

Visitor Accommodation (Register and Levy) Etc. (Wales) Bill

Summary of changes at Stage 2

June 2025



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The Visitor Accommodation (Register and Levy) Etc. (Wales) Bill is currently at Stage 3 of the Senedd's legislative process.

This research briefing explains how the Bill was amended at Stage 2. It should be read in conjunction with the [transcripts](#) and [documents](#) of the relevant Senedd proceedings, as well as the [Bill Summary](#) published in January 2025.



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1. What has happened to the Bill to date?

The Visitor Accommodation (Register and Levy) Etc. (Wales) Bill was introduced into the Senedd in November 2024.

The general principles of the Bill were scrutinised at Stage 1 by the Finance Committee, which **published its Stage 1 report** in March 2025. The Legislation, Justice and Constitution Committee **also reported** on the Bill at Stage 1.

Senedd Research **published an article** ahead of the Senedd's Stage 1 debate on 1 April. The Senedd **voted in support** of the general principles and the Bill proceeded to Stage 2.

Amendments to the Bill **were considered at Stage 2** at the Finance Committee on 15 May 2025. 159 amendments **were considered** with 98 being agreed.

The Senedd published an **updated version of the Bill** as amended at Stage 2 and **printing changes to the Bill**.

2. What does the Bill aim to do?

The Bill is intended to give local authorities in Wales a power to charge a levy on overnight visitors staying in visitor accommodation in their area. The levy **will be discretionary**, with local authorities deciding whether to introduce it following consultation with their communities and local businesses.

The levy would be a **per person per night charge**, applying to all people who pay to stay in overnight accommodation, which **would be capped** at 31 nights with **certain overnight stays** being excluded, not payable or subject to a refund.

The levy **would be charged** at the lower rate of 75p for people camping or staying in a hostel or dormitory and the higher rate of £1.30 for all other visitor accommodation. It would be **collected and managed** by the Welsh Revenue Authority (WRA).

The Bill **sets out** where revenue from the levy can be allocated, which includes:

- mitigating the impact of visitors;
- maintaining and promoting use of the Welsh language;
- promoting and supporting the sustainable economic growth of tourism and other kinds of travel; and
- providing, maintaining and improving infrastructure, facilities and services for use by visitors.

The Bill also aims to establish a **register of visitor accommodation providers** operating in Wales. Providers would be required to register, regardless of whether the local authority area they are operating in has implemented the levy. The Bill aims to grant the Welsh Ministers powers to publish information from the register.

We published a **summary of the Bill** in January 2025 to support its scrutiny and an article ahead of the 'Stage 1' debate on the Bill's general principles in March 2025.

3. How was the Bill amended at Stage 2?

159 amendments were tabled during Stage 2 proceedings. **98 amendments were agreed** in Finance Committee with 88 of these being Welsh Government amendments, proposed by the Cabinet Secretary for Finance and Welsh Language (“Cabinet Secretary”), Mark Drakeford MS, and 10 proposed by the Welsh Conservative’s Sam Rowlands MS.

Details relating to Stage 2 amendments **are available** in the Committee transcripts and documents, including the **Marshalled List of Amendments and Grouping of Amendments**. The Welsh Government **also published** ‘purpose and effect’ tables of its amendments submitted during Stage 2.

Register of visitor accommodation providers

Amendment 53 **provides clarity** that the WRA will be responsible for the registration system. The Cabinet Secretary **mentioned** “[t]he Government has selected the WRA because of its expertise in designing and delivering services with users at the heart of that process”.

Amendment 62 **replaces** section 4, which requires the WRA to establish and maintain the registration system. It sets out what the WRA must, may and may not publish from the register of visitor accommodation providers.

The Cabinet Secretary **noted** “it is the Government’s intention that the register will be a public document and that it will provide a significant amount of information to the public”.

Amendment 141 **inserts a new Schedule** setting out the information to be included in the register of visitor accommodation providers.

Amendments 63 and 64 are **consequential amendments** to amendment 62, while amendments 65, 66 and 67 change the reference to ‘visitor accommodation provider’ to ‘person’, to ensure the correct effect of the legislation. Amendment 68 **replaces reference** to ‘visitor accommodation provider provides’ to ‘person provides’ for the same reason.

