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| MEETING | Education and Economy Scrutiny Committee |
| DATE | 12 February 2026 |
| TITLE | Visitor Levy |
| REASON TO SCRUTINISE | Impact on Gwynedd |
| AUTHOR | Roland Evans Assistant Head of Economy and Community Department |
| CABINET MEMBER | CLlr R Medwyn Hughes |

Why it needs scrutiny

The Visitor Accommodation (Register and Levy) Etc. (Wales) Bill gives local councils the option of introducing an overnight visitor levy in visitor accommodation in their area.

The Bill received seal of approval at the Senedd on 8 July 2025.

It is a matter for the local authorities to consult with their local populations before deciding if a visitor levy should be imposed.

A Report will be submitted to the Full Cabinet for a decision whether or not to consult on the matter on 14 May 2026. The matter needs to be scrutinised before making a decision.

What exactly needs scrutiny?

- a. What factors are considered when deciding to introduce a Levy or not?
- b. How is it intended to consult with communities and businesses?
- c. What would be the intention in terms of spending the income that derives from the Levy?

Summary of the Key Matters

In light of approving the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill which allows Local Authorities to adopt a Visitor Levy within their authorities, this report is submitted to the Education and Economy Scrutiny Committee for Members to scrutinise the steps and the considerations that the Authority will need to take following the law, the plans for consulting on adopting the Visitor Levy locally and potential areas of activity that could be supported with income from any Levy in Gwynedd in the future.

Background and Context

1. Background

- 1.1. On 24 November 2024, the Welsh Government published the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill.
- 1.2. The Bill was approved by Senedd Cymru on 8 July 2025, and received Royal Assent on 18 September 2025, The Visitor Accommodation (Register and Levy) Etc. (Wales) Bill.
- 1.3. The Act sets out the requirements for introducing new legislation to register holiday accommodation in Wales and introduces legislation that gives individual local authorities the right to introduce a Visitor Levy in their individual areas.
- 1.4. Since 2018, the Council has stated its support of the principle of establishing a Visitor Levy in Wales.
- 1.5. In 2019, research by Cyngor Gwynedd, 'Benefitting from Tourism' identified that a levy would bring the greatest benefits to the area in terms of potential income that could be generated to support the destinations of Gwynedd and Eryri.
- 1.6. Research Reports on Holiday Homes produced by Cyngor Gwynedd in 2019-2020 identify the need to establish a licensing scheme for short-term holiday lets.
- 1.7. The financial position of Local Authorities and other public bodies highlights the need to seek to identify new sources of income for supporting the visitor economy and respond to increasing financial challenges to maintain county-wide infrastructure and the opportunities arising from having visitors in our area.
- 1.8. Over the last five years, the Council and Eryri National Park Authority have worked hand in hand with community, business and public partners to develop the Gwynedd and Eryri 2035 Plan – A plan to support a sustainable visitor economy in the area. The Plan sets out our strategic priorities to ensure a sustainable visitor economy in Gwynedd and Eryri.
- 1.9. In terms of sector profile and visiting patterns, according to the Beauforts research report in 2019, the majority of visitor groups to Gwynedd are either couples (29%) or family groups with young children (24%). Gwynedd had a slightly higher proportion of family groups with older children visiting Gwynedd than the Welsh average (19% of visitors to Gwynedd had older children or a combination of older and younger children, compared to 12% across Wales as a whole). The average number of people in each party visiting is 4.3 (3.4 adults and 0.9 children), which is slightly higher than the Wales average of 3.7 (2.8 adults and 0.9 children).
- 1.10. It must be recognised that a number of voices are raising concerns about the state of the visitor economy in the wake of Covid-19, the 182-day rule, the Article 4 Directive and the cost-of-living crisis. The Council has held discussions on the principle of establishing and implementing a Levy in the past with the sector and intends to continue to do so.
- 1.11. *Promoting our Culture* and a *Sustainable Visitor Economy* have been included as priority projects in the Cyngor Gwynedd Plan under the A Prosperous Gwynedd Priority. Considering national legislation on the Visitor Levy and consulting through the Gwynedd and Eryri Partnership 2035 (G&E2035) is one of the milestones for year 3 of the Plan.

