

VISITOR ACCOMMODATION (REGISTER AND LEVY) ETC. (WALES) BILL – STAGE 2 GOVERNMENT AMENDMENTS

The information below is designed to explain the purpose and effect of the amendments tabled in the name of Mark Drakeford MS on **2 May 2025** – please see [Notice of amendments - 2 May 2025.pdf](#)

Adt.	Explanation
53	The amendment changes the “Overview” section to reflect the changes made by other amendments to Part 2 of the Bill, especially amendment 64 (which, among other things, provides that the Welsh Revenue Authority is to have the function of keeping the register).
54	The amendment removes the words “campsite, caravan site”, from section 2, which defines “visitor accommodation”. We have made this change to ensure residential caravan sites are not inadvertently captured by the legislation.
55	The amendment replaces reference to “made available” with “offered”. This is to increase consistency across the Bill in terms of how the Bill refers to the act of offering visitor accommodation. [Amendment 61] makes provision about certain kinds of action that amount to “offering”.
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58	The amendment is linked to amendment 54 and ensures that a pitch or area for the accommodation listed in it is not visitor accommodation.
59	As with amendments 55 to 57, this increase consistency across the Bill in terms of how the Bill refers to the act of offering visitor accommodation, and brings consistency with section 9 in terms of the reference to stays exceeding 31 nights.
60	This amendment makes it clear that the power in section 2 can be used to make provision about whether or not accommodation is “visitor accommodation” by reference to the premises at which the accommodation is provided

61	This amendment clarifies that certain kinds of act will amount to offering to provide' visitor accommodation. It also provides that a person is a "visitor accommodation provider" (VAP) at any time when the person is registered under Part 2 of the Bill.
62	This amendment replaces section 4 and requires the Welsh Revenue Authority (WRA) to establish and maintain the registration system. It also sets out what the WRA must, must not and may publish from the register of Visitor Accommodation Providers.
63	This amendment is consequential on the section inserted by amendment 62, and the other amendments to Part 2 of the Bill.
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65	These amendments change the reference to "VAP" with "Person" to ensure the correct effect of the legislation and in consequence of the other amendments to Part 2 of the Bill.
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68	The amendment replaces reference to "VAP provides" with "person provides visitor" to ensure the correct effect of the legislation and in consequence of the other amendments to Part 2 of the Bill.
69	This narrows the ability of these regulations to amend the Part only instead of the whole Act, and clarifies that the power can be used to specify matters by amending the Part.
70	This amendment ensures that a person who is exempted from a requirement to register in respect of premises is not subject to penalties for failing to register in respect of those premises, and cannot be unilaterally registered by WRA.
71	This amendment establishes how an application must be made and what information an application must contain. It provides powers to WRA to determine what other information may be required and what form and manner an application must be made in. It also sets out duties on WRA to register persons. It also provides that a person is not subject to a penalty for failing to register during the period starting when such an application has been made and ending when the person receives notice of registration or of a decision to not register.
72	This amendment sets out the penalties for failing to register.
73	This section provides WRA with powers to register a person where no application has been made to the WRA. The amendment sets out when WRA may use this power and the process that must be followed to exercise this

	power. It also establishes that a person remains subject to a penalty for failing to register if WRA exercises this power, and that a person must provide notice to WRA with the specified information to remove their liability to a penalty, or apply for removal from the register.
74	This section imposes a duty on VAPs to maintain the accuracy of their register entry, and sets out the process to notify WRA of changes.
75	This section sets out the penalties for a VAP that fails to take the required steps to maintain the accuracy of their register entry.
76	This section provides powers to the WRA to amend a VAP's entry on the register where no notice of change has been provided to the WRA. This will permit WRA to amend the register when they consider an entry is inaccurate and sets out the process WRA must follow to exercise this power. The section also establishes that a VAP remains liable to a penalty for failure to keep their entry accurate when WRA exercises this power, and sets out that a VAP must provide notice of certain matters to remove this liability.
77	This section provides powers to the WRA to require certain persons to provide the WRA with information which is relevant to the exercise of the WRA's registration functions. It establishes how the WRA may use this information notice power and to whom the WRA may issue such notices to.
78	This section provides for penalties for those that fail to comply with a notice issued by the WRA under the section to be inserted by amendment 77.
79	This section sets out that a person must apply to WRA for removal from the register when they are no longer a VAP, and the processes to be followed.
80	This section sets out that a person is subject to penalties for failure to apply for removal from the register when required.
81	This section provides powers for the WRA to remove a person from the register when the WRA considers a person is no longer a VAP. It establishes when and how WRA may exercise this power and that a person remains liable to penalties for failing to apply for removal until they provide notice to the WRA of certain matters, or apply to be registered again.
82	This section provides that if a person satisfies the WRA or the First-tier Tribunal that there is a reasonable excuse for a failure to comply with a requirement under Part 2, they are not liable to the relevant penalty.
83	This section provides that the WRA may reduce, waive or suspend a penalty if there are "special circumstances".

