

MEETING	Full Council
DATE	14 May, 2026
SUBJECT	Visitor Levy
PURPOSE	Decide whether to implement a public consultation procedure on the introduction of a Visitor Levy in Gwynedd
AUTHOR	Roland Evans Assistant Head of Economy and Community Department
CABINET MEMBER	Cllr R.Medwyn Hughes

The Decision Sought

1. To publish a Report setting out the Gwynedd Visitor Levy Proposal;
2. To consult on the Proposal to introduce the levy in accordance with the consultees listed in paragraph 5.4 and 5.5 of this report;
3. To notify the Welsh Revenue Authority, in accordance with the statute, of its intention to consult on introducing the Levy.

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, 'Benefiting 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. Reports researching 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 5 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 the sector profile and visiting pattern, according to Beauforts' 2019 research report, 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 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 Direction 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 consultation through the Gwynedd and Eryri Partnership 2035 (G&E2035) is one of the year 3 and 4 milestones of the Plan.
- 1.12. A Report was submitted to the Scrutiny Committee on 12 February 2026 to scrutinise the impact of the introduction of a Levy in Gwynedd and the considerations for doing so. The Scrutiny Committee's decision was:
- a. To accept the report and note the observations.
 - b. Recommend to the Cabinet Member for Economy and Community:
 - To ensure that full consideration is given to all the complexities involved in introducing this new levy.
 - If the Council decides to introduce a Visitor Levy:
 - That there is a specific commitment on how the money raised would be spent, giving priority to areas relating to tourism and the community.
 - That thorough consultation takes place across the county and with relevant partners to identify community priorities.
 - There needs to be transparency with those who pay the levy regarding how the money will be spent.
 - That communication about exceptions is effective and sensitive as necessary.

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. The registration of visitor accommodation will give Cyngor Gwynedd a much clearer picture of the numbers of visitor beds available in the County – but it will not give a picture of the use of those beds in any year.
- 2.4. Powers are given to local authorities to adopt a visitor levy by resolution of the Full Council.
- 2.5. Money raised through the Levy will be spent by local authorities on managing sustainable destinations.
- 2.6. Visitor Accommodation Providers file returns to the WRA and pay the Visitor Levy based on the number of stays per person, per night.
- 2.7. The Act notes levy scales. The rates are:

Type of accommodation	Rate (per person, per night)
Tenting campsites and shared bedrooms (hostels and dorm)	£0.75c £0.90p inc VAT
All other types of holiday accommodation (caravan, motorhome, self-catering, glamping, bed and breakfast, hotel, etc.)	£1.30 £1.56 inc VAT

- 2.8. There are limited exceptions to the visitor levy
 - a. young people under the age of 18 from the lowest rate of levy (shared hostels, rooms or tent campsites)
 - b. anyone who stays more than 31 nights in a single stay; 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 output of the levy, 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 + 3).
 - f. It is also of course required to prepare general impact assessments in terms of Equality, the Welsh Language etc. (Appendix 4)
- 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 Cardiff have approved to give notice to the WRA that they will be implementing the Levy from 1 April 2027.
- 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. Due to the need to undertake meaningful public consultation and to coincide with pre-election periods, the earliest Gwynedd can implement a Levy would be 01 October 2027 following 12 months' notice.
- 3.7. A final decision will be made following the completion of the consultation and the matter being brought back to Full Council for consideration.

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

- 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. The ability to receive more detailed and reliable data on visitor numbers and visitor bed use is highly unlikely unless there would be significant expenditure and according to forecasts there is no assurance of any additional data nor confirmation that the data would not date almost instantaneously.
- 4.2. For a number of years the Council has considered how visitors could make a contribution to supporting a sustainable visitor economy in the County – including the Benefiting from Tourism project referred to previously. Of all the possible options considered at the time – from voluntary donation from visitors, the establishment of a Tourism Business Improvement District 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 (Scarborough Tourism Economic Activity Monitor) visitor data).

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 visit 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 guidance that has been received from the Government, the Economy and Community Department is working with the Isle of Anglesey County Council and Conwy County Borough Council and has commissioned an assessment of the economic impact of introducing a Levy in our areas. We have also consulted with the City of Cardiff Council and the City of Edinburgh Council.

