SCOTTISH STATUTORY INSTRUMENTS

2026 No. 116

VISITOR LEVY

The Visitor Levy (Scotland) Act 2024 Amendment 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 14(6) and 78(1) of the Visitor Levy (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with section 14(8) of that Act, the Scottish Ministers have consulted with local authorities, such persons as they consider to be representative of communities, businesses engaged in tourism and tourist organisations, and other persons as they consider appropriate.

In accordance with section 14(9) of that Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1.—(1) These Regulations may be cited as the Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026.

(2) These Regulations come into force on 1 April 2026.

Interpretation

2. In these Regulations "the 2024 Act" means the Visitor Levy (Scotland) Act 2024.

Amendment of the Visitor Levy (Scotland) Act 2024

3.—(1) Section 14 of the 2024 Act (required content of scheme) is amended in accordance with paragraphs (2) to (4).

(2) In subsection (1)(i)—

(a) in the opening words—

(i) for the words "in receipt of" substitute "entitled to",

(ii) the words "for a disability" are repealed,

(b) in sub-paragraph (ii), the words "specifically for working age people given" are repealed,

(**a**) 2014 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). The Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.

(c) sub-paragraph (iv), and the "or" immediately following it, are repealed,

(d) after sub-paragraph (v), insert—

"(vi) by way of war disablement pension, meaning—

(A) any retired pay, pension or allowance granted in respect of disablement under powers conferred by or under the Air Force (Constitution) Act 1917(**a**), the Personal Injuries (Emergency Provisions) Act 1939(**b**), the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939(**c**), the Polish Resettlement Act 1947(**d**), or Part 7 or section 151 of the Reserve Forces Act 1980(**e**), or

(B) without prejudice to the generality of sub-sub-paragraph (A), any retired pay or pension to which any of paragraphs (a) to (f) of section 641(1) of the Income Tax (Earnings and Pensions) Act 2003(**f**) applies,

(vii) by way of war pensioners' mobility supplement within the meaning of—

(A) the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983(**g**) ("1983 Order"),

(B) the Personal Injuries (Civilians) Scheme 1983(**h**),

(C) the 1983 Order by virtue of the War Pensions (Naval Auxiliary Personnel) Scheme 1964(**i**),

(D) the Pensions (Polish Forces) Scheme 1964(**j**),

(E) the War Pensions (Mercantile Marine) Scheme 1964(**k**), or

(F) an Order of His Majesty in relation to the Home Guard dated 21 or 22 December 1964, or in relation to the Ulster Defence Regiment dated 4 January 1971,

(viii) referred to in section 30A of the Social Security Contributions and Benefits Act 1992(**l**) (incapacity benefit),

(ix) under Part 5 and section 103 of the Social Security Contributions and Benefits Act 1992 (industrial injuries disablement benefit),

(x) referred to in sections 68 and 69 of the Social Security Contributions and Benefits Act 1992(**m**) (severe disablement allowance),

(xi) under Part 1 of the Welfare Reform Act 2007(**n**) (employment and support allowance),

(xii) paid in accordance with article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(**o**) (armed forces independence payment), or

(xiii) awarded by virtue of section 12(2)(b) of the Welfare Reform Act 2012(**p**),".

(**a**) 1917 c. 51.
(**b**) 1939 c. 82.
(**c**) 1939 c. 83.
(**d**) 1947 c. 19.
(**e**) 1980 c. 19.
(**f**) 2003 c. 1. Section 641(1) was amended by section 19 of the Finance Act 2005 (c. 2) and schedule 1 of the Statute Law (Repeals) Act 2008 (c. 12).
(**g**) S.I. 1983/883.
(**h**) S.I. 1983/686.
(**i**) S.I. 1964/1985.
(**j**) S.I. 1964/2007.
(**k**) S.I. 1964/2058.
(**l**) 1992 c. 4.
(**m**) 1992 c. 4. Sections 68 and 69 were repealed by part 4 of schedule 13 of the Welfare Reform and Pensions Act 1999 (c. 30).
(**n**) 2007 c. 5. Section 30A was inserted by section 1(1) of the Social Security (Incapacity for Work) Act 1994 (c. 18) and relevantly amended by section 64 of the Welfare Reform and Pensions Act 1999 (c. 30) and paragraph 14 of schedule 24 of the Civil Partnership Act 2004 (c. 33).
(**o**) S.I. 2011/517. Article 24A was inserted by S.I. 2013/436 and relevantly amended by S.I. 2017/247 and S.I. 2025/307.
(**p**) 2012 c. 5.

