

Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025

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Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025

An Act of Senedd Cymru to establish a register of persons that provide visitor accommodation at premises in Wales; to grant principal councils the power to introduce a levy on overnight stays in visitor accommodation in their areas; to make miscellaneous amendments to the Tax Collection and Management (Wales) Act 2016; and for connected purposes. [18 September 2025]

Having been passed by Senedd Cymru and having received the assent of His Majesty, it is enacted as follows:

PART 1

OVERVIEW OF ACT AND KEY TERMS USED IN ACT

Overview

1 Overview of this Act

(1) This Part of this Act contains (in addition to this overview) a definition of "visitor accommodation" and of "visitor accommodation provider".

(2) Part 2 of this Act requires the Welsh Revenue Authority to keep a register of visitor accommodation providers.

(3) Part 3 of this Act grants principal councils in Wales the power to introduce in their areas a levy on overnight stays in visitor accommodation, and gives the Welsh Revenue Authority functions relating to the collection and management of the levy.

(4) Part 4 of this Act—

(a) makes provision about guidance on this Act issued by the Welsh Ministers,

(b) grants the Welsh Ministers a power to extend this Act so that it applies in relation to berths and moorings provided for vessels,

(c) makes provision for reviews of the operation and effect of this Act by the Welsh Ministers, and

(d) contains general provision.

Key terms

2 Visitor accommodation

(1) In this Act, "visitor accommodation" means—

(a) accommodation in a hotel, guesthouse or bed and breakfast accommodation, or other similar accommodation;

(b) accommodation in a youth hostel or bunkhouse, or other similar accommodation;

(c) a pitch or area—

(i) provided for camping;

(ii) provided for a mobile home that is not permanently or semi-permanently situated in one place;

(d) accommodation (other than accommodation mentioned in paragraph (c)) at a holiday park or holiday resort, or at another similar place;

(e) accommodation (other than accommodation mentioned in the preceding paragraphs)—

(i) in a mobile home, vessel or other vehicle that is permanently or semi-permanently situated in one place, and

(ii) that is offered (whether permanently or from time to time), on a short-term basis, for the purposes of business or leisure travel or educational trips;

(f) self-catering accommodation (other than accommodation mentioned in the preceding paragraphs) that is offered (whether permanently or from time to time), on a short-term basis, for the purposes of business or leisure travel or educational trips;

(g) any other kind of accommodation that is offered (whether permanently or from time to time), on a short-term basis, for the purposes of business or leisure travel or educational trips.

(2) But accommodation described in subsection (1) is not visitor accommodation if it is—

(a) on a Gypsy and Traveller site;

(b) a pitch or area provided for a mobile home, vessel or other vehicle that is permanently or semi-permanently situated in one place;

(c) in a mobile home, vessel or other vehicle that is not permanently or semi-permanently situated in one place.

(3) For the purposes of subsection (1), accommodation is offered on a short-term basis if the visitor accommodation provider offers to provide the accommodation for stays of 31 nights or less (and for that purpose, it does not matter whether the nights are consecutive).

(4) In this section—

"Gypsy and Traveller site" ("*safle Sipsiwn a Theithwyr*") means land wholly or mainly used for the stationing of mobile homes providing accommodation for—

(a) people of a nomadic habit of life, whatever their race or origin, including—

(i) people who, on grounds only of their own or their family's or dependant's educational needs or old age, have ceased to travel temporarily or permanently;

(ii) members of an organised group of travelling show people or circus people (whether or not travelling together as such);

(b) any other people with a cultural tradition of nomadism or of living in a mobile home;

"mobile home" ("*cartref symudol*") means any structure designed or adapted for human habitation that is capable of being moved from one place to another (whether by being towed, or by being transported on a motor vehicle or trailer) and any motor vehicle designed or adapted for human habitation, but does not include—

(a) a tent;

(b) railway rolling stock that is for the time being on rails forming part of a railway system;

(c) an aeroplane;

(d) a vessel.

(5) The Welsh Ministers may by regulations amend this section to—

(a) provide that a type of accommodation, or accommodation of a particular description (including accommodation provided at premises of a description specified in the regulations), is or is not visitor accommodation;

(b) vary the description of a type of accommodation.

3 Visitor accommodation provider

(1) This section applies for the purposes of this Act.

(2) A person is a visitor accommodation provider ("VAP") if that person—

(a) in the course of trade or business,

(b) provides, or offers to provide, visitor accommodation at premises in Wales, and

(c) is an occupier of the premises at which the visitor accommodation is provided.

(3) A person provides visitor accommodation if that person enters into a contract under which, or in consequence of which, one or more people are entitled to reside for one or more nights in or at the accommodation.

(4) In subsection (3), "contract" does not include a contract of service, contract of apprenticeship, or contract for services under which a person entitled to reside in or at the visitor accommodation provides services to the VAP.

(5) In this Act—

(a) "offers to provide", in relation to visitor accommodation, includes advertising or otherwise marketing the accommodation, or otherwise making any person aware that the accommodation is available for stays;

(b) references to a "visitor accommodation provider" (or a "VAP") include, unless the context requires otherwise, a person registered under Part 2 of this Act, regardless of whether that person falls within subsection (2) at any given time.

PART 2

REGISTER OF VISITOR ACCOMMODATION PROVIDERS

The register

4 Register of visitor accommodation providers

(1) The Welsh Revenue Authority ("WRA") must establish and maintain a register of visitor accommodation providers ("the register").

(2) Schedule 1 makes provision about the information to be contained in a visitor accommodation provider's entry in the register.

(3) The register may contain any other information WRA considers appropriate.

(4) WRA must publish, in such manner as WRA considers appropriate, the information contained in the register by virtue of Schedule 1.

(5) But WRA must not publish (regardless of whether the information in question is contained in the entry for a visitor accommodation provider that is an individual)—

(a) the name of an individual, unless—

(i) the individual consents to the publication, or

(ii) the individual's forename and surname are part of the business name of the visitor accommodation provider ("VAP");

(b) the address of an individual's sole or main residence, unless—

(i) the individual consents to the publication, or

(ii) the address is of premises at which the VAP provides or offers to provide visitor accommodation.

(6) WRA may publish, in such manner as WRA considers appropriate, information contained in the register by virtue of subsection (3); but WRA may not publish information under this subsection if WRA is prohibited from publishing that information by any enactment or rule of law.

(7) In this Part—

(a) "registered" means registered in the register, and

(b) a reference to premises at which a person or VAP provides, or offers to provide, visitor accommodation is a reference to premises—

(i) in Wales,

(ii) at which the person or VAP, in the course of trade or business, provides or offers to provide visitor accommodation, and

(iii) occupied by the person or VAP.

5 Duty of visitor accommodation providers to be registered

(1) A VAP must be registered in respect of the premises at which the VAP provides, or offers to provide, visitor accommodation.

(2) The Welsh Ministers may by regulations make provision for the purpose of exempting a person of a description specified in the regulations from the requirement under subsection (1).

(3) Regulations under subsection (2) may—

(a) specify a description of a person by reference to—

(i) the type of visitor accommodation provided by the person;

(ii) the nature or content of the contracts under which the accommodation is provided;

(iii) the nature, status, or any particular characteristic of the person;

(iv) the nature, status, or any particular characteristic of any person to whom the person provides visitor accommodation;

(v) any other matter;

(b) amend this Part (and the reference in subsection (2) to "specified in the regulations" includes a reference to "specified in an amendment made by those regulations").

(4) Where regulations under subsection (2) exempt a person from the requirement under subsection (1), sections 7 and 8 do not apply in relation to that person.

6 Applications to be registered

(1) A person may apply to be registered before the person begins, in the course of trade or business, providing, or offering to provide, visitor accommodation at premises in Wales that the person occupies (but see sections 14 to 16 (removal of a person from the register when not providing etc. visitor accommodation)).

(2) An application to be registered must—

(a) be in such form, and made in such manner, as WRA may specify,

(b) contain the information required under Schedule 1 to be included in the register, and

(c) contain such other information, and be accompanied by such documents, as WRA may specify.

(3) WRA must (unless the person is already registered)—

(a) register a person that makes an application that complies with subsection (2), and

(b) issue that person a notice of registration.

(4) If WRA decides not to register a person that has applied under subsection (1), WRA must issue a notice to that person—

(a) specifying the reason why, and

(b) setting out information about rights of review and appeal.

(5) A person is not liable to a penalty under section 7 in relation to premises at which the person provides, or offers to provide, visitor accommodation during the period—

(a) beginning with the day the person applies to be registered in respect of those premises, and

(b) ending with the day notice is issued to that person under subsection (3)(b) or (4).

7 Penalties for failing to register

(1) A VAP is liable to a penalty if the VAP—

(a) provides, or offers to provide, visitor accommodation, and

(b) is not registered in respect of the premises at which the visitor accommodation is provided or offered.

(2) The penalty is to be calculated in accordance with the formula—

$$£100\ x\ A$$

where "A" is the number of premises at which the VAP provides, or offers to provide, visitor accommodation, and in respect of which the VAP is not registered.

(3) A penalty notice issued to a VAP in respect of a penalty to which the VAP is liable under subsection (1) must specify the premises in question.

(4) If, after the end of the period of 30 days beginning with the day the penalty notice is issued ("the initial penalty period"), the VAP continues to act as described in subsection (1) in respect of any of the premises specified in the penalty notice—

(a) the VAP is liable to a penalty for each day after the end of the initial penalty period, up to and including the 30th day, on which the VAP does so (see subsection (5)(a)(i)), and

(b) the VAP is liable to a penalty for the 31st day after the end of the initial penalty period on which the VAP does so (see subsection (5)(a)(ii)).

(5) A penalty under subsection (4) is to be calculated in accordance with the formula—

$$£X\ x\ P$$

where—

(a) "£X" is—

(i) in relation to a penalty under subsection (4)(a), £10, and

(ii) in relation to a penalty under subsection (4)(b), £1000, and

(b) "P" is the number of premises specified in the penalty notice—

(i) at which the VAP provides, or offers to provide, visitor accommodation on the day to which the penalty relates, and

(ii) in respect of which the VAP is not registered on the day to which the penalty relates.

(6) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—

(a) a review for which a notice of the conclusions has not yet been issued, or

(b) an appeal that has not yet been finally determined or withdrawn.

(7) A person that—

(a) ceases to be a VAP, but

(b) became liable to a penalty under this section while the person was a VAP,

remains liable to the penalty.

8 Power to register persons where no application has been made to WRA

(1) WRA may register a person that is not registered and that has not made an application to be registered if, on the day WRA registers the person, WRA considers that the person—

(a) is a VAP, or

(b) at any time in the preceding 14 days, was a VAP.

(2) Before WRA may register a person under subsection (1), WRA must issue a notice to that person—

(a) setting out the information that will be included in that person's entry in the register,

(b) specifying any information relevant to that person's entry WRA does not have, or WRA considers is or may be inaccurate,

(c) informing the person that WRA will register the person on the date specified in the notice unless—

(i) before that date, the person applies to be registered in accordance with section 6, or

(ii) WRA is satisfied that the person is not required to register, and

(d) setting out information about rights of review and appeal.

(3) The date specified in the notice under subsection (2)(c) must be at least 14 days after the day the notice is issued.

(4) A person registered under this section is, for the purposes of section 7, to be treated as if that person is not registered; but this subsection does not apply from the time the person—

(a) gives notice to WRA—

(i) providing any information necessary to make the person's entry complete and accurate, or

(ii) if no such information is needed, confirming that the entry is complete and accurate, or

(b) applies to WRA to be removed from the register.

Changing the register

9 Duty to notify WRA of changes and inaccuracies

(1) A VAP must give WRA notice of any—

(a) change of circumstances that causes the VAP's entry in the register to become inaccurate, or

(b) inaccuracy in the VAP's entry in the register,

before the end of the period of 30 days beginning with the day the change of circumstances occurs or the VAP first knew, or ought to have known, of the inaccuracy.

