



Ein cyf/Our ref MA/MDFWL/0643/25

Peredur Owen Griffiths, MS
Chair Finance Committee
Senedd Cymru
Cardiff Bay
CF99 1SN

1 April 2025

Dear Peredur,

Visitor Accommodation (Register and Levy) Etc. (Wales) Bill

In advance of the technical briefing with officials on 3 April, please find attached the registration provisions which we intend to table at Stage 2. Please note these provisions are subject to change prior to tabling. I hope that the draft provisions will help further inform your scrutiny of the Bill.

I am copying this letter to the Chair of the Legislation, Justice and Constitution Committee.

Yours sincerely,

Mark Drakeford AS/MS
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg
Cabinet Secretary for Finance and Welsh Language

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

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, subject to subsections (5) and (6) and in such manner as WRA considers appropriate, the information contained in the register.
- (5) WRA must not publish—
 - (a) the name of a visitor accommodation provider —
 - (i) who is an individual (including any individual who is a member of a partnership that is a visitor accommodation provider), and
 - (ii) who is registered only in respect of premises that are that individual’s sole or main residence,unless that individual consents to the publication or the individual’s forename and surname are part of the individual’s business name;
 - (b) the business address (within the meaning of Schedule 1) of a visitor accommodation provider, unless—
 - (i) the visitor accommodation provider consents to the publication, or
 - (ii) the address is of premises in Wales at which the visitor accommodation provider provides visitor accommodation.
- (6) WRA may publish information contained in the register by virtue of subsection (3), except any information WRA is prohibited from publishing by any enactment or rule of law.
- (7) In this [Part], “registered” means registered in the register.

5 Duty of visitor accommodation providers to be registered

- (1) A person must be registered in respect of each premises in Wales at which the person 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 accommodation;
 - (v) any other matter;
- (b) amend this Part.

6A Applications to be registered

- (1) A person may apply to be registered before the person begins providing, or offering to provide, visitor accommodation at premises in Wales.
- (2) An application to be registered must—
 - (a) be in such form, and given in such manner, as WRA may specify,
 - (b) contain the information required to be included in the register under Schedule 1, 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 7A for providing or offering to provide visitor accommodation at premises in Wales 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).

7A Penalties for failing to register

- (1) A person is liable to a penalty if that person —
 - (a) provides or offers to provide visitor accommodation at premises in Wales, and
 - (b) is not registered in respect of the premises.
- (2) The penalty is to be calculated in accordance with the formula —

$$£100 \times A$$

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

- (3) A notice issued to a person under section [19A] (assessment of penalties) in respect of a penalty to which the person is liable under subsection (1) must specify the premises in question.
- (4) If the person continues to act as described in subsection (1) after the end of the period of 30 days beginning with the day the notice mentioned in subsection (3) is issued ("the initial penalty period"), the person is liable to a penalty for each day after the end of that period on which the person does so.
- (5) A penalty under subsection (4) is, subject to subsection (6), to be calculated in accordance with the formula –

$$£10 \times B$$

where "B" is the number of premises specified in the notice of the penalty under subsection (1) –

- (a) at which the person provides, or offers to provide, visitor accommodation on the day to which the penalty relates, and
 - (b) in respect of which the person is not registered on the day to which the penalty relates.
- (6) But where a person is liable to a 31st penalty under subsection (4) –
 - (a) the penalty is to be calculated under subsection (5) as if the reference in that subsection to £10 were a reference to £1000, and
 - (b) the person is not liable to any further penalty under subsection (4) for any day on which the person continues to act as described in subsection (1).
- (7) 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.

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

- (1) WRA may register a person that is not registered and 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 6A, or

- (ii) WRA is satisfied that the person does not need 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 7A, 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

9A Duty to notify WRA of changes and inaccuracies

- (1) A person must give WRA notice of any –
 - (a) change of circumstances that causes the person's entry in the register to become inaccurate, or
 - (b) inaccuracy in the person'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 person 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 person, specifying the corrections made to the person's entry, unless WRA has already made the corrections under section 11A.
- (4) If WRA decides not to make a change to the register after being given notice by a person 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.

10A Penalties for failure to notify WRA of changes and inaccuracies

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

- (2) A notice issued to a person under section [19A] (assessment of penalties) in respect of a penalty to which the person is liable under subsection (1) must specify the information WRA considers to be inaccurate.
- (3) If the person fails to give WRA the notice required by section 9A(1)(a) or (b) by the end of the period of 30 days beginning with the day the notice mentioned in subsection (2) is issued (“the initial penalty period”), the person is liable to a penalty of £10 for each day after the end of that period on which the failure continues.
- (4) But where a person is liable to a 31st penalty under subsection (3) –
 - (a) the amount of that penalty is £1000, and
 - (b) the person is not liable to any further penalty under subsection (3) in respect of any day on which the failure continues.
- (5) 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.

