

Visitor Levy Fact Sheet for Elected Members

- The [Visitor Levy Bill](#) was **introduced** to the Scottish Parliament on **24 May 2023**. We expect the Bill to progress along the following timescales (see below for further information):
 - o Stage 1: December 2023 to January 2024
 - o Stage 2: Spring 2024
 - o Stage 3: Summer 2024
 - o Commencement: August 2024
- The Visitor Levy Bill contains a proposal to hand councils the power to introduce a Visitor Levy in their local area. This power will be **discretionary**, with the decision to implement a Levy residing solely within Scottish Local Government and local communities.
- The Visitor Levy, as proposed in the Bill, will take the form of a **percentage of the rate charged** per accommodation providers per occupied per night. The exact percentage rate will be at the discretion of local authorities.
- The Bill requires councils to conduct a consultation and produce impact assessments prior to the reaching of any formal decision to implement a Levy, followed by a **lead-in time of 18 months** to assist accommodation providers. This means the **earliest that a Levy is expected to be in operation is 2026**.
- The **exact form, scope, and exemptions** within the Levy will be up to the **discretion of councils**. For instance, the Levy may only apply to certain months of the year, specific areas within a local community, or contain exemptions for selected types of accommodation providers or for a limited number of nights per stay.
- Currently, the Bill contains no provision for the inclusion of a **cruise liners** element, as requested by COSLA Leaders. COSLA officers are continuing to work with the Scottish Government and local authorities to push for this power to be included in discussions surrounding the Visitor Levy.
- As an example of greater discretionary revenue raising powers, the Visitor Levy has been a **long-standing ask of COSLA Leaders**. This position can be seen in [COSLA's submission](#) to the Scottish Government's 2019 consultation on the '[Principles of a Local Discretionary Transient Visitor Levy or Tourist Tax](#)'.
- With the passing of the Bill, Scotland will become **the first UK nation** to formally hand councils the power to implement visitor levies in local areas¹. Visitor levies are, however, common throughout [European municipalities and regions](#).

¹ On 1 April 2023, [a City Visitor Charge was introduced in Manchester](#), with overnight visitors charged a rate of £1 per room per night. Unlike the Scottish Visitor Levy Bill, the Manchester Charge is a private sector initiative designed to fund the Manchester Accommodation Business Improvement District – a newly-formed professional group of accommodation providers.

Visitor Levy – Provisional Timeline