(2) Notice under subsection (1) must—

(a) be in such form, and given in such manner, as WRA may specify,

(b) contain the information necessary to enable WRA to correct the register, and

(c) contain such other information, and be accompanied by such documents, as WRA may specify.

(3) WRA must, if the notice complies with subsection (2)—

(a) correct the register, and

(b) issue a notice to the VAP, specifying the corrections made to the VAP's entry,

unless WRA has already made the corrections under section 11.

(4) If WRA decides not to make a change to the register after being given notice by a VAP under subsection (1), WRA must issue a notice to that VAP—

(a) specifying the reason why, and

(b) setting out information about rights of review and appeal.

10 Penalties for failure to notify WRA of changes and inaccuracies

(1) A VAP that fails to comply with section 9(1) is liable to a penalty of £100.

(2) A penalty notice issued to a VAP in respect of a penalty to which the VAP is liable under subsection (1) must specify the information WRA considers to be inaccurate.

(3) If the VAP fails to give WRA the notice required by section 9(1)(a) or (b) in respect of the information specified in the penalty notice by the end of the period of 30 days beginning with the day the penalty notice is issued ("the initial penalty period"), the VAP—

(a) is liable to a penalty of £10 for each day after the end of that period, up to and including the 30th day, on which the failure continues, and

(b) is liable to a penalty of £1000 for the 31st day on which the failure continues.

(4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—

(a) a review for which a notice of the conclusions has not yet been issued, or

(b) an appeal that has not yet been finally determined or withdrawn.

(5) This section does not apply in relation to a person where the nature of the information that WRA considers to be inaccurate means that the person is liable to a penalty under—

(a) section 7 (penalties for failing to register in respect of premises), or

(b) section 15 (penalties where a person fails to apply for removal from the register).

(6) A person that—

(a) ceases to be a VAP, but

(b) became liable to a penalty under this section while the person was a VAP,

remains liable to the penalty.

11 Power to change the register where no notice has been given to WRA

(1) WRA may change a VAP's entry in the register where no notice has been given by the VAP under section 9 if WRA considers that the entry is inaccurate.

(2) Before WRA may change a VAP's entry under subsection (1), WRA must issue a notice to that VAP—

(a) specifying the information WRA considers inaccurate,

(b) setting out whether WRA intends to—

(i) omit that information, or

(ii) make other changes to the entry, in which case WRA must specify the changes it intends to make,

(c) informing the VAP that WRA will change the register on the date specified in the notice unless—

(i) before that date, the VAP gives the notice required under section 9(1)(a) or (b), or

(ii) WRA is satisfied that the register does not need to be changed, and

(d) setting out information about rights of review and appeal.

(3) The date specified in the notice under subsection (2)(c) must be at least 30 days after the day the notice is issued.

(4) Where a VAP's entry is changed under this section, the VAP remains liable to penalties under section 10; but the VAP is to be treated for the purposes of that section as having given the notice required by section 9(1)(a) or (b) from the time the VAP gives notice to WRA—

(a) if the entry is inaccurate, providing the information necessary to make the VAP's entry accurate, or

(b) confirming that the entry is accurate.

WRA's power to require information

12 Power to require information

(1) WRA may issue a notice to a person mentioned in subsection (2), requiring that person to provide information or a document that is—

(a) of a description specified in the notice, and

(b) relevant to the exercise by WRA of its functions under this Part.

(2) The persons to whom WRA may issue a notice under subsection (1) are—

(a) a VAP (regardless of whether the VAP is registered);

(b) a person WRA considers may be, or may have been, a VAP;

(c) a person that assists with or facilitates the provision of visitor accommodation by a person mentioned in paragraph (a) or (b).

(3) A person issued a notice under subsection (1) must, if the person has or has access to the information or document in question, provide the information or document—

(a) in the required form, and

(b) on or before—

(i) the date specified in the notice, or

(ii) such other date as may be agreed by the person and WRA.

(4) A notice under subsection (1) must set out information about rights of review and appeal.

(5) If the person has requested a review of, or made an appeal against, the decision to issue the notice or a requirement in it, subsection (3)(b) ceases to apply to the notice.

13 Penalties for failure to comply with notice under section 12

(1) A person that fails to comply with section 12(3) is liable to a penalty of £100.

(2) If the person fails to provide WRA with the information or document in question, in the required form, by the end of the period of 30 days beginning with the day a penalty notice relating to the penalty under subsection (1) is issued ("the initial penalty period"), the person—

(a) is liable to a penalty of £10 for each day after the end of that period, up to and including the 30th day, on which the failure continues, and

(b) is liable to a penalty of £1000 for the 31st day on which the failure continues.

(3) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—

(a) a review for which a notice of the conclusions has not yet been issued, or

(b) an appeal that has not yet been finally determined or withdrawn.

Removal of persons from the register

14 Removal of a person from the register on application to WRA

(1) A person must apply to WRA for removal from the register before the 31st consecutive day on which that person has not provided or offered to provide visitor accommodation at any premises.

(2) An application under subsection (1) must—

(a) be in such form, and made in such manner, as WRA may specify, and

(b) contain such information as WRA may specify.

(3) WRA must, if a person makes an application under this section that complies with subsection (2)—

(a) remove the person from the register, and

(b) issue a notice to the person confirming the date of removal from the register.

(4) If WRA decides not to remove from the register a person that has applied under subsection (1), WRA must issue a notice to that person—

(a) specifying the reason why, and

(b) setting out information about rights of review and appeal.

(5) For the purposes of this section and section 15, a person has not provided or offered to provide visitor accommodation at any premises if that person has not, in the course of trade or business, provided or offered to provide visitor accommodation at premises in Wales that the person occupies.

15 Penalties where a person fails to apply for removal from the register

(1) A person that fails to comply with section 14(1) is liable to a penalty of £100.

(2) If the person—

(a) fails to apply to WRA for removal from the register by the end of the period of 30 days beginning with the day a penalty notice relating to the penalty under subsection (1) is issued ("the initial penalty period"), and

(b) during that period has not provided or offered to provide visitor accommodation at any premises,

that person is liable to a penalty, to be calculated under subsection (3).

(3) The penalty to which a person is liable under subsection (2) is—

(a) £10 for each day after the end of the initial penalty period, up to and including the 30th day, on which the failure continues and on which the person does not provide or offer to provide visitor accommodation at any premises, and

(b) £1000 for the 31st day on which the failure continues and on which the person does not provide or offer to provide visitor accommodation at any premises.

(4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—

(a) a review for which a notice of the conclusions has not yet been issued, or

(b) an appeal that has not yet been finally determined or withdrawn.

16 Power to remove a person from the register when no application has been made

(1) WRA may remove a person from the register where that person has not made an application for removal if WRA considers that the person is required under section 14(1) to make such an application.

(2) Before WRA may remove a person from the register under subsection (1), WRA must issue a notice to that person—

(a) specifying the reasons why WRA considers that the person is required to make an application for removal,

(b) informing the person that WRA will remove the person from the register on the date specified in the notice unless—

(i) before that date, the person makes an application for removal that complies with section 14(2), or

(ii) WRA is satisfied that the person is not required to make an application for removal, and

(c) setting out information about rights of review and appeal.

(3) The date specified under subsection (2)(b) must be at least 30 days after the day the notice is issued.

(4) A person removed from the register under this section remains liable to penalties under section 15; but the person is to be treated for the purposes of that section as having made an application for removal from the time the person—

(a) gives notice to WRA setting out the date the person considers to be the date the person ceased to be a VAP, or

(b) makes an application to be registered.

Further provision about penalties under this Part

17 Reasonable excuse

(1) If a person that would otherwise be liable to a penalty under this Part satisfies WRA or (on appeal) the First-tier Tribunal that there is a reasonable excuse for the failure that has rendered the person liable to the penalty, the person is not liable to the penalty in relation to that failure.

(2) For the purposes of this section—

(a) where a person ("A") relies on another person to do anything, that is not a reasonable excuse unless A took reasonable care to avoid the failure;

(b) where a person had a reasonable excuse but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay.

18 Powers to reduce, waive or suspend penalties

(1) WRA may reduce a penalty under this Part if WRA considers it right to do so because of special circumstances.

(2) In subsection (1)—

(a) "special circumstances" does not include ability to pay;

(b) the reference to reducing a penalty includes a reference to—

(i) waiving a penalty entirely;

(ii) suspending a penalty;

(iii) agreeing a compromise in relation to proceedings for a penalty.

19 Assessment of penalties

(1) Where a person becomes liable to a penalty under this Part, WRA must—

(a) assess the penalty, and

(b) issue a notice to the person of the penalty assessed (a "penalty notice").

(2) An assessment of a penalty under the following provisions must be made as soon as practicable after the day WRA first considered that the person was liable to the penalty, and in any event before the end of the period of 12 months beginning with that day—

(a) section 7(1);

(b) section 10(1);

(c) section 13(1);

(d) section 15(1).

(3) An assessment of a penalty under the following provisions must be made as soon as practicable after the day to which the penalty relates, and in any event before the end of the period of 12 months beginning with that day—

(a) section 7(4);

(b) section 10(3);

(c) section 13(2);

(d) section 15(2).

(4) A penalty notice must include (in addition to any other information specified in this Part) information as to—

(a) the grounds for the imposition of the penalty,

(b) the period within which the payment is to be made,

(c) representations that may be made relating to sections 17 and 18, and

(d) rights of review and appeal.

20 Payment of penalties

A penalty under this Part must be paid before the end of the period of 30 days beginning with the day on which the penalty notice is issued (but see section 182 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (payment of penalties in the event of a review or appeal)).

21 Double jeopardy

A person is not liable to a penalty under this Part in respect of anything if the person has been convicted of an offence in relation to it.

22 Liability of personal representatives

(1) If a person liable to a penalty under this Part ("P") has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.

(2) A penalty assessed in accordance with subsection (1) is to be paid out of P's estate.

Reviews and appeals

23 Reviews and appeals

(1) In section 172 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (appealable decisions), in subsection (2), after paragraph (l) insert—

"(m) a decision relating to the registration of a person under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (see section 5 of that Act);

(n) a decision to issue a notice under section 12 in that Part of that Act or to include a particular requirement in such a notice;

(o) a decision relating to a penalty under that Part of that Act."

(2) In section 178 of that Act (making an appeal)—

(a) in subsection (4), after "applies" insert ", subject to subsection (5A),";

(b) after subsection (5) insert—

"(5A) Where the decision which the person wishes to appeal against is a decision of WRA of a kind mentioned in section 172(2)(m), (n) or (o) (decisions relating to the register of visitor accommodation providers)—

(a) subsection (4) does not apply, and

(b) that person may not appeal against the decision unless—

(i) that person has given WRA notice of a request under section 173 for a review of the decision,

(ii) WRA is required or has decided to carry out a review of the decision, and

(iii) the period within which WRA must issue notice of the conclusions of the review under section 176(5) or (as the case may be) (6) has ended."

Supplementary

24 Registration of partnerships and unincorporated bodies

(1) This section applies where a VAP is two or more persons acting in partnership or as an unincorporated body.

(2) Where the VAP is registered in its business name and its membership changes, the persons that are members after the change continue to be registered in that name if at least one of them was a member before the change.

(3) A person that ceases to be a member of a partnership or unincorporated body is to be treated as continuing to be a member until—

(a) the date on which notice of the change in membership is given to WRA under section 9, or

(b) where the register is changed by WRA under section 11 to reflect the change in membership, the date on which WRA makes the change.

(4) Subsection (3) applies for the purposes of any enactment relating to the register under Part 2, but is subject to section 36(3) of the Partnership Act 1890 (c. 39) (liability of estate on death or bankruptcy).

25 Interpretation of Part

For the purposes of this Part—

(a) an appeal is finally determined when—

(i) it has been determined, and

(ii) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time);

(b) a notice of the conclusions for a review is a notice issued under section 176(5), (6) or (7) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (carrying out of reviews);

(c) "penalty notice" has the meaning given in section 19(1)(b).