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 its 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
- e. Conclusion on the possible impact.
- f. Review of the draft impact assessment following the consultation process

4.7. The economic impact assessment concludes that the effects of the levy on Gwynedd would 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 of the impact of visitor levies from elsewhere, coupled with gaps and uncertainty in the data. As a result, the national assessment includes a significant number of caveats and relies on wide ranges of estimates. Assessment at local level faces further challenges, as a result of more prominent data gaps and an even less advanced evidence base on the impact of visitor levies at local level (compared to the national level).*
- b. *The main conditions/caveats relevant to the assessment at a local level are:*
 - *There is significant uncertainty about the elasticity of demand. While this is already the case at an all Wales level, the uncertainty is even more evident when applied at the Gwynedd level.*
 - *There are various data sources for estimating the current size of Gwynedd's visitor economy. The main 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 shows a significantly larger visitor economy; the implications of this are set out in the report.

- *At a national level, it can reasonably be expected that the majority of visitor spending will be kept within Wales. This is not necessarily the case at the level of a smaller area; for example, some spending by visitors to Gwynedd may take place in Conwy or Anglesey (and vice versa).*
 - *Similarly, it is likely that a higher level of leakage will be associated with levy-funded expenditure, as some businesses benefiting from levy-funded contracts may be located outside Gwynedd.*
 - *The assessment at a national level (necessarily) assumes that the levy will be introduced throughout Wales. At the Gwynedd level, the effects will differ depending on whether the levy is introduced by only one local authority, or whether neighbouring authorities also implement it.*
- c. *Therefore, the assessment at Gwynedd level is appropriately caveated, and should be read in the context of the gaps in the data and the relatively limited evidence base, particularly at a local level.*
- d. *However, we are confident that the impact on Gwynedd will be relatively small, both in terms of employment and Gross Value Added (GVA). We have adopted an approach broadly similar to the Welsh Government's analysis in order to determine the bookends for the likely range of these effects.*
- e. *Within this main analysis, the assumptions made are generally conservative in assessing the impact on the economy (i.e. they tend to overestimate the potential negative impact). For example, it is assumed that Gwynedd loses all visitor spending, when some of that expenditure would in fact have taken place outside Gwynedd (for example, when visitors staying in Gwynedd spend money in other local authorities on day trips). It is also assumed that there is some loss of economic activity outside Gwynedd as a result of levy spending, whilst at the same time assuming that Gwynedd businesses do not benefit from contracts arising from visitor levy expenditure in other local authorities.*
- f. *Similarly, the analysis assumes that there is no growth in the visitor economy and allows for a decrease in the number of visitors as a result of the introduction of the levy. In practice, if the visitor economy were to grow, the funding raised through the levy would increase, and the expenditure of the levy itself could stimulate higher tourism through a better visitor experience. This would help maintain and enhance Gwynedd's competitiveness as a tourist destination. There is evidence of year-on-year growth in visitors at 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 raised through the levy.*
 - h. *Nevertheless, on the basis of this approach, the effects of the levy are estimated to be relatively small. Even with these conservative assumptions (i.e. assumptions that could overestimate any negative impact), it is estimated that the levy could lead to:*
 - *Change in employment between -50 and +21 jobs – equivalent to a loss of around -0.1% or an increase of around 0.04% of employment in Gwynedd.*
 - *Change in annual GVA between -£2.7m and +£0.4m per annum – equivalent to a loss of around -0.1% or an increase of less than 0.01% of Gwynedd's economy.*
 - *Annual revenues of between £2.4m and £2.8m.*
 - i. *This range, which ranges 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 impact on a national scale is likely to be between a small negative impact and a small positive impact.*
 - j. *STEAM data estimates that Gwynedd's current tourism economy is significantly larger than that indicated by the IPS and GBTS; if STEAM data were used, the effects of the levy would be about 4 to 5 times greater. This underlines the uncertainty in the data, and therefore the inherent uncertainty in predicting the impact of the levy.*
- 4.8. Research by [Bangor University](#) to the effect of the introduction of a Visitor Levy in 7 areas of the world comparative to Wales states that:
- a. Limited evidence on the effects of tourism taxes: '**Comprehensive assessment of the impacts of tourism taxes remains limited**, despite their clear motives for action'.
 - b. In general, **tourism in locations that have introduced a visitor levy has continued to grow year on year** (though we can't know what the counter-fact would have been without a levy).
- 4.9. Further research published in April 2026 by Bangor University on behalf of Roberts Group '[Visitor Levy to Gwynedd](#)' provides recommendations on how Cyngor Gwynedd could use its powers under the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill to improve the performance of the tourism sector in Gwynedd. The report examines governance, implementation, investment, communication, and review models and provides 9 key recommendations. The report concludes:
If implemented effectively, the levy can transform Gwynedd's tourism sector, improving competitiveness, reducing pressure on sensitive areas, and creating long-term economic and social benefits.
- 4.10. The Draft Gwynedd Levy Proposal already addresses the recommendations and considerations set out in this report.

