

MEETING	Full Council
DATE	24 September 2026
SUBJECT	Visitor Levy
PURPOSE	An update on the consultation on the Gwynedd Visitor Levy Proposal
AUTHOR	Roland Evans Assistant Head of Economy and Community Department
CABINET MEMBER	Cllr R.Medwyn Hughes

Decision Sought

- Accept the report;
- Agree to receive a complete report to decide whether or not to introduce a Visitor Levy in Gwynedd once the analysis, consideration and response to the content of the Consultation have been fully and appropriately completed.

Background

1. Following the decision of the Full Council on 14 May 2026, it was agreed to hold a public consultation on the possibility of introducing a Visitor Levy in Gwynedd.
2. The consultation was intended to gather the views of residents, businesses, visitors and stakeholders before making a further decision.
3. The consultation ran from 20 May to 26 July 2026. The consultation period was extended by 11 days following comments and a request made by the Gwynedd and Eryri 2035 Partnership during their special meeting to discuss the Levy on 12 June 2026.

What is the Visitor Levy?

4. The levy would be a daily payment by people staying overnight in visitor accommodation, such as:
 - Hotels
 - Bed & Breakfast
 - Self-catering accommodation
 - Holiday caravans
 - Campsites
 - Hostels and shared accommodation
5. The levy is intended to ensure that visitors make a direct contribution to the maintenance and improvement of the services and assets that support the visitor economy. Any income would be reinvested locally to support communities, culture and the Welsh language, the environment, facilities and infrastructure used by visitors and residents alike.

Proposed Rates

Type of accommodation	Rate per person per night
Hostels, shared rooms and tent pitches	75p + VAT (£0.90)
Most other types of accommodation (hotels, B&Bs, self-catering, caravans etc.)	£1.30 + VAT (£1.56)

Exemptions

6. The levy would not be payable if:
 - Visitor is under the age of 18 and staying in tent pitches or shared accommodation.
 - Stay lasts more than 31 nights within a single booking.
 - Accommodation is emergency or temporary housing arranged by a local authority.

Purpose of the Consultation

7. The consultation sought views on:
 - The potential economic impact of the levy on tourism businesses.
 - Impact on visitors and travel decisions.
 - The most appropriate use of any income collected.
 - Impact on local communities, the environment and the Welsh language.
 - How the levy could be implemented effectively in Gwynedd.
 - Views on support for the introduction of the Gwynedd Visitor Levy Proposal.
8. Several impact assessments were published as part of the consultation, including economic, social, environmental, equality and Welsh Language assessments.

Consultation methods

9. For consultation exercises conducted by public bodies, the '*Gunning Principles*' are the key legal standards used by the courts to assess whether a consultation has been fair and lawful.
10. To comply with these principles, stakeholders must be consulted while proposals are still at a formative stage. Sufficient information must be provided to enable informed responses, and adequate time must be allowed for stakeholders to consider the proposals and submit their views. All responses must then be conscientiously considered before the recommendations are finalised and a final decision is made.
11. A combination of digital channels, social media, public events, drop-in sessions and partnership networks were used to reach businesses, residents and stakeholders across the county as well as visitors. Posters, business cards and bookmarks were also distributed to encourage a response via the QR code within Gwynedd's 13 Regeneration Areas.
12. During the consultation period we saw:
 - 15,555 visits to Cyngor Gwynedd's consultation information page
 - 4 public meetings (3 in Gwynedd Areas and 1 online)
 - 6 drop-in sessions (2 in each area of Gwynedd)
 - 76 attendees
 - 15 statutory bodies and stakeholders contacted
 - All Gwynedd Community Councils have been notified
 - Cyngor Gwynedd members have been briefed

- Encouragement to complete the questionnaire through the network of Libraries, Byw'n Iach Centres and other networks

