SCOTTISH STATUTORY INSTRUMENTS

2026 No. 109

VISITOR LEVY

The Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026

Made - - - -	*24th February 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 45(1), 71(1) and 72(1) of the Visitor Levy (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with section 45(4), 71(3) and 72(4) of that Act a draft of these Regulations 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 (Reviews and Appeals) (Scotland) Regulations 2026 and come into force on 1 April 2026.

Interpretation

2. In these Regulations—

"2024 Act" means the Visitor Levy (Scotland) Act 2024,

"electronic communication" has the meaning given in section 15(1) of the Electronic Communications Act 2000(**b**),

"First-tier Tribunal" means the Local Taxation Chamber of the First-tier Tribunal for Scotland(**c**) as established by section 1(1) of the Tribunals (Scotland) Act 2014(**d**),

"information notice" means a notice given under section 30 or 31 of the 2024 Act,

"the levy" means the visitor levy introduced, administered and charged in accordance with the 2024 Act,

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

"local authority" means a relevant local authority within the meaning of section 24(2) of the 2024 Act or, where two or more such authorities are acting jointly in relation to a visitor levy scheme, those authorities acting jointly, and

(**a**) 2024 asp 8.
(**b**) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).
(**c**) The Local Taxation Chamber was brought into being by S.S.I. 2021/448. The function of dealing with appeals relating to matters falling within section 72(1) of the Visitor Levy (Scotland) Act 2024 was transferred to the Local Taxation Chamber by S.S.I. 2026/XXX.
(**d**) 2014 asp 10.

"visitor levy scheme" means a scheme introduced in accordance with section 12 of the 2024 Act.

Basis for seeking review

3.—(1) Paragraph (2) applies to a person who—

(a) has been affected by a decision in relation to the operation of a visitor levy scheme,

(b) has been the subject of a penalty or of enforcement action under Part 5 of the 2024 Act,

(c) has been the subject of a local authority assessment made in accordance with the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026(**a**).

(2) A person to whom this paragraph applies may send a written notice to a local authority requesting a review by that local authority (referred to in these regulations as "a review notice") in relation to—

(a) a decision made by the local authority as regards—

(i) the operation of a visitor levy scheme,

(ii) enforcement action under Chapter 1 of Part 5 of the 2024 Act,

(iii) a penalty imposed under Chapter 3 of Part 5 of the 2024 Act,

(b) the conclusion of the local authority as regards the following aspects of an assessment made in accordance with regulation 3 of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026(**b**)—

(i) that the person is liable to pay the levy,

(ii) the amount of the levy payable as a result of the assessment,

(iii) that a return submitted under section 26 of the 2024 Act is incorrect by reason of careless or deliberate miscalculation.

(3) A review notice must set out—

(a) the matter or matters mentioned in paragraph (2)(a) or (b) on which the review is sought,

(b) the grounds on which the review is sought, and

(c) the outcome sought.

Timescale for submission of review notice

4.—(1) Except where a longer period is agreed with a local authority in accordance with paragraph (2), a review notice must be sent on or before the last day of the period of 30 days beginning with—

(a) the day on which notice of the decision in relation to the operation of the visitor levy scheme is received,

(b) the day on which an information notice is received by a person or on which inspection powers under Chapter 1 of Part 5 of the 2024 Act are exercised,

(c) in relation to a penalty imposed under Chapter 3 of Part 5 of the 2024 Act, the day on which notice under section 62(2)(b) of the 2024 Act of the imposition of a penalty is received,

(d) the day on which notice of the outcome of an assessment as sent in accordance with regulation 5 of the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026 is received.

(2) A local authority must agree to accept a review notice submitted after the end of the relevant period provided for in paragraph (1) where the local authority is satisfied that there is a good reason the notice could not be submitted within the timescale provided for in that paragraph.

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

(3) Where a longer period is agreed to in accordance with paragraph (2), the review notice must be sent on or before the last day of the period agreed.

(4) For the purposes of paragraph (1)(a), a notice of a decision is to be presumed to have been received 48 hours after it was sent, unless the contrary is shown.

Handling of review by local authority

5.—(1) Where a local authority receives a review notice which meets the requirements set out in regulation 3 and has been submitted in accordance with regulation 4, the local authority must carry out a review of the matter covered by the notice.

(2) The review must be carried out by a person who had no involvement in the decision or conclusion which is the subject of the review.

(3) In carrying out a review, a local authority must take account of—

(a) any steps taken by the authority in connection with the matter which is the subject of the review,

(b) any representations made by the person requesting the review at a stage which gives the local authority a reasonable opportunity to consider them.

