) stating that it intends to proceed with the original or modified proposal.".

(4) In subsection (4), for "subsection (3)" substitute "subsections (3A) and (3B)".

Chargeable transactions

4 Chargeable transactions: purchases by third parties

(1) Section 3 of the 2024 Act (levy to be charged on purchase of overnight accommodation) is modified as follows.

(2) After subsection (2) insert—

"(2A) Subsection (2B) applies if—

(a) the right to reside in or at overnight accommodation mentioned in subsection (2) is purchased from the accommodation provider by a third party ("the initial transaction"), and

(b) the right is then purchased from the third party (or another person who subsequently purchased the right) by a person who takes entry to the accommodation in exercise of the right (or by a person acting on their behalf) (in this Act, a purchase of the right by any person after the initial transaction is referred to as a "subsequent transaction").

(2B) If this subsection applies—

(a) the chargeable transaction for the purposes of this Act is the initial transaction (and not any subsequent transaction), and

(b) the person who takes entry to the overnight accommodation in exercise of the right is to be treated for the purposes of this Act—

(i) as taking entry to the overnight accommodation in pursuance of the initial transaction, and

(ii) as being provided overnight accommodation by the accommodation provider in pursuance of the initial transaction.".

(3) After subsection (3) insert—

"(4) In this section—

"accommodation provider", in relation to overnight accommodation, means the person who—

(a) provides the overnight accommodation to visitors in pursuance of chargeable transactions, and

(b) is the occupier of the premises at which the overnight accommodation is provided,

"third party" means a person other than a visitor (or a person acting on behalf of a visitor).".

Duty to make returns

5 Duty to make returns

(1) Section 26 of the 2024 Act (duty to make returns) is modified as follows.

(2) In subsection (3)(a), for the words from "section 5)" to the end of the paragraph substitute "section 5 or, as the case may be, section 6A) that become payable by the liable person during the period,".

Amendment of returns

6 Amendment of returns: regulations

(1) The 2024 Act is modified as follows.

(2) After section 28 insert—

"28A Amendment of returns: regulations

(1) The Scottish Ministers may by regulations make provision for or in connection with the amendment of a return made under section 26.

(2) Regulations under subsection (1) may, in particular, make provision for or in connection with—

(a) the circumstances in which a liable person may make a request to a local authority for the amendment of a return,

(b) the procedure for making and determining the request (including any notices to be given),

(c) the circumstances in which a local authority may amend a return on its own initiative,

(d) the procedure for the making of an amendment by a local authority (including any notices to be given),

(e) the time limits within which functions conferred by the regulations are to be carried out,

(f) the delegation by local authorities of functions conferred on them by the regulations,

(g) the effect of an amendment of a return on the operation of provisions under this Act including—

(i) an assessment under section 45 of a levy payable to which the return relates,

(ii) the interest payable under section 66 on the amount of any unpaid levy,

(iii) the imposition of penalties (including interest) under Chapter 3 of Part 5.

(3) Regulations under subsection (1) are subject to the affirmative procedure.".

Transitional provisions: chargeable transactions and returns

7 Modification of existing visitor levy scheme

(1) Subsection (2) applies in relation to a modification of an existing VL scheme made on or after the relevant commencement day that is proposed to take account of—

(a) the insertion of paragraph (fa) of section 14(1) of the 2024 Act by paragraph 8 of the schedule of this Act, or

(b) the modification of paragraph (d) or (k) of section 14(1) of the 2024 Act by paragraph 21 of the schedule of this Act.

(2) If this subsection applies—

(a) section 13(1) to (3) of the 2024 Act does not apply in relation to the modification, and

(b) section 14(5) of the 2024 Act is to be read as if for the words from "after" to the end of the subsection there were substituted "by the authority".

(3) In this section—

"existing VL scheme" means a VL scheme in respect of which, before the relevant commencement day, the local authority concerned has publicised (in accordance with section 15 of the 2024 Act) the proposed date on which the VL scheme is to come into force,

"relevant commencement day" means the day on which Part 3 of the schedule of this Act comes into force,

"VL scheme" is to be construed in accordance with section 12(1)(a) of the 2024 Act.