The response

13. The response received in the public sessions was heated, challenging and opposing. These were difficult meetings. Their intention was to raise awareness of the consultation and encourage a response – but naturally many were keen to voice opinions.
14. Copies of the questionnaire were provided at Gwynedd Libraries, Siop Gwynedd and there was also an opportunity to request a paper copy. The paper responses were transferred to the online questionnaire as one source of gathering the response to the consultation.
15. The campaign by the sector (including corresponding with customers to encourage a response, creating a Facebook page and corresponding with local businesses to encourage a response against the Levy) has ensured that the number of visitors who responded increased significantly in the last 2 weeks of the consultation and these influence the final results significantly.
16. A very small percentage (1% Welsh website and 2% English website) had clicked to read the Gwynedd Visitor Levy Proposal and to obtain comprehensive information on the Proposal to assist with their response.
17. As part of the consultation response questionnaire, respondents were able to select the category that best described them as a respondent.
18. They were able to select more than one category and therefore it should be noted that some respondents may have been a combination of residents, businesses, visitors and organisations, for example. It is not easy to separate people into individual categories.
19. A total of 6,856 responses were received to the consultation. Based on the initial analysis of the figures, 48.7% of Gwynedd residents supported the Proposal, with 43.5% opposing it; 14.7% of businesses supported it, while 79.5% opposed it; and 10.7% of visitors supported it, while 79.9% opposed it. Considering the overall response, including visitors, residents and businesses, 22.7% supported the Visitor Levy Proposal and 68.5% opposed it.
20. It should be remembered that this was not a consultation on whether respondents were 'for' or 'against' the Gwynedd Visitor Levy Proposal. Rather, it was a consultation to identify the potential impacts of introducing a Visitor Levy in the County and to assist in reaching a decision.
21. The reports summarising and weighing up the consultation will provide us with detailed information on the responses based on all cohorts, priorities, regeneration areas as well as providing potential recommendations moving forward.
22. The number of responses received in Gwynedd was significant and exceeded expectations based on previous consultations. It was also considerably higher when compared with the 2,000 responses received in Anglesey and 1,300 in Conwy.

Main messages arising from the consultation

23. In addition to the significantly higher number of responses than has been seen in other areas, the range of key issues raised in the responses is broader than originally anticipated
24. Some of the main themes raised during the consultation include waste and cleanliness; roads, parking and transport; the economy and employment; governance, data and

monitoring; the environment and public space; the timing and cumulative impact of wider policies on the tourism sector; opportunities for wider collaboration; the impact on certain equality characteristics; the Welsh language and culture.

25. We have received clear legal advice that it is not possible to proceed with a decision on the levy in September 2026, as originally intended, because it has not been possible to analyse, process and consider all the consultation responses within the available timeframe. At present, the full range of information, factors and evidence raised in response to the consultation has not yet been prepared and presented in a form suitable for submission to the Council. Consequently, the Council would not be able to give the matter full consideration before reaching a decision.
26. In accordance with the 'Gunning' Principles of consultation, the responses to the consultation must be considered conscientiously. This requires a full assessment of the consultation findings, updating the impact assessments, and preparing responses to the key issues raised. Furthermore, reasonable investigative work must be undertaken when analysing the information. Without ensuring conscientious consideration and reasonable inquiry, the duty to conduct a consultation and report on its outcomes would not be fulfilled in a fair and comprehensive manner.
27. There may be no relevant response or mitigating measures available for some of the issues raised. However, these will still need to be identified as impacts so that the Council fully understands the implications and effects of the Visitor Levy when reaching its decision.
28. The information collected will need to be carefully weighed and considered, after which the Visitor Levy impact assessments will need to be updated and, where appropriate, the Proposal itself may need to be amended.

Timeline and next steps

29. Originally, the intention was to present a decision report to the Full Council on 24 September 2026
30. The main reason for presenting a report on 24 September 2026 was to provide 12 months' notice to the Welsh Revenue Authority (WRA) of our intention to introduce the Levy, so that collection of the Visitor Levy could commence from 1 October 2027, should a decision be made to do so.
31. There are two opportunities in any year to submit notice of an intention to introduce a Visitor Levy to the WRA, namely before 1 April or 1 October.
32. Considering the 11-day extension granted to the consultation at the request of the Gwynedd and Eryri 2035 Partnership, the high number of responses received, and the range of issues raised, the Council is not currently in a position to make a decision on the Gwynedd Visitor Levy Proposal.
33. It is proposed that a report be presented to a meeting of the Full Council asking the Council to decide whether a Visitor Levy should be introduced in Gwynedd, once the work of analysing, considering and responding to the consultation findings has been fully and appropriately completed.
34. As a result of the delay to the timetable, it is not currently possible to determine when the relevant notice can be submitted to the Welsh Revenue Authority. This will depend on when the report is presented to the Full Council and on the Council's decision as to whether a Visitor Levy should be introduced in Gwynedd.

Views of Statutory Officers

Monitoring Officer

“The report, which reflects specialist legal advice, provides clear guidance that it would not be appropriate to proceed to a decision on the adoption of the levy in September 2026 for the reasons highlighted. The circumstances that have led to this conclusion are explained in the report. In particular, the legal duties involved in carrying out a consultation and how to deal with the responses and views received, are underlined. In addition, the preparation of specific impact assessments are a core part of the decision-making process and, as noted, the responses contribute to the understanding and updating of these assessments in leading to the preparation of the final report and reaching a decision”.

Head of Finance

“I support the decision sought from the perspective of financial propriety. It is essential that the results of the consultation are assessed appropriately”.

Background information

[Report to Full Council](#) 14 May 2026