



The Scottish Parliament
Pàrlamaid na h-Alba

Delegated Powers and Law Reform Committee

Tom Arthur MSP
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Via email

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Dear Tom,

Visitor Levy (Scotland) Bill – Delegated Powers

At its meeting of 19 September, the Delegated Powers and Law Reform Committee considered the delegated powers contained in this Bill. It agreed to query three of the delegated powers in the Bill.

Section 4: Meaning of overnight accommodation

Section 4(4) permits Scottish Ministers to amend the types of accommodation listed in subsections (2) and (3). The Committee queries why this power is not subject to a requirement to consult local authorities, providers of accommodation who may be affected by such a change, and other relevant stakeholders.

Section 10: Exemptions and rebates

Section 10 gives Scottish Ministers the power to create national-level exemptions to the charging of a levy. The Committee queries why this power is not subject to a requirement to consult with local authorities.

Section 36: Power to inspect business premises of third parties

Section 36 permits an authorised officer to enter and inspect the business premises of “an involved third party” and to inspect “relevant documents”. Section 36(3) allows the Scottish Ministers to make regulations to specify (i) a person who is, or a category of persons who are, an “involved third party” and (ii) “relevant documents”.

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At paragraph 58 of its Delegated Powers Memorandum, the Scottish Government describes these as “procedural and technical matters”. However, given that categorisation as an “involved third party” means that party’s business premises can be inspected, the Committee queries whether the choice of negative procedure provides an appropriate degree of parliamentary oversight.

To allow the Committee sufficient time to provide a report on these powers to the lead committee scrutinising the Bill, **it requests a response from the Scottish Government to the above questions by Thursday 5 October.**

Yours sincerely

Stuart McMillan MSP

Convener of the Delegated Powers and Law Reform Committee

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