



Llywodraeth Cymru
Welsh Government

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Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: socio-economic duty assessment

Socio-economic duty assessment of a Bill giving local authorities the choice to introduce a levy on overnight stays in visitor accommodation in their area.

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Introduction

The Welsh Government is introducing legislation to enable local authorities to introduce a visitor levy in their areas, which is a priority commitment within the Programme for Government. The levy will be a fair contribution made by visitors and applied to overnight stays in visitor accommodation. It will raise additional funds for local authorities to reinvest in the public services and infrastructure that make tourism a success. Each local authority will have the power to decide to introduce a visitor levy in its area, meaning this will be a new, local levy designed in a way that works for residents, businesses, and visitors. [Details on the Bill](#) can be found here.

The levy has been kept simple but fair in design to help minimise any potential negative impacts; we anticipate it will have a positive impact for local areas that choose to use a levy by generating revenue to support local areas, thereby enhancing the reputation of the destination and supporting the visitor economy.

A statutory register of visitor accommodation providers, covering all defined visitor accommodation in Wales, will support the introduction of a visitor levy and enable better understanding of the sector to help inform future policy interventions.

We undertook a public consultation for the visitor levy proposals from September – December 2022, the [details and outcomes](#) can be found here, alongside [consumer insight research](#) to seek the views of Welsh residents and UK domestic holiday consumers here.

Definitions

This impact assessment relates to the draft Visitor Accommodation (Register and Levy) Etc. (Wales) Bill and should be considered alongside it.

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Exemptions

Accommodation types that will not be subject to a visitor levy.

Local authority/local authorities

The 22 principal councils in Wales, also referred to as unitary authorities.

Nil-rates

A stay in visitor accommodation which is levied at a rate of £0.

Refunds

When the visitor levy has been passed on to a visitor and the legislation permits them to have the amount subsequently refunded.

Sustainable tourism

Tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities. ([United Nations World Tourism Organisation](#)).

Visitor

A person who stays in visitor accommodation.

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Visitor accommodation

Visitor accommodation that is defined in the Bill that is subject to a visitor accommodation provider registration.

Visitor accommodation provider

A person/ business who provides or offers to provide visitor accommodation at premises in Wales in the course of trade or business.

Visitor levy

An additional charge on overnight visitor accommodation. This is also referred to in other countries as a tourism tax, accommodation tax, or hotel tax.

WRA

This stands for the Welsh Revenue Authority, a non-ministerial department of Welsh Government that currently deliver the 2 devolved taxes in Wales: Land Transaction Tax and Landfill Disposals Tax.

Indicative timeline

2024 Introduction

Bill is introduced to the Senedd for scrutiny. Impact assessments published.

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2025 Senedd vote

If the bill passes, receives Royal Assent.

2025 Local discretion

A local authority can commence local consultation and assess the impact of a visitor levy.

2026 Notice period

Likely a 12 month notice period if a local authority decides to introduce a levy.

2026 Registration

Accommodation providers begin registration in areas where levy is to be introduced.

2027 Implementation

Indicative date for visitor levy to be introduced by a local authority.

Policy aims and intended effects

1. The Programme for Government commits the Welsh Government to “introduce legislation permitting local authorities to raise a visitor levy”.

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2. The visitor economy is a major source of jobs and income across Wales. Our ambition is to grow tourism for the benefit of Wales by supporting local communities in a way that is sustainable for the environment and people of Wales.

3. In a particularly challenging economic climate following a pandemic and cost of living crisis, local services in Wales continue to be stretched. Introducing a visitor levy would mean visitors to Wales would make a small contribution to local authorities when staying overnight. This would help sustain local services and infrastructure, encouraging equity between residents and visitors in how these are funded ([Welcome to Wales: priorities for the visitor economy 2020 to 2025](#)). The money raised would support sustainable tourism, helping our communities and preserving the beauty of Wales for future generations. Additionally, a levy would help to foster a sense of shared responsibility between residents and visitors, to protect, and invest in, local areas. Where a levy is used in Wales, it should encourage a more sustainable approach to tourism and destination management.

4. We recognise that the benefits and costs of hosting visitors will vary across Wales. Some areas of Wales experience large volumes of visitors at peak times (i.e. during the summer period) that strain local services and infrastructure. It is those areas that stand to benefit the most from a levy. Therefore, this levy would be discretionary in nature, enabling the 22 principal authorities (county and county borough councils) in Wales to exercise their own judgement about whether to apply it. We are looking to empower local authorities to make decisions in line with needs of their communities. This is in accordance with the wider policy approach which the Welsh Government takes on local taxes. This also means the visitor levy will only be introduced into an area following local consultation and decision making.

What evidence has been considered to understand how the proposal contributes to inequalities of outcome experience as a result of socio-economic disadvantage?

5. To ensure a robust analysis of the estimated impact on the needs of the people who live, work, socialise and do business in Wales is provided, this assessment has considered the following research commissioned by Welsh Government:

- Independent **research provided by Alma Economics** assessing different forms of consumer responses to the levy, to provide evidence on whether the use of levy revenues has an impact on consumer or provider behaviour, and to detect any variations in levy design on supply or demand responses (elasticity analysis).
- Independent research provided by Bangor University **study on the operation of visitor levies internationally**.
- Independent research provided by Bangor University on the **potential non-economic impacts of a visitor levy** in Wales.
- Independent research provided by Cardiff University on the **potential environmental and economic impacts of a visitor levy** in Wales.

6. A review of the literature was also conducted using the search terms 'visitor levy', 'tourism tax,' 'accommodation tax,' and 'hotel tax', alongside the parameter of 'socio-economic disadvantage'. This was a desk-based review utilising journal articles and sources identified through internet searches.

What information has been gained through engagement with those effected by the proposal/ decision and specifically those who suffer socio-economic disadvantage?

7. The [equality impact assessment](#) and [children's rights impact assessment](#) detail the engagement undertaken by officials during the policy development and impact assessment process, particularly those with protected characteristics but also communities of interest and communities of place.

Have protected characteristics been considered?

8. Yes, considered below, it is important to recognise the intersectionality between protected characteristics and so assessing the impact of the visitor levy has adopted a multifaceted approach and further detailed analysis also provided in the [equality impact assessment](#) and [children's rights impact assessment](#).

Have communities of interest and places interest been considered?

(Refer to [page 8 in the statutory guidance](#)).

9. Yes, this is considered within this impact assessment and across the [integrated impact assessment](#).

What information has been considered regarding future trends?

10. Trend analysis for places with existing visitor levies has been considered throughout, and historical trends for local authority outputs has also been considered throughout.

What data has been considered (national and local)

11. Demographic data provided by ONS and Welsh Government releases have been used where available. Consumer and resident survey data conducted by Welsh Government during the visitor levy design process demonstrated that all social grades and financial segments of society were more positive than negative about the visitor levy, but this positivity does broadly decrease amongst persons of lower financial means (**Visitor levy research: views of consumers and residents**). However, there are large gaps in the available Welsh tourism data required to inform this impact assessment. Data relating to visitors to Wales is not broken down by socio-economic group and does not outline the different spending trends of groups with protected characteristics (see **tourism performance 2019**, GB **overnight trips 2022** and **views of consumers and residents**). For example, we do not know what type of visitor accommodation those persons may use, nor how long they will use the visitor accommodation or why they will use the visitor accommodation, so drawing conclusions on how much a visitor levy will impact a person's decision to pay a levy is difficult to determine.

12. To supplement the gaps in the data, this impact assessment uses qualitative first-hand accounts gathered by officials from those with protected

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characteristics, and wider data available on socio-economically disadvantaged persons to make inferences as to the potential impact of implementing a visitor levy.

13. Furthermore, it is important to note that the visitor levy will be implemented by local authorities with decisions made at a local level. It is therefore not possible to confidently state the impact a visitor levy will have on Wales in its entirety, as there is yet to be confirmation of how many local authorities plan to implement the levy.

Provide a summary of evidence and links

14. A bibliography is provided at the end of this document.

How could the proposal potentially further exacerbate inequality of outcome experienced as a result of socio-economic disadvantage?

15. Inequality of outcome relates to any measurable differences in outcome between those who have experienced socio-economic disadvantage and the rest of the population.

16. Officials have considered the potential direct and indirect impact to socio-economically disadvantaged persons and places in Wales implementing a visitor levy would cause using the available data and academic literature and direct engagement with communities. Engaging with communities directly to understand how the visitor levy may impact people has been essential to help shape the policy. A table is provided in the equality impact assessment of the decisions made due to this engagement to mitigate the identified impacts, and

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details of engagement undertaken by officials are also provided in the children's rights impact assessment.

Definitions

17. For the purposes of this impact assessment, a 'direct impact' of the visitor levy on communities experiencing socio-economic disadvantage refers to any potential impact of having to pay or charge the levy.

18. For the purposes of this impact assessment, 'indirect impact' refers to any potential impact the existence of the levy could potentially cause socio-economically disadvantaged communities. These may be 'secondary' or 'tertiary' impacts which occur due to a visitor levy being implemented but of which a visitor levy is not directly causal.

Potential direct impacts

19. The visitor levy will be paid on overnight stays in visitor accommodation. This will apply to Welsh residents and other visitors so long as they are staying in visitor accommodation. There is evidence to suggest that person's willingness to pay a visitor levy in other countries is positively correlated to their socio-economic status, inferring disadvantaged persons are more likely to be deterred from visiting Wales. It may be that those at ages typically associated with lower incomes (for instance, younger people), are less able to afford the extra cost of visitor accommodation associated with the levy ([Tourists' willingness to pay to improve sustainability and experience at destination](#)).

20. Furthermore, willingness to pay is directly associated with a visitor's income and budget, which then interacts with their gender ([ibid](#) p48). Studies have also reported that men were more amenable to paying a visitor levy – this may be due to the interaction of gender and income, where women have lower incomes

on average than men (**How much less were women paid in 2019?**).

21. To reduce this identified risk of the levy being a barrier to socio-economically disadvantaged persons not being able to go on holiday in Wales, Welsh Ministers may review the policy and rates to consider it is meeting objectives and remains fair.

22. The levy will be a flat rate per person per night and will not change according to cost of the visitor accommodation. The policy justification for this is that there was an overwhelming preference in the response to the consultation for consistency and simplicity to not deter visitors (**ibid**). Simplicity of design and fewer rates will make the scheme as cost effective to run as possible because there will be fewer opportunities for evasion of the levy and errors in valuation to occur, making it fairer for everyone in Wales. However, this means the amount of visitor levy paid for by socio-economically disadvantaged persons will be proportionately higher than the average spend for persons with greater disposable income as the overall cost of their holiday might be lower.

23. The average duration of a trip to Wales in 2022 was 3 nights, with an average spend of £220 per trip and an average spend of £74 per night (**Domestic GB tourism statistics (overnight trips): 2022**). For a family of four if the rate was £1.25 per person per night and the cost was passed on to the visitor, this would mean an average payment of £15.00 in visitor levy payments to be made for a trip, or approximately 6.8% of the cost of the average holiday to Wales. A camping holiday for four for 3 days would cost £9 as the charge would be the lower rate of £0.75 per person. The data cannot be broken down further to account for socio-economic disadvantage, but the lower rate has been introduced specifically to minimise the impact on lower income persons and families. Contemporaneous media accounts suggest that persons experiencing socio-economic disadvantage are more likely to travel domestically and camp outdoors to combat the rising costs of tourism accommodation that have increased at a rate beyond inflation (**RPI: Percentage change over 12 months - Fares and other travel costs** and **Everything is going up, Guardian**),

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meaning those persons would potentially be more likely to pay the lower rate of the visitor levy. Furthermore, a strong preference was identified in the consultation to make the visitor levy as simple as possible to administer from a compliance perspective meaning it will be cost effective ([Summary of responses](#) paragraph 1.22).

24. Officials have engaged with charities representing socio-economically disadvantaged persons and persons with protected characteristics to better understand whether paying the visitor levy would be a barrier to going on holiday in Wales. Details of the engagement representing groups with protected characteristics is detailed in the equality impact assessment and children's rights impact assessment. During the engagement, it was identified that an additional nominal supplement would not be as much of a deterrent as already rising costs of going on holiday due to rising inflation and the cost-of-living crisis. An assessment of the change to the Retail Price Index for fares and other travel costs indicates prices have risen as much as 22% in the last 24 months representing a higher percentage increase to the cost of travel than the cost of the visitor levy for the average stay in Wales ([RPI: Percentage change over 12 months - Fares and other travel costs](#)). It was expressed that persons are likely to decrease their associated spend to absorb the cost of the levy if an area of Wales is still the most affordable location. The engagement also suggested that holidays were not a priority during an ongoing of living crisis, so the visitor levy would have little impact on their day to day lives (further details provided in the EQIA and CRIA).

25. Finally, a number of studies have revealed that travel can increase an individual's perceived and actual quality of life. However, these more expensive forms of holiday travel are less accessible to those classified as socio-economically disadvantaged. Many such individuals can and do visit friends and relatives, suggesting that this may be a critical means by which socio-economically disadvantaged people can travel for pleasure and thereby maintain or improve their quality of life ([Travel and quality of life: Where do socio-economically disadvantaged individuals fit in?](#)) which would not be

chargeable to the visitor levy unless they pay to stay in visitor accommodation.

Potential indirect impacts

26. People within urban and rural areas can have shared and unique challenges. For instance, we know that socio-economic disadvantage is present both in cities and rural environments. Visitors may choose to visit different local authority areas i.e. those without the levy, or another country entirely, to avoid the additional cost of the levy. If the visitor levy results in a decrease in tourism demand, or average spend this would have a negative impact on the local economy, particularly in areas that rely heavily on tourism. This section assesses the potential impact to socio-economically disadvantaged communities that job losses and reduced income for those working in the tourism industry could have, as well as the negative impact on the wider business community through reduced levels of turnover if the visitor levy resulted in reduced ancillary spending by visitors or reduced visitor numbers.

27. A review into the potential economic and greenhouse gas impact of a visitor levy in Wales conducted by Cardiff University assessed the cost of the visitor levy would be passed onto visitors to Wales. The report estimated whether there would be any changes in employment as a result of the visitor levy based on three scenarios ranging from a weak, medium and strong behavioural response to the levy. The estimates range from a net gain of 100 Full Time Equivalent (FTE) jobs in a weak scenario to around 390 net FTE job losses in strong scenario. A downturn in demand could, for example, lead through to employers reducing hours, recruitment, investment plans, salaries or in the extreme making redundancies. This may ultimately impact on employees. These results are inevitably uncertain and are based on an overall net impact as there is a resultant increase in FTE's due to expenditure of visitor levy revenues that offsets losses. Evidence from other destinations suggests this is unlikely and if they do occur, they may only occur in the short-term, with the longer-term revenue generation from a levy outweighing any short-term impacts.

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Table 1: The employment impacts of a visitor levy

All, direct and indirect 2023 (£)	Optimistic	Neutral	Pessimistic
Output	£19m	£3.4m	-£12.9m
Disposable income	£5.2m	£1m	-£3.3m
Gross operating surplus	£2.9m	-£0.1m	-£3.2m
Income and self-employment tax, pensions	£2.9m	£1.5m	£0.1m
Taxes less subsidies on production	-£0.2m	-£0.5m	-£0.9m
Gross added value	£10.8m	£1.9m	-£7.3m
Approximate percentage of Welsh economy GVA	0.013%	0.002%	-0.009%
Full time equivalent employment	100	-140	-390
Approximate percentage of Welsh workforce	0.007%	-0.01%	-0.028%

Source: [The potential economic and greenhouse gas impacts of a visitor levy in Wales](#)

28. Ultimately, wider factors will influence both visitor and employer behaviour including the macro-economic context, therefore delineating any precise economic impact of a visitor levy would be unfeasible. Factors such as the weather, the time of year, levels of disposable income, what other destinations are doing, the state of the economy and other factors will all impact on visitor

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behaviour. Additionally, should the additional revenue raised stimulate improvements to the local infrastructure and services, this could see an increase in visitors to the area, spurring more employment opportunities in the tourism sector.

Per the ONS 2016 tourism employment summaries, the tourism sector in Wales, including impacts through the supply chain and capital investment, amounts to some £6.2 billion or 13.3% of the total economy. According to the 2016-2021 Welsh Tourism Sector Business and Labour Market Statistics, there were 377,560 people employed in tourism-related industries (**Domestic GB tourism statistics (overnight trips): 2022**), 26.4% of the workforce. The industry plays a greater role than in any of the other countries of the UK, meaning job losses would be felt proportionately greater than other countries in the UK.

29. The median hourly pay in the financial year ending April 2021 was £12.82 in Wales, but within tourism-related industries it was lower. Among employee jobs in Accommodation and Food Service Activities the median hourly pay was £8.91, in Arts, Entertainment and Recreation jobs it was £9.51, and in Travel agency and tour operator activities was £9.65 (**Wales Visitor Economy Profile: 2021**).

30. The **ONS analysis of the Annual Survey of Hours and Earnings in 2023** states 'The lowest-earning employees tend to be younger, aged between 16 and 21 years, and in the elementary occupations or in the hospitality industry'. Based on this UK-wide data set, the analysis also identifies that 39.1% of accommodation and food workers are low earners (**ibid**).

The **ONS definitions of low and high pay** are based on those used by the Organisation for Economic Co-operation and Development (OECD) in which low pay is defined as below two-thirds of median hourly earnings and high pay is defined as more than 1.5 times median hourly earnings. In 2023, low pay is defined as those earning below £10.59 per hour and high pay is defined as those earning more than £23.82 per hour.

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31. Furthermore, a large share of the regional tourism workforce is characterised by low pay and precarious working conditions (**No stars: Low pay in the hotel and accommodation sector**), especially if tourism workers are female or migrants and other with protected characteristics (**footnote 1** and **Tackling undeclared work in the tourism sector**). It is important to note that visitor levies as a whole do not change the working realities of the tourism sector for people across Wales, but there may be more insecure employment within the tourism industry due to the seasonal nature of the work (**footnote 2**). It has been reported at the UK level that 39% of workers in 'Accommodation and food services' would be categorised as their work being insecure. 56% of those in the UK experiencing work insecurity earn less than a real Living Wage meaning over half of those in insecure work cannot meet their basic needs through work (**How can we tackle work insecurity in the UK?**). 11.5% of workers in Wales were categorised as being employed in insecure work in 2022, Wales specific data is not broken down by sector but it therefore would be reasonable to assume that tourism and accommodation service workers make up greater proportion of Wales's working population characterised as insecure (**Insecure work in 2023**).

32. The **Work Foundation's UK Insecure Work Index 2022** found that disabled workers are more likely to end up in insecure work than non-disabled people. Per the **latest Welsh Government statistical releases**, in 2021 disabled persons made up 5.7% of the tourism workforce in Wales. This means that disabled persons are more likely to be vulnerable to potential loss of work if there is a drop in demand as a result of the visitor levy. Notably however the estimated worst case scenario impact of a visitor levy to the economy in Wales by Cardiff University would equate to approximately 0.028% of the 2019 Welsh regional workforce in total. Therefore, although the impacts of potential job losses to disabled persons are statistically more likely, as a worst-case scenario the potential job losses for disabled persons in the tourism sector would equate to 0-28 FTEs across Wales if every LA switched on visitor levy powers.

33. At an individual level, it is impossible to determine how a visitor levy would impact an individual as the economic modelling above accounts for the worst-

case scenario if every local authority area in Wales switched on the levy. But as demonstrated, the levy may impact socio-economically disadvantaged communities to a greater degree owing to the nature of work in the sector being characterised by low pay and insecure hours. To mitigate the risk of the visitor levy leading to adverse job losses, particularly for people in Wales that are already socio-economically disadvantaged as outlined, Welsh Ministers have committed to review the rates of the visitor levy every year to ensure any economic impact felt on local communities can be reacted to rapidly.

How could the decision potentially improve outcomes for those who experience socio-economic disadvantage?

34. As with the potential negative outcomes of the visitor levy, the potential positive impacts are speculative due its discretionary nature. It will be for local authorities to determine how they will use monies raised by the visitor levy, however a few reviews of the impacts of how comparative taxes have been implemented highlight common themes regarding the benefits for the local communities of those areas which could be replicated in Wales.

Potential direct impacts

35. Holidays may improve the quality of life of persons experiencing socio-economic disadvantage (**'Tourism poverty' in affluent societies: Voices from inner-city London**). There are very few sources that provide for the visiting patterns of communities of interest and communities of place in Wales. It has been suggested in UK-wide studies that persons experiencing socio-economic disadvantage are more likely to opt for staycations in the UK rather than travelling abroad (**ibid**). The visitor levy funds raised will be used by local

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authorities to improve the visitor experience in Wales, although how the monies will be spent will vary from local authority to local authority, which could potentially improve the quality of holiday those experiencing socio-economic disadvantage have access to in Wales.

Potential indirect impacts

36. One of the main goals of the levy is to provide additional funding for areas that are heavily reliant on tourism and share the burden for paying for these services and facilities more evenly between residents and visitors. A [review of Tourism Taxes](#) by the European Tourism Association suggests that for tourism taxes to be successful, there needs to be reciprocity and tangible benefits for local communities.

37. Local authorities will spend visitor levy monies on destination management and shared facilities between residents and visitors. Therefore, for those living in Wales, especially in tourist hotspots, the introduction of the levy could bring positive impacts. This is because local authorities that raise additional revenues could spend the additional funding on making improvements to their local area and/or public services.

