Wales consults on a visitor levy

General Features

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The CIOT would like your views on the Welsh government's proposals to introduce a discretionary visitor levy in Wales.

The Welsh government is consulting on the design of a visitor levy, a self-assessed tax for visitor accommodation providers in Wales based on overnight stays. It will be for the 22 local authorities in Wales to decide whether to introduce it in their area.

The aims of the visitor levy, as set out in the consultation, are to:

- ensure a more even share of costs to fund local services and infrastructure that benefit visitors between resident populations and visitors;
- provide local authorities with the ability to generate additional revenue that can be invested back into local services and infrastructure that can support tourism; and
- support the Welsh government's ambitions for sustainable tourism.

The consultation considers the detailed design of the levy including:

- the scope (overnight visitors or day visitors?);
- whether to implement the levy via a national framework or with full local discretion, or a combination of the two;
- when to collect the levy, for example, at point of arrival or departure, or when booking?;
- which accommodation providers to exclude;
- the use of the proposed statutory licensing scheme for visitor accommodation, or other mechanisms to provide a comprehensive list for local authorities of the visitor accommodation in their area;
- frequency and nature of returns by accommodation providers; and
- enforcement and compliance.

The consultation is at tinyurl.com/3n4u34zn.

The CIOT's Welsh Technical Committee will respond and would welcome your views. Please email Kate Willis at kwillis@ciot.org.uk with your views on the consultation, or any aspect of it.

Kate Willis *kwillis@ciot.org.uk*