84	This section provides for how and when the WRA must assess penalties, requiring that penalties must be assessed within a period of 12 months from a specified date.
85	This section sets out that a person must pay a penalty within 30 days of a penalty notice being issued.
86	This section sets out that a person is not liable to a penalty if they have already been convicted of an offence in relation to the act or omission for which they would otherwise be liable.
87	This section provides for the liability of personal representatives in the event a person liable to a penalty has died.
88	This section amends the Tax Collection and Management (Wales) Act 2016 to provide for a system of reviews and appeals of the WRA's decisions made in the course of their registration functions.
89	This section defines some of the terms used in the Part.
90	<p>This section provides regulation making powers to Welsh Ministers which includes power to make provision to:</p> <ul style="list-style-type: none"> - about information that must or must not be included in the register - Require or prohibit publication of specified information - Exempt a person from notification requirements (under amendment 74) in relation to information of a kind specified in regulations - To change how penalties are calculated, the amount of penalty and procedure to assess - To change which decisions of WRA are or are not subject to review or appeal
91	This amendment introduces Part 1 of what will become Schedule 2 to the Bill, by virtue of amendment 142.
92	The amendment puts beyond doubt that a stay in visitor accommodation outside Wales will not amount to an "overnight stay in visitor accommodation" for any of the purposes of the Bill.
93	The amendment adds stays in visitor accommodation arranged by or provided on behalf of a principal council (as a local housing authority) under Part 2 of the Housing (Wales) Act 2014, i.e. those homeless or threatened with homelessness, to the list of stays that are not "overnight stays in visitor accommodation" for the purposes of the Bill (and which are therefore not subject to the levy). This change is needed to preserve the effect of making such stays subject to a nil-rate, since amendment 100 removes the concept of a nil rate.

94	This amends section 9(b)(ii) by removing the words 'by, or'; this reflects the fact that accommodation provided by the Secretary of State will not be "visitor accommodation".
95	The amendment adds a regulation making power for Welsh Ministers to make provision about ways in which it can be proved that an overnight stay in visitor accommodation did not take place under section 9(2)(b). This is consequential on the removal of the nil rate by amendment 100, reproducing the power being removed by amendment 105.
96	The amendment moves the tax point to the point at which persons cease to be entitled to reside in the accommodation (which will generally be the point of departure).
97	The amendment replaces the majority of section 11. It revises the process by which the amount of levy on a particular stay is calculated to reflect the possibility that different people might stay for different amounts of nights under a contract, or that the contract might cover accommodation subject to different rates of the levy. In doing so it also excludes persons under the age of 18 staying in lower rated visitor accommodation from being included in the calculation of the amount of levy payable in relation the stay for the purposes of visitor levy liability. It includes a regulation making power so that the Welsh Ministers may include other categories of persons who may be removed from the calculation of the levy.
98	The amendment increases the lower rate of the levy by £0.05 to £0.80
99	The amendment increases the higher rate of the levy by £0.05 to £1.30
100	This amendment removes the concept of the nil rate.
101	The amendment replaces reference to "the introduction of a premium" with "any additional amount that may be added" by a principal council.
102	This is a consequential amendment as a result of the removal of the nil rate under amendment 100.
103	This amendment relates to the changes under [93] and [100] and the change of homeless stays from the nil-rate to exempt stays in overnight visitor accommodation.
104	These are consequential amendments as a result of the changes under [93] and [100], with the power being omitted by [105] being moved to section 9 by [95].
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106	The amendment replaces the entire section 14 of the Bill with a new regulation making power. This enables the Welsh Ministers to permit local authorities to add an additional amount to the levy.

