

Visitor Accommodation (Register and Levy) Etc. (Wales) ACT 2025

Equality Impact Assessment

The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 enables local authorities to introduce a visitor levy in their areas. 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 Act can be found here: [Visitor Accommodation \(Register and Levy\) Etc. \(Wales\) Bill | GOV.WALES](#)

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 via <https://www.gov.wales/visitor-levy>, alongside consumer insight research to seek the views of Welsh residents and UK domestic holiday consumers which can be found via <https://www.gov.wales/visitor-levy-research-views-consumers-and-residents>

Definitions

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

Key wording/ phrases	Definition
Exemptions	A stay in visitor accommodation 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.

Refunds	When the visitor levy has been passed on to a visitor and the legislation permits them to have an amount equivalent to the levy subsequently refunded by the Welsh Revenue Authority where eligible.
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). ¹
Visitor	A person who stays in visitor accommodation.
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 two devolved taxes in Wales: Land Transaction Tax and Landfill Disposals Tax

¹ Sustainable tourism | Department of Economic and Social Affairs (un.org)

Indicative timeline



Policy aims and intended effects

1. The Act gives local authorities a discretionary power to apply a levy on overnight stays in visitor accommodation in their area. The overall aim of the levy is to generate additional revenue for local authorities that choose to use a levy and it is not expected there are “direct” impacts on those with protected characteristics. Additionally, the exact behavioural response to the levy is uncertain and may vary by individual and area.
2. Should a local authority choose to adopt a levy, it would be expected that the impacts are monitored. The guidance developed will point to current statutory obligations which includes compliance with Equality Act 2010 and the Welsh Public Sector Equality Duty².

Introduction

3. The Equality Act 2010 places a General Equality Duty on Welsh Ministers to have ‘due regard’ to a range of requirements which relate to removing or minimising disadvantages for people with or who share protected characteristics and to remove barriers to participation.
4. When considering each of the protected characteristics, this equality impact assessment (EQIA) interconnects with several considerations examined in the

² [Public Sector Equality Duty \[HTML\]](#) | [GOV.WALES](#)

visitor levy socio-economic impact assessment and children's rights impact assessment³. Therefore, it is recommended they are read alongside each other.

5. This EQIA has considered the potential impacts of the Act on people with protected characteristics. Our assessment identified that the provisions in the Act are unlikely to significantly impact people with protected characteristics. Where negative impacts have been identified, efforts have been made to mitigate or minimise these.
6. In considering the protected characteristics, we note that the protected characteristics listed along with other considerations are not independent of each other, and some people may have to deal with complex and interconnected issues related to disadvantage at any one time.
7. The visitor levy will affect local authorities, visitors, and local residents and businesses where a levy is implemented, either directly or indirectly. The EQIA has been informed by detailed analysis of existing evidence to draw out the potential impacts of the policy for the protected characteristics: Age, Disability, Sex, Pregnancy and maternity, Gender reassignment, Sexual Orientation, Race, Marriage and Civil Partnership, and Religion and Belief.
8. For the purposes of this impact assessment a '**direct impact**' of the visitor levy refers to any potential impact of having to pay or charge the levy. Any '**indirect impact**' refers to any potential impact the existence of the levy could potentially cause. 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.
9. As existing research on the impacts of introducing a visitor levy on those with protected characteristics is limited, this impact assessment uses qualitative based accounts gathered by officials from those with protected characteristics and some wider data available to make inferences as to the potential "indirect" impact of implementing a visitor levy.
10. Analysis has confirmed the need for due consideration and understanding of overnight visitor accommodation stays and the landscape of equalities and vulnerable groups in the area. Local authorities have an obligation to have due regard to section 149(1) of the Equality Act 2010. It is expected that local authorities will consider inequalities through both the local authority decision making and local level impact assessment requirements of the levy.
11. This impact assessment draws on a range of statistical data and figures available at the time of writing. It is important to note that all data presented reflects a

³ [The Socio-Economic Impact Assessment for the Visitor Accommodation \(Register And Levy\) Etc. \(Wales\) Bill](#)

specific moment in time and may not capture the most recent developments or trends. For the latest and most up-to-date statistics and research relevant to Wales, please see: <https://www.gov.wales/statistics-and-research>.

Overall position on refunds and exemptions

12. Over 1200 responses were received to the formal consultation in 2021. From those responses, ensuring the levy was implemented in a fair way was a recurring theme. Those in favour of applying exemptions to certain groups typically did so on the basis that they promoted fairness and equality of outcome by supporting groups with protected characteristics (avoiding violations to the Equality Act 2010⁴), whilst others argued that certain groups fall outside of what should be defined as a visitor, for example, those staying in visitor accommodation out of need, not for leisure purposes.
13. Those who disagreed with the proposed exemptions typically noted they could introduce inconsistencies which could make the levy more complicated and increase administrative burden for tax authorities and visitor accommodation providers. For example, this could mean that a visitor accommodation provider would be required to verify the exemption applied and retain evidence of this. This could raise issues around the request for sensitive information and the associated data protection restrictions. Others viewed that exemptions would be unfair, given all visitors benefit from visitor services and infrastructure and should thus contribute to their maintenance.
14. There needs to be a clear policy basis for any reduced rate or exemption based on personal or protected characteristics. These are proportionate where they remove barriers for groups, however inappropriate application of an exemption could create unfairness. It may benefit one group to the detriment of another. We have taken the approach of minimising exemptions but ensuring a lower levy rate is set. This keeps the approach simple and easy to administer, thus ensuring the cost-effectiveness of a comparatively low-yield tax. We are of the view that all visitors would have an impact on an area, except in circumstances where we assessed that including them in scope of the levy would be unfair and disproportionate.
15. The legislation sets out two categories of stays in relation to the levy, that will be either, exemptor refunded:
 - **Exemptions** provide for the levy to not be charged on certain overnight stays. For example, this includes stays arranged by local authorities for

⁴ Equality Act 2010: guidance - GOV.UK (www.gov.uk)

those who are homeless, accommodation for asylum seekers, private hospitals, approved premises, care homes and gypsy and traveller sites. Those under the age of 18 will not be included in the calculable charge for the visitor levy for lower rated stays.

- **Refunds** may be provided by the WRA where it is not possible to provide an exemption. This includes stays where there is a risk to the health, safety or welfare if an individual stayed at their sole or main residence (for example stays arranged by charities for vulnerable persons or where fire, flood or other disaster has rendered a property uninhabitable or where emergency services have advised not to stay at the property for such reasons), where an individual was homeless (and the stay was not exempt), and stays by those in receipt of a disability benefit where the person was accompanied by a person providing care, support or assistance. An application for a refund must be made within 90 days from the last day a person was entitled to reside in the accommodation. .

15. For clarity, exemptions and refunds are set out in Table 1:

Table 1: Exemptions, refunds and Nil rated stays

Exempt		Refunds
Overnight Stays at a gypsy and traveller site		Stays related to temporary emergency housing arranged by charitable organisations in visitor accommodation on behalf of homeless people including those fleeing domestic abuse and asylum seekers.
Home Office arranged stays as part of their statutory obligations.		Disabