

Stuart McMillan MSP  
Convener of the Delegated Powers and Law  
Reform Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP

29 September 2023

Dear Convener,

### **Visitor Levy (Scotland) Bill – Delegated Powers**

Thank you for your letter of 22 September concerning the delegated powers in the Visitor Levy (Scotland) Bill, following the Committee's meeting on 19 September. I will take the points you have raised in turn.

Section 4 of the Bill lists the types of accommodation to which a levy can apply, and includes a power for Scottish Ministers to amend this list. Having reflected on the point raised by the Committee the Scottish Government will seek to amend the provision so that before making Regulations under this power Scottish Ministers would need to consult with local authorities and tourist organisations.

We would plan to take the same approach to the use of the power under section 10 of the Bill to create national-levy exemptions to the charging of a visitor levy. We will seek to amend the provision so that before making Regulations under this power Scottish Ministers would need to consult with local authorities and tourist organisations.

In relation to section 36 we have considered the Committee's view, and will seek to amend the Bill so that affirmative procedure applies to Regulations made using the power at section 36(3).

I thank the Committee for their helpful comments, and trust this letter is useful in setting out the Government's response.

Yours sincerely,

TOM ARTHUR

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