26 Registration: powers to make further or different provision

(1) The Welsh Ministers may by regulations make provision about the register and registration requirements, including (among other things) provision—

(a) about information that must or must not be included in the register;

(b) requiring or prohibiting the publication of information that is—

(i) contained in the register, and

(ii) of a kind specified in the regulations;

(c) exempting a person from the requirement to give notice under section 9(1) in relation to information of a kind specified in the regulations;

(d) about penalties under this Part, including provision—

(i) changing the amount of a penalty;

(ii) changing how a penalty is calculated;

(iii) about the procedure for assessing penalties;

(e) as to which decisions of WRA are, or are not, subject to review or appeal.

(2) Regulations under this section may amend—

(a) this Act;

(b) the Tax Collection and Management (Wales) Act 2016 (anaw 6),

and references in this section to "specified in the regulations" include a reference to "specified in an amendment made by the regulations".

27 Amendment of the Tax Collection and Management (Wales) Act 2016 etc.

Part 1 of Schedule 2 makes amendments to the Tax Collection and Management (Wales) Act 2016, and to other Acts, related to this Part.

PART 3

VISITOR LEVY

CHAPTER 1

APPLICATION, OPERATION AND RATES OF LEVY

Principal council's power to introduce visitor levy in its area

28 Power of principal council to introduce levy on overnight stays in visitor accommodation

(1) A principal council may (in accordance with Chapter 4) introduce a levy on overnight stays in visitor accommodation in its area.

(2) A levy that is payable by virtue of this Part is to be known as a "visitor levy" (and is referred to in this Act as "the levy").

(3) References in this Chapter to "visitor accommodation" (except in section 33(3)) are to visitor accommodation provided at premises in the area of a principal council that has introduced the levy.

(4) The levy is to be collected and managed on behalf of a principal council by the Welsh Revenue Authority, in accordance with this Act and the Tax Collection and Management (Wales) Act 2016 (anaw 6).

Application and operation of the levy

29 Overnight stays in visitor accommodation

(1) For the purposes of this Part, an overnight stay in visitor accommodation takes place if—

(a) one or more people are entitled, under a contract, to reside for one or more nights in or at visitor accommodation at premises in the area of a principal council that has introduced the levy,

(b) the accommodation is provided to those people in the course of trade or business carried on by the visitor accommodation provider,

(c) the accommodation is not the sole or main residence of any of those people, and

(d) any of those people enters the accommodation in pursuance of the contract.

(2) But an overnight stay in visitor accommodation does not take place if—

(a) the contract entitles one or more particular individuals to reside in or at the visitor accommodation (whether or not with any other person), and every particular individual is entitled under the contract to reside there—

(i) for more than 31 nights (whether or not those nights are consecutive), and

(ii) on every night on which the contract grants an entitlement to reside at that accommodation;

(b) the accommodation—

(i) is arranged by or provided on behalf of a principal council (as a local housing authority) under Part 2 of the Housing (Wales) Act 2014 (anaw 7) (homelessness);

(ii) is provided under section 4 (accommodation) or Part 6 (support for asylum-seekers, etc.) of the Immigration and Asylum Act 1999 (c. 33);

(iii) is provided on behalf of the Secretary of State in connection with a requirement imposed under section 3(6) (general provisions) of the Bail Act 1976 (c. 63);

(iv) is provided under Part 1 (arrangements for the provision of probation services) of the Offender Management Act 2007 (c. 21) for the probation purposes (within the meaning of section 1 of that Act);

(v) relates to facilities provided under paragraph 9 of Schedule 10 (immigration bail) to the Immigration Act 2016 (c. 19) for the accommodation of a person at an address specified in an immigration bail condition.

(3) In this section, "contract" does not include a contract of service, contract of apprenticeship, or a contract for services under which a person entitled to reside in or at the visitor accommodation provides services to the visitor accommodation provider.

(4) The visitor accommodation provider, in respect of an overnight stay in visitor accommodation, is the visitor accommodation provider that—

(a) provides the accommodation in or at which the stay takes place, and

(b) is an occupier of the premises at which that accommodation is provided.

(5) The Welsh Ministers may by regulations amend this section for the purposes of adding, removing or changing descriptions of circumstances in which an overnight stay in visitor accommodation does or does not take place.

(6) The Welsh Ministers may by regulations make provision about ways in which it may be proved that an overnight stay in visitor accommodation did not take place because the accommodation falls within subsection (2)(b), including provision about—

(a) documents or other information that can be relied on to prove that an overnight stay in visitor accommodation did not take place;

(b) the making of arrangements for and relating to the issuing of vouchers that can be used to prove that an overnight stay in visitor accommodation did not take place.

30 Liability to pay the levy

(1) The person liable to pay the levy on an overnight stay in visitor accommodation is the visitor accommodation provider.

(2) Liability to pay the levy on an overnight stay in visitor accommodation arises when (the overnight stay having taken place) the entitlement under the contract to reside in or at the accommodation ceases.

31 Calculating the amount of levy that is payable

(1) The amount of levy payable in respect of an overnight stay in visitor accommodation is calculated by—

(a) determining the total number of leviable nights (see subsections (2) to (4)), then

(b) multiplying the total number of leviable nights by the levy rate that applies in relation to the accommodation (see subsection (5) and section 33).

(2) Where only one person was entitled under the contract to reside overnight in or at the accommodation, the total number of leviable nights is the number of nights that person was so entitled.

(3) Where more than one person was entitled under the contract to reside in or at the accommodation, the total number of leviable nights is determined by—

(a) calculating the number of nights each person was entitled under the contract to reside overnight in or at the accommodation, and

(b) adding together the numbers calculated under paragraph (a).

(4) Where the lower rate of the levy applies in relation to the accommodation, the references in subsections (2) and (3) to "person" do not include a person who was aged under 18 at the start of the first night that person was entitled under the contract to reside overnight in or at the accommodation.

(5) Where, under the contract, at least one person was entitled to reside in or at visitor accommodation to which the higher rate applies and at least one person was entitled to reside overnight in or at visitor accommodation to which the lower rate applies (see section 33), the amount of levy payable is calculated by—

(a) carrying out the calculation under subsection (1) in respect of the accommodation in relation to which the higher rate applies, and

(b) carrying out that calculation in respect of the accommodation in relation to which the lower rate applies,

and adding together the amounts resulting from both calculations.

(6) The Welsh Ministers may by regulations amend this section for the purpose of making additional or different provision about people who are not to be included in a calculation of the amount of levy payable in respect of an overnight stay in visitor accommodation; and regulations under this subsection may make provision that applies in relation to either or both of—

(a) overnight stays in visitor accommodation in relation to which the lower rate of the levy applies;

(b) overnight stays in visitor accommodation in relation to which the higher rate of the levy applies.

Levy rates

32 Rates of the levy

(1) The rates of the levy are as follows—

(a) the lower rate is £0.75, and

(b) the higher rate is £1.30,

but this is subject to any additional amount that may be added by a principal council (see section 34).

(2) The Welsh Ministers may by regulations amend subsection (1)(a) or (b) to set the amount of either or both of—

(a) the lower rate of the levy;

(b) the higher rate of the levy.

33 Determining which rate applies

(1) The lower rate of the levy applies in relation to an overnight stay in visitor accommodation that is—

(a) a pitch or area provided for camping, or

(b) a dormitory or other room or area normally provided on the basis that it may be shared with other people residing in that dormitory or other room or area under a different contract.

(2) The higher rate of the levy applies in relation to an overnight stay in all other visitor accommodation.

(3) The Welsh Ministers may by regulations amend subsection (1) or (2) to—

(a) add a type of visitor accommodation or accommodation of a particular description;

(b) vary a description of visitor accommodation or of a type of visitor accommodation;

(c) remove a type of visitor accommodation or accommodation of a particular description.

34 Adding an additional amount to a levy rate

(1) The Welsh Ministers may by regulations provide that principal councils may (in accordance with Chapter 4) add an amount specified in the regulations to either or both of—

(a) the lower rate of the levy payable in the council's area;

(b) the higher rate of the levy payable in the council's area.

(2) An amount specified under subsection (1) may be expressed as a percentage of the levy rate in question.

(3) Regulations under subsection (1) may, in particular, make provision—

(a) about whether, and the extent to which, a principal council may add an amount to a levy rate that is less than the amount specified in the regulations;

(b) enabling a principal council—

(i) to add an amount to the levy only in relation to a part or parts of its area;

(ii) to add different amounts to the levy (that are less than the amounts specified in the regulations) in relation to different parts of its area;

(c) specifying periods of time, or enabling a principal council to specify periods of time, during which—

(i) the additional amounts do not apply;

(ii) an additional amount that is less than the amount specified in the regulations applies.

(4) Before making regulations under subsection (1), the Welsh Ministers must consult—

(a) every principal council;

(b) every National Park authority for a National Park in Wales;

(c) organisations that—

(i) represent businesses that work in tourism, or are engaged in activities related to tourism, in Wales;

(ii) promote or facilitate tourism in Wales;

(d) such other persons as they consider appropriate.

Repayment of amount equivalent to the levy

35 Application for repayment of amount equivalent to the levy

(1) In this section, "levy repayment" means a payment to a person by the Welsh Revenue Authority ("WRA"), under subsection (5) or (6), of a sum equivalent to all or part of the amount of levy payable in respect of an overnight stay in visitor accommodation that has taken place.

(2) WRA may make a levy repayment in respect of an overnight stay only if—

(a) an application for a levy repayment is made to WRA—

(i) by a person that, under a contract, provided consideration in respect of the overnight stay, and

(ii) before the end of the period of 90 days beginning with the last day a person was entitled under the contract to reside in or at the visitor accommodation, and

(b) WRA considers that subsection (3) or (4) applies in relation to the contract.

(3) This subsection applies in relation to a contract if a person stayed overnight in or at the visitor accommodation under the contract because that person—

(a) was unable to reside in their sole or main residence due to a risk to their health, safety or welfare, or

(b) was, at the time of the stay, otherwise homeless (within the meaning of section 55 of the Housing (Wales) Act 2014 (anaw 7)).

(4) This subsection applies in relation to a contract if—

(a) a person ("P")—

(i) stayed overnight in or at the visitor accommodation under the contract,

(ii) during the stay, accompanied a person in receipt of a disability benefit ("A") and provided care, support or assistance to A, and

(iii) the visitor accommodation was at the same premises as the visitor accommodation that A stayed in or at (whether or not P stayed in or at the accommodation under the same contract as A), and

(b) subsection (3) does not apply in relation to the contract.

(5) Where WRA considers that an application has been made as described in subsection (2)(a) and that subsection (3) applies to the contract, WRA must either—

(a) pay to the applicant an amount equivalent to the amount of levy payable in respect of the stay, or

(b) where WRA considers that payment should not be made in relation to—

(i) every person who stayed overnight in or at the visitor accommodation under the contract;

(ii) every night on which one or more people stayed overnight in or at the visitor accommodation under the contract,

pay to the applicant an amount equivalent to the amount of levy payable in relation to each person and each night in respect of which WRA considers payment should be made.

(6) Where WRA considers that an application has been made as described in subsection (2)(a) and that subsection (4) applies to the contract, WRA must either—

(a) pay to the applicant an amount equivalent to the amount of levy payable in relation to P's stay, or

(b) where WRA considers that payment should not be made in relation to every night on which P stayed overnight in or at the visitor accommodation under the contract, pay to the applicant an amount equivalent to the amount of levy payable in relation to the night or nights—

(i) on which P stayed overnight, and

(ii) in respect of which WRA considers payment should be made.