8 Modification of proposed visitor levy scheme

(1) Subsection (2) applies if—

(a) before the relevant commencement day, a local authority has—

(i) prepared and publicised the information about a proposed VL scheme ("the proposed scheme") as required under paragraph (a) of subsection (1) of section 13 of the 2024 Act, and

(ii) carried out a consultation about the proposed scheme in accordance with paragraph (b) of that subsection, and

(b) on or after the relevant commencement day, the local authority adjusts the proposed scheme (or the proposed scheme as modified) to take account of—

(i) the insertion of paragraph (fa) of section 14(1) of the 2024 Act by paragraph 8 of the schedule of this Act, or

(ii) the modification of paragraph (d) or (k) of section 14(1) of the 2024 Act by paragraph 21 of the schedule of this Act.

(2) If this subsection applies—

(a) section 13(1)(a) and (b) of the 2024 Act does not apply in relation to the proposed scheme (or the proposed scheme as modified) that is adjusted as mentioned in subsection (1)(b) ("the adjusted proposed scheme"),

(b) if the local authority has prepared and publicised a report under section 13(1)(c) of the 2024 Act in relation to the proposed scheme (or the proposed scheme as modified) before the relevant commencement day, the local authority is to be treated as having so prepared and publicised a report in relation to the adjusted proposed scheme,

(c) if the local authority has not prepared and publicised a report under paragraph (c) of section 13(1) of the 2024 Act in relation to the proposed scheme before the relevant commencement day, sub-paragraph (ii) of that paragraph is to be read as if for the words "proposal (or the proposal as modified in light of the consultation)" there were substituted "the adjusted proposed scheme",

(d) section 14(3) and (5) of the 2024 Act is to be read as if for the words "original or modified proposal" there were substituted "proposed scheme, the proposed scheme as modified or the adjusted proposed scheme (as the case may be)".

(3) In this section—

(a) "relevant commencement day" and "VL scheme" have the meanings given by section 7,

(b) references to "the proposed scheme as modified" are references to the proposed scheme as modified in light of the consultation under section 13(1)(b) of the 2024 Act in relation to the proposed scheme.

9 Amendments of the 2024 Act and reasonable excuse for failure to make return, pay levy or keep records

(1) Subsection (2) applies if—

(a) a liable person fails to comply with section 26, 28 or 29 of the 2024 Act in respect of a relevant chargeable transaction, and

(b) the relevant local authority considers that the failure may be attributable to a relevant modification.

(2) The liable person is to be treated as satisfying the relevant local authority that there is a reasonable excuse for the failure for the purposes of—

(a) section 51(1) of the 2024 Act where the failure is a failure to comply with section 26 of that Act,

(b) section 55(1) of the 2024 Act where the failure is a failure to comply with section 28 of that Act,

(c) section 53(1) of the 2024 Act where the failure is a failure to comply with section 29 of that Act.

(3) In this section—

"chargeable transaction" is to be construed in accordance with section 3(2) of the 2024 Act,

"liable person" is to be construed in accordance with section 8 of the 2024 Act,

"relevant chargeable transaction", in relation to a liable person, means a chargeable transaction that is entered into by that person before the day on which the provisions mentioned in section 16(2) of this Act come into force,

"relevant local authority" has the meaning given in section 24(2) of the 2024 Act,

"relevant modification" means a modification of the 2024 Act made by section 4 or 5, or Part 3 of the schedule, of this Act.

Reviews and reports

10 Review of VL scheme: matters to be considered

(1) Section 21 of the 2024 Act (review of scheme) is modified as follows.

(2) After subsection (1) insert—

"(1A) The local authority must, in carrying out such a review, consider whether the scheme should be modified or revoked.".

11 Reporting on impact on tourism in rural areas

(1) Section 75 of the 2024 Act (report on operation of Act) is modified as follows.

(2) In subsection (2), for paragraph (a) substitute—

"(a) the impact of VL schemes introduced under this Act on—

(i) businesses and communities, and

(ii) tourism in rural areas,".

