

Stage 3 Briefing

Visitor Levy (Amendment) (Scotland) Bill

March 2026



Introduction

The Law Society of Scotland is the professional body for over 13,000 Scottish solicitors.

We are a regulator that sets and enforces standards for the solicitor profession which helps people in need and supports business in Scotland, the UK and overseas. We support solicitors and drive change to ensure Scotland has a strong, successful and diverse legal profession. We represent our members and wider society when speaking out on human rights and the rule of law. We also seek to influence changes to legislation and the operation of our justice system as part of our work towards a fairer and more just society.

The Visitor Levy (Amendment)(Scotland) Bill (“the Bill”) was introduced by Shona Robinson MSP, the Cabinet Secretary for Finance and Local Government, on 6 January 2026. We submitted written evidence to the Local Government, Housing and Planning Committee of the Scottish Parliament (“the lead committee”) as part of its Stage 1 consideration of the Bill. The lead committee’s Stage 1 Report on the Bill (“the Stage 1 Report”) was published on 12 February 2026. The Parliament approved the general principles of the Bill on 19 February 2026. The Bill completed Stage 2 on 4 March 2026 and the Bill as amended was published on the same date.

We welcome the opportunity to consider and provide comment on the Bill ahead of the Stage 3 proceedings scheduled for 19 March 2026. Our briefing includes the following key points:

- We highlight the issues connected to the timing of this Bill in relation to parliamentary scrutiny.
- We highlight the undesirability of amending legislation so recently passed into law.
- We highlight where further amendment would be welcome.

General Comments

We note from the policy memorandum the Scottish Government’s rationale for bringing forward a Bill to amend the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”).¹ We have no comment to make as regards the policy intent of this Bill but have significant concerns and reservations about the manner in which the Scottish Government has brought forward this legislation for consideration, particularly around the provisions concerning the proposed delegated powers. Our comments are therefore limited to those provisions.

¹ [Policy Memorandum](#), page 2



We consider there are two pertinent issues as regards the manner in which this legislation has been introduced:

- Amending legislation less than 2 years after the passage of the 2024 Act, despite extensive stakeholder engagement and parliamentary scrutiny of the original legislation, is undesirable. We note the lead committee's observations in paragraph 18 of its report that the timescales available to the committee to consider this legislation have been insufficient and recognising that the primary focus of this Bill – the basis on which the levy can be charged – was not unforeseen as it was raised by stakeholders during the passage of the 2024 Act.²
- The timing of this Bill at the end of the parliamentary term makes it challenging for the Scottish Parliament to conduct rigorous and adequate scrutiny of the Bill's provisions. We specifically note the significantly shorter timescale to respond to the lead committee's call for views alongside the limited number of oral evidence sessions held. This issue is exacerbated by the existing catalogue of Bills currently before MSPs for consideration, further limiting the capacity of MSPs to conduct effective scrutiny of the Bill's provisions. We reiterate that appropriate levels of parliamentary scrutiny are necessary for the production of good law. We further note the lead committee's observation that the timetable for this Bill has been challenging, the lack of justification in the Policy Memorandum for the expedited timetable and the observation that stakeholders were critical of the time available to respond to the call for views.³

Section 3A- Amendment of returns: regulations

This section was added to the Bill at Stage 2 by amendment and would insert a new section 28A into the 2024 Act.

The proposed section 28A allows Scottish Ministers to, by regulations, make further provision for or in connection to a return submitted under section 26 of the 2024 Act.

We note from the supplementary Delegated Powers Memorandum provided after the end of Stage 2 that these regulations are subject to the affirmative procedure, in line with other delegated powers contained within the 2024 Act.⁴ Whilst we consider this appropriate for the sake of consistency, we again reiterate our comments regarding the lack of time to properly consider the provisions inserted here. As they were inserted at Stage 2, MSPs have only been able to consider

² [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraph 18

³ [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraphs 21-22

⁴ <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/visitor-levy-amendment-scotland-bill/stage-2/spbill79adpms062026accessible.pdf> page 2



these provisions for a little over two weeks ahead of the Stage 3 debate, a significantly compressed timescale as compared to other Bills.

We have further comments concerning the issue of timescales as regards delegated powers under Section 6.

Section 6- Power to make further provision about the operation of the 2024 Act

This section was not subject to amendment at Stage 2.

We note the requirements in the proposed new section 75A(4) of the 2024 Act in regard to stakeholders that Ministers must consult prior to making regulations under this provision. However, given our concerns around the manner and the breadth of the power contained within the proposed new section 75A(4) of the 2024 Act, we distributed a proposed amendment in advance of Stage 3 to amend the Bill to require that where the regulations in the proposed new section 75A(4) add to, replace or omit any part of the text of the 2024 Act, they are subject to a pre-laying procedure.

We highlight our comments made concerning section 3A of the Bill. Whilst we note that the delegated powers provisions in the 2024 Act are subject to the affirmative procedure, we note that the provisions of section 6 are fundamentally different in nature to the other delegated powers in that they grant the Scottish Ministers a “Henry VIII power” to amend the 2024 Act via secondary legislation. We consider that as a Henry VIII power the provisions in this section should be subject to a more rigorous and protracted scrutiny period than the other delegated powers, both within the 2024 Act and this Bill, hence our support for a pre-laying procedure to be inserted via amendment at Stage 3.

We further note the lead committee’s opinion that the power within section 6 as currently drawn is too broad, as it would include the ability to amend the basis on which the levy is to be charged and further note its recommendation that the Scottish Government should reflect on whether the delegated powers proposed under section 6 should be limited to amendments as to how the levy is calculated, charged and paid.⁵

⁵ [Local Government, Housing and Planning Committee report on Stage 1 of the Visitor Levy \(Amendment\) \(Scotland\) Bill](#), paragraphs 149-51



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