

# **Visitor Levy (Amendment) (Scotland) Bill**

## **Child Rights and Wellbeing Impact Assessment (CRWIA)**

**Disclaimer**

This document is a point in time assessment of the likely effects of the above-named proposal on the rights and wellbeing of children and young people. This impact assessment should be read in conjunction with other impact assessments prepared for this proposal.

The Scottish Government acknowledges the importance of monitoring and evaluating the impact of strategic decisions and legislation on children's rights and wellbeing. Any information gathered during implementation of the legislation or strategic decision to which the impact assessment relates, will be used to inform future determinations of impact. Any new strategic decision or new legislation (including amending legislation) would be subject to a new CRWIA in line with the legislative requirements.

## **Introduction**

The Visitor Levy (Amendment) (Scotland) Bill seeks to make changes to an existing piece of legislation, the Visitor Levy (Scotland) Act 2024 (“the 2024 Act”) to give councils flexibility to set up a visitor levy scheme in their areas using a fixed amount (or amounts) model as an alternative to the current percentage-based model provided for in the 2024 Act. Currently, councils can decide to introduce a percentage-based charge on overnight accommodation to support services and facilities that visitors use; this is called a visitor levy scheme. The liable person is the accommodation provider, although it is anticipated that they may pass on the cost of the levy to the visitor.

The Visitor Levy (Amendment) (Scotland) Bill would allow councils to decide to introduce a fixed amount of levy based on the number of nights of their stay or the number of people staying in the accommodation each night of the stay instead of a percentage-based model. This gives councils more flexibility over how they design a visitor levy scheme so that it meets the needs of their local area. It is important that the impacts of these different models on children and young people are considered in relation to this Bill and once schemes are up and running.

It is up to each council to decide whether they want to introduce a visitor levy scheme or not. If a council decides they want to introduce one, they must make sure that any decisions they take about the scheme consider the impacts on everyone in their area, including children and young people under section 6 of the UNCRC (Incorporation) (Scotland) Act 2024 (“the UNCRC Act”).

The 2024 Act also gave councils the power to introduce local exemptions for different groups of people if they decide that is a good thing to do. Some councils may decide that children and young people should, where the cost of the levy is passed on to visitors, not be liable to pay a visitor levy. Although this is a decision that can only be made by individual councils.

This Bill also makes some changes to the 2024 Act to fix some technical points regarding different booking models that came to light once councils started to implement visitor levy schemes in their areas and ensures that the 2024 Act works as intended.

**Start date of proposal’s development:** October 2025

**Start date of CRWIA process:** November 2025

## Screening

**With reference given to requirements of the UNCRC (Incorporation) (Scotland) Act 2024, which aspects of the proposal are relevant to/impact upon children's rights?**

The Scottish Government does not consider that the technical changes made to the 2024 Act by the Visitor Levy (Amendment) (Scotland) Bill will have a different impact on the wellbeing of children and young people in Scotland to those previously identified in the CRWIA published alongside the 2024 Act. This means that these positive, negative and neutral impacts still apply to a fixed amount (or amounts) model. In summary, the impacts from the 2024 Act and published in the CRWIA alongside it at that time were:

- **positive impact in relation to Article 31** (Leisure, Play and Culture) because councils will be able to use funds raised through any visitor levy scheme to enhance the visitor services and facilities which could support greater opportunities for children and young people in accessing and enjoying these services and facilities.
- **negative impact in relation to Article 24** (Health and Health Services) in relation to children and young people travelling for medical treatment to an area where a visitor levy is in operation and Article 30 (Children from Minority or Religious Groups) in relation to Gypsy/Traveller communities.
- **neutral impact in relation to all other UNCRC requirements.**

The Scottish Government does, however, consider that the introduction of a visitor levy based on a fixed-rate amount rather than a percentage-based amount as currently provided for by the 2024 Act could have a negative impact in relation to Article 2(1) as it could result in a scheme which is regressive in that takes a larger percentage of tax revenue from visitors with low income in comparison to those with higher incomes. Article 2 which requires that all other UNCRC rights must be respected and ensured without discrimination of any kind in relation to social origin and property and that children are protected from all forms of discrimination based on the status of the child's parents, legal guardians or family members. A regressive scheme could also result in further impact in relation to Articles 24 and 30 as above.