Power to make further provision

12 Power to make further provision about the operation of the 2024 Act

(1) The 2024 Act is modified as follows.

(2) After section 75 insert—

"75A Power to make further provision about the operation of Parts 2 and 3

(1) The Scottish Ministers may by regulations make further provision about the operation of Parts 2 and 3.

(2) Regulations under this section may, in particular, make provision about how the levy is to be calculated, charged and paid in particular circumstances or types of case.

(3) Regulations under subsection (1) may modify any enactment (including this Act).

(4) Before making regulations under this section, 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,

(c) such other persons as they consider appropriate.

(5) Regulations under subsection (1)—

(a) are subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act,

(b) otherwise, are subject to the negative procedure.".

PART 2

FINAL PROVISIONS

13 Ancillary provision

(1) The Scottish Ministers may by regulations make any incidental, supplementary, consequential, transitional, transitory or saving provision they consider appropriate for the purposes of, in connection with or for giving full effect to this Act or any provision made under it.

(2) Regulations under subsection (1) may—

(a) modify any enactment (including this Act),

(b) make different provision for different purposes.

(3) Regulations under subsection (1)—

(a) are subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act,

(b) otherwise, are subject to the negative procedure.

14 Meaning of "the 2024 Act"

In this Act, "the 2024 Act" means the Visitor Levy (Scotland) Act 2024.

15 Consequential and minor modifications

The schedule makes modifications of the 2024 Act that are consequential on the provisions of this Act, and other minor modifications of the 2024 Act.

16 Commencement

(1) This Part, except for section 15, comes into force on the day after Royal Assent.

(2) The following provisions come into force at the end of the period of two months beginning with the day of Royal Assent—

(a) section 2,

(b) section 4,

(c) section 5,

(d) section 7,

(e) section 8,

(f) section 9,

(g) section 15 but only to the extent that it relates to Parts 2 and 3 of the schedule,

(h) Part 2 of the schedule,

(i) Part 3 of the schedule.

(3) The other provisions of this Act come into force on such day as the Scottish Ministers may by regulations appoint.

(4) Regulations under subsection (3) may—

(a) include transitional, transitory or saving provision,

(b) make different provision for different purposes.

17 Short title

The short title of this Act is the Visitor Levy (Amendment) (Scotland) Act 2026.

SCHEDULE
(introduced by section 15)

CONSEQUENTIAL AND MINOR MODIFICATIONS OF THE 2024 ACT

PART 1

CHANGES RELATING TO THE BASIS ON WHICH LEVY IS TO BE CHARGED

1 The 2024 Act is modified as follows.

2 (1) In section 5 (calculation of levy), before subsection (1) insert—

"(A1) This section applies where a local authority has—

(a) introduced a VL scheme under which the levy is to be charged in respect of a chargeable transaction on the basis of a percentage rate, or

(b) modified a VL scheme to provide for the levy to be charged in respect of a chargeable transaction on the basis of a percentage rate.".

(2) The title of section 5 becomes "**Calculation of levy based on a percentage rate**".

3 (1) In section 6 (rate for levy)—

(a) before subsection (1) insert—

"(A1) This section applies where a local authority is seeking to—

(a) introduce a VL scheme under which the levy is to be charged in respect of a chargeable transaction on the basis of a percentage rate, or

(b) modify a VL scheme to provide for the levy to be charged in respect of a chargeable transaction on the basis of a percentage rate.",

(b) in subsection (1), for "A local authority seeking to introduce a VL scheme" substitute "The local authority".

(2) The title of section 6 becomes "**Setting percentage rate for levy**".

4 In section 10 (billing of overnight accommodation)—

(a) in subsection (2), in the opening words, for "Regulations" substitute "If the levy to be charged in respect of chargeable transactions is based on a percentage rate (or percentage rates), regulations",

(b) after subsection (2) insert—

"(2A) If the levy to be charged in respect of chargeable transactions is a fixed amount (or fixed amounts) set under section 6A, regulations under subsection (1) may, in particular, require persons to—

(a) issue an invoice to a visitor or another person entering into a chargeable transaction or a subsequent transaction, in respect of overnight accommodation, which specifies the amount of the levy chargeable for each room or area for each night,

(b) publish the amount (or amounts) of the levy chargeable for each room or area for each night that any number of persons have a right to reside in or at the overnight accommodation in pursuance of a chargeable transaction.".