(7) In subsection (4)(a)(ii), "disability benefit" means—

(a) a disability living allowance under section 71 of the Social Security Contributions and Benefits Act 1992 (c. 4) or section 71 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);

(b) a personal independence payment under the Welfare Reform Act 2012 (c. 5) or Part 5 of the Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I. 1));

(c) an attendance allowance under section 64 of the Social Security Contributions and Benefits Act 1992 or section 64 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

(d) a constant attendance allowance under section 104 of the Social Security Contributions and Benefits Act 1992 or section 104 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

(e) an adult disability payment under the Disability Assistance for Working Age People (Scotland) Regulations 2022 (S.S.I. 2022/54) or the Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022 (S.S.I. 2022/217);

(f) a child disability payment under the Disability Assistance for Children and Young People (Scotland) Regulations 2021 (S.S.I. 2021/174);

(g) an armed forces independence payment under article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 (S.I. 2011/517);

(h) a constant attendance allowance under—

(i) article 14 or 43 of the Personal Injuries (Civilians) Scheme 1983 (S.I. 1983/686);

(ii) article 8 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006 (S.I. 2006/606);

(i) a mobility supplement under—

(i) article 25A or 48A of the Personal Injuries (Civilians) Scheme 1983 (S.I. 1983/686);

(ii) article 20 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006 (S.I. 2006/606).

(8) The Welsh Ministers may by regulations amend this section for the purposes of—

(a) adding, removing or changing descriptions of circumstances in which WRA may or must make a levy repayment;

(b) amending the definition of "disability benefit".

CHAPTER 2

ACCOUNTING FOR, AND PAYMENT OF, THE LEVY

Returns

36 Duty to make levy return in respect of accounting period

(1) A visitor accommodation provider ("VAP") must make a return to WRA, relating to the levy in respect of each accounting period.

(2) A VAP must make a return in respect of each accounting period regardless of whether any overnight stays in visitor accommodation have taken place in the accommodation the VAP provides during the accounting period to which the return relates.

(3) The return must contain—

(a) an assessment of the amount of levy payable by the VAP in respect of the accounting period, and

(b) either—

(i) a declaration by the VAP that the information contained in the return, and in any document that accompanies the return, is true and complete to the best of the VAP's knowledge, or

(ii) if the VAP authorises an agent or other third party (see section 52) to complete the return on the VAP's behalf, a certification by the agent or other third party that the VAP has made a declaration to that effect.

(4) The return must be made on or before the filing date for the return.

(5) The filing date for the return—

(a) in the case of annual returns, is 31 May in the financial year following the financial year to which the return relates;

(b) in the case of quarterly returns, is 60 days after the end of the accounting period to which the return relates.

(6) In this Chapter, a reference to a "visitor accommodation provider" is to a visitor accommodation provider that provides, or offers to provide, visitor accommodation at premises in the area of a principal council that has introduced the levy.

37 Annual or quarterly return

(1) A VAP may make an annual return in respect of a financial year (but may choose to make quarterly returns) if—

(a) the VAP expects that the amount of levy the VAP will be liable to pay, in respect of that year, will not exceed £1000, and

(b) the VAP (if the VAP made a return in respect of the preceding financial year, or any part of that year) was not liable to pay an amount of levy exceeding £1000 in respect of the preceding financial year.

(2) A VAP that may not, or that chooses not to, make an annual return in respect of a financial year must make quarterly returns.

(3) The Welsh Ministers may by regulations—

(a) amend subsection (1)(a) and (b) to change the figure specified in those paragraphs;

(b) make provision about information that a VAP may or must provide to WRA if the VAP wishes to make an annual return.

(4) A change to the frequency with which a return is made may take effect only at the start of a financial year.

(5) Subsections (1) and (2) are subject to section 120D of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (prohibition on changing frequency of returns where VAP has a penalty point).

38 Meaning of "accounting period": annual returns

(1) This section applies in relation to a VAP that decides under section 37 to make an annual return in respect of a financial year.

(2) The accounting period is the financial year, subject to subsection (3).

(3) Where the VAP commences leviable operations, the VAP's first accounting period—

(a) begins on the date the VAP commences leviable operations, and

(b) ends with the end of the financial year during which the accounting period began.

(4) For the purpose of this section and section 39, a VAP commences leviable operations—

(a) on the date the VAP first offers to provide or (if earlier) first provides visitor accommodation in an area where the levy has been introduced (whether or not the VAP provided or offered to provide visitor accommodation in that area, or elsewhere, before that date), or

(b) where the VAP previously provided or offered to provide visitor accommodation in an area where the levy has been introduced and then ceased to do so, on the date the VAP recommences offering to provide or (if earlier) providing visitor accommodation in an area where the levy has been introduced.

39 Meaning of "accounting period": quarterly returns

(1) This section applies in relation to a VAP that decides or is required under section 37 to make quarterly returns.

(2) The accounting period is a calendar quarter, subject to subsection (3).

(3) Where the VAP commences leviable operations, the VAP's first accounting period—

(a) begins on the date the VAP commences leviable operations, and

(b) ends with the end of the calendar quarter during which the accounting period began.

(4) In this section, "calendar quarter" means a period of 3 months ending with 31 March, 30 June, 30 September or 31 December.

Payment

40 Payment of the levy

(1) A VAP that makes a return must pay to WRA the amount of levy set out in the return in accordance with section 36(3)(a).

(2) Any levy payable in connection with a return must be paid to WRA on or before the filing date for the return (see section 36(5)).

(3) See the following provisions of the Tax Collection and Management (Wales) Act 2016 (anaw 6) for provision about the payment of amounts of the levy in other circumstances—

section 42(4A) (amount payable as a result of a correction made to a return by WRA);

section 45(4) (amount payable as a result of an amendment made to a return during an enquiry);

section 50(4) (amount payable as a result of an amendment made to a return on the completion of an enquiry);

section 52(5) (amount payable in accordance with a WRA determination);

section 61(2) (amount payable in accordance with a WRA assessment).

Persons that have ceased to be visitor accommodation providers

41 Persons that have ceased to be a VAP: duties under this Chapter

(1) A person that—

(a) has ceased to be a VAP, and

(b) immediately before ceasing to be a VAP was subject to a duty under this Chapter,

must comply with that duty.

(2) For as long as a person mentioned in subsection (1) remains subject to the duty in question, this Chapter, section 52 and Chapter 1 of Part 4 apply in relation to that person as if that person were a VAP.

(3) Where a person mentioned in subsection (1) subsequently becomes a VAP, subsections (1) and (2) cease to apply in relation to that person; but the person remains subject to a duty—

(a) the person was subject to by virtue of subsection (1), and

(b) that the person has not yet complied with.

Collection and management of the levy by WRA

42 Collection and management of the levy by WRA

Part 2 of Schedule 2 amends the Tax Collection and Management (Wales) Act 2016 to make—

(a) provision about WRA's functions in relation to the levy, and

(b) other miscellaneous amendments to that Act.

CHAPTER 3

USE OF PROCEEDS OF LEVY BY PRINCIPAL COUNCILS

43 Principal council account for proceeds of the levy

(1) A principal council that has introduced the levy must maintain a separate account for the proceeds of the levy.

(2) In this Chapter, "proceeds of the levy" means the amount paid to a principal council by WRA under section 24A of the Tax Collection and Management (Wales) Act 2016 (payments of net proceeds of visitor levy to principal councils).

44 Use of proceeds of the levy for destination management and improvement

(1) A principal council must use the proceeds of the levy for the purposes of destination management and improvement in its area.

(2) For the purposes of this Chapter, destination management and improvement includes—

(a) mitigating the impact of visitors;

(b) maintaining and promoting use of the Welsh language;

(c) promoting and supporting the sustainable economic growth of tourism and other kinds of travel;

(d) providing, maintaining and improving infrastructure, facilities and services for use by visitors (whether or not they are also for use by local people).

45 Report on use of proceeds of the levy

(1) A principal council must publish a report, in respect of each financial year in which the council has received proceeds of the levy, on the use of those proceeds.

(2) The report must include information about—

(a) how much the proceeds of the levy were in the financial year in question, and the amount of any deductions from the proceeds of the levy by WRA under section 24A(3) and (4) of the Tax Collection and Management (Wales) Act 2016, and

(b) how the proceeds of the levy for the financial year in question have been or will be used by the council, and how that use is for the purposes of destination management and improvement in the council's area.

(3) Before publishing the report, the principal council must—

(a) send a draft of the report to the members of the levy partnership forum established by the principal council under section 46(1), and

(b) consult those persons on the draft.

(4) The principal council must publish the report—

(a) as soon as reasonably practicable after 30 June in the financial year following the financial year to which the report relates, and

(b) in any event no later than the end of the financial year following the financial year to which the report relates.

(5) The Welsh Ministers may by regulations amend this section—

(a) to make provision about the content of a report under this section;

(b) to change—

(i) the number of reports that must be published in respect of a financial year;

(ii) the frequency of publication of reports;

(iii) the date by which a report must be published.

46 Levy partnership forums

(1) A principal council that has introduced the visitor levy in its area must establish a forum (a "levy partnership forum") for discussion of issues relating to the visitor levy in the council's area, with a view to providing the council with, in particular—

(a) information and advice on how the proceeds of the levy may be used for the purposes of destination management and improvement in the council's area;

(b) information and advice on a proposal by the council (where the Welsh Ministers have made regulations under section 34 enabling principal councils to add an additional amount to the levy) to—

(i) add an additional amount to the levy,

(ii) change an additional amount that has been added to the levy, or

(iii) remove an additional amount that has been added to the levy,

whether before or after the council publishes a report under section 47(4)(b).

(2) The principal council must, in the exercise of any functions under this Part, have regard to any information or advice provided in the forum on the matters specified in subsection (1)(a) and (b).

(3) The principal council must—

(a) take reasonable steps to ensure that it has established the levy partnership forum no later than three months after the date on which the levy comes into effect in the council's area,

(b) make arrangements for the forum to meet at least once in each financial year in which the levy has effect in the council's area, and

(c) facilitate meetings of the forum and take reasonable steps to ensure that the forum is able to effectively discuss issues, and provide information and advice, as described in subsection (1).

(4) The principal council—

(a) must take reasonable steps to ensure that the levy partnership forum includes persons who are representatives of—

(i) organisations that represent businesses that work in tourism, or are engaged in activities related to tourism, in the principal council's area;

(ii) organisations that promote or facilitate tourism in the council's area;

(b) may include in the forum any other persons, that have an interest in tourism or visitor accommodation in the council's area, that the council considers appropriate.

(5) The principal council must, in exercising its functions under subsection (3), take reasonable steps to ensure that the forum membership is representative of a range of views concerning tourism and visitor accommodation in the council's area.

CHAPTER 4

INTRODUCING, CHANGING OR ABOLISHING THE LEVY

47 Consultation before introducing, changing or abolishing the levy

(1) This section and section 48 set out the steps a principal council must take before introducing, changing or abolishing the levy in its area.

(2) References in this Chapter to changing the levy are (where the Welsh Ministers have made regulations under section 34 enabling principal councils to add an additional amount to the levy) to—

(a) adding an additional amount to the levy;

(b) changing an additional amount that has been added to the levy;

(c) removing an additional amount that has been added to the levy.

(3) A principal council may not take any steps under this section to change the levy in its area until the end of the period of 12 months starting with the date on which the levy came into effect in its area.

(4) The principal council must—

(a) notify WRA of its proposal to introduce, change or abolish the levy (as the case may be),

(b) publish a report setting out its proposal, including—

(i) where it proposes to introduce the levy, the matters set out in subsection (5);

(ii) where it proposes to change the levy, an estimate of the proceeds of the levy in respect of the first full financial year after the levy is changed, and information on how the principal council intends to use those proceeds and on how that use will be for the purposes of destination management and improvement in the council's area;

(iii) where it proposes to abolish the levy, a statement setting out the anticipated effect of the abolition of the levy on the council's revenue in respect of the first full financial year after the levy is abolished,

(c) send that report to WRA, and

(d) consult the mandatory consultees, and such other persons as it considers appropriate, on its proposal.

(5) The matters referred to in subsection (4)(b)(i) are—

(a) an estimate of the proceeds of the levy in respect of the first full financial year after the levy is introduced and an estimate of the costs the principal council is likely to incur in connection with the proposal,

(b) information on how the principal council intends to use those proceeds and on how that use will be for the purposes of destination management and improvement in the council's area, and

(c) the principal council's proposals for membership of the levy partnership forum to be established by the council, specifying the persons the council intends to invite to be members of the forum.

(6) For the purposes of subsection (4)(d), the "mandatory consultees" are—

(a) local people,

(b) the council for a community in the principal council's area,

(c) the public services board (within the meaning of Part 4 of the Well-being of Future Generations (Wales) Act 2015 (anaw 2)) for the principal council's area,

(d) the principal council for an area that is contiguous with the area of the consulting council,

(e) the National Park authority for a National Park any part of which is in the principal council's area,

(f) a corporate joint committee that includes as a member at least one senior executive member of the principal council,

(g) organisations that—

(i) represent businesses that work in tourism, or are engaged in activities related to tourism, in the principal council's area;

(ii) promote or facilitate tourism in the council's area,

(h) where the proposal is to introduce the levy, every person specified in the report by virtue of subsection (5)(c) that is not otherwise a mandatory consultee, and

(i) where the proposal is to change or abolish the levy, every member of the levy partnership forum established by the council that is not otherwise a mandatory consultee.

(7) The principal council must consider its proposal having regard to any representations received by it during the consultation under subsection (4)(d).

(8) The principal council must then—

(a) notify WRA as to whether the council intends to proceed with its proposal,

(b) publish a report (a "final report") that complies with subsection (9), and

(c) send that report to WRA.

(9) The final report must—

(a) set out—

(i) whether the principal council intends to proceed with its proposal, and

(ii) if the council intends to proceed with its proposal, the details of the proposal (including an explanation of any changes made to the proposal as set out in the report published under subsection (4)(b)), and

(b) summarise the representations it received during the consultation.

(10) In this section—

"corporate joint committee" ("*cyd-bwyllgor corfforedig*") means a corporate joint committee established by regulations under Part 5 of the Local Government and Elections (Wales) Act 2021 (asc 1);

"destination management and improvement" ("*rheoli a gwella cyrchfannau*") is to be interpreted in accordance with section 44;

"senior executive member" ("*prif aelod gweithrediaeth*") has the same meaning as in section 77(4) of the Local Government and Elections (Wales) Act 2021.

(11) Steps taken by a principal council before this section comes into force (including any steps relating to sending a notice or report to WRA) may satisfy the requirements of this section (and section 66(3) (publication requirements)).

48 Introduction of the levy and changes to or abolition of the levy

(1) This section applies where a principal council—

(a) has complied with section 47, and

(b) has decided to introduce, abolish or change the levy.

(2) The principal council must publish a notice setting out—

(a) which of the steps specified in subsection (1)(b) it is going to take and (other than where the levy is to be abolished) what the rates of the levy will be,

(b) the date on which the levy will (as the case may be)—

(i) come into effect in its area;

(ii) cease to have effect in its area;

(iii) change, and

(c) any other information the council considers appropriate.

(3) A date specified in a notice under subsection (2) as the date on which the levy will come into effect or on which it will cease to have effect in a principal council's area—

(a) must not be before—

(i) the end of the period of 12 months starting with the day on which the notice was published, or

(ii) the end of such period of less than 12 months starting with that day, as may be agreed by the principal council and WRA, and

(b) must be either 1 April or 1 October.

(4) A date specified in a notice under subsection (2) as the date on which the levy in a principal council's area will change—

(a) must not be before the end of the period of 6 months starting with the day on which the notice was published, and

(b) must be either 1 April or 1 October.

(5) The introduction or abolition of, or the change to, the levy (as the case may be) comes into effect on the date specified in the notice published under subsection (2).

(6) The requirement in subsection (2) to publish a notice is a requirement to publish the notice on the principal council's website, and in such other manner as the council considers appropriate.

49 Overnight stays that are unaffected by the introduction of, or changes to, the levy

(1) Subsection (2) applies where the levy has come into effect in a principal council's area.

(2) For the purposes of this Part, an overnight stay in visitor accommodation does not take place if the relevant contract was made before the date that is six months after the date on which the principal council decided to introduce the levy.

(3) But if a relevant contract that falls within subsection (2) is varied on or after the date that is six months after the date on which the principal council decided to introduce the levy, an overnight stay in visitor accommodation takes place in relation to—

(a) a person that, as a result of the variation, is entitled to reside overnight in visitor accommodation;

(b) a night on which, as a result of the variation, a person (whether or not that person is within paragraph (a)) is entitled to reside overnight in visitor accommodation.

(4) Subsection (5) applies where a change to the levy has come into effect in a principal council's area.

(5) The change to the levy does not apply in relation to an overnight stay in visitor accommodation if the relevant contract was made before the date the principal council decided to change the levy.

(6) In this section, "the relevant contract" is the contract—

(a) under which an overnight stay in visitor accommodation takes place, or would (but for this section) take place,

(b) under which one or more people are entitled to reside in that accommodation, and

(c) to which the visitor accommodation provider is a party.

(7) For the purposes of this section, the date a principal council decides to introduce or change the levy is the date it publishes a notice under section 48(2).

50 Interpretation of Chapter

In this Chapter—

(a) "local people", in relation to a principal council, means people who live, work or study in the principal council's area;

(b) "proceeds of the levy" has the meaning given in section 43;

(c) references to changing the levy have the meaning given in section 47.

CHAPTER 5

MISCELLANEOUS PROVISION RELATING TO THE LEVY

51 Visitor accommodation at premises within the area of more than one principal council

Where the premises at which visitor accommodation is provided are not wholly within the area of one principal council, the premises are to be treated for the purposes of this Part as being in the area in which the greater or greatest part of the premises is situated.

52 Arrangements with third party to collect the levy etc. on behalf of provider

(1) A visitor accommodation provider may make arrangements for one or more persons, on behalf of the provider, to—

(a) collect sums equivalent to the amount of the levy in respect of overnight stays in visitor accommodation;

(b) make returns, or pay the levy, to WRA;

(c) issue repayments of sums collected by virtue of paragraph (a).

(2) The making of an arrangement under subsection (1) does not affect a visitor accommodation provider's obligations under or by virtue of—

(a) this Act, or

(b) the Tax Collection and Management (Wales) Act 2016 (anaw 6) (in so far as it applies in relation to the levy).

53 Welsh Ministers' power to impose advertising and billing etc. requirements

(1) The Welsh Ministers may by regulations impose requirements on visitor accommodation providers that provide or offer to provide visitor accommodation at premises in an area where a principal council has introduced or decided to introduce the levy, relating to—

(a) the inclusion of information about the amount of levy payable on an overnight stay in visitor accommodation in an invoice, receipt or other document provided in connection with that stay;

(b) when and how information relating to the existence, nature, and amount of the levy is to be provided.

(2) Regulations under subsection (1)(b) may (among other things) require that—

(a) an indication (wherever, whenever or however given) of the amount payable for an overnight stay in visitor accommodation includes information about the amount of levy payable in respect of the stay;

(b) promotional and marketing material and other information made available in relation to visitor accommodation includes information about the amount of levy payable in respect of overnight stays in the accommodation;

(c) information about the amount of levy payable in respect of overnight stays in visitor accommodation be displayed in visitor accommodation.

(3) Regulations under subsection (1) may—

(a) confer a power to impose a civil sanction on a person that has not complied with a requirement imposed by the regulations, whether or not the person imposing the civil sanction is a regulator for the purposes of Part 3 of the Regulatory Enforcement and Sanctions Act 2008 (c. 13), and

(b) make provision for appeals against civil sanctions imposed by virtue of paragraph (a).

(4) In subsection (3) "civil sanction" means a sanction of a kind for which provision may be made under Part 3 of the Regulatory Enforcement and Sanctions Act 2008 (fixed monetary penalties, discretionary requirements, stop notices and enforcement undertakings).

(5) For the purposes of this section, a principal council has decided to introduce the levy if it has published a notice under section 48 stating that it is going to introduce the levy.

54 Exercise by a principal council of its functions under this Part etc.

(1) Section 101 of the Local Government Act 1972 (c. 70) (arrangements for discharge of functions by local authorities) does not apply to the functions of a principal council under this Part (and section 61(2)).

(2) The Welsh Ministers may by regulations amend this section for the purpose of disapplying (or reapplying) subsection (1) in relation to a function of a principal council under this Part (and section 61(2)).

(3) In the Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007 (S.I. 2007/399), in Schedule 1 (functions not to be the responsibility of an executive), in the table in Part I (miscellaneous functions), after paragraph 19 insert—

"20. Functions relating to a visitor levy	Part 3 and section 61(2) of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)".

PART 4

MISCELLANEOUS AND GENERAL PROVISION

CHAPTER 1

SPECIAL CASES

Relevant business

55 Meaning of "relevant business" in this Chapter

In this Chapter, "relevant business" means a business, or a part of a business, in the course of which a person—

(a) provides, or offers to provide, visitor accommodation at premises in Wales, and

(b) is an occupier of the premises at which the visitor accommodation is provided.

Partnerships and unincorporated bodies

56 Duties and liabilities of partnerships and unincorporated bodies

(1) Where anything required or permitted to be done under an enactment relating to the register under Part 2 or the levy is to be done by or in relation to persons carrying on business in partnership, it must be done by or in relation to every person who is a partner at the time when it is done or required to be done.

(2) But anything that is required or permitted to be done by every partner may instead be done by any of them; and if the partnership's principal place of business is in Scotland, it may also be done by any other person authorised by the partnership.

(3) Where anything required or permitted to be done under an enactment relating to the register under Part 2 or the levy is to be done by or in relation to persons carrying on business as an unincorporated body, it must be done by or in relation to every person who is a managing member of the body at the time when it is done or required to be done.

(4) But anything that is required or permitted to be done by every managing member of the body may instead be done by any of them.

(5) A liability to pay a relevant amount as a result of anything done or omitted to be done by persons carrying on business in partnership or as an unincorporated body is a joint and several liability of every person who is a member of the partnership or body at the time when the thing is done or omitted to be done.

(6) But where—

(a) persons carry on a relevant business in partnership or as an unincorporated body, and

(b) a person is a member of the partnership or body for only part of an accounting period,

the person's personal liability for levy chargeable in respect of the accounting period is the proportion of the liability relating to the business of the partnership or body that is just and reasonable in the circumstances.

(7) In this section, "relevant amount" means—

(a) a penalty under Part 2;

(b) an amount of levy;

(c) a penalty under an enactment relating to the levy;

(d) interest on an amount within paragraph (b) or (c).

57 Power to make further provision about partnerships and unincorporated bodies

The Welsh Ministers may by regulations add to, repeal or revoke or otherwise amend any provision made by an enactment relating to the register under Part 2 or the levy (including this Act) about cases where persons carry on business in partnership or as an unincorporated body.

Change in persons that provide visitor accommodation

58 Death, incapacity and insolvency

(1) This section applies where a person ("A") carries on a relevant business of another person ("B") who has died, become incapacitated or become subject to an insolvency procedure.

(2) A must give WRA notice of—

(a) the fact that A is carrying on the relevant business, and

(b) the nature and date of the event that has led to A carrying it on.

(3) The notice must be given before the end of the period of 30 days beginning with the day on which A began to carry on the relevant business.

(4) WRA may treat A as if A were B for the purposes of the register under Part 2 or the levy, with effect from the time when A began to carry on the relevant business; and WRA may do so whether or not A has given notice under subsection (2).

(5) WRA must issue a notice to A, and if appropriate, to B, of a decision to treat A as B.

(6) If—

(a) B ceases to be incapacitated or subject to an insolvency procedure, or

(b) A ceases to carry on the relevant business of B,

A must give WRA notice of the cessation and the date on which it occurred.

