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Local Authorities  
Tourism Industry  
Community Councils  
Disability Stakeholder Organisations

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Colleagues

## **Consultation on amendments to the disability exemption in the Visitor Levy (Scotland) Act 2024**

The Scottish Government is seeking your views on proposed amendments to the disability exemption that is included within the Visitor Levy (Scotland) Act 2024. We would welcome a response **by 15 December 2024** as we plan to introduce regulations to Parliament in January 2026 which would deliver this policy change.

As you may be aware, the Act provides that individuals in receipt of certain listed benefits are exempt from paying or may seek reimbursement of the visitor levy. We are seeking views on proposals to broaden this exemption to additional disability benefits, payments and allowances. These changes are intended to ensure the exemption operates fairly and consistently.

As you may recall, we engaged with stakeholders over the summer on a proposal to extend the exemption (or entitlement to reimbursement) to all recipients of Child Disability Payment (CDP). Stakeholder responses supported this change, recognising that the current wording unintentionally excluded some disabled children and their families.

We are now seeking your views on additional amendments that are required to be made.

### Additional Scottish and UK Disability Benefits

Further analysis has identified additional disability related benefits and allowances that are not currently captured by the Act but which serve a similar purpose to those already included. We are therefore proposing to further extend the exemption to:

- **Scottish Adult Disability Living Allowance (SADLA)** – introduced by the Scottish Government earlier this year and not covered by the current provision in the Act.



3. The intention not to extend the exemption to recipients of similar benefits from third countries who are resident in the UK
4. The technical amendment to move from “receipt” to “entitlement”.

Thank you in advance for your engagement.

Local Taxation Unit