(4) A review under paragraph (1) must be carried out, and written notice of the outcome sent to the person who submitted the review notice—

(a) on or before the last day of the period of 60 days beginning with the day on which the review notice was sent to the local authority, or

(b) on or before the last day of such longer period as is agreed with the person who submitted the review notice.

(5) A notice sent under paragraph (4) must include reasons for the outcome of the review.

Steps to be taken by a local authority as a result of a review

6.—(1) As a result of a review a local authority may—

(a) uphold its original decision or conclusion,

(b) vary its original decision or conclusion, or

(c) set aside its original decision or conclusion and substitute a new decision or conclusion.

(2) Where—

(a) payment of any amount of the levy, penalty or interest on unpaid levy or penalty is postponed in accordance with regulation 9 pending the outcome of a review and remains payable as a result of the review,

(b) a greater amount of the levy, penalty or interest on unpaid levy or penalty is payable as a result of the review,

the local authority must require payment of the outstanding amount on or before the last day of the period of 30 days beginning with the day on which notice of the outcome of the review is received by the person who requested a review, or the last day of such longer period as may be agreed with the local authority.

(3) Where the outcome of a review is that an amount of the levy, penalty or interest on unpaid levy or penalty is to be reimbursed to a person, the local authority must reimburse the amount owed on or before the last day of the period of 30 days beginning with the day on which the notice of the outcome of the review is sent.

Appeal to the First-tier Tribunal

7.—(1) Where notice of the outcome of a review is sent in accordance with regulation 5(4) and the person who submitted the review notice remains dissatisfied, the person given notice may appeal to the First-tier Tribunal against the matter that is the subject of the review.

(2) An appeal under paragraph (1) is to be brought by sending a written notice of appeal containing all of the information set out in rule 58 of the schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022(**a**) to the First-tier Tribunal.

(3) A notice of appeal must be sent on or before the last day of the period of 30 days beginning with the day on which the notice of the outcome of the review is received.

(4) Where a notice of appeal is sent after the expiry of the period described in paragraph (3), the appeal may be brought only with the permission of the First-tier Tribunal.

Disposal of the appeal by the First-tier Tribunal

8.—(1) Where a notice of appeal is given in accordance with regulation 7, the decision or conclusion of the local authority on the matter that is the subject of the appeal is to be upheld, varied or set aside.

(2) Where the decision or conclusion of the local authority is varied or set aside, the First-tier Tribunal may by order require the local authority to—

(a) substitute a new decision or conclusion,

(b) re-calculate—

(i) the amount of the levy or interest on unpaid levy,

(ii) the amount of penalty or interest on an unpaid penalty.

Application for postponement of payment of levy, penalty or interest pending outcome of review or appeal

9.—(1) Where a review notice is sent to the local authority in accordance with regulation 3, or a notice of appeal is sent to the First-tier Tribunal in accordance with regulation 7, the person giving notice may apply to the local authority for postponement of payment of the levy, or as the case may be, increased amount of the levy, any penalty or any interest on unpaid levy or penalty, pending the outcome of the review or appeal.

(2) An application under paragraph (1) must be made in writing and sent to the local authority on or before the last day of the period of 30 days beginning with the day on which the review notice or notice of appeal is sent.

(3) The local authority may grant the application under paragraph (1) in whole or in part.

(4) Where an application is granted in accordance with paragraph (3), the local authority may impose in relation to the granting of the application such conditions as it considers appropriate.

(5) A local authority may refuse to grant an application, and must give reasons, in writing, where a refusal is made.

(6) For the avoidance of doubt, no review under regulation 3 may be requested in respect of a decision on an application for postponement under this regulation.

Application for suspension of requirement of an information notice pending outcome of an appeal

10.—(1) A person who—

(a) is a liable person or third party in receipt of an information notice, and

(b) has brought an appeal under regulation 7,

may apply to the local authority for suspension of any requirement contained in the information notice pending notice of the outcome of the appeal.

(**a**) S.S.I. 2022/364. Paragraph 58 is inserted by S.S.I. 2026/XXX.

(2) An application under paragraph (1) must be made in writing and sent to the local authority on or before the last day of the period of 30 days beginning with the day on which the notice of appeal is sent to the First-tier Tribunal.

(3) The local authority may grant a suspension in response to an application under paragraph (1).

(4) The local authority may refuse to grant a suspension, and must give reasons in writing where a refusal is made.