5 In section 12 (scheme to impose levy), after subsection (2) insert—

"(2A) But a VL scheme, or two or more VL schemes taken together, may impose only one levy in respect of a purchase of the right to reside in or at a particular room or area comprising overnight accommodation on a particular night.".

6 In section 14 (required content of a scheme)—

(a) in subsection (1)—

(i) after paragraph (d) insert—

"(da) the basis on which the levy is to be charged in respect of each chargeable transaction to which the scheme relates in accordance with section 4A,",

(ii) for paragraph (e) substitute—

"(e) either (as the case may be)—

(i) the percentage rate (or rates) of the levy set by the local authority under section 6, or

(ii) the fixed amount (or amounts) of the levy set by the local authority under section 6A,",

(b) in subsection (4)—

(i) in the opening words, after "which" insert "does any of the following",

(ii) for paragraph (b), and the word "or" immediately following that paragraph, substitute—

"(b) in the case of a VL scheme under which the levy to be charged is based on a percentage rate (or percentage rates), increases the percentage rate (or rates) of the levy,

(ba) in the case of a VL scheme under which the levy to be charged is a fixed amount (or fixed amounts), increases the fixed amount (or amounts) of the levy,

(bb) changes the basis on which the levy is to be charged from that mentioned in paragraph (a) of section 4A(2) to that mentioned in paragraph (b) of that subsection (or vice versa),".

PART 2

CHANGES RELATING TO PERMITTED DEDUCTIONS BY LIABLE PERSONS FROM LEVY PAYABLE

7 The 2024 Act is modified as follows.

8 In section 14(1) (required content of a scheme), after paragraph (f) insert—

"(fa) whether liable persons are permitted to deduct and retain an amount from the levy payable in respect of a chargeable transaction (not exceeding the permitted deduction set under section 12A(2)) and, if so, the amount of the permitted deduction,".

9 In section 26(2) (duty to make returns), for paragraph (a) substitute—

"(a) include—

(i) an assessment of the amount of the levy payable in respect of the relevant period, and

(ii) if liable persons are permitted under the VL scheme to which the return relates to deduct and retain an amount from the levy payable in respect of a chargeable transaction—

(A) a statement of any amount (not exceeding the permitted deduction) that is to be deducted by the liable person from the amount of the levy payable in respect of the relevant period, and

(B) a statement of the net amount of the levy payable in respect of the relevant period, being the amount referred to in sub-paragraph (i) less the amount to be deducted referred to in sub-sub-paragraph (A),".

10 In section 29 (payment of levy)—

(a) in subsection (1), after "authority" insert "(unless subsection (1B) applies)",

(b) after subsection (1), insert—

"(1A) Subsection (1B) applies in relation to a chargeable transaction if—

(a) a liable person's return made under section 26 includes a statement about a deduction in accordance with section 26(2)(a)(ii) that relates to the chargeable transaction, and

(b) the deduction is not disallowed under section 29A(2).

(1B) The levy payable in respect of the chargeable transaction less the amount of the deduction relating to the chargeable transaction must be paid to the relevant local authority.",

(c) for subsection (2) substitute—

"(2) Where a return is to be made under section 26, the following amount must be paid at the same time as the return is made—

(a) if the return includes a statement in accordance with section 26(2)(a)(ii) of an amount that is to be deducted from the total amount of the levy payable in respect of the relevant period, the total amount of the levy payable in respect of the relevant period less the amount of the deduction,

(b) otherwise, the total amount of the levy payable in respect of the relevant period.".

11 After section 29 insert—

"29A Disallowance of deduction by liable persons from levy payable

(1) This section applies if—

(a) a liable person's return made under section 26 includes a statement of an amount that is to be deducted from the total amount of the

levy payable in respect of the relevant period in accordance with section 26(2)(a)(ii),

(b) the relevant local authority has imposed a penalty under Chapter 3 of Part 5 on the liable person, and

(c) the relevant local authority decides that the penalty relates to the relevant period.