38. Simpson summarised a variety of common positive effects of tourism on the social welfare of the local community, such as the improvement of infrastructure (roads, communications, healthcare, education, public transport, drinking water access), the enhancement of local or regional safety and security, the promotion of workforce development (e.g. rights and conditions) and the promotion of civic pride (in community, culture, heritage, natural resources and infrastructure - [An Integrated Approach to Assess the Impacts of Tourism](#)). There is also evidence that the willingness to pay among consumers is comparatively higher if the purpose of taxation and the use of revenue is transparent and meaningful; as such, levies are often favoured by residents and can provide a platform for stronger destination collaboration ([Socio-economic Impacts of Tourism](#)

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Development).

39. The Welsh Government also commissioned Bangor University to review the international evidence on the environmental, social and cultural impacts of visitor levies and identify the implications of this evidence for future monitoring and evaluation.

40. In the Balearic Islands, Spain, income from a Sustainable Tourism Tax has benefitted the local population. It has been used to subsidise projects with the objective of environmental development and protection, recovery of historical heritage, scientific research, promotion of training and employment, and the acquisition and rehabilitation of housing for low-cost rentals for residents ([Why The Balearic Islands Are At The Forefront Of Sustainable Tourism](#)).

How will you monitor the impact of this decision?

41. It is intended that a successfully implemented visitor levy will meet the following objectives, which provide the foundation for measuring the impact of the levy:

- Ensure a more even share of costs to fund local services and infrastructure between local residents and visitors
- Provide local authorities with the ability to generate additional revenue that can be invested back into local services and infrastructure that can support tourism
- Support our ambitions for sustainable tourism

42. As the visitor levy shall be a discretionary local tax, setting out a timeline for formal post-implementation review will be difficult to commit to as it may take a few years for local authorities to sign up to the scheme, therefore monitoring of the efficacy of the scheme shall evolve over time.

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43. Our communications and guidance will be developed for and in collaboration with the Welsh Revenue Authority and local authorities, to provide information on the rollout of the visitor levy in local authority areas. Guidance will also be produced to provide a minimum expected standard with regards to local consultations and impact assessments, and evaluation of the levy.

Footnotes

1. see Baum, T., Solnet, D., Robinson, R., & Mooney, S. K. (2020). **Tourism employment paradoxes, 1946-2019: A perspective article**. *Tourism Review*
Mooney, and S., Ryan, I., & Harris, C. (2017). **The intersections of gender with age and ethnicity in hotel careers: Still the same old privileges?** *Gender, Work & Organization*, **24** (4), 360–375. Kronenberg, K., & Fuchs, M. (2021b). **The socio-economic impact of regional tourism: an occupation-based modelling perspective from Sweden**. *Journal of Sustainable Tourism*, 1–21. Ioannides, D., & Zampoukos, K. (2018). **Tourism's labour geographies: Bringing tourism into work and work into tourism**. *Tourism Geographies*, **20** (1), 1–10.
2. Per Richardson, J. (2021) The Living Wage Foundation. **'The Insecurity Complex: Low Paid Workers and the Rise of Insecure Work'**. Insecure work is defined as:
 1. people in non-permanent work (casual, seasonal jobs, fixed term and agency), excluding anyone who said they did not want a permanent job
 2. people who self-report volatile pay and hours including those on zero hours contracts
 3. people who self-report constant pay but volatile hours
 4. low paid self-employed people.

Resources

Webpages

1. Bangor University, [Comparative Analysis of the Tax Systems Faced by the Visitor Economies in Selected Countries](#)
2. Equality and Human Rights Commission, [Is Wales fairer? The State of Equality and Human Rights in 2018](#)
3. European Tourism Association, [ETOA's 2019 review of European tourism taxes calls for destinations to recognise the value of the visitor economy and risk to competitiveness](#)
4. Global Help Swap, [Why The Balearic Islands Are At The Forefront Of Sustainable Tourism](#)
5. Lancaster University, [The UK Insecure Work Index: two decades of insecurity](#)
6. OECD, [Tackling undeclared work in the tourism sector](#)
7. ONS, [Tourism employment summaries - Office for National Statistics](#)
8. ONS, Characteristics of tourism industries, 2014 [Tourism employment summaries - Office for National Statistics](#)
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