(7) The notice must be given before the end of the period of 30 days beginning with that date.

(8) WRA must cease to treat A as B if WRA is satisfied that either of the conditions in subsection (6) is met (whether or not A has given notice under that subsection).

(9) WRA must issue a notice to A and if appropriate, to B, of a decision to cease to treat A as B.

(10) For the purposes of this section, a person becomes subject to an insolvency procedure if—

(a) the person is made bankrupt;

(b) a company voluntary arrangement takes effect in relation to the person under Part 1 of the Insolvency Act 1986 (c. 45);

(c) the person enters administration or goes into liquidation or receivership;

(d) any corresponding event occurs which has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.

59 Power to make provision about death, incapacity, insolvency and cases where a person ceases to exist

(1) The Welsh Ministers may by regulations add to, repeal or revoke or otherwise amend any provision made by an enactment relating to the register under Part 2 or the levy (including this Act) about cases where a person who has carried on a relevant business dies, becomes incapacitated or becomes subject to an insolvency procedure or otherwise ceases to exist.

(2) Regulations under subsection (1) may (among other things) make provision—

(a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure, or otherwise ceases to exist;

(b) about duties, liabilities and entitlements relating to the register under Part 2 or the levy where a person has died, become incapacitated or become subject to an insolvency procedure, or has otherwise ceased to exist;

(c) that applies whether or not anyone else carries on a person's relevant business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure, or otherwise ceases to exist;

(d) about the removal of a person from the register under Part 2;

(e) for—

(i) penalties in respect of failures to comply with the regulations, or with requirements imposed on persons other than WRA by section 58;

(ii) either or both of reviews and appeals.

60 Power to make provision about transfers of businesses as going concerns

(1) The Welsh Ministers may by regulations make provision for securing continuity in the application of any enactment relating to the register under Part 2 or the levy where a relevant business is transferred from one person to another as a going concern.

(2) Regulations under subsection (1) may (among other things) make provision—

(a) requiring WRA to be notified of the transfer;

(b) for any liability or duty of the transferor relating to the register under Part 2 or the levy to become a liability or duty of the transferee;

(c) for any entitlement of the transferor to the discharge or repayment of an amount of levy, whether arising before or after the transfer, to become an entitlement of the transferee;

(d) for anything done before the transfer by or in relation to the transferor to be treated for the purposes of the register under Part 2 or the levy as having been done by or in relation to the transferee;

(e) about duties to keep and preserve records.

(3) The regulations may make provision that applies subject to conditions, and may in particular—

(a) provide that the application to a transferor and transferee of any provision made under subsection (2)(b) to (e) requires the approval of WRA;

(b) make provision about the making and determination of applications for approval.

(4) The regulations may make provision for—

(a) penalties in respect of failures to comply with the regulations;

(b) either or both of reviews and appeals.

(5) The regulations may amend or apply (with or without modifications) any enactment relating to the register under Part 2 or the levy (including this Act).

CHAPTER 2

MISCELLANEOUS

61 Guidance issued by the Welsh Ministers

(1) The Welsh Ministers may issue guidance on this Act and any regulations made under this Act, but before issuing any such guidance the Welsh Ministers must consult such persons as they consider appropriate.

(2) A principal council must, in the exercise of functions under Part 3 (including when considering whether to exercise a function under that Part), have regard to guidance issued by the Welsh Ministers under this section.

62 Power to extend Act to berths and moorings

The Welsh Ministers may by regulations amend this Act, and the Tax Collection and Management (Wales) Act 2016 (anaw 6), so that either or both of Parts 2 and 3 of this Act apply or are replicated, with or without modifications, in respect of berths and moorings provided for vessels.

63 Review of operation and effect of Act

(1) The Welsh Ministers must—

(a) carry out a review of the operation and effect of this Act, and

(b) publish, in such manner as they consider appropriate, a report of the review.

(2) The review under subsection (1) must be completed before the end of the period of 5 years beginning with the day on which Part 2 of this Act comes fully into force.

(3) The Welsh Ministers must also—

(a) carry out subsequent reviews of the operation and effect of this Act, and

(b) publish, in such manner as they consider appropriate, a report of each subsequent review.

(4) The first review under subsection (3) must be completed before the end of the period of 5 years beginning with the day on which the report of the review under subsection (1) was published.

(5) Subsequent reviews under subsection (3) must be completed before the end of the period of 5 years beginning with the day on which the previous report was published.

(6) The Welsh Ministers may direct WRA to assist in carrying out a review under this section; and WRA must comply with a direction under this subsection.

CHAPTER 3

GENERAL

64 Power to make consequential, transitional etc. provision

(1) The Welsh Ministers may by regulations—

(a) make provision that is incidental or supplementary to, or consequential on, any provision of this Act;

(b) make transitional or saving provision in connection with any provision of this Act.

(2) Regulations under subsection (1) may amend, modify, repeal or revoke any enactment (whenever enacted or made, and including any provision of this Act).

65 Regulations under this Act

(1) A power to make regulations under this Act is exercisable by statutory instrument.

(2) A power to make regulations under this Act includes power—

(a) to make different provision for different purposes or different areas;

(b) to make incidental, supplementary, consequential, transitional or saving provision.

(3) The provision that may be made by virtue of subsection (2)(b) includes provision that amends, modifies, repeals or revokes any enactment (whenever enacted or made, and including any provision of this Act).

(4) A statutory instrument containing any of the following may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru—

(a) regulations under section 2(5);

(b) regulations under section 5(2);

(c) regulations under section 26(1);

(d) regulations under section 29(5);

(e) regulations under section 29(6);

(f) regulations under section 31(6);

(g) regulations under section 32(2);

(h) regulations under section 33(3);

(i) regulations under section 34(1);

(j) regulations under section 35(8);

(k) regulations under section 37(3);

(l) regulations under section 45(5);

(m) regulations under section 53(1);

(n) regulations under section 54(2);

(o) regulations under section 57;

(p) regulations under section 59(1);

(q) regulations under section 60(1);

(r) regulations under section 62;

(s) regulations under section 64(1), where the regulations amend, modify or repeal an enactment contained in primary legislation (including any provision of this Act).

(5) Any other statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of Senedd Cymru.

(6) In this section, "primary legislation" means the following—

(a) an Act of Senedd Cymru;

(b) an Assembly Measure;

(c) an Act of the Parliament of the United Kingdom.

66 Interpretation

(1) In this Act—

"night" ("*noson*") means a period starting on one day and ending on the next day;

"overnight stay in visitor accommodation" ("*arhosiad dros nos mewn llety ymwelwyr*") is to be interpreted in accordance with section 29;

"partnership" ("*partneriaeth*") means—

(a) a partnership within the Partnership Act 1890 (c. 39),

(b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24), or

(c) a partnership or entity of a similar character formed under the law of a country or territory outside the United Kingdom;

"principal council" ("*prif gyngor*") means a council for a county or a county borough in Wales;

"provide" ("*darparu*"), in relation to the provision of visitor accommodation, is to be interpreted in accordance with section 3;

"return" ("*ffurflen*") means a return of the kind mentioned in section 36;

"vessel" ("*llestr*") means a ship, boat, raft, or other apparatus constructed or adapted for floating on water, designed or adapted for human habitation;

"visitor accommodation" ("*llety ymwelwyr*") has the meaning given by section 2;

"visitor accommodation provider" ("*darparwr llety ymwelwyr*") and "VAP" ("*DLlY*") are to be interpreted in accordance with section 3;

"WRA" ("*ACC*") means the Welsh Revenue Authority.

(2) For the purposes of this Act, the managing members of an unincorporated body are—

(a) each member of the unincorporated body holding office as president, chair, treasurer, secretary or any similar office;

(b) if there is no such office, each member holding office as a member of a committee by which the affairs of the body are managed;

(c) if there is no such office or committee, each member of the body.

(3) Where this Act imposes a duty on a principal council to publish a decision, report or other document other than a notice, the decision, report or other document must be—

(a) published—

(i) on the principal council's website, and

(ii) in such other manner as the principal council considers appropriate;

(b) made available for inspection (without charge) at the offices of the principal council for at least 12 months after it is first published.

67 Coming into force

(1) This Part, subject to subsection (2), and Parts 1 and 3 (including Part 2 of Schedule 2) come into force on the day after the day this Act receives Royal Assent.

(2) Part 2 (including Part 1 of Schedule 2), and Chapter 1 of this Part as it applies in relation to the register under Part 2, come into force on a day appointed by the Welsh Ministers in an order made by statutory instrument.

(3) An order under subsection (2) may make—

(a) transitional, transitory or savings provision in connection with the coming into force of a provision by virtue of that subsection;

(b) different provision for different areas (as well as for different purposes).

68 Short title

This Act may be referred to as—

(a) the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025, or

(b) Deddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025.

SCHEDULE 1
(introduced by section 4)

INFORMATION TO BE INCLUDED IN THE REGISTER OF VISITOR ACCOMMODATION PROVIDERS

Information to be included in the register

1 A visitor accommodation provider's entry in the register must contain the following information about the visitor accommodation provider ("VAP")—

(a) the name of the VAP,

(b) any business name used by the VAP,

(c) the business address of the VAP,

(d) a statement as to whether the VAP is an individual, a partnership, a body corporate, an unincorporated body, or another kind of entity,

(e) if the VAP is—

(i) a company registered under the Companies Act 2006 (c. 46), its company number, or

(ii) an overseas entity within the meaning of Part 1 of the Economic Crime (Transparency and Enforcement) Act 2022 (c. 10) registered under that Part, its overseas entity ID, and

(f) a statement as to whether the VAP is a charity, and if the VAP is a charity registered under the Charities Act 2011 (c. 25), its charity number.

2 A VAP's entry in the register must contain the following information about the premises at which the VAP provides, or offers to provide, visitor accommodation—

(a) the name of—

(i) the premises (if the premises has a name);

(ii) the visitor accommodation provided at the premises (if the accommodation has a name),

(b) the address (including the county or county borough) of the premises,

(c) the type of visitor accommodation that the VAP provides, or offers to provide, at the premises, and

(d) the maximum number of people that can be accommodated in the visitor accommodation provided in or at the premises.

3 Where WRA has registered a person under section 8, or made any changes to a person's entry under section 11—

(a) the entry must indicate that the person was registered or the entry changed under the section in question, and

(b) in the case of a change made under section 11, the entry must indicate the information in question,

but sub-paragraphs (a) and (b) cease to apply to an entry if the person provides WRA with the information necessary to satisfy WRA that the entry is complete and accurate.

Circumstances in which information need not be included in the register

4 (1) A requirement in paragraph 1 or 2 to include information of a particular description in an entry in the register does not apply if—

(a) WRA does not have the information in question, or

(b) WRA considers the information in question is, or is likely to be, inaccurate.

(2) Where WRA includes information of a kind described in sub-paragraph (b) in an entry, WRA may indicate in the entry that WRA considers the information is, or (as the case may be) is likely to be, inaccurate.

Partnerships and unincorporated bodies

5 Where a VAP is a partnership or unincorporated body—

(a) the reference in paragraph 1(a) to the name of the VAP is a reference to the name of—

(i) each member of the partnership;

(ii) each managing member of the unincorporated body, and

(b) the register must (in addition to the information listed in paragraph 1) contain the address of—

(i) each member of the partnership;

(ii) each managing member of the unincorporated body.

Interpretation

6 For the purposes of this Schedule—

(a) the business address of a partnership, a body corporate or an unincorporated body, is the address of its registered or principal office;

(b) "charity" means a charity registered under the Charities Act 2011 (c. 25) or an exempt charity (within the meaning of that Act).

SCHEDULE 2

(introduced by sections 27 and 42)

AMENDMENTS RELATING TO PARTS 2 AND 3

PART 1

AMENDMENTS RELATING TO PART 2 OF THIS ACT

The Tax Collection and Management (Wales) Act 2016 (anaw 6)

1 The Tax Collection and Management (Wales) Act 2016 is amended as follows.

2 In section 12 (main functions of WRA), after subsection (2) insert—

"(2A) WRA also has functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (register of visitor accommodation)."