5. The public consultation

- 5.1. Should the Council support a public consultation, this work would be led by the Tourism, Marketing and Events Service with the support of the Communications and Legal Services and support by the Welsh Government and the WRA.
- 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 a consultation period would take place over 08 weeks between 20 May and 15 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 principal 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. Special events (one in each of the 3 areas of Gwynedd and two online)
 - c. Pop-up sessions within the 3 areas of Gwynedd
 - d. Meetings of the Gwynedd and Eryri Partnership 2035
 - e. Providing information through the specific part of the Council website on the Levy
- 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. To ensure inclusive consultation a economic, environmental and social impact assessments have been prepared and will form part of the consultation package to seek further responses. 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 Communication 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. The Welsh Government and the WRA have provide statutory guidance to include this.

7. Possible use of the Visitor Levy and Operation

- 7.1. The Act identifies specific areas for the future investment (hypothecation) of Levy funds for the purposes of managing and improving destinations in its area, including:
 - a. mitigate the impact that visitors have;
 - b. maintain and promote the use of the Welsh language;
 - c. promote and support the sustainable economic growth of tourism and other forms of travel;
 - d. provide, maintain and improve 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 have issued further guidance on these hypothecated 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 allocated 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 this partnership should act as a 'Levy Partnership Forum' in Gwynedd to offer guidance.

Resources and investment

- 7.7. Information on how much income could be collected in Gwynedd varies based on the data used. As can be seen from the Impact Assessment Report it can go from £2.8m at a conservative, pessimistic level to up to £12.4m if STEAM data is used which is likely to overcalculate.
- 7.8. The Welsh Government has agreed to contribute towards the costs of establishing the Levy in Wales to ensure that the costs of administering the Levy do not exceed 10% of the resources collected within a Local Authority. (from £200,800 to £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 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. 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
<p>Celebrate, Respect and Protect our Communities, Language, Culture and Heritage:</p> <p>→ A visitor economy in the ownership of our communities with an emphasis on pride in one's area</p> <p>→ A visitor economy that is world-leading in Heritage, Language, Culture and the Outdoors</p>	<ul style="list-style-type: none"> ✓ Campaigns to promote culture and the Welsh language ✓ Promoting a sense of place and a 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 ✓ Supporting communities to increase their use of Welsh
<p>Maintaining and Respecting our Environment</p> <p>→ A visitor economy that respects our natural and built environment and considers the implications of visitor economy developments on</p>	<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.)

<p>our environment today and in the future</p> <p>→ A visitor economy that is world-leading in sustainable and low carbon developments and infrastructure and when responding to the climate change emergency</p>	<ul style="list-style-type: none"> ✓ 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
<p>Ensuring that the benefits to the communities of the area outweigh any disadvantages</p> <p>→ A visitor economy that ensures that infrastructure and resources 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"> ✓ Grant packages to support businesses, events and communities ✓ Visitor campaigns to extend the season, promote the area's special qualities and encourage respect and safety. ✓ Develop bespoke packages and tours to visit the area and reduce pressure on busy areas ✓ Support for e.g. Mountain and Coast Rescue Teams ✓ Improve infrastructure e.g. Arosfan (overnight stay scheme), car parks, stations etc. ✓ Extend warden and enforcement 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

8. Other considerations

- 8.1. The Welsh Government has already announced that its Brilliant Basics programme to invest in tourism infrastructure is unlikely to continue 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 pressure, 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 remembered that the UK Government is now legislating to allow Mayors in England to introduce a Visitor Levy in the English city regions.
- 8.5. In future, if it is decided to introduce a Visitor Levy, 12 months' notice may be given following a consultation to abolish the Levy in a local area.
- 8.6. It must be remembered that the tourism sector is open to changes in visiting patterns that are affected by wider local and global factors and having a consistent pattern from one year to the next is impossible to predict.

