

Edinburgh Visitor Levy Scheme: Information for accommodation providers

Disclaimer

This document has been produced solely for information purposes and is intended to aid businesses in understanding their responsibilities under the Scheme for the Edinburgh Visitor Levy. It should be read in conjunction with the following:

- [The Visitor Levy \(Scotland\) Act 2024](#)
- [VisitScotland Visitor Levy Guidance for Local Authorities](#) (October 2024)
- [The Scheme for the Edinburgh Visitor Levy](#) (January 2024)

It does not substitute the Visitor Levy (Scotland) Act 2024 or constitute legal advice. Therefore, when in doubt, please seek independent legal advice.

Contents

Accommodation liable for the levy	2
Calculating the levy	2
VAT	2
5-night cap.....	3
When to charge the levy.....	3
Billing	4
Cancellations.....	4
Bookings made on/after 1 October 2025 for stays on/after 24 July 2026.....	4
Exemptions	5
Discretionary exemption for charitable accommodation providers	5
Paying the levy to the Council.....	6
Submission period and payment timetable	6
Administration support for accommodation providers: 2%	6
Information required when submitting levy returns	7
Record retention.....	8
Enforcement and penalties	8
Additional information	8

Accommodation liable for the levy

The levy will apply to all overnight accommodation based within the City of Edinburgh Council boundary, including those with an annual turnover below the applicable [VAT threshold](#).

This includes:

1. Hotels
2. Hostels
3. Guest houses
4. Bed and breakfast accommodation
5. Self-catering accommodation, including short-term lets
6. All paid accommodation on caravan sites and campsites, including tent and campervan pitches, and temporary campsites
7. Accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place
8. Any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.

Certain accommodation providers in Edinburgh may apply to the Council for a discretionary site exemption. Application details can be found [in this document](#).

Calculating the levy

For the purposes of calculating the levy, the levy is 5% of the accommodation only portion of the transaction, net of VAT.

[Section 5](#) of the Visitor Levy (Scotland) Act 2024 (“2024 Act”) provides additional detail. You can also find information and worked examples on calculating the levy in Chapter 10 (“Calculation of a Levy”) of the [VisitScotland Visitor Levy Guidance for Local Authorities](#) (“2024 VisitScotland Guidance”).

VAT

Edinburgh's Scheme is applicable to businesses that are operating below the [VAT threshold](#).

As of the date of publication, the Council understands that the levy should be included as turnover, and is liable for VAT. Matters relating to VAT are handled by HM Treasury and the HMRC. If businesses or individuals are in doubt, they may wish to seek their own tax advice on this matter.

Further information on the VAT interaction with the levy can be found in the [2024 VisitScotland Guidance](#) (Chapter 10 “Calculation of a Levy”).

5-night cap

In Edinburgh, the levy is payable for a maximum of 5 consecutive nights. Please see below for some example scenarios which can be adapted for individual business practises.

	Scenario	When is the levy liable?
Example 1	Visitor books a stay for 7 nights in a hostel.	The levy is liable on the first 5 nights, but not on the last 2 nights.
Example 2	Visitor books a stay for 4 nights in a hotel, then checks out to stay in another location (which may also be in Edinburgh). They later return to the same hotel room and stay for a further 2 nights.	The levy is liable on every night, as they do not stay for more than 5 nights consecutively in the same accommodation.
Example 3	A company makes a booking of one room at a B&B for 14 nights. Employee 1 stays in the room for 4 nights, then checks out and the room is changed over. Employee 2 checks into the room and stays for the remainder of the booking.	The levy is liable for all of Employee 1's stay. The levy is liable for the first 5 nights of Employee 2's stay, but not on the last 5 nights.
Example 4	An individual travels to Edinburgh for work multiple times per year. For each visit, they stay for 5 nights.	The levy is liable on every night, as they do not stay for more than 5 nights consecutively.

When to charge the levy

When to charge the levy is a matter for accommodation providers to decide. Some may wish to:

- Charge the visitor in full when they make their reservation
- Charge the visitor when they check in
- Charge the visitor when they check out
- Not charge the visitor and pay on their behalf

This is not a list of recommendations, nor is it an exhaustive list of possible options.

Businesses may wish to consider the section below on [Cancellations](#) when deciding when/how to charge the levy.

For bookings which start before or on 24 July 2026, and continue after this date, the levy is liable for the night of 24 July 2026 onwards.

Billing

The visitor levy cost should be included in the total, final advertised price as per existing UK price transparency legislation (Digital Markets, Competition and Consumers Act 2024 and Price Marking Order 2004).

Extract from the [2024 VisitScotland Guidance](#), Chapter 15 (“Billing of Overnight Accommodation”):

“Scottish Ministers have the power to set out in regulations requirements for the billing of overnight accommodation with respect to the chargeable transaction. At the time of publication, no regulations on billing have been made.”

Cancellations

Extract from the [2024 VisitScotland Guidance](#), Chapter 13 (“Liable Persons”):

“Accommodation providers often experience cancellations. Where a cancellation happens on a booking that is pre-paid in advance, the business should refund the levy to the visitor and not remit it back to the local authority. For a visitor levy to be remitted to a local authority, a visitor is required to have entered the overnight accommodation and purchased the right to reside in the overnight accommodation for a period specified in Section 3 of the Act, which is paid for. If no payment of a levy from the visitor to the accommodation provider has taken place before the cancellation, no refund is required. In both cases, there would be no liable person as the visitor levy would not apply.”

Please note this also applies where visitors do not arrive for their booking.

Bookings made on/after 1 October 2025 for stays on/after 24 July 2026

The Edinburgh Visitor Levy will apply to overnight stays on/after 24 July 2026, booked on/after 1 October 2025.

A booking which has been paid for in part or in full before 1 October 2025 is exempt from the levy. Such bookings (or contracts) must specify:

- Specific dates (e.g. not a month, week or season)
- A precise number of rooms
- A stated room price per night (not, for example, “1 January 2024 prices + 10%”)

The payments (full or part) must also be:

- A tangible amount
- Directly attributable to a room/rooms
- Non-refundable (i.e. not refundable deposits)

Exemptions

Individuals who are exempt from the levy are detailed in the legislation (sections [4](#) and [14](#)) and [on the Council's website](#). As per [the Scheme for the Edinburgh Visitor Levy](#), these individuals must still pay the levy upfront and reclaim the levy from the Council.

Information for exempt individuals who are eligible for reimbursement will be published on the Council website in due course. It should be noted that reimbursements can only take place after the visitor has taken entry to their accommodation.

The Council has committed to issuing the reimbursement within 5 working days if the applicant is found to be eligible.

Discretionary exemption for charitable accommodation providers

Certain accommodation providers may apply to the Council for a discretionary site exemption if they meet both of the following criteria:

- The property is occupied by a charity or trustee of a charity; and
- Overnight stays must be wholly or mainly for charitable purposes.

This discretionary exemption is aligned with the cases where charities may receive mandatory relief from paying Non-Domestic Rates and may be cross-checked with that register.

Accommodation providers who do not charge for overnight accommodation, or who cater fully for individuals who are exempted from paying the levy are not liable for the levy.

Application process:

If you believe your sites may be eligible for an exemption, please email visitorlevy@edinburgh.gov.uk and include the name of the liable person at the property. It should also include the name, address and Non-Domestic Rate reference number for the property. If you do not pay Non-Domestic Rates, please include your Council Tax and/or Short Term Let registration number.

Council officers may be in touch to seek further detail on the nature of overnight stays at the property in order to verify that they are exempt.

Throughout this process, a “reasonable onlooker” approach will be taken – i.e. would a reasonable onlooker in possession of the facts deem the criteria to be fulfilled?

Appeals process:

If you disagree with a decision made by the Council in relation to an application for the discretionary site exemption, you may appeal the decision.

Appeals can be made via email to visitorlevy@edinburgh.gov.uk and must be submitted within 28 days of receipt of the original decision.

The e-mail should include the original application, reasons for the appeal, and additional information and/or evidence to support the appeal.

Confirmation of the full appeals process will be included in regulations which will be introduced by the Scottish Government. This document will be updated accordingly.

Properties found to be eligible for an exemption:

If your property is found to be eligible for this site-specific exemption, you will be informed in writing or via email.

The Council may periodically review exemptions to check whether properties remain eligible.

Paying the levy to the Council

Levy submissions will need to be made quarterly in arrears to the Council. The first levy reports and payments are due in **October 2026**, for the period 24 July - 30 September 2026.

The levy will be reported and remitted via an online platform currently under development.

This platform will be available for sign-up and training in April 2026. See [the Council website](#) for updates.

Submission period and payment timetable

For stays occurring between:	Submission period (30 days after end of period)	Payment due
24 July – 30 Sept 2026	1 Oct – 31 Oct 2026	1 Oct – 13 Nov 2026
1 Oct – 31 Dec 2026	1 Jan – 31 Jan 2027	1 Jan – 13 Feb 2027
1 Jan – 31 March 2027	1 Apr – 30 Apr 2027	1 May – 14 May 2027
1 Apr – 30 June 2027	1 July – 31 July 2027	1 July – 13 Aug 2027
1 July – 30 Sept 2027	1 Oct – 31 Oct 2027	1 Oct – 13 Nov 2027

Administration support for accommodation providers: 2%

To recognise and mitigate costs incurred as a direct result of introducing a visitor levy, accommodation providers can retain 2% of the levy funds they are due to remit to the Council.

The mechanism for this will be communicated in due course, and this document will be updated accordingly.

Information required when submitting levy returns

The information required in the returns is set, however the name of the data fields, and the explanatory notes are subject to change following user testing. This document will be updated accordingly.

How often will this be asked?	Information required	Input format	Information format and explanatory notes
Quarterly	Availability of the accommodation over this period	Tick box	Choose whether the property has Full, Part or No availability for the quarter
	Reason for reduced availability (if applicable)	Text	Text explaining reason for partial availability (if applicable)
Quarterly, but figures must be provided for each month	Total paid by customers for accommodation only	Monthly figure in £	The total taken for the accommodation-only cost for the month (see above, Calculation of the Levy)
	Revenue from overnight stays booked before 1 Oct 2025	Monthly figure in £	The total taken for the accommodation-only cost, if booked (and paid for in part/full) before 1 October 2025 (see above, Bookings made on/after 1 October 2025)
	Revenue from overnight stays beyond 5 nights	Monthly figure in £	The total taken for the accommodation-only cost, from the 6 th night onwards for stays of 6 consecutive nights or more. (see above, 5 night cap) Do not include revenue for stays booked (and paid for in part/full) before 1 October 2025.
By request, if the Council's Enforcement team require additional information	Total availability	Monthly figure	Total availability of this accommodation for each month. For this figure, not consider if the rooms are occupied or not.
	Total occupied nights	Monthly figure	Total number of occupied nights.
	Total nights booked before 1 October 2025	Monthly figure	The number of stays booked before 1 October 2025 (see above, Bookings made on/after 1 October 2025 for stays on/after 24 July 2026)
	Number of bookings longer than 5 nights	Monthly figure	The number of bookings made for longer than 5 consecutive nights (see above, 5 night cap)
	Number of stays longer than 5 nights	Monthly figure	The total number of consecutive nights visitors stayed beyond 5 nights (e.g. 6 th night onwards)
	Supporting evidence (documents)	File/attachment upload	Optional opportunity to upload documents to support submitted information
	Additional information	Text	Optional opportunity to include text to support submitted information

Record retention

As per [section 28](#) of the Act, accommodation providers should retain records for 5 years from the date on which a submission is made.

For bookings made before 1 October 2025, for stays on/after 24 July 2026, records should be retained for 5 years after the stay has taken place.

Enforcement and penalties

As per [Part 5](#) of the Visitor Levy (Scotland) Act 2024, the City of Edinburgh Council can implement penalties for non-compliance or late payment of the levy.

This document will be updated to include these penalties once they have been approved by the Policy and Sustainability Committee (before 24 July 2026).

Where accommodation providers have taken all reasonable steps and exercised due diligence to comply this, will be taken into account. Enforcement action by the Council will be reasonable and proportionate taking account the facts and circumstances of each case.

Additional information

The Council [webpages on the Edinburgh Visitor Levy](#) are regularly updated.

The Edinburgh Visitor Levy team can also be contacted at visitorlevy@edinburgh.gov.uk.