

Visitor Levy (Scotland) Act 2024

**UPDATE 2 – Briefing Paper for the Information of
Lossiemouth Accommodation Owners**

January 2026

**LOSSIEMOUTH BUSINESS
ASSOCIATION**

Introduction

In April 2024 and February 2025, the Lossiemouth Business Association (LBA) published briefing papers on the Visitor Levy (Scotland) Act 2024.

As previously reported, in February 2025, Moray Council agreed in principal to support the concept of introducing a levy scheme.

During 2025, the LBA conducted a survey with accommodation owners in Lossiemouth on their views of the levy. Of the respondents, the vast majority were against the imposition of a Visitor Levy or did not support it in its current proposed form.

The full results of the survey, along with the two previous briefing papers are available on the LBA website.

Moray Council / Scottish Government Updates

In December 2025, Moray Council announced it was conducting a survey with accommodation providers in the area, seeking their views on the levy with the aim of gathering feedback to help inform further consultation. It further stated the survey would help shape the potential design and implementation of the levy, should the council decide to proceed.

The survey opened on the Moray Council website on 18 December 2025 and closes on 19 January 2026.

The timescales set by Moray Council in February 2025 appear to have been delayed by several months and if approved, the earliest a levy could now realistically be introduced in Moray is 2028.

So far, nationally and of the 32 local authority areas in Scotland, Edinburgh, Glasgow City, Aberdeen City, West Dunbartonshire and Stirling Councils have formally approved and announced their intentions to implement the visitor levy scheme.

As per the current legislation, these councils have decided to adopt the levy on a percentage basis, with Edinburgh, Glasgow City and West Dunbartonshire setting a 5% levy, Aberdeen City a 7% levy and Stirling a 3% levy.

Edinburgh City Council were the first council area to approve the levy and will commence on 24 July 2026.

In late 2025, the Scottish Government announced the Visitor Levy Act was being subject to amendment and on 6 January 2026, the Amended Bill was approved and sets out several changes to the original Act. The main change to the Act is that the Amended Bill, if approved, would allow councils to impose the levy at a fixed rate as opposed to a percentage of the accommodation cost. Information published on the Scottish Government website states:

'A bill is being prepared to give councils greater flexibility over how they design and implement a visitor levy.'

The Visitor Levy (Scotland) Act 2024 grants councils the power to raise funds for tourist services and facilities by applying a charge on overnight stays based on a percentage of accommodation costs.

New proposals will give councils the choice of setting a fixed amount instead. Councils will also be given the option of setting different fixed amounts such as for different geographical locations, times of year or types of accommodation.

The legislation will also clarify how levies are applied to sales via third parties, such as booking platforms, and the information accommodation providers must share with councils.

Public Finance Minister Ivan McKee said:

"The visitor levy empowers councils by giving them a new way to raise money for investment in tourist services and facilities. Our aim has been to give councils the flexibility to design a levy that works for their areas, while ensuring businesses can easily understand what it means for them.

"The Act passed last year was an example of partnership working between the Scottish Government, local government and tourism businesses. Through regular discussions with our partners, it became clear that further flexibility would be welcomed. That is why we have decided to legislate next year, to ensure local visitor levies work effectively for everyone."

Background

If the new bill is passed, local authorities may choose to introduce a visitor levy that is based on either a percentage rate model or a fixed amount model.

Under the fixed amount model, local authorities will have the discretion to apply the levy on a per person per night or a per night basis.

Subject to the parliamentary timetable, it is hoped that the Bill will be passed in the current session.'

Lossiemouth – What This Means to You and What Happens Next?

During the past two years the Lossiemouth Business Association have been monitoring progress of the Visitor Levy. The journey of the Levy in Moray is still ongoing and far from complete. Will it be introduced? If it is introduced, how will this affect my business? What do I need to do? These along with many more are all questions which you as an accommodation owner will be asking.

Our survey conducted in 2025 provides clear evidence that accommodation owners in Lossiemouth have serious concerns about the introduction of a visitor levy in Moray. The LBA

have shared these concerns with our local councillors and will continue to act on your behalf to collate and share information.

We now urge you to complete the Moray Council accommodation owners survey where you can share your views and help influence the decision makers. The survey can be found on the 'Moray Engage' website where users are required to register an account. The easiest means of accessing the survey is by an internet search 'Moray Council Visitor Levy Survey'. A reminder the deadline for completing the survey is **Monday 19 January 2026**.

We welcome your views, comments and involvement in the visitor levy and to contribute or if you have any queries, please speak to any of our committee members or message lba@lossiemouth.org.