3 In section 17 (confidentiality of protected taxpayer information), in subsections (1), (3) and (4) and in the heading, omit "taxpayer".

4 In section 18(1) (permitted disclosures)—

(a) omit "taxpayer";

(b) after paragraph (j) insert—

"(k) the disclosure is of information acquired in connection with the functions of WRA under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), and it is made—

(i) to a principal council in connection with a function of the principal council, or

(ii) to the Welsh Ministers in connection with their functions under section 2 of the Development of Tourism Act 1969 (c. 51)."

5 In section 20 (offence of wrongful disclosure of protected taxpayer information), in the heading, omit "taxpayer".

6 In section 25 (payments of receipts into Welsh Consolidated Fund), for subsection (1) (which is amended by paragraph 26(a) of this Schedule), substitute—

"(1) WRA must pay into the Welsh Consolidated Fund—

(a) amounts collected in the exercise of its functions relating to devolved taxes;

(b) amounts collected in the exercise of its functions relating to the register under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)."

7 In section 30 (Tax Statement)—

(a) in subsection (1), omit "(a "Tax Statement")";

(b) for the heading substitute "Statement of amount of money collected by WRA".

8 In section 31 (audit)—

(a) in subsection (1)(b), for "Tax Statement" substitute "statement prepared under section 30";

(b) in subsection (2), in both places it occurs, for "Tax Statement" substitute "the statement";

(c) in subsection (4)—

(i) for "Tax Statement submitted under this section" substitute "statement submitted under subsection (1)(b)";

(ii) in paragraph (a), for "Tax Statement" substitute "statement".

9 In section 33 (accounting officer), in subsection (3)(a), for "Tax Statement" substitute "statement prepared under section 30".

10 Omit section 35 (Public Services Ombudsman).

11 In section 164 (payment and enforcement), in paragraph (c), at the end insert "or the register under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)".

12 In section 172(6) (appealable decisions), after "information notice" insert "or a notice under section 12 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025".

13 In section 179(2)(b) (time limit for making an appeal), after "kind" insert "(other than a decision of a kind mentioned in section 172(2)(m), (n) or (o) (decisions relating to the register of visitor accommodation providers))".

14 In section 182(7) (payment of penalties in the event of a review or appeal)—

(a) omit the "or" after paragraph (a);

(b) after paragraph (b) insert ", or

(c) section 20 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)."

15 In section 183 (disposal of reviews and appeals in respect of information notices)—

(a) after subsection (2) insert—

"(3) In this section, a reference to an information notice includes a reference to a notice under section 12 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00).";

(b) in the heading, after "information notice" insert "and notices under section 12 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025".

16 In section 187B (Crown application) (as inserted by paragraph 50 of this Schedule)—

(a) in subsection (1), after "in relation to" insert "WRA's functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), and in relation to";

(b) in subsection (2), after "in relation to" insert "WRA's functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025, and in relation to";

(c) in the heading, at the end insert "and the register of visitor accommodation".

17 In section 193 (index), in the entry for "protected taxpayer information" omit—

(a) "taxpayer";

(b) "*am drethdalwr*".

Public Audit (Wales) Act 2013 (anaw 3)

18 In section 23 of the Public Audit (Wales) Act 2013 (general provision relating to fees), in subsection (3)(ba), for "Welsh Revenue Authority's Tax Statement;" substitute "statement prepared by the Welsh Revenue Authority under section 30 of that Act".

Public Services Ombudsman (Wales) Act 2019 (anaw 3)

19 In Schedule 3 to the Public Services Ombudsman (Wales) Act 2019, in the heading before the entry for the "Welsh Revenue Authority", after "Tax" insert "and registration".

PART 2

AMENDMENTS RELATING TO PART 3 OF THIS ACT

Introduction

20 The Tax Collection and Management (Wales) Act 2016 (anaw 6) ("the 2016 Act") is amended as follows.

Amendment of references to "devolved tax" etc. in the 2016 Act

21 For "devolved", in each place it occurs in the 2016 Act (and subject to the other amendments provided for in this Schedule), substitute "WRA-collected"; but not in the following provisions—

(a) section 1(ba) (overview of Act);

(b) section 12(2)(b) (which is amended by paragraph 22) (WRA's main functions);

(c) section 18(1)(j) (permitted disclosures relating to Scottish devolved taxes);

(d) section 25 (which is amended by paragraph 26) (payments into Welsh Consolidated fund);

(e) section 26(2) (which is amended by paragraph 27) (Charter of standards and values);

(f) Part 3A (general anti-avoidance rule);

(g) section 117A (which is inserted by paragraph 37) (interpretation and application of Part 5 of the 2016 Act in relation to the visitor levy);

(h) sections 118 to 120, and the italic heading that precedes them (those provisions are amended by paragraphs 38 to 41) (penalty for failure to make tax return);

(i) in section 122(3), in Table A1, item 7 (penalty dates relating to general anti-avoidance rule);

(j) section 122A (further penalties for continuing failure to pay devolved tax);

(k) section 136(5) (potential lost revenue: balancing between devolved taxes);

(l) in section 192(2) (interpretation), in the definitions of—

(i) "devolved tax";

(ii) "devolved taxpayer" (which is omitted by paragraph 54(a)(i));

(iii) "LTTA";

(iv) "WRA-collected tax" (which is inserted by paragraph 54(a)(ii));

(m) section 193 (index of defined expressions).

Amendments to Part 2 of the 2016 Act

22 In section 12(2) (main functions)—

(a) in paragraph (b), for "devolved taxes to devolved taxpayers" substitute "WRA-collected taxes to taxpayers";

(b) after paragraph (d) insert—

"(e) providing information, advice and assistance relating to the visitor levy to principal councils."

23 After section 15(1) (general directions) insert—

"(1A) Before giving a direction under subsection (1) that relates only to WRA's functions relating to the visitor levy, the Welsh Ministers must consult each principal council that has introduced, or decided to introduce, the visitor levy in its area."

24 In section 18(1) (permitted disclosures), before paragraph (a) insert—

"(za) it is made for the purposes of WRA's functions, other than the functions mentioned in section 12(2)(a) and (e), and (3),".

25 After section 24 insert—

"24A Payments of net proceeds of the visitor levy to principal councils

(1) WRA must, in relation to each county or county borough in which the visitor levy has been introduced, keep a separate account for the proceeds of the visitor levy collected in respect of that county or county borough.

(2) WRA must pay the proceeds of the visitor levy collected each financial year in respect of a principal council's area (including any interest on the proceeds) to that principal council, no later than—

(a) 30 June in the following financial year, or

(b) such other date as may be agreed between WRA and the principal council.

(3) But, subject to regulations under subsection (5), WRA must do so after deducting from the proceeds received for the financial year such amounts as WRA considers appropriate in respect of the costs it has incurred in connection with the exercise of its functions during that financial year in relation to the visitor levy for that area.

(4) WRA may also, subject to regulations under subsection (5), deduct from the proceeds received for the financial year such amounts as WRA considers appropriate in respect of costs WRA considers it may incur and disbursements WRA considers may become payable—

(a) in connection with the exercise of its functions during the financial year in relation to the visitor levy for that area, but

(b) after it has paid the proceeds for that year to the principal council.

(5) The Welsh Ministers may by regulations make further provision about the deduction of amounts in respect of costs, or the deduction of disbursements, including provision—

(a) limiting the amount of costs or disbursements WRA may deduct (including by reference to a percentage of the disbursements or the costs incurred or to a maximum amount that may be deducted, or by other means);

(b) about how costs and disbursements are to be apportioned between principal councils that have introduced the visitor levy in their areas;

(c) specifying types of cost or disbursement that may, must or must not be deducted.

(6) For the purposes of this section—

(a) references to proceeds of the visitor levy include any financial penalties collected in relation to the levy;

(b) payments to principal councils under subsection (2) are not disbursements."

26 In section 25 (payments of receipts into Welsh Consolidated Fund)—

(a) in subsection (1), after "functions" insert "relating to devolved taxes";

(b) after subsection (2) insert—

"(3) WRA must pay into the Welsh Consolidated Fund amounts deducted under section 24A(3) or (4), in respect of costs, from proceeds of the visitor levy."

27 In section 26(2) (Charter of standards and values)—

(a) omit "devolved" in both places it occurs;

(b) after "their agents", in both places it occurs, insert ", principal councils".

28 In section 27 (corporate plan), after subsection (2) insert—

"(2A) Before submitting the plan for approval by the Welsh Ministers, WRA must consult each principal council that has introduced, or decided to introduce, the visitor levy in its area on any objectives, outcomes or activities that relate to the visitor levy."

29 In section 29 (accounts), after subsection (2) insert—

"(2A) Before giving a direction under subsection (1)(b) that relates only to the visitor levy, the Welsh Ministers must consult each principal council that has introduced, or decided to introduce, the visitor levy in its area."

30 In section 30 (tax statement), after subsection (1) insert—

"(1A) Before giving a direction under subsection (1) that relates only to the visitor levy, the Welsh Ministers must consult each principal council that has introduced, or decided to introduce, the levy in its area."

31 In section 31 (audit), in subsection (4)(b) after "section" insert "24A or".

Amendments to Part 3 of the 2016 Act

32 In section 40 (meaning of "filing date")—

(a) the existing provision becomes subsection (1);

(b) after that subsection insert—

"(2) In this Act the "filing date", in relation to a visitor levy return, has the meaning given by section 36 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)."

33 In section 58 (conditions for making WRA assessments), after subsection (4) insert—

"(5) For the purpose of subsection (3)(c), information is regarded as made available to WRA if—

(a) it is contained in a tax return,

(b) it is contained in any documents produced or information provided to WRA for the purposes of an enquiry into any such return, or

(c) it is information the existence of which—

(i) could reasonably be expected to be inferred by WRA from information falling within paragraph (a) or (b), or

(ii) is notified in writing to WRA by the taxpayer or a person acting on the taxpayer's behalf."

Amendments to Part 3A of the 2016 Act

34 In the heading of Part 3A of the 2016 Act (general anti-avoidance rule), at the end insert ": DEVOLVED TAXES".

35 In Part 3A of the 2016 Act—

(a) in section 81A(1) (meaning of "general anti-avoidance rule"), after "makes provision" insert ", relating to devolved taxes,";

(b) before "taxpayer", in each place it occurs, insert "devolved".

Amendment to Part 4 of the 2016 Act

36 In section 86 (taxpayer notices), for subsection (2) substitute—

"(2) Before issuing a taxpayer notice WRA may (but need not, subject to section 97(2)) apply to the tribunal for approval to issue the notice."

Amendments to Part 5 of the 2016 Act

37 After section 117 (overview of Part 5) insert—

"117A Interpretation and application of this Part in relation to the visitor levy

(1) In this Part—

"devolved tax return" ("*ffurflen treth ddatganoledig*") means a tax return relating to a devolved tax;

"visitor accommodation provider" ("*darparwr llety ymwelwyr*") and "VAP" ("DLlY") have the same meaning as in section 3 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (see also section 120G, in relation to persons that have ceased to be a VAP);

"visitor levy return" ("*ffurflen ardoll ymwelwyr*") means a return relating to the visitor levy (see section 36 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025).

(2) Where a visitor accommodation provider has not indicated to WRA whether the provider will make annual or quarterly returns, the provider is to be treated for the purposes of this Part as making annual returns."

38 In the italic heading before section 118, after "make" insert "devolved".

39 In section 118 (penalty for failure to make tax return on or before filing date)—

(a) in the heading, after "make" insert "devolved";

(b) in subsection (1), after "make a", in both places it occurs, insert "devolved".

40 In section 119 (penalty for failure to make tax return within 6 months from filing date)—

(a) in the heading, after "make" insert "devolved";

(b) in subsection (1), after "make a", in both places it occurs, insert "devolved".