2. The Visitor Accommodation (Registration and Levy) Etc. Wales Act

- 2.1. All Visitor Accommodation Providers in Wales will be required to register their premises and some of these details will be made available to the public. All holiday lets will have to register even if a Local Authority does not choose to adopt the Levy in their area.
- 2.2. The Welsh Revenue Authority (WRA) will manage the Register and manage the collection of the Levy on behalf of Local Authorities. Cyngor Gwynedd will have no role in the operation of the registration, enforcement and levy collection procedure.
- 2.3. Powers are given to local authorities to levy a visitor levy by resolution of the Full Council. The Act currently attributes the decisions to the Full Council and there are no delegation rights attached to this.
- 2.4. Revenues collected through the Levy will be spent by local authorities on managing sustainable destinations.
- 2.5. Visitor Accommodation Providers file returns to the WRA and pay the Visitor Levy based on the number of stays per person, per night.
- 2.6. The Act ascribes levy scales. The rates are £1.30 (£1.56 with VAT) per night charged across Wales unless at a campsite pitch or hostel which is subject to a lower rate of 75p (90p with VAT) per night.
- 2.7. There are limited exceptions to the visitor levy
 - a. young people under the age of 18 from the lowest rate of levy (hostels, campsite pitches or shared rooms);
 - b. anyone who stays more than 31 nights in a single booking; and
 - c. emergency or temporary housing arranged by the local authority.

3. Decision-making process, outline timetable and considerations

- 3.1. The Full Council will have to decide on the introduction of a Visitor Levy in Gwynedd.
- 3.2. Before doing so, certain steps based on statute or Statutory Guidance need to be implemented:
 - a. The WRA must be notified of the intention.
 - b. Publish a report setting out its proposals which sets out an estimate of the levy output, information on how the output is intended to be used and the Council's proposals for membership of the Levy Board. (Appendix 1 – Gwynedd Levy Proposal)
 - c. The report must be submitted to the WRA.
 - d. A statutory consultation must be held.
 - e. In addition to and in accordance with the Statutory Guidance, it is necessary to prepare an Economic, Social and Environmental Impact Assessment. (Appendix 2)
 - f. It is also of course required to prepare general impact assessments in terms of Equality, the Welsh Language etc.

These will be part of the package that will go to the Council as it decides on going to consultation.

- 3.3. At present, the position of other counties in Wales varies in relation to the Levy with some already indicating that they will not consult on the introduction of a levy in the short / medium term (Powys / Pembrokeshire) and others have started consultation (Cardiff).
- 3.4. Discussions have taken place over the last few months with the Isle of Anglesey County Council and Conwy County Borough Council to co-ordinate the timetable and consultation work on the Levy and also to work together on commissioning Impact Assessments. The three counties will work together to ensure that our consultation and decision-making schedules are aligned.
- 3.5. The Act provides that a Levy may be introduced from 1 April or 1 October in any financial year – but 12 months' notice must be given following consultation and a decision by the Full Council.
- 3.6. 1 April 2027 is the earliest that the Levy can be introduced in Wales. Due to the need to undertake meaningful public consultation and to coincide with pre-election periods, it will not be possible for Cyngor Gwynedd to act to this timetable.
- 3.7. Should the Council decide before 30 September 2026 to adopt the Levy – it could be introduced from 1 October 2027 following 12 months' notice.