107	The amendment replaces the first four subsections of section 15. The key changes are (i) extending the period during which an application for a refund may be made to 3 months from the end of a stay and (ii) expressly limiting the repayment (in the person with a disability category of refund) to levy paid in respect of a person providing care, assistance or support.
108	This is a consequential amendment due to structural changes to section 15 to ensure the reference to "disability benefit" relates to the correct provision.
109	The amendment adjusts the regulation making powers under section 15 to reflect the other changes made to this section.
110	This amendment makes a minor amendment to avoid any possible uncertainty in practice as to when a visitor levy return should be submitted.
111	This amendment is minor and technical, relating to the division of Schedule 1 to the Bill (which under amendment 142 will become Schedule 2) into two Parts (in connection with the amendments on registration).
112	This is a consequential amendment relating to the changes under 106 and the new regulation making power related to principal councils applying an additional amount to the levy.
113	The purpose of this amendment is to provide that any principal council that wishes to add an additional amount to the rates of the levy is only able to take steps to do so 12 months after the levy came into effect in the area.
114	The amendment replaces reference to "hyrwyddo" with "hwyluso" in the Welsh version, for consistency throughout the Bill.
115	This amendment changes the date to be used for assessing whether an overnight stay was arranged at a time which means it is unaffected by the introduction of the levy.
116	This amendment sets out the circumstances in which a stay under a relevant contract that falls within subsection (2) but is varied on or after the date that is six months after the date on which a principal council has provided notice of introduction of a levy, becomes wholly or partly subject to the levy.
117	This amendment makes a technical change to the definition of "relevant contract" in section 27.
118	The amendments from [118] to [123] apply the provisions on "special cases" to liabilities etc. relating to the register (they currently apply only in relation the levy). Section 30, 31, 33 and 34 will be removed (but see below). Section 29 and section 32 are to be moved and inserted after section 38, at the start of Part 4.
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122	In connection with this, amendments [124] to [127] insert new sections into Part 4, which is a Part that applies to the Bill as a whole. These sections are equivalent to sections 30, 31, 33 and 34, subject to one set of changes; in each
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124	case they have been amended to make them apply in relation to the register under Part 2 of the Bill (as well as to the visitor levy).
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126	Taken as a whole, these amendments will remove sections 29 to 34 from Part 2 of the Bill and reproduce them in Part 4, subject to the changes necessary to make those sections apply in relation to the register under Part 2.
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128	This amendment omits a reference to the power in section 4(5), which has now been replaced.
129	This amendment makes the power to make further provision about the registration system subject to the affirmative procedure.
130	This amendment omits a reference to the power in section 7, which has now been replaced.
131	This amendment provides that the regulation making power under section 9(6) (to be inserted by amendment 95) is (like the power that was in section 13(5)) subject to the affirmative procedure.
132	This amendment provides that the regulation making power under section 11(6) (to be inserted by amendment 97) is subject to the affirmative procedure.
133	The regulation making power has been removed (see amendment 105) and replaced, so the reference is no longer required in this section.
134	The amendment provides that regulations made under section 17(3) of the Bill are subject to the draft affirmative scrutiny procedure. This responds to a recommendation made by the LJC Committee.
135	The amendment provides that regulations under section 24(4) of the Bill are subject to the draft affirmative scrutiny procedure. This amendment responds to a recommendation made by the LJC Committee.
136	A technical amendment consequential on amendment 106.
137	This, along with amendments 137 to 140, amends the commencement provision to reflect the movement of the "special cases" provisions to Part 4, so that they partly come into force automatically (in relation to the levy), and are partly subject to commencement by order (in relation to the register).
138	The amendment to section 44 clarifies when each Part of the Schedule will come into force.
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140	As per amendment 137.
141	The amendment inserts a new Schedule setting out the information to be included in the register of visitor accommodation providers.
142	This amendment inserts a new Part 1 into the existing Schedule 1 to the Bill. This Part amends the Tax Collection and Management (Wales) Act 2016, the Public Audit (Wales) Act 2013 and the Public Services Ombudsman (Wales) Act 2019, with most amendments being technical and consequential in nature as a result of providing the WRA with registration functions.

The amendment also provides the WRA with two additional information sharing gateways to permit sharing of information from the register with principal councils, and with the Welsh Ministers (in connection with certain tourism-related functions).