However, there is already mitigation in place to address the negative impacts on Articles 24 and 30, and the Scottish Government consider that these same mitigations would address any additional impact resulting from the addition of a flat-rate levy and also any negative impact in relation to Article 2 on its own.

As is the case with schemes using the current percentage-based levy, councils choosing to set up a scheme will have to make sure that they are acting compatibly with their own duties in relation to UNCRC requirements in setting up the schemes and using exemptions as appropriate. Further, the Scottish Ministers may also provide for national exemptions under the 2024 Act and the exclusions already written into the 2024 Act in relation to Gypsy/Traveller sites remain.

At this stage, the Scottish Government does not know how many councils will ultimately choose to introduce a visitor levy scheme. However, at least four councils (Aberdeen City, Edinburgh City, Glasgow City and West Dunbartonshire) have already decided to introduce a percentage-based model, although these schemes have not yet commenced. At least six councils have decided to either pause or reject plans to introduce a visitor levy and other councils have either not announced any plans or are at an early stage of consideration and consultation.

**Please provide a summary of the evidence gathered which will be used to inform your decision-making and the content of the proposal.**

This assessment draws on evidence gathered to inform the 2024 Act and summarised in associated impact assessments including the CRWIA. The CRWIA published alongside the 2024 Act highlighted findings from public consultation and research evidence.

The public consultation highlighted relatively similar proportions of respondents expressing a preference for a levy based on a percentage of total accommodation charge (35%) and a fixed amount model (32%). A small majority (53%) favoured there being exemptions for children and young people; under the 2024 Act, decisions regarding exemptions are decided at a local level by councils that choose to introduce a visitor levy. The public consultation was made available for children and young people to access independently and organisations including the Scottish Youth Parliament and YoungScot were invited to respond.

There is limited available research evidence that has been updated since the CRWIA published alongside the 2024 Act and that is relevant to the provisions of the Visitor Levy (Amendment) (Scotland) Bill which gives councils flexibility to set a visitor levy using a fixed amount model as an alternative to the current percentage-based approach.

The Association of British Travel Agents (ABTA) recently published its 'Holiday Habits' report for 2025-26.<sup>1</sup> This showed that 87% of people in the UK took a holiday either domestically or abroad between August 2024 and July 2025; this is an increase from the 2022-23 report that was cited in the CRWIA published alongside the 2024 Act. The report shows that families and 25-34 year olds are most likely to have travelled both domestically and/or internationally over the same time period. The report also shows that holidays are the last area where people are willing to reduce spending to cover the day-to-day cost of living. The report does not provide any specific insights on the impact of any visitor levy scheme either in the UK or internationally.

The CRWIA published alongside the 2024 Act reflected that a fixed amount (or amounts) model had the potential to be regressive because it could, where the cost of the visitor levy are passed on to visitors, result in visitors purchasing lower-cost accommodation paying a higher proportion of their total accommodation cost compared to those purchasing higher-cost accommodation. This may have a limited impact on children and young people from lower income households, but only those

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<sup>1</sup> [Holiday Habits 2025-26 | ABTA](#)

who are visiting and staying overnight in areas where a council has chosen to introduced a fixed amount (or amounts) model. As above, the 2024 Act gave councils the power to introduce local exemptions, including for children and young people.

Evidence on the direct impact of visitor levy schemes on children and young people remains limited due to the relatively novel nature of these taxes. As noted in the CRWIA published alongside the 2024 Act, the Scottish Government will continue to consider evidence that emerges following the introduction of local visitor levies by councils.