4. Assessment of the Levy in Gwynedd and research and information

- 4.1. It must be noted that the quality and reliability of the data available at a national level not to mention the Gwynedd level in order to assess the impact of the introduction of a Levy is extremely challenging and limited as it does not exist in many cases.
- 4.2. For a number of years the Council has considered how visitors could make a contribution to supporting a sustainable visiting economy in the County – including the previously referred to Benefit from Tourism project. Of all the possible options considered at the time – from a voluntary donation from visitors, the establishment of a Tourism Business Improvement Area to the establishment of a Visitor Levy – the Levy proved to be the most effective means of generating income to support a sustainable visitor economy in the area as it was then assumed that it could raise up to £9m of additional income per annum (based on STEAM 2017 visitor data (Scarborough Tourism Economic Assessment Monitor)).
- 4.3. As a local context, Gwynedd's STEAM data (which also has warnings/caveats and is an international model to assess trends in visitor numbers and economic contribution) highlights the following for 2024:
Economic Impact: £1.785bn
Number of visits: 7.75m
Number of visiting days: 24.09m
Total employment: 17,644
- 4.4. Taking into account the research undertaken by the Welsh Government in the development of the bill, as well as previous research and draft guidance that has been received from the Government, the Department for Economy and Community is working with the Isle of Anglesey County Council and Conwy County Borough

Council and has commissioned Quod to assess the economic impact of the introduction of a Levy in our areas.

4.5. The jointly commissioned impact assessment follows Welsh Government guidance and uses similar models used by the Government in the development of national impact assessments. The data used is based on International Passenger Survey and Great British Tourism Survey figures for the years 2022-2024. Consideration is also given to STEAM data as part of the assessment.

4.6. This research focuses on:

- a. The research and studies prepared by the Welsh Government in their assessment
- b. Review of any other existing studies
- c. Impact assessment at Gwynedd level – but with many conditions and caveats.
- d. Cross-referencing back to Government work Conclusion on the possible impact.
- e. Review of the draft impact assessment following the consultation process
- f. The economic impact assessment concludes that the effects of the levy would be relatively small on Gwynedd the following is noted

4.7. The Economic Impact Assessment concludes that the effects of the Levy on Gwynedd will be relatively small. The following is noted:

- a. The evidence base on the economic impact of visitor levies is relatively limited, due to a lack of relevant evidence on the effects of visitor levies from other locations, together with gaps and uncertainties in the data. As a result, the national assessment includes a significant number of assumptions (caveats) and relies on wide ranges of estimates. An assessment at local level faces additional challenges, due to more pronounced data gaps and an even less developed evidence base on the impacts of visitor levies at local level (compared to the national level).
- b. The main assumptions and caveats relevant to the local level assessment are as follows:
 - There is significant uncertainty regarding the elasticity of demand. While this is already the case at an all Wales level, the uncertainty is even more pronounced when applied at the Gwynedd level.
 - There are different data sources used to estimate the current size of Gwynedd's visitor economy. The primary analysis uses the International Passenger Survey (IPS) and the Great British Tourism Survey (GBTS), in line with the Welsh Government's assessment and guidance provided to local authorities. STEAM data indicates a substantially larger visitor economy, and the implications of this are noted in the report.
 - At national level, it is reasonable to expect that the majority of visitor expenditure is retained within Wales. This is not necessarily the case at a smaller geographic level; for example, some expenditure by visitors to Gwynedd may occur in Conwy or on Anglesey (and vice versa).
 - Similarly, it is likely that a higher level of economic leakage will be associated with expenditure funded through the levy, as some businesses benefiting from levy funded contracts may be located outside Gwynedd.

