POLICY NOTE

THE VISITOR LEVY (SCOTLAND) ACT 2024 (COMMENCEMENT) REGULATIONS 2024

SSI 2024/231 (C. 18)

The above instrument was made in exercise of the powers conferred by section 79(2) of the Visitor Levy (Scotland) Act 2024. The instrument is subject to no procedure.

Summary Box

These Regulations commence the provisions in the Visitor Levy (Scotland) Act 2024. The Act allows local authorities to introduce schemes requiring the payment of a levy on the purchase of overnight stays in certain types of accommodation. The amount of the levy will be a percentage of the cost of the accommodation, with the rate being set by the local authority introducing the visitor levy scheme.

Policy Objectives

The Act allows a local authority to introduce, after meeting the requirements in the Act, a visitor levy to be charged on overnight stays in accommodation in all or part of its area. The Scottish Government believes a visitor levy can be a force for good, delivering benefits for local communities, local authorities, and local businesses. A visitor levy offers councils the opportunity to invest in the visitor economy as any revenue raised would have to be spent on facilities and services largely used by visitors.

EU Alignment Consideration

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

Impact Assessments

A full set of impact assessments, including a Children's Rights and Wellbeing Impact Assessment, was completed for the Visitor Levy (Scotland) Act at introduction, and considered by the Scottish Parliament as the Act progressed through its Parliamentary stages.

Financial Effects

These Regulations bring into force provisions in the Visitor Levy (Scotland) Act. A full Business and Regulatory Impact Assessment was completed for the Act, and considered as the Act passed through its Parliamentary stages.

Scottish Government
Local Government and Analytical Services Division
September 2024