Further, the decision to introduce a new piece of legislation to make changes to the 2024 Act was informed by engagement with councils, tourism businesses and organisations that represent tourism businesses. This engagement highlighted the desire for greater flexibility around how a visitor levy scheme could operate in order to best meet local requirements and circumstances and some technical points that needed to be addressed. The Scottish Government has listened to these views.

**Further to the evidence described have you identified any 'gaps' in evidence which may prevent determination of impact? If yes, please provide an explanation of how they will be addressed.**

As above, there is limited available evidence relevant to the specific provisions of the Visitor Levy (Amendment) (Scotland) Bill in relation to its impact on children and young people. Further evidence will likely emerge as councils undertake their own impact assessments and visitor levy schemes that are introduced are evaluated. The 2024 Act requires Scottish Ministers to review the operation of the Act and prepare a report on that review. The review must set out an assessment of the impact of schemes on businesses and communities. The Scottish Government would propose that this review would also provide an appropriate opportunity to review the impact on children's rights and wellbeing.

## **Analysis of Evidence**

The evidence that informed the CRWIA published alongside the 2024 Act has helped inform the Scottish Government's assessment of the Visitor Levy (Amendment) (Scotland) Bill against all UNCRC requirements for the reasons set out below.

Firstly, with regards to the potential negative impacts identified in the CRWIA published alongside the 2024 Act in relation to Articles 24 and 30, these were – and continue to be – mitigated by the following:

- the 2024 Act allows to councils to introduce a visitor levy scheme if they wish to do so;
- under the 2024 Act, councils have the power to designate an exemption to their visitor levy scheme should they wish to do so;
- under the 2024 Act, Scottish Ministers have the power to introduce national exemptions; and
- the 2024 Act was written to ensure that persons booking overnight accommodation which are their main or usual place of residence are not

liable for the levy and also specifically excludes Gypsy/Traveller sites owned by councils or registered social landlords.

Secondly, the potential impact of a fixed amount (or amounts) model on Article 2 will be mitigated by these same mitigations outlined above. Councils that choose to introduce such a model must take into account all potential impacts and implement relevant mitigations, including exemptions where required or different rates for different types of accommodation.

Thirdly, the technical fixes have no impact on children and young people.

The Scottish Government will consider further evidence that emerges as visitor levy schemes are introduced.

**What changes (if any) have been made to the proposal as a result of this assessment?**

No changes have been made to the proposal as a result of this assessment because the Scottish Government has identified a positive impact in relation to Article 31 and the potential negative impacts in relation to Articles 2, 24 and 30 can be mitigated.

**CONCLUSION**

**As a result of the evidence gathered and analysed against all UNCRC requirements, what is the potential overall impact of this proposal on children's rights?**

The overall impact of the Visitor Levy (Amendment) (Scotland) Bill is positive because of the positive impacts in relation to Article 31 and the available mitigations against potential negative impacts in relation to Articles 2, 24 and 30.

**If you have identified a positive impact on children's rights, please describe below how the proposal will protect, respect, and fulfil children's rights in Scotland.**

The potential positive impacts identified in the CRWIA published alongside the 2024 Act in relation to Article 31 still exists under the provisions of the Visitor Levy (Amendment) (Scotland) Bill because councils will be able to use funds raised through any visitor levy scheme to enhance the visitor services and facilities which could support greater opportunities for children and young people in accessing and enjoying these services and facilities.

**If a negative impact has been identified please describe it below. Is there a risk this could potentially amount to an incompatibility?**

The potential negative impacts identified in the CRWIA published alongside the 2024 Act in relation to Articles 2, 24 and 30 still exist under the provisions of the Visitor Levy (Amendment) (Scotland) Bill. The potential regressive nature of scheme using a fixed amount (or amounts) model may also have an impact in relation to Article 2 as this could disproportionately affect children and young people from lower income

households who visit and stay overnight in areas where a council has chosen to introduce such a model. These potential impacts can be mitigated as set out above, including most importantly by individual councils choosing to set up a visitor levy scheme using the powers in the 2024 Act which will be amended by the Bill, who must comply with their own obligations under the UNCRC Act. As such, there is no risk that this could amount to an incompatibility under the UNCRC Act.