- The national level assessment necessarily assumes that the levy would be introduced across Wales. At the Gwynedd level, the impacts will differ depending on whether Gwynedd alone introduces the levy or whether neighbouring authorities also implement it.
- c. As a result, the Gwynedd level assessment is appropriately caveated and should be read in the context of data gaps and the relatively limited evidence base, particularly at local level.
- d. Nevertheless, there is confidence that the impact on Gwynedd would be relatively small in terms of employment and Gross Value Added (GVA). A broadly similar approach to that used by the Welsh Government has been adopted in order to define the likely “bookends” for the range of impacts.
- e. Within this primary analysis, the assumptions made are generally conservative in terms of assessing economic impact (that is, they tend to overestimate potential negative impacts). For example, it is assumed that Gwynedd loses all visitor expenditure, whereas in reality some of this expenditure would have occurred outside Gwynedd in any case (for example, when visitors staying in Gwynedd spend money in neighbouring local authority areas on day trips). It is also assumed that there is some leakage of economic activity outside Gwynedd as a result of levy expenditure, while simultaneously assuming that Gwynedd businesses do not benefit from contracts arising from visitor levy expenditure in other local authority areas.
- f. Similarly, the analysis assumes no growth in the visitor economy and allows for a reduction in visitor numbers as a result of introducing the levy. In practice, if the visitor economy were to grow, the funding raised through the levy would increase, and levy funded expenditure itself could stimulate higher levels of tourism through an improved visitor experience. This would help to maintain and enhance Gwynedd’s competitiveness as a tourism destination. There is evidence of year on year growth in visitor numbers in other locations where visitor levies have been introduced.
- g. Any growth in the visitor economy would also offset any losses to the economy (in terms of jobs and GVA) arising from visitors who do not come as a result of the levy, and would also increase the revenue generated by the levy.
- h. Nevertheless, on the basis of this approach, the impacts of the levy are estimated to be relatively small. Even under these conservative assumptions (i.e. assumptions that may overestimate any negative impacts), it is estimated that the levy could result in:
 - A change in employment of between –50 and +21 jobs, equivalent to a loss of approximately –0.1% or an increase of around 0.04% of employment in Gwynedd;
 - A change in annual GVA of between –£2.7 million and +£0.4 million, equivalent to a loss of approximately –0.1% or an increase of less than 0.01% of the Gwynedd economy; and
 - Annual revenue of between £2.4 million and £2.8 million.
- i. This range, which spans from a relatively small negative impact to a relatively small positive impact, reflects the findings of the Welsh Government’s

assessment, which also concluded that the national level impact is likely to fall between a small negative and a small positive effect.

- j. STEAM data estimates that Gwynedd's current tourism economy is substantially larger than that indicated by the IPS and GBTS. If STEAM data were used, the impacts of the levy would be approximately four to five times greater. This underlines the uncertainty in the data and, therefore, the inherent uncertainty involved in forecasting the impacts of the levy.

4.8. A draft impact integrated assessment has been prepared and highlights that some negative impacts could arise from adopting a Visitor Levy in Gwynedd. However, reinvesting the income generated by the levy has the potential to support positive outcomes for the industry, our communities, the environment and the Welsh language. By operating through the Gwynedd and Eryri 2035 Partnership structure, it will be possible to act inclusively and to monitor the implementation of the levy and its operational priorities through new indicators, and to consider and respond to any negative impacts on protected groups.

5. The public consultation

- 5.1. Should the Council support a public consultation on the principle of adopting a Visitor Levy in Gwynedd, this work would be led by the Tourism, Marketing and Events Service with the support of the Communications and Legal Services.
- 5.2. A Local Authority is expected to undertake a consultation process based on the "Gunning" public consultation principles before deciding whether to introduce the 12-month notice to implement the Levy.
- 5.3. The consultation should set out the case for introducing a levy outlining the potential benefits and offer suggestions on how the levy could be invested for the benefit of the local area, businesses, residents and visitors. As with all consultations, the process will need to ensure that sufficient information is included to allow for intelligent consideration and response. It is also a means of obtaining contribution towards the assessments and reports that will go before the Council when considering the adoption of the levy.
- 5.4. In the case of Gwynedd, subject to the Council's decision at its meeting on 14 May 2026, the consultation period would take place over 10 weeks between May and July 2026. It is a statutory requirement to consult with:
 - a. Local People
 - b. Town and Community Councils
 - c. County Councils bordering Gwynedd
 - d. Eryri National Park Authority
 - e. North Wales Corporate Joint Committee
 - f. Bodies representing tourism businesses or businesses engaged in tourism-related activities, promoting or facilitating tourism in the council area of the main council area;