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

- 10.1. The Council is subject to public sector duties under the Equality Act 2010 (including Welsh public sector duties). In accordance with these legal duties in decision-making, Councils must pay due regard to the need to (1) abolish unlawful discrimination, (2) promote equal opportunities and (3) foster good relations on the basis of the protected characteristics and have due regard to a socio-economic duty under Section 1 of the Act. In accordance with the Welsh Language (Wales) Measure 2011 a linguistic impact assessment was prepared. A Composite Impact Assessment has been prepared in draft (Appendix 3) and

highlights that some negative impacts may arise from the adoption of a Levy in Gwynedd. However, reinvesting the money generated by the levy has the potential to support positive outcomes on the industry, our communities, the environment and the Welsh language. Operating through the structure of the Gwynedd and Eryri 2035 Partnership it is possible to act inclusively and monitor the implementation of the levy and its implementation priorities through new metrics and it will be possible to consider and respond to any negative impacts on the protected groups.⁹⁸

11. Environmental Impact Assessment

- 11.1. The Environmental Impact Assessment (**Appendix 5**) highlights the following areas to mitigate the potential impact of the introduction of a Levy in Gwynedd:
 - .a. To earmark a certain proportion of the levy income for environmental projects and destination management.
 - .b. To regularly monitor the impacts of the levy on visitor flow and environmental pressures, adapting policies if necessary.
 - .c. To work in partnership with local communities, environmental organisations and the tourism sector to ensure investments target the areas of greatest need.
 - .d. To use the levy income on designated motor home parking schemes, improved enforcement and management, and sustainable camping infrastructure where appropriate.
- 11.2. The assessment shows that the Visitor Levy in Gwynedd has the potential to have a significant positive impact on the environment, provided that the income collected is strategically and transparently invested in destination management and the protection of natural assets.
- 11.3. With appropriate mitigation measures, it can be ensured that the levy contributes to a sustainable visitor economy that protects the environment for the benefit of present and future generations.

12. Social Impact Assessment

- 12.1. The Social Impact Assessment (**Appendix 6**) highlights the following areas to mitigate the potential impact of the introduction of a Levy in Gwynedd:
 - a. Rigorous and ongoing community consultation on investment priorities
 - b. Clear communication that the Levy income is:
 - Being kept locally
 - Being invested for the benefit of communities and well-being
 - c. Regular monitoring of social impact in reviewing the Levy
 - d. Creating a Gwynedd Levy Partnership Forum to ensure community participation
- 12.2. The Assessment generally concludes that the adoption of a Visitor Levy in Gwynedd can have a significant positive social impact, provided that:
 - a. The principles of equity and inclusion are central
 - b. The income is clearly targeted towards community benefit

- c. The Council continues to engage meaningfully with communities, businesses and stakeholders
- 12.3. With the appropriate mitigation measures, the Levy offers an opportunity to strengthen community cohesion and ensure a visitor economy that works better for the people of Gwynedd.
13. All impact assessments 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 the future.

14. Next Steps

Timetable	Action
14 May '26	Full Council decides to consult publicly Commission consultation support and feedback analysis if supported
20 May'26 – 15 July '26	Public consultation including public meetings, drop-in sessions, online questionnaire etc.
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

Background Information

Reports to Cyngor Gwynedd Committees:

Date	Report	Decision
12-02-26	Agenda for Education and Economy Scrutiny Committee on Thursday, 12th February, 2026, 10.30 am	To accept the report with recommendations for the Cabinet Member to consider if a Levy is adopted in Gwynedd.
28-03-23	28032023 Holiday Accommodation Consultation.doc.pdf	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	Item 8 - Report Holiday Homes.pdf	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	Item 15 - Report - Welsh Governments Taxation Powers.pdf	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 Sustainable Visitor Economy 2035](#)

Views of Statutory Officers

“This report and the documentation which supports the proposal has been subject to input and advice from the Legal Service. I note in particular that the consultation process is designed having regard to the principles in the case of R v London Borough of Brent ex parte Gunning 1985 which lays the legal basis for consultation processes. In accordance with the provisions of Section 54 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 and the Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007 the decision to approve the proposal and undertake a consultation process is a matter for the Full Council. I am therefore satisfied with the propriety of the decision sought.”

Head of Finance

“The Visitor Levy has been the subject of discussion in Wales for several years now, and I have been aware of these developments. The documentation included as part of the package for this item shows the detailed work that has been done to gather evidence to reach a decision on the matter in an appropriate manner.

Any steps that can be taken to attract additional income and mitigate the Council's costs in tackling higher spending areas to support the tourism sector are welcome. The next step, which is the decision currently being sought, is whether or not to hold a public consultation on the matter. I have no objection to the decision sought – this is the logical next step in the process, and the results of the consultation will be considered when the Council makes a final decision on the matter in September 2026.”

Appendices

Appendix 1 - Gwynedd Levy Proposal

Appendix 2 - Economic Impact Assessment

Appendix 3 – Equality Impact Assessment

Appendix 4 - Cyngor Gwynedd's Composite Impact Assessment
Appendix 5 – Environmental Impact Assessment
Appendix 6 – Social Impact Assessment