## **Mitigation Record**

### **Issue or risk identified and relevant UNCRC requirement**

As above, the potential negative impacts identified in the CRWIA published alongside the 2024 Act in relation to Articles 24 and 30 still exist and the potential regressive nature of a scheme using a fixed amount (or amounts) model may also have an impact in relation to Article 2.

### **Action taken / to be taken**

There are mitigations already in place under the provisions of the 2024 Act. Councils choosing to set up a visitor levy scheme will have to make sure that they are acting compatibly with their own duties in relation to UNCRC requirements in setting up the schemes and using exemptions as appropriate. Further, the Scottish Ministers may also provide for national exemptions under the 2024 Act and the exclusions already written into the 2024 Act in relation to Gypsy/Traveller sites remain.

### **Date action to be taken or was taken**

Councils choosing to set up a visitor levy scheme will need to consider these issues and consider relevant mitigations. The first visitor levy scheme using a percentage-based model will be introduced by City of Edinburgh Council in July 2026, followed by Glasgow City in January 2027 and Aberdeen City in April 2027. At present, the Scottish Government anticipates that the earliest date that a council could introduce a fixed amount (or amounts) model would be around summer/autumn 2028, allowing for the Bill's provisions to be commenced and consultation and proposed 18-month implementation period requirements to be met.

### **As a result of the evidence gathered and analysed against all wellbeing indicators, will the proposal contribute to the wellbeing of children and young people in Scotland?**

The Scottish Government has determined that the specific provisions of the Visitor Levy (Amendment) (Scotland) Bill will not make a material contribution to the wellbeing of children and young people in Scotland, although there are potential positive impacts in relation to Article 31 that remain.

The provisions of the Visitor Levy (Amendment) (Scotland) Bill are fiscal in nature and do not directly influence the wellbeing domains of Safe, Healthy, Achieving, Nurtured, Active, or Responsible. For "Included" and "Respected," while the Bill itself does not create new rights or obligations for children and young people, the Scottish Government will encourage councils to engage with these groups during scheme

design and communicate decisions clearly. This approach helps ensure that children and young people feel informed and respected in local decision-making processes.

Safe:	Not applicable
Healthy:	Not applicable
Achieving:	Not applicable
Nurtured:	Not applicable
Active:	Not applicable
Respected:	Not applicable
Responsible:	Not applicable
Included:	Not applicable

### **How will you communicate to children and young people the impact that the proposal will have on their rights?**

The Scottish Government will continue to engage with councils that choose to introduce a visitor levy scheme and, where practical, help to promote best practice regarding communicating with children and young people. The Scottish Government would encourage councils to consider their engagement channels to get the views of children and young people, for example through YoungScot, social media platforms.

## **POST ASSESSMENT REVIEW AND SIGN-OFF**

### **Planning for the review of impact on children’s rights and wellbeing.**

The 2024 Act requires Scottish Ministers to review the operation of the Act and prepare a report on that review. The review must set out an assessment of the impact of schemes on businesses and communities. The Scottish Government would propose that this review would also provide an appropriate opportunity to review the impact on children’s rights and wellbeing. The first review under the 2024 Act would cover a three year period from the day after the first scheme comes into effect. This means that the review would be carried out in summer 2029. The first visitor levy scheme using a percentage-based model will be introduced by City of Edinburgh Council in July 2026, followed by Glasgow City in January 2027 and Aberdeen City in April 2027. The earliest date that a council could introduce a fixed amount (or amounts) model would be around summer/autumn 2028, allowing for the Bill’s provisions to be commenced and consultation and implementation period requirements to be met.

### **Sign off:**

- **Policy Lead Signature and Date of Sign Off:** David Storrie, 11 December 2026
- **Deputy Director Signature and Date of Sign Off:** Catriona MacKean, 16 December 2026
- **CRWIA team first contacted:** December 2025



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