(2) If this section applies—

(a) the liable person's deduction is disallowed, and

(b) the total amount of the levy payable in respect of the relevant period must be paid to the relevant local authority in accordance with a notice under subsection (3).

(3) The relevant local authority must notify the liable person—

(a) of its decision under subsection (1)(c), and

(b) that the total amount of the levy payable in respect of the relevant period (including the deducted amount) must be paid to it by no later than the end of the period specified in the notice.".

12 In section 52(1) (penalty for failure to pay levy), for paragraph (a) substitute—

"(a) P fails to pay the amount of the levy payable in accordance with—

(i) section 29(2)(a),

(ii) section 29(2)(b), or (as the case may be)

(iii) section 29A(2),".

13 In section 53(1) (reasonable excuse for failure to pay levy), after "29" insert "or 29A(2)".

14 In section 66 (interest on unpaid levy), after subsection (1) insert—

"(1A) If section 29A applies in relation to a return made under section 26 by a liable person, the total amount of the levy payable in respect of the relevant period to which the return relates is to be treated for the purposes of subsection (1) as if it had been payable in accordance with section 29(2)(b).".

15 In section 70 (summary warrant), in subsection (1)(a), after "section 29(2)" insert "or 29A(2)".

16 In section 76(1) (interpretation of Act), after the definition of "overnight accommodation" insert—

""permitted deduction", in relation to a VL scheme, is to be construed in accordance with section 12A(2),".

PART 3

OTHER CHANGES RELATING TO CHARGEABLE TRANSACTIONS AND RETURNS ETC.

17 The 2024 Act is modified as follows.

18 In section 7 (maximum number of nights of overnight accommodation), in subsection (1), after "introduce" insert "or modify".

19 In section 10 (billing of overnight accommodation)—

(a) in subsection (1), after "chargeable transactions" insert "and subsequent transactions",

(b) in subsection (2)(a)—

(i) in the opening words, after "visitor" insert "or another person",

(ii) in the opening words, after "chargeable transaction" insert ", or a subsequent transaction, in respect of overnight accommodation",

(iii) in sub-paragraph (ii), for the word "transaction" substitute "accommodation",

(iv) in sub-paragraph (iii), the words "and any deduction made under section 5(1)(b)" are repealed,

(v) in sub-paragraph (iv), for "transaction" substitute "accommodation",

(c) in subsection (2)(b)—

(i) in the opening words, after "person" insert "or another person",

(ii) in sub-paragraph (i), the words "and any deduction made under section 5(1)(b)" are repealed.

20 In section 11 (exemptions and rebates), in subsection (1)(b), for "enter into" substitute "take entry to overnight accommodation in pursuance of".

21 In section 14(1) (required content of a scheme)—

(a) for paragraph (d) substitute—

"(d) when, during the scheme period, the taking of entry to overnight accommodation in exercise of the right to reside in or at the accommodation is to give rise to the levy (which may be at all times during the scheme period),",

(b) in paragraph (k), for the words "visitor who has (or a category of visitors who have) entered into a chargeable transaction" substitute "person who has (or a category of persons who have) entered into a chargeable transaction or a subsequent transaction".

22 In section 28(4) (duty to keep and preserve records)—

(a) for paragraph (a) substitute—

"(a) details of any overnight stays during the period to which the return relates in respect of which levies become payable by the liable person,",

(b) after paragraph (a) insert—

"(ab) details of the chargeable transactions in relation to which those levies are payable,".

23 In section 45(3) (power to allow a local authority to make or substitute an assessment), in the opening words, after "and" insert "in".

24 In section 47(1) (penalty for failure to make returns), after "section 26" insert "(as read with section 25(1))".

25 In section 76(1) (interpretation of Act)—

(a) in the definition of "chargeable transaction", after "section 3(2)" insert "(see also section 3(2A) and (2B))",

(b) after the definition of "relevant local authority" insert—

""subsequent transaction" is to be construed in accordance with section 3(2A)(b),".

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