- g. Prospective members of the Levy Board if they are not already included in this list.
- 5.5. Consultation will be carried out through the following methods which will include:
- a. On-line questionnaire for businesses, residents and visitors
 - b. Focus groups with business and community representatives invited to discuss
 - c. One-to-one interviews
 - d. Special events (one in each of the three areas of Gwynedd and one on-line)
 - e. Pop-up sessions within the 3 areas of Gwynedd
 - f. Meetings of the Gwynedd and Eryri Partnership 2035
 - g. Information shared through Cyngor Gwynedd Levy section on website
- 5.6. While much of the above can be achieved with existing resources – facilitation and organisation, analysis and reporting elements will be commissioned to support the process.
- 5.7. The results of the consultation will serve as consideration for the final impact assessments as well as taking into account the Council's decision on whether or not to adopt the Levy.

6. Communication and Engagement Plan

- 6.1. Should there be a decision to consult publicly, it is intended to establish formal arrangements for engagement on and communication of, the Act in Gwynedd.
- 6.2. The establishment of a Communications and Engagement Plan would create formal arrangements within the Council and with partners to communicate and engage on the development of the overnight accommodation registration scheme and the Levy within Gwynedd. It is expected that the Welsh Government and the WRA will provide statutory guidance in due course but, a draft is available which is currently being used as guidance.

7. Possible use of the Visitor Levy and Operation

- 7.1. The Act identifies specific areas for the future investment (allocation) of Levy funds for the purposes of managing and improving destinations in its area, including:
- a. mitigating the impact that visitors have;
 - b. maintaining and promoting the use of the Welsh language;
 - c. promoting and supporting the sustainable economic growth of tourism and other forms of travel;
 - d. providing, maintaining and improving infrastructure, facilities and services for visitor use (whether or not they are also for use by local people)."
- 7.2. The Welsh Government and the WRA are expected to issue further guidance on these assigned areas.
- 7.3. Given that we have adopted the [Gwynedd and Eryri Strategic Plan 2035](#) which identifies a clear vision, principles and objectives to support a sustainable visitor economy in the area – it would be sensible to use these priorities (which are aligned

with the assigned areas) to prioritise investments from the levy in Gwynedd in order to realise our vision.

Report on the use of levy earnings:

- 7.4. A principal council must publish an annual report on the amount of earnings from the Levy and how these earnings have been used by the Council to manage and improve destinations.

Levy partnership forums:

- 7.5. The Act requires the establishment of a local Levy Partnership Forum to provide information and advice on how earnings from the Levy can be used and to provide information and advice if a Council wishes to add an additional amount to the Levy locally (premium).
- 7.6. If it is decided to implement the Levy, given that we have established the Gwynedd and Eryri 2035 Partnership, it is reasonable to propose that elements of this partnership should act as a 'Levy Partnership Forum' in Gwynedd to offer guidance.

Resources and investment

- 7.7. Information regarding the amount of income that could be collected in Gwynedd varies depending on the data used. As shown in the Impact Assessment Report, this could range from £2.8m at a conservative, pessimistic level, up to £12.4m if STEAM data is used, which is likely to overestimate.
- 7.8. The Welsh Government has agreed to contribute towards the costs of establishing the Levy in Wales so that the administrative costs of the Levy do not exceed a maximum of 10% of the resources collected within a Local Authority (therefore between £200,800 and £1.2m if the above figures are used).
- 7.9. There are considerations locally in terms of the likely costs of administering the partnership and the fund that will be available to invest in the area due to the Levy - an approximation of these costs makes a total of around £100,000 a year. This cost could be paid through Levy earnings.
- 7.10. In light of the Welsh Government's draft statutory guidelines for the consultation process and a decision to introduce the Levy in local areas, it is suggested that additional resources will be required by the Economy and Community Department to undertake this work. These additional resources would contribute to the commissioning of impact assessments, coordinating the consultation process, analysing solutions, coordinating and establishing arrangements for the Levy's investment frameworks.
- 7.11. The Economy and Community Department will employ a Levy Project Manager to develop any proposals locally and to co-ordinate the consultation and Levy development process.
- 7.12. It is intended to reimburse these initial costs through the Levy if it is established in the future.

