SCOTTISH STATUTORY INSTRUMENTS

2026 No. 268

VISITOR LEVY

The Visitor Levy (Miscellaneous Amendment) (Scotland) Regulations 2026

Made - - - -	*23rd September 2026*
Coming into force - -	*24th September 2026*

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

In accordance with section 45(4) of the Visitor Levy (Scotland) Act 2024, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Visitor Levy (Miscellaneous Amendment) (Scotland) Regulations 2026 and come into force on the day after the day on which they are made.

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

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

(2) In regulation 5 (local authority notice of outcome of assessment)—

(a) in paragraph (2)(d), for "timescale" substitute "deadline",

(b) in paragraph (3), omit "issued".

(3) For regulation 8 substitute—

"Imposition of penalties

8.—(1) A local authority may not impose a penalty under section 48, 49 or 50 of the 2024 Act once the local authority has issued notice of the outcome of the assessment in accordance with regulation 5.

(2) Any penalties determined by a local authority as due under sections 48, 49 or 50 of the 2024 Act prior to that local authority issuing notice of the outcome of the assessment in accordance with regulation 5 remain payable.

(**a**) 2024 asp 8. The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

(**b**) S.S.I. 2026/108.

(3) Where the amount of the levy due is not paid on or before the day specified in regulation 7, section 52 of the 2024 Act(**a**) applies as though subsection (1)(a) reads "P fails to pay the amount of the levy payable in accordance with regulation 7 of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026(**b**)".

Interest where no return has been made or where a return contains a miscalculation of a careless or deliberate nature

8A. Where no return has been made before the end of the period provided for in section 26(2)(b) of the 2024 Act, or where a return is incorrect because it contains a careless or deliberate miscalculation, section 66 of the 2024 Act has effect as though after subsection (3) there is inserted—

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

(4) In regulation 9(a) (electronic communication), for "the person" substitute "the recipient".

Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022

3.—(1) The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022(**c**) are amended in accordance with paragraph (2).

(2) In the schedule (rules of procedure)—

(a) in rule 1 (interpretation)—

(i) omit the words ""the 2024 Act" means the Visitor Levy (Scotland) Act 2024",

(ii) in the definition of "respondent", in sub-paragraph (f), for "the 2024 Act" substitute "the Visitor Levy (Scotland) Act 2024(**d**)",

(b) in rules 58(2)(j) and (k) (notice of appeal) and 62 (interpretation), for "the 2024 Act" substitute "the Visitor Levy (Scotland) Act 2024(**e**)".

HANNAH MARY GOODLAD
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
23rd September 2026

(**a**) Section 52(1) is amended by paragraph 12 of the schedule of the Visitor Levy (Amendment) (Scotland) Act 2026 (asp 18).
(**b**) S.S.I. 2026/108.
(**c**) S.S.I. 2022/364, relevantly amended by S.S.I. 2026/34 and S.S.I. 2026/161.
(**d**) 2024 asp 8.
(**e**) 2024 asp 8.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 and the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022.

Regulation 2(3) substitutes a new regulation 8 into the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026, as well as inserting a new regulation, regulation 8A.

Regulation 8(1) excludes the imposition of a penalty under section 48, 49 or 50 of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"), dealing with continued failure to make a return, where a local authority has made an assessment of visitor levy payable following such a failure and has issued a notice of the outcome of that assessment. Under regulation 8(2), liabilities for any penalties determined as due up until the notice is issued remain payable.

Regulation 8(3) makes provision as to the point in time from which a penalty for failure to pay visitor levy is payable where no visitor levy return is submitted in accordance with section 26(2)(b) of the 2024 Act, and a local authority carries out its own assessment of the amount payable. This applies, too, where a local authority makes an assessment because a return is honestly and reasonably believed to be incorrect because it contains a miscalculation of a careless or deliberate nature, for the purposes of section 45(1)(b) of the 2024 Act. The penalty in these circumstances becomes payable from the day falling 14 days after the date of issue of a reminder that the amount was due to be paid on or before the last day set out in the notice of outcome of assessment issued by the local authority under regulation 5.

New regulation 8A provides for the day from which interest is payable, where no visitor levy return has been made, and a local authority assessment of visitor levy payable has been carried out. The same day applies where a local authority carries out an assessment because a return contains a miscalculation of a careless or deliberate nature. Interest becomes payable from the day after the date set out in the notice of the outcome of the assessment as the final date on or before which the amount payable must be paid.

Regulations 2(2) and (4) address minor points related to clarity and consistency.

Regulation 3 amends the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 to clarify the interpretation provision in rule 1 in the schedule in relation to references to the Visitor Levy (Scotland) Act 2024.

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