(3) After subsection (1)(i) insert—

"(ia) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor or any other person utilising the right to reside in the overnight accommodation is a person—

(i) to whom any of the following apply—

(A) Title III of Part 2 of the EU withdrawal agreement,

(B) Part 3 or Article 23(4) of the Swiss citizens' rights agreement within the meaning of section 39(1) of the European Union (Withdrawal Agreement) Act 2020(**a**) ("the 2020 Act"),

(C) Title III of the EEA EFTA separation agreement (within the meaning of section 39(1) of the 2020 Act),

(D) the agreement constituted by the exchange of letters set out in the schedule of the Family Allowances, National Insurance and Industrial Injuries (Gibraltar) Order 1974(**b**), or

(E) the agreement constituted by the exchange of letters set out in the schedule of the Social Security (Gibraltar) Order 2024(**c**),

(ii) to whom any of the following apply by virtue of one of the agreements referred to in sub-paragraph (i)—

(A) Council Regulation (EC) No 1408/71 of 14 June 1971(**d**) on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community,

(B) Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004(**e**) on the coordination of social security systems, or

(C) in relation to an individual to whom the agreement constituted by the exchange of letters set out in the schedule of the Family Allowances, National Insurance and Industrial Injuries (Gibraltar) Order 1974(**f**), or the Social Security (Gibraltar) Order 2024(**g**) applies, a Regulation mentioned in sub-sub-paragraph (A) or (B) as it forms part of domestic law by virtue of section 3 of the European Union (Withdrawal) Act 2018(**h**),

(iii) who is resident in the United Kingdom, and

(iv) who is entitled by virtue of an agreement referred to in sub-paragraph (i) to a benefit, payment or allowance equivalent to those listed in paragraph (i), under the legislation of—

(A) Switzerland,

(B) an EEA state, or

(C) Gibraltar,

(ib) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor or any other person utilising the right to reside in the overnight accommodation is a person—

(**a**) 2020 c. 1.
(**b**) S.I. 1974/555.
(**c**) S.I. 2024/149.
(**d**) OJ No. L 28, 30.1.1997, p.1.
(**e**) OJ No. L 166, 30.4.2004, p.1.
(**f**) S.I. 1974/555.
(**g**) S.I. 2024/149.
(**h**) 2018 c. 16. Section 3 was amended by section 25(2) of the European Union (Withdrawal Agreement) Act 2020 (c. 1).

(i) to whom the Convention on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ireland signed at Dublin on 1 February 2019(**a**), as modified from time to time in accordance with any provision of it, applies,

(ii) who is resident in the United Kingdom, and

(iii) who is entitled by virtue of the agreement referred to in sub-paragraph (i) to a benefit, payment or allowance equivalent to those listed in paragraph (i) under the legislation of Ireland,

(ic) that the levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor or any other person utilising the right to reside in the overnight accommodation is a person who is—

(i) resident in the United Kingdom, and

(ii) entitled to a benefit, payment or allowance equivalent to those listed in paragraph (i) under the legislation of Northern Ireland,".

(4) In subsection (1)(j)—

(a) for the words "paragraph (i)" substitute "paragraphs (i) to (ic)",

(b) for the words "in receipt of" substitute "entitled to".

Transitional provision

4.—(1) Paragraph (2) applies where, before introducing or modifying a VL scheme, a local authority has before 1 April 2026—

(a) prepared and publicised the information required by section 13(1)(a) of the 2024 Act, and

(b) consulted in accordance with section 13(1)(b) of the 2024 Act.

(2) Where this paragraph applies—

(a) no further action is required under section 13(1)(a) or (b) of the 2024 Act in respect of any modification of the VL scheme for the purpose of taking account of the modifications of the 2024 Act made by regulation 3 of these Regulations, and

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

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
24th February 2026

(**a**) 2019 CP 49.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Visitor Levy (Scotland) Act 2024 ("the 2024 Act").

Regulation 3 makes amendments to section 14(1) to extend the categories of persons covered by section 14(1)(i) who should not require to pay or are to be reimbursed for the payment of a levy under a visitor levy scheme. The amendments—

- Amend the terms of section 14(1)(i) and (j) so that they will apply when a person is entitled to a disability benefit, payment or allowance listed in paragraph (i),
- Extend the exemption at section 14(1)(i) to all forms of disability assistance delivered under section 31 of the Social Security (Scotland) Act 2018,
- Extend the exemption at section 14(1)(i) to other benefits, allowances and payments listed,
- Create an exemption for those residing in the UK to whom a relevant EU Regulation applies, where they are entitled to benefits, payments or allowances equivalent to the benefits listed in section 14(1)(i), under the legislation of Switzerland, an EEA state or Gibraltar,
- Create an exemption for those residing in the UK to whom the Convention on Social Security between the Government of the United Kingdom of Great Britian and Northern Ireland and the Government of Ireland applies, where they are entitled to benefits, payments or allowances equivalent to the benefits listed in section 14(1)(i), under the legislation of Ireland, and
- Create an exemption for those residing in the UK who are entitled to benefits, payments or allowances equivalent to the benefits listed in section 14(1)(i), under the legislation of Northern Ireland.

Regulation 4 makes transitional provision so that where, before introducing or modifying a VL scheme, a local authority has before 1 April 2026 prepared and publicised the information required under section 13(1)(a) of the 2024 Act, and consulted in terms of section 13(1)(b) of the 2024 Act, further action does not require to occur in terms of section 13(1)(a) or (b) of that Act in relation to any changes to the VL scheme for the purposes of giving effect to the modifications made by regulation 3 of these Regulations.

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