

TEXT FOR DRAFT PROVISIONS

Circumstances in which the levy is not payable: transactions with person other than liable person

2. (1) This regulation applies where a visitor enters into a chargeable transaction with a person other than the liable person who provides the overnight accommodation to which that chargeable transaction relates.

(2) The levy is not payable in respect of any amount of the accommodation portion of a chargeable transaction which exceeds the first sale price of the overnight accommodation to which that chargeable transaction relates.

(3) For the purposes of this regulation, the first sale price of the overnight accommodation is the amount received by the liable person from any person other than the visitor in consideration of that accommodation, but does not include any amount—

- (a) reasonably attributable to the provision of any of the items specified in section 5(3) of the Act, or
- (b) equivalent to the amount of the levy which would be payable by a visitor taking entry to that accommodation in pursuance of a chargeable transaction.

Circumstances in which the levy is not payable: visitors in receipt of child disability benefits

3. The levy (or a sum equivalent to the levy) is not payable or is to be reimbursed in a case where the visitor or any other person utilising the right to reside in the overnight accommodation is in receipt of benefits, payments or allowances for a disability specifically for individuals under the age of 18 years given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018 (disability assistance).