

Holyrood committee supports tourist tax bill

A Scottish parliamentary committee has backed the introduction of an overnight accommodation levy.

The Local Government, Housing and Planning Committee, which released its stage 1 report on the Visitor Levy (Scotland) Bill on Thursday, concluding that it was “unlikely that the introduction of a levy in certain local authority areas, assuming a relatively modest rate, would have a deterrent effect on visitor numbers and therefore on the visitor economy in Scotland.”

Most members also agreed that the levy had the potential to bring “significant benefits to visitors, the tourism sector and local residents”.

Scottish Conservative MSPs, Miles Briggs and Pam Gosal opposed many of the report’s conclusions as well as the general principles behind the bill.

Local authorities can choose whether to implement the levy.

The committee recognised concerns about the timing of the bill after the impact of both Covid-19 and the changes to short-term lets licensing on the tourism sector.

Members also acknowledged possible additional administrative burdens imposed on accommodation providers – and that ultimately, local authorities will have the freedom of

choosing whether to implement the levy, and how to apply it.

Councils will be able to apply the visitor levy from 2026 at the earliest, and committee members agreed that this start date provided enough time for “outstanding issues to be resolved through engagement and consultation” with businesses and key stakeholders.

The Committee Convener, Ariane Burgess MSP (Scottish Greens) said: “In supporting the Visitor Levy Bill at Stage 1, a majority of the members of the Committee recognise its potential to positively impact Scotland’s tourism sector.

“After thorough consultation and consideration, most members of the Committee have supported the core principles of the legislation, emphasising that a well-designed levy, at a modest rate, shouldn’t discourage visitors and should bring benefits for the tourism sector.

“A majority of the members of the Committee welcomed and support the flexibility provided by the Bill, which will enable local authorities to customise the levy’s implementation meaning that local levies are designed to suit local circumstances.

“Understanding concerns from businesses and being mindful of possible administrative burdens, a majority of members of the Committee believe that industry worries can be resolved through constructive engagement and consultation at the local level, ahead of any levy being introduced in 2026.

“For the majority of the members of the Committee the Visitor Levy Bill has the potential to be a positive force for the tourism sector, and thank the individuals, organisations and other stakeholders who provided evidence to inform this report.”



Ariane Burgess MSP