7.13. Given the administration and management costs, Gwynedd could see an annual income of around £5.3m from the establishment of a Visitor Levy in the County.

7.14. Naturally, the sector, communities, stakeholders and visitors will be keen to see significant investment, and this could include projects such as:

| Principle and Objective of G+E2035 | Examples of potential activity that could be funded through the Levy in Gwynedd |
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| Celebrate, Respect and Protect our Communities, Language, Culture and Heritage: → A visitor economy in the ownership of our communities with an emphasis on pride in one's area → A visitor economy that is world-leading in Heritage, Language, Culture and the Outdoors | <ul style="list-style-type: none"> ✓ Campaigns to promote culture and the Welsh language ✓ Promote a Sense of place and the Welsh Offer for businesses via training ✓ Projects to conserve built and living cultural heritage ✓ Support for the Slate Landscape World Heritage Site and its activities ✓ Supporting a programme of cultural events ✓ Encourage more use of the Welsh language in our communities |
| Maintain and Respect our Environment → A visitor economy that respects our natural and built environment and considers the implications of visitor economy developments on our environment today and in the future → A visitor economy that is world-leading in sustainable and low carbon developments and infrastructure and when responding to the climate change emergency | <ul style="list-style-type: none"> ✓ Better public transport to serve communities – extra buses and later in the evening ✓ Basic infrastructure (bins / refuse collection / toilets / street hygiene etc.) ✓ Maintain popular routes and create new ones. ✓ Protect habitats e.g. seas and waters, uplands etc. ✓ Bespoke interpretation of our environment and habitats ✓ Support for environmental conservation projects ✓ Campaigns and support for a plastic-free sector |
| Ensuring that the benefits to the communities of the area outweigh any disadvantages → A visitor economy that ensures that infrastructure and resources | <ul style="list-style-type: none"> ✓ Visitor campaigns to extend the season, promote the area's special qualities and encourage respect and safety. |

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| <p>contribute towards the well-being of the community all year round</p> <p>→ A visitor economy that thrives for the well-being of Gwynedd residents and businesses and that offers quality employment opportunities for local people all year round</p> <p>→ A visitor economy that promotes local ownership and supports local supply chains and produce</p> | <ul style="list-style-type: none"> ✓ Develop bespoke packages and tours to visit the area and reduce pressure on busy areas ✓ Support for e.g. Mountain and Coast Rescue Teams ✓ Grant packages to support businesses, events and communities ✓ Improve infrastructure e.g. Aros-fan (overnight stay scheme), car parks, stations etc. ✓ Extend warden hours ✓ Promote or support regenerative tourism efforts, i.e. Tourism that has a positive impact on local communities and the environment. ✓ Training or development of skills or activity related to tourism. ✓ Developing a local produce package and local supply chains ✓ Support for Businesses |
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8. Other considerations