Amendment 69 **narrows the ability** of regulations to amend Part 2 of the Bill (the registration aspects). Amendment 70 **ensures a person** who is exempt from the requirement to register should not be subject to penalties for failing to register or be unilaterally registered by the WRA of the legislation.

Amendment 71 **establishes how an application** for registration must be made and what information an application must contain.

Amendment 72 **sets out the penalties** for failing to register.

Amendment 73 **provides the WRA** with proportionate powers to register a person where no application has been made.

Amendment 74 **sets out the duties** on visitor accommodation providers to register and keep their registration up to date.

Amendment 75 **sets out the penalties** for which a visitor accommodation provider will be liable if they fail to take the required steps to maintain the accuracy of their registration entry.

Amendment 76 **provides powers to the WRA** to amend a visitor accommodation provider's entry on the register when no notice has been provided to it.

Amendment 77 **provides powers to the WRA** to require certain persons to provide the WRA with information that is relevant to the exercise of the authority's registration functions.

Amendment 78 **provides for the** standard pattern of penalties for those who fail to comply with an information notice issued by the WRA.

Amendment 79 **sets out the duties** on visitor accommodation providers to remove themselves from the register should they no longer be operating, and sets out what the WRA must do when it receives a compliant application to be removed from the register.

Amendment 80 **sets out that a person** will be subject to penalties if they fail to apply for removal from the register when required.

Amendment 81 **provides powers for the WRA** to remove a person from the register when the WRA considers a person is no longer a visitor accommodation provider.

Amendment 82 **provides that, if a person satisfies** the WRA or the first-tier tribunal they have a reasonable excuse for a failure to comply with requirements, they will not be liable for the relevant penalty.

Amendment 83 **provides that the WRA** may reduce the penalty if special

circumstances justify that reduction, but the inability to pay is not a special circumstance.

Amendment 84 **places a duty on the WRA** to assess penalties and issue penalty notices within specific time frames.

Amendments 85, 86 and 87 are standard provisions, which **provide consistency** with existing penalty systems that the WRA operates.

Amendment 88 **amends the** Tax Collection and Management (Wales) Act 2016 to provide for a system of reviews and appeals of the WRA's decisions made in the course of their registration functions.

Amendment 89 **defines some of the terms** used in Part 2 of the Bill.

Amendment 90 **includes powers** to make further or different provisions in relation to registration.

Amendment 91 **introduces a new Part 1** to Schedule 2 of the Bill. Part 1 deals with amendments to the Tax Collection and Management (Wales) Act (TCMA) 2016 that relate to registration. Part 2 of Schedule 2 covers amendments to the TCMA relating to the levy.

Amendment 111 **relates to the division** of Schedule 1 to the Bill into two Parts.

Amendment 142 **inserts a new Part 1** that amends the TCMA of 2016, Public Audit (Wales) Act 2013 and the Public Services Ombudsman (Wales) Act 2019. It permits the sharing of information from the register with principal councils and Welsh Ministers.

Amendments 118 to 127 **apply the provisions** on special cases to the register. These special cases are matters such as sale or transfer of a business, death or incapacity.

Amendment 129 **makes the power** to make further provision about the registration system subject to the affirmative procedure.

Miscellaneous

Amendment 115 **provides a six-month window** from the point a council notifies its decision to introduce a visitor levy before advance bookings become leviable.

Amendment 116 **ensures the six-month window** cannot be unfairly taken

advantage of, or altered to avoid levy liability.

Amendment 96 changes the tax point from on arrival to on departure.

Amendments 134 and 135 **provide that regulations** made under sections 17(3) and 24(4) of the Bill, respectively, will be subject to the draft affirmative scrutiny process. This responds directly to **recommendation 10** made by the Legislation, Justice and Constitution Committee.

Amendments 55, 56, 57 and 59 **replace reference** to 'made available' with the term 'offered'. This is intended to increase consistency in terms of how the Bill refers to the act of offering visitor accommodation.

Amendment 61 **makes provision about** the kinds of actions that amount to offering accommodation.