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

- (1) WRA may change a person’s entry in the register where no notice has been given by that person under section 9A if WRA considers that the entry is inaccurate.
- (2) Before WRA may change a person’s entry under subsection (1), WRA must issue a notice to that person –
 - (a) specifying the information WRA considers inaccurate,
 - (b) setting out whether WRA intend 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 person that WRA will change the register on the date specified in the notice unless –
 - (i) before that date, the person gives the notice required under section 9A(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)(b) must be at least 30 days after the day the notice is issued.
- (4) Where a person’s entry is changed under this section, the person remains liable to penalties under section 10A; but the person is to be treated for the purposes of that section as having given the notice required by section 9A(1)(a) or (b) from the time the person gives notice to WRA –
 - (a) if the entry is inaccurate, providing the information necessary to make the person’s entry accurate, or
 - (b) confirming that the entry is accurate.

WRA's powers to require information

12A 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.

13A Penalties for failure to comply with notice under section 12A

- (1) A person that fails to comply with section 12A(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 notice of the penalty under subsection (1) is issued ("the initial penalty period"), that person is liable to a penalty of £10 for each day after the end of that period on which the failure continues.
- (3) But where a person is liable to a 31st penalty under subsection (2) –
 - (a) the amount of that penalty is £1000, and
 - (b) the person is not liable to any further penalty under subsection (2) in respect of any 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.

Removal of persons from the register

14A 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 premises in Wales.
- (2) An application under subsection (1) must—
 - (a) be in such form, and given 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.

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

- (1) A person that fails to comply with section 14A(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 notice of the penalty under subsection (1) is issued (“the initial penalty period”), and
 - (b) has not provided or offered to provide visitor accommodation at premises in Wales during that period,that person is liable to a penalty of £10 for each day after the end of that period on which the failure continues and on which the person does not provide or offer to provide visitor accommodation at premises in Wales.
- (3) But where a person is liable to a 31st penalty under subsection (2)—
 - (a) the amount of that penalty is £1000, and
 - (b) the person is not liable to any further penalty under subsection (2) in respect of any 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.

16A 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 14A(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 14A(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 15A; 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

17A 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.

18A 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.

19A 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.
- (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 provider was liable to the penalty, and in any event before the end of the period of 12 months beginning with that day –
 - (a) section 7A(1);
 - (b) section 10A(1);
 - (c) section 13A(1);
 - (d) section 15A(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 7A(4);
 - (b) section 10A(3);
 - (c) section 13A(2);
 - (d) section 15A(2).
- (4) A notice under this section 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 17A and 18A, and
 - (d) rights of review and appeal.

20A 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 notice of the penalty 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)).

21A 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.

22A 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

23A 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 [12A] 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

24A 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) “person” includes two or more persons acting in partnership (as well as two or more persons acting as an unincorporated body, or a body corporate).

25A 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 9A(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) about reviews and appeals, including about the decisions of WRA that 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).

26A Amendment of the Tax Collection and Management (Wales) Act 2016

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

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 accommodation the VAP provides or offers to provide –
 - (a) the name of each premises in Wales at which the VAP provides or offers to provide visitor accommodation (if the premises has a name),
 - (b) the address (including the county or county borough) of each premises in Wales at which the VAP provides or offers to provide visitor accommodation,
 - (c) the type of visitor accommodation that the VAP provides, or offers to provide, at each such premises, and
 - (d) the maximum number of people that can be accommodated in the visitor accommodation provided in or at each such premises.
- 3 Where WRA has registered a person under section 8A, or made any changes to a person's entry under section 11A –
 - (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 11A, 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 do 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.

Interpretation

- 5 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 [26A] and [21])

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT
2016 ETC.

PART 1

AMENDMENTS RELATING TO PART 2 OF THIS ACT

The Tax Collection and Management (Wales) Act 2016

- 1 The Tax Collection and Management (Wales) Act 2016 (anaw 6) (“the 2016 Act”) 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 Omit section 35 (Public Services Ombudsman).
- 7 In section 172(6) (appealable decisions), after “information notice” insert “or a notice under
section 12A of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025”.
- 8 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))”.
- 9 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 [21A] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)."

10 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 12A 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 12A of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025”.

11 In section 187B (Crown application) (as inserted by paragraph 31 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”.

12 In section 193 (index), in the entry for “protected taxpayer information” omit –

(a) “taxpayer”;

(b) “*am drethdalwr*”.

Public Services Ombudsman (Wales) Act 2019

13 In Schedule 3 to the Public Services Ombudsman (Wales) Act 2019 (anaw 3), 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