- 8.1. The Welsh Government has already announced that its Brilliant Basics programme to invest in tourism infrastructure will not run beyond 2027. This has been an important fund for Gwynedd and has invested in new car parks, toilets, footpaths and facilities such as 'Aros-fan'.
- 8.2. We need assurances from the Welsh Government that the introduction of a Levy in an area will not affect our annual settlement, the enhanced population grant or our ability to access funds to support tourism and destination management in the future.
- 8.3. There has been criticism that the sector is under siege, that Cyngor Gwynedd is anti-tourism and that the introduction of a levy will turn visitors away from the area overnight. The impact studies will explore this area – but information at a local level is difficult to gather, although evidence from other areas that have introduced a levy suggests that it does not have an impact on visitor numbers.
- 8.4. It should be noted that the UK Government is now legislating to allow Mayors in England to introduce a Visitor Levy in city regions in England.
- 8.5. In the future, if a decision is made to introduce a Visitor Levy, it is possible to give 12 months' notice, following consultation, to withdraw the Levy in a local area.
- 8.6. It should be recognised that the tourism sector is exposed to changes in visiting patterns which are influenced by wider local and global factors, and that it is impossible to predict a consistent pattern from one year to the next.

9. The Well-being of Future Generations (Wales) Act 2015

- 9.1. There is a duty to act in accordance with the principle of sustainable development, which is to seek to ensure that the needs of the present are met without jeopardising the ability of future generations to meet their needs.
- 9.2. In acting in accordance with this general duty the Council needs to take into account the importance of long-term impact, being integrated, inclusive, collaborative and preventative in the development and implementation of the proposal in question.
- 9.3. In accordance with the requirements of the Act, Cyngor Gwynedd has adopted well-being objectives. Particular attention is drawn to the following objectives which the Visitor Levy could support if adopted:
 - A PROSPEROUS GWYNEDD - Strengthening the economy and supporting the people of Gwynedd to earn a worthy wage
 - A WELSH GWYNEDD - Ensuring that we give every possible opportunity for our residents to use the Welsh language in the community.
 - A GREEN GWYNEDD - Protecting the county's natural beauty, and responding positively to the climate change crisis
 - AN EFFICIENT GWYNEDD - Putting the people of Gwynedd first and treating them fairly and ensuring that the Council performs effectively and efficiently

10. Impact on Equality Characteristics, the Welsh Language and the Socio-Economic Duty

Economic, environmental and equality impact assessments will be submitted as part of the considerations for a decision to consult in May 2026. These will be reviewed following the public consultation and will receive full consideration when a decision on whether to introduce a Visitor Levy in Gwynedd is made by the Full Council in September 2026.

11. Next Steps

| Timetable | Action |
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| 14 May '26 | Full Council decides to consult publicly Commission consultation support and feedback analysis if supported |
| May '26 – July '26 | Public consultation 15 May 2026 - 24 July 2026 |
| July – August 2026 | Consider the results of the Public Consultation and any modifications to the Impact Assessments |
| 24 September 2026 | Full Council Decision on whether or not to adopt the Levy in Gwynedd |
| 30 September 2026 | Issue a 12-month official Notice to the WRA if Cyngor Gwynedd decides to adopt the Levy |
| 1 October 2027 | Levy in operation in Gwynedd |
| 30 June 2028 | First payment of the Levy to Cyngor Gwynedd – approx. £2.65m |

Background Information

Reports to Cyngor Gwynedd Committees:

| Date | Report | Decision |
|------------|---|--|
| 28-03-23 | Response paper to the Welsh Government's consultation on establishing a statutory registration procedure. | Support for Cyngor Gwynedd's response to the Visit Wales consultation on establishing a statutory licensing scheme in Wales for holiday lets. |
| 15-12-2020 | Holiday Homes Research | b) To assist in retaining control there should also be a call for the introduction of a compulsory licensing scheme for short-term holiday lets which would be the responsibility of the local authority to implement it |
| 13-03-2018 | Welsh Government's Taxation Powers | Cabinet will be given the opportunity to discuss the Welsh Government's intention to introduce new taxes and consider whether it wishes to express an opinion on the proposals. |

[Senedd Cymru's Finance Committee and evidence from Cyngor Gwynedd \(30/01/25\)](#)
[Gwynedd and Eryri Plan 2035](#)

Appendices

Gwynedd Levy Proposal
Economic and Equality Impact Assessment