POLICY NOTE

THE VISITOR LEVY (REVIEWS AND APPEALS) (SCOTLAND) REGULATIONS 2026

SSI 2026/109

The above instrument is made in exercise of the powers conferred by sections 45(1), 71(1) and 72(1) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). The instrument is subject to the affirmative procedure.

Summary Box

These Regulations establish the statutory framework for reviews and appeals relating to decisions made by local authorities under the Visitor Levy (Scotland) Act 2024 ("the 2024 Act").

The purpose of the Regulations is:
• To set out the processes through which a person may request a review of a decision or conclusion of a local authority.
• To specify the manner in which local authorities must conduct such reviews.
• To set out the right of persons to bring an appeal before the First-tier Tribunal for Scotland.
• To detail the actions that local authorities must take following the disposal of an appeal.

Policy Objectives

The purpose of these Regulations is to provide a comprehensive and accessible review and appeal system for individuals and businesses affected by decisions taken under the 2024 Act. The policy intention is to ensure that those who are subject to the levy, or to related enforcement actions or penalties, have the opportunity to challenge decisions where they consider that an error has occurred.

The Regulations set out the basis on which a review may be requested. They apply to persons affected by decisions relating to the operation of a visitor levy scheme, to those who have been subject to penalties or exercise of information-gathering or inspection powers under the 2024 Act, and to those who have been subject to a local authority assessment of visitor levy payable, made under the Visitor Levy (Local Authority Assessment) (Scotland) Regulations 2026. A person in any of these circumstances may submit a review notice setting out the specific matters being challenged, the grounds for seeking the review, and the outcome sought.

The Regulations establish the timeframe within which a review notice must be submitted. Unless a longer period is agreed with the local authority for good reason, a review notice must be sent within 30 days of the relevant triggering event (for example, receipt of a decision notice, receipt of an information notice, exercise of investigatory powers, , receipt of a penalty notice, or receipt of notice of the outcome of a local authority assessment). These

provisions ensure that the review process is conducted promptly, while retaining sufficient flexibility to accommodate circumstances where a later submission may be justified. Where reference is made in the Regulations to anything being received, this is to be taken to have happened 48 hours after the notice or similar was sent, unless the contrary is shown.

The Regulations include provisions concerning how a local authority must conduct a review. Reviews must be undertaken by an individual who was not involved in the original decision, helping to ensure impartiality. During the review, the authority must consider any steps previously taken in connection with the matter under review, as well as any representations made by the individual requesting the review. A written notice of the outcome must be issued within 60 days of the day the review notice is sent, unless a longer period is agreed. This notice must include reasons for the decision.

The Regulations specify the actions that a local authority may take following a review. The authority may uphold, vary, or set aside the original decision. Where the outcome results in additional levy, penalty, or interest on unpaid levy or unpaid penalties being payable, payment is required within 30 days of receipt of the review outcome, unless a longer period is agreed. Where the review results in an amount being reduced, reimbursement must be made within 30 days of the day the notice of the outcome is sent.

The Regulations set out the right of appeal to the First-tier Tribunal for Scotland where an individual remains dissatisfied following completion of a review. An appeal must be made to the Tribunal within 30 days of receipt of the review outcome, unless the Tribunal grants permission for a late appeal. The Tribunal may uphold, vary, or set aside the local authority's decision and may require the authority to substitute a new decision or recalculate amounts due.

The Regulations also allow individuals to apply to the local authority for postponement of payment of levy, interest, or penalties pending the outcome of a review or appeal. The authority may grant or refuse such applications and must give reasons in writing where a refusal is made. In addition, individuals may apply for suspension of requirements set out in an information notice during the appeal process. These provisions are intended to ensure that individuals are not unfairly required to comply with or pay disputed amounts before the review or appeal process has concluded. By the point of an appeal, it is assumed that there will, in general, already have been sufficient opportunity for the local authority to gather any relevant information. In any event. The First-tier Tribunal will have general information-gathering powers at its disposal, if required. There is no right to request a review of a decision not to grant an application for a postponement or suspension.

The provisions set out the actions a local authority must take following the disposal of an appeal by the Tribunal, including the requirement to notify the individual of the resulting actions and updated payment or reimbursement obligations within set timescales.

The Regulations allow local authorities to issue notices or documents electronically where the recipient has consented, supporting efficient and modern communication.

UNCRC Compatibility

The Scottish Ministers certify that, in their view, The Visitor Levy (Reviews and Appeals) (Scotland) 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

These Regulations provide procedural and operational detail necessary to give effect to sections 71 and 72 of the 2024 Act. As the structure for reviews and appeals was developed during consultation on the primary legislation, no additional formal consultation was required for this instrument. However, engagement took place with local authority representatives and operational experts to ensure that the procedures set out in these Regulations are workable and proportionate.

Impact Assessments

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

Financial Effects

The Minister for Public Finance confirms that no Business-Related Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities
January 2026