Amendment 58 **is a clarifying amendment** to ensure that a pitch or an area for a residential mobile home are not captured by the registration because these are places where people live.

Amendment 54 **removes the words** 'campsite' and 'caravan site' from section 2 to ensure accommodations, such as residential caravan sites, are not inadvertently captured by the legislation.

Amendment 60 **is a clarifying amendment**, ensuring the extent of the power in section 2 of the Bill, which defines visitor accommodation, is clear.

Amendment 92 **ensures that a stay** in visitor accommodation outside Wales does not amount to an overnight stay in 'visitor accommodation' for the purposes of this Bill.

Amendment 94 **amends section 9(2)(b)(ii)** of the Bill to reflect the fact that accommodation provided by the Secretary of State is not 'visitor accommodation'

Amendment 114 **replaces references** to 'hyrwyddo' with 'hwyluso' in the Welsh version to ensure consistency throughout the Bill.

Amendments 117, 128, 130, 133, 134, 137, 139 and 140 are **technical in nature** and ensure the legislation has the intended effect.

Amendment 138 **clarifies that** Part 2 of Schedule 1 will come into force on the day after the day the Act receives Royal Assent.

Levy rates and exemptions

Amendment 100 **removes the concept** of the nil rate with amendments 102 to 105 being consequential to that amendment.

Amendment 93 **adds stays in visitor accommodation** arranged by or provided on behalf of a principal council acting as a local housing authority under Part 2 of the Housing (Wales) Act 2014 to the list of exempted stays under Section 9(2)(b). This is a consequence of amendment 100.

Amendment 131 **provides that** the regulation-making power, as inserted by amendment 95, is subject to the affirmative procedure.

Similarly, amendment 132 **provides that** the regulation-making power in section 11(6), which is inserted by amendment 97, is subject to the affirmative procedure.

Amendment 97 **excludes persons under the age of 18** from the lower rate of the levy. Amendment 97 also inserts a regulation-making power **that provides additional flexibility** in the future to remove other groups from the levy, allowing the Welsh Government to respond to any emerging evidence.

Amendment 99 **increases the** higher rate of the levy by 5p to £1.30 per person per night.

The additional charge (premium)

Amendment 113 **means a principal council** wishing to add an additional amount to the rates of the levy will only be able to take steps to do so 12 months after the initial levy came into effect in that area.

Amendment 106 **replaces section 14 of the Bill** with a new regulation-making power, enabling Welsh Ministers to permit principal councils to add an additional amount to the levy.

Amendment 101 **is a clarifying amendment** related to amendment 106 and ensures consistency in the terminology used in the Bill.

Amendment 112 **is consequential to the changes** under amendment 106.

Amendment 39 (tabled by Sam Rowlands MS) **removes 'premium'** from the definitions and interpretations for terms in the Bill.

Repayments

Amendment 107 **extends the period** for claiming a repayment for carers to three months after the end of a stay, and clarifies that refunds are for the person providing care, assistance or support.

Amendment 108 **is a consequential amendment**, which ensures that subsection 15(5) contains the right reference.

Amendment 109 **is a clarifying amendment**, which reflects the changes made under amendment 107.

Returns

Amendment 110 **replaces** 'one month' with '30 days'.

Levy partnership forum

Amendments 150 to 158 (tabled by Sam Rowlands MS) **require a principal council**, that has introduced the visitor levy in its area, to establish a levy partnership forum within three months of the levy coming into effect. Forum meetings should take place at least once each financial year.

An important function of the forum will be to advise on how revenue from the levy is spent to support the local community. The amendments **require a principal council** to take reasonable steps to ensure the forum includes stakeholders from the tourism sector and visitor accommodation in the area.

4. What happens next?

The Bill is **currently at Stage 3** and will be subject to amendment by every Member of the Senedd in Plenary. This will **take place** on Tuesday 1 July.

The Bill will then be subjected to a vote at Stage 4 to determine whether the Senedd should pass the legislation, which will **take place** on Tuesday 8 July.

If passed, the Bill would require Royal Assent by the King before coming into law and its provisions would commence as set out in the Bill/Act.