(5) For the avoidance of doubt, no review under regulation 3 may be requested in respect of a decision to refuse to grant a suspension under this regulation.

Action of local authority following First-tier Tribunal's disposal of an appeal

11.—(1) Where a local authority is subject to an order under regulation 8 as a result of an appeal brought under regulation 7, the local authority must, by the end of the period of 30 days beginning with the day on which the order is made, send to the person who brought the appeal notice of the action that has been taken or is to be taken as a result of the order.

(2) The notice sent under paragraph (1) must include—

(a) an indication of any difference in the amount of the levy, penalty or interest on unpaid levy or penalty payable as a result of the outcome of the appeal, and

(b) a requirement that any outstanding amount of the levy, penalty or interest on unpaid levy or penalty payable, including any amount payment of which was postponed, be paid on or before the last day of the period of 30 days beginning with the day on which the notice is received, or the last day of such longer period as may be agreed with the local authority.

(3) Where the outcome of an appeal is that an amount of the levy, penalty, or interest on unpaid levy or penalty is to be reimbursed to a person, the local authority must reimburse the amount owed by the end of the period of 30 days beginning with the day on which the notice is sent.

Electronic communication

12. Any notice or document required by these Regulations to be sent may be sent by means of electronic communication where—

(a) the recipient consents either—

(i) implicitly by using electronic communication in communications with the local authority in connection with the levy, or

(ii) explicitly by giving notice of consent to the local authority in writing, and

(b) any notice or document sent by electronic communication—

(i) is capable of being accessed by the recipient,

(ii) makes the information it contains available to the recipient to no lesser extent than it would be if sent as a document in printed form, and

(iii) is sufficiently permanent to be used for subsequent reference.

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
24th February 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to the undertaking by local authorities of reviews of the matters falling within section 71 of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). They also make provision in relation to the bringing of appeals in respect of those matters to the First-tier Tribunal for Scotland in accordance with section 72 of the 2024 Act, and actions that must be taken by a local authority as a result. These reviews and appeals cover decisions made by local authorities in connection with the operation of the visitor levy scheme covering their area, exercise by local authorities of information-gathering and inspection powers under Chapter 1 of Part 5 of the 2024 Act and the imposition of penalties under Chapter 3 of that Part. In addition, the Regulations make provision for reviews in respect of assessments made by local authorities in accordance with the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026, and thereafter for appeals to the First-tier Tribunal in connection with those assessments. The reviews and appeals in respect of local authority assessment cover the conclusion that a person is liable to pay visitor levy, the amount of visitor levy payable as a result of an assessment and the conclusion that there is a careless or deliberate miscalculation contained in a visitor levy return.

Regulation 3 sets out the basis on which a review may be requested, and the matters to be covered in the notice requesting a review. Regulation 4 lays down the timescales for requesting a review, relative to the matter that is the subject of the review.

Regulation 5 makes provision as to the matters which a local authority must take into account in carrying out a review and requires that reviews be carried out by a person who had no involvement in the matter that is the subject of the review. It also sets out the timescale within which the review must be carried out and notice of the outcome issued.

Regulation 6 sets out the courses of action that may be taken by a local authority as a result of a review. It also sets out the timescale within which any sums owed to a local authority, or due to be reimbursed by an authority, must be paid or reimbursed.

Regulation 7 provides for the bringing of an appeal against decisions and conclusions of local authorities on operation of visitor levy schemes, use of information-gathering and inspection powers and imposition of penalties, as well as in connection with local authority assessments. This is exercisable by giving notice of appeal to the Local Taxation Chamber of the First-tier Tribunal for Scotland, after notice of the outcome of a review has been issued by the local authority.

Regulation 8 provides for the making of an order by the Local Taxation Chamber of the First-tier Tribunal in connection with the disposal of an appeal.

Regulation 9 provides for the making of an application to postpone payment of the levy, penalty or interest on unpaid levy or penalty pending the outcome of a review or appeal. Regulation 10 provides the ability to apply for suspension of a requirement in an information notice pending the outcome of an appeal.

Regulation 11 sets out the steps to be taken by a local authority as a result of an order made by the first-tier Tribunal under regulation 8. It includes the timescale within which any sums owed to a local authority, or due to be reimbursed by a local authority, must be paid or reimbursed.

Regulation 12 makes provision for notices or documents required by these regulations to be sent in electronic form, where the recipient impliedly consents by using electronic communication in correspondence with the relevant local authority in connection with visitor levy, or expressly consents by giving notice of consent in writing.

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