41 In section 120 (penalty for failure to make tax return within 12 months from filing date)—

(a) in the heading, after "make" insert "devolved";

(b) in subsection (1), after "make a", in both places it occurs, insert "devolved";

(c) in subsection (2), after "make the" insert "devolved".

42 After section 120 insert—

"*Penalty points and penalties for failures to make visitor levy returns*

120A Penalty point for failure to make visitor levy return on or before filing date

(1) A visitor accommodation provider ("VAP") is liable to a penalty point if the VAP fails to make a visitor levy return on or before the filing date for the return.

(2) Where a VAP is liable to a penalty point, WRA may award the penalty point by giving notice to the VAP.

(3) Notice under subsection (2) must be given—

(a) if the VAP makes annual visitor levy returns, before the end of the period of 48 weeks beginning with the day after the filing date for the return;

(b) if the VAP makes quarterly visitor levy returns, before the end of the period of 11 weeks beginning with the day after the filing date for the return.

(4) WRA may withdraw a penalty point awarded under this section by giving notice to the VAP; and where a penalty point is withdrawn, the VAP is to be treated as never having received the penalty point.

120B Financial penalty where penalty points have been awarded

(1) If, having been awarded a penalty point, a VAP reaches the penalty threshold, the VAP is liable to a penalty of £100.

(2) The penalty threshold is—

(a) if the VAP makes annual returns, two penalty points, and

(b) if the VAP makes quarterly returns, four penalty points.

(3) A VAP that becomes liable to a penalty under subsection (1) remains liable to that penalty regardless of the subsequent expiry of any of the penalty points awarded to the VAP.

120C Expiry of penalty points

(1) A penalty point awarded to a VAP in relation to a failure to make an annual visitor levy return expires at the end of the period of 24 months beginning with the filing date of the return to which the penalty point relates.

(2) A penalty point awarded to a VAP in relation to a failure to make a quarterly visitor levy return expires at the end of the period of 12 months beginning with the filing date of the return to which the penalty point relates.

120D Changing frequency of filing of returns when provider has penalty point

A VAP that has one or more unexpired penalty points may not change the frequency with which they make visitor levy returns (as to which, see section 37 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)).

120E Financial penalty for failure to make visitor levy return within 6 months from filing date

(1) This section applies where a VAP's failure to make a visitor levy return continues after the end of the period of 6 months beginning with the day after the filing date.

(2) The VAP is liable to a penalty of £100 (regardless of whether the VAP has been awarded any unexpired penalty points, or is liable to any penalty points, in relation to the return in question or any other visitor levy return).

120F Financial penalty for failure to make visitor levy return within 12 months from filing date

(1) This section applies where a VAP's failure to make a visitor levy return continues after the end of the period of 12 months beginning with the day after the filing date.

(2) The VAP is liable to a penalty (regardless of whether the VAP has been awarded any unexpired penalty points, or is liable to any penalty points, in relation to the return in question or any other visitor levy return).

(3) Where, by failing to make the visitor levy return, the VAP deliberately withholds information that would enable or assist WRA to assess the VAP's liability to the visitor levy, the penalty is—

(a) £300, or

(b) a greater amount, not exceeding 95% of the amount of visitor levy to which the person would have been liable if the visitor levy return had been made.

(4) In any case not falling within subsection (3), the penalty is the greater of—

(a) 5% of the amount of visitor levy to which the VAP would have been liable if the visitor levy return had been made, and

(b) £300.

120G Penalty points and penalties: persons that have ceased to be a VAP

(1) In sections 117A(2), 120A, 120E and 120F, references to a "visitor accommodation provider" (or a "VAP") include a person that, by virtue of section 41 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), is subject to a requirement to make a visitor levy return.

(2) In sections 120B to 120D, references to a "VAP" include a person that has ceased to be a VAP.

120H Penalty points: partnerships and other unincorporated bodies

(1) For the purposes of sections 120A to 120D and 120G (in its application in relation to sections 120A to 120D)—

(a) the members of a partnership or other unincorporated body are together to be treated as if they were a single person (distinct from the persons that are members of the partnership or body),

(b) a failure by one or more members of the partnership or body to make a visitor levy return on or before the filing date for the return is to be treated as a failure by the deemed single person referred to in paragraph (a), and

(c) other things done by or in relation to a member of the partnership or body (see section 56(1) to (4) of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) ("the 2025 Act")) are also to be treated as done by or in relation to that deemed single person.

(2) The deemed single person referred to in subsection (1)(a) is to be treated as continuing in existence even if there is a change in the membership of the partnership or body.

(3) Where, under section 120B, a penalty is assessed on the deemed single person referred to in subsection (1)(a)—

(a) every relevant member is jointly and severally liable for the penalty, and

(b) section 56(5) and (6) of the 2025 Act (liability of members) do not apply.

(4) For the purposes of subsection (3)(a)—

(a) "relevant member" means a person that is, on the day the penalty is assessed—

(i) a partner in the partnership, or (as the case may be)

(ii) a managing member of the body (within the meaning of the 2025 Act);

(b) a person is a relevant member even if the person was not a partner in the partnership or managing member of the body when liability was incurred to one or more of the penalty points by virtue of which liability to the penalty arose;

(c) the relevant members are jointly and severally liable for the penalty even if none of them were partners in the partnership or managing members of the body when liability was incurred to the penalty points by virtue of which liability to the penalty arose.

Reduction in penalty for disclosure of information".

43 In section 121(1) (reduction in penalty for failure to make tax return: disclosure), for "or 120" substitute ", 120, 120B, 120E or 120F".

44 In section 122 (penalty for failure to pay tax on time)—

(a) in subsection (2), after paragraph (b) insert—

"(c) in respect of an amount of visitor levy, is 5% of the amount of unpaid levy, but—

(i) if 5% of the amount of unpaid levy is lower than £100, the penalty is £100;

(ii) if 5% of the amount of unpaid levy is greater than £5000, the penalty is £5000.";

(b) in subsection (3), for "122ZA and 122A" substitute "122ZA, 122A and 122B";

(c) in Table A1, after item 2 insert—

"2A	Visitor levy	Amount payable as a result of a visitor levy return.	The date falling 30 days after the filing date for the visitor levy return."

45 After section 122A (further penalties for continuing failure to pay devolved tax) insert—

"122B Further penalties for continuing failure to pay visitor levy

(1) This section applies where a person is liable to a penalty under section 122 in respect of a failure to pay an amount of visitor levy on or before the penalty date for that amount.

(2) If any of the amount remains unpaid after the end of the period of 6 months beginning with the day falling 30 days before the penalty date, the person is liable to a further penalty.

(3) The further penalty is 5% of the amount that remains unpaid, but—

(a) if 5% of the unpaid amount is lower than £100, the penalty is £100;

(b) if 5% of the unpaid amount is greater than £5000, the penalty is £5000.

(4) If any of the amount remains unpaid after the end of the period of 12 months beginning with the day falling 30 days before the penalty date, the person is liable to a second further penalty.

(5) The second further penalty is 5% of the amount that remains unpaid, but—

(a) if 5% of the unpaid amount is lower than £100, the penalty is £100;

(b) if 5% of the unpaid amount is greater than £5000, the penalty is £5000."

46 In section 126 (reasonable excuse for failure to make tax return or pay tax or amount payable in respect of tax credit)—

(a) in subsection (1), after "120" insert ", 120B, 120E or 120F, or (as the case may be) to a penalty point under section 120A,";

(b) in subsection (2), for "122A" substitute "122B".

47 In section 127 (assessment of penalties under Chapter 2)—

(a) in subsections (3) and (4), for "or 120" substitute ", 120 or 120F";

(b) in subsection (5), for "122ZA or 122A" substitute "122ZA, 122A or 122B";

(c) in subsection (6), for "122ZA or 122A" substitute "122ZA, 122A or 122B".

48 In section 128(2) (time limit for assessment of penalties under Chapter 2)—

(a) in paragraph (a), after "tax return" insert ", other than where liability to the penalty arises under section 120B";

(b) after paragraph (a) insert—

"(aa) in the case of liability to a penalty under section 120B (financial penalty where penalty points have been awarded), the filing date of the return in relation to which the penalty point that caused the visitor accommodation provider to reach the penalty threshold was awarded,".

Amendments to Part 8 of the 2016 Act

49 In section 172 (appealable decisions)—

(a) in subsection (2), after paragraph (d) insert—

"(da) a decision relating to a penalty point for failure to make a visitor levy return (within the meaning of Part 5);

(db) a decision to issue a taxpayer notice, or to include a particular requirement in such a notice, where the tribunal did not approve the issuing of the notice;";

(b) in subsection (3), in paragraphs (b)(i) and (c)(i), after "notice" insert "where the tribunal approved the issuing of the notice".

Amendments to Part 10 of the 2016 Act

50 After section 187A insert—

"187B Crown application for the purposes of the visitor levy

(1) This Act, in so far as it applies in relation to the visitor levy, binds the Crown.

(2) This Act, in so far as it applies in relation to the visitor levy, does not make the Crown criminally liable, but it applies to persons in the service of the Crown as it applies to other persons.

(3) In subsections (1) and (2), references to "this Act" include a reference to an enactment made under this Act."

51 In section 189(2) (regulations), after "18(2)," insert "24A(5),".

52 (1) Section 190 (issue of notices by WRA) is amended as follows.

(2) In subsection (1), after "a provision of" insert "the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00),".

(3) In subsection (6)—

(a) in paragraph (a)—

(i) after "body corporate," insert "either—

(i) ";

(ii) for "body;" substitute "body, or

(ii) where the most recent tax return made by the body to WRA contains an address purporting to be the body's address, that address;";

(b) in paragraph (b)—

(i) after "a partnership," insert "either—

(i) ";

(ii) for "partnership;" substitute "partnership, or

(ii) where the most recent tax return made by the partnership to WRA contains an address purporting to be the partnership's address, that address;".

53 In section 191 (giving notices and other documents to WRA)—

(a) in subsection (1), after "a provision of" insert "the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025,";

(b) in subsection (3), after "Welsh Tax Acts" insert "or the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025".

54 In section 192 (interpretation)—

(a) in subsection (2)—

(i) omit the definition of "devolved taxpayer";

(ii) at the appropriate places insert—

""principal council" ("*prif gyngor*") means a council for a county or a county borough in Wales;";

""taxpayer" ("*trethdalwr*") means a person liable to pay a WRA-collected tax;";

""visitor levy" ("*ardoll ymwelwyr*") has the same meaning as in Part 3 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00);";

""WRA-collected tax" ("*treth a gesglir gan ACC*") means—

(a) a devolved tax, or

(b) the visitor levy.";

(b) after subsection (2) insert—

"(3) For the purposes of this Act, a principal council has decided to introduce the visitor levy if it has published a notice under section 48 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 stating that it is going to introduce the visitor levy."

55 In section 193 (index of defined expressions), in Table 1—

(a) in the entry for "Devolved taxpayer", in the second column, for "section 192(2)" substitute "section 81B(3)(c)";

(b) at the appropriate places insert—

"Devolved tax return" ("*ffurflen treth ddatganoledig*")	section 117A(1)";
"Principal council ("*prif gyngor*")	section 192(2)";
"Principal council that has decided to introduce the visitor levy ("*prif gyngor sydd wedi penderfynu cyflwyno'r ardoll ymwelwyr*")	section 192(3)";
"Taxpayer ("*trethdalwr*")	section 192(2)";
"Visitor accommodation provider ("*darparwr llety ymwelwyr*") and VAP ("*DLlY*")	section 117A(1) (and see also section 120G)";

"Visitor levy ("*ardoll ymwelwyr*")	section 192(2)";
"Visitor levy return ("*ffurflen ardoll ymwelwyr*")	section 117A(1)";
"WRA-collected tax ("*treth a gesglir gan ACC*")	section 192(2)".