POLICY NOTE

THE VISITOR LEVY (SCOTLAND) ACT 2024 AMENDMENT REGULATIONS 2026

SSI 2026/116

The above instrument is made in exercise of the powers conferred by sections 14(6) and 78(1) of the Visitor Levy (Scotland) Act 2024. It is subject to the affirmative procedure.

Summary Box

These Regulations amend section 14(1) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act"). The purpose of the amendments are:

- To extend and clarify the categories of persons who should not be required to pay, or who should be reimbursed for payment of a visitor levy, or a sum equivalent to the levy, under a Visitor Levy (VL) scheme.
- To ensure that all individuals who are entitled to the disability or health-related benefits, allowances or payments, listed in section 14(1) , are should not be required to pay, or who should be reimbursed for payment of a Visitor Levy.

The regulations also make transitional provision to remove the requirement for additional consultation on VL schemes in relation to modifications required as a result of these regulations, where the scheme has already been prepared, publicised and consulted on under section 13(1)(a) and (b) of the 2024 Act before 1 April 2026.

Policy Objectives

This instrument amends Section 14(1) of the Visitor Levy (Scotland) Act 2024. The amendments come into force on 1 April 2026.

Section 14 (1)(i) sets out the categories of individuals for whom a visitor levy scheme must provide an exemption or reimbursement. The amendments expand the list of benefits, payments and allowances included in section 14(1)(i). This includes:

UK disability, incapacity, and injury-related benefits:

- Armed Forces Independence Payment.
- Employment and Support Allowance.
- Incapacity Benefit.
- Industrial Injuries Disablement Benefit.
- Severe Disablement Allowance.
- Limited Capability for Work (LCW) or Limited Capability for Work and Work-Related Activity (LCWRA) Components of Universal Credit.

War-related pensions and supplements:

- War disablement pensions (including those payable under armed forces, reserve forces, mercantile marine, and related historic schemes).

- War pensioners' mobility supplement under recognised service pension schemes.

The Regulations also update the terminology in section 14(1)(i) and (j) so that the exemptions apply where a person is "*entitled to"*, rather than "*in receipt of",* particular disability-related benefits, payments or allowances. This ensures that an individual whose award is reduced to nil for payments, or paused for example due to a suspension, at the time of the stay is entitled to the exemption or reimbursement.

The Regulations create exemptions for individuals who reside in the United Kingdom and who are entitled to benefits, payments or allowances equivalent to those listed in section 14(1)(i):

- under the legislation of Switzerland, EEA states or Gibraltar, where their entitlement arises from international social security coordination agreements,
- under the legislation of Ireland, and
- under the legislation of Northern Ireland.

Regulation 4 makes transitional provision to ensure that where a visitor levy scheme has already been prepared, publicised and consulted on under section 13(1)(a) and (b) of the 2024 Act before 1 April 2026, no further consultation is required in order to give effect to these amendments.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, The Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 is compatible with the UNCRC requirements as defined in section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

Consultation with local authorities, communities, tourism businesses and other stakeholders has taken place in accordance with section 14(8) of the 2024 Act.

Impact Assessments

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

Policy officials will review and update the existing Equality Impact Assessment EQIA that accompanied the Visitor Levy Act to reflect that the Amendment regulations are extending the eligibility for exemption to cover a wider range of disability and health related benefits, allowances and payments. These regulations will have a positive impact on individuals with disabilities but do not have any adverse impacts on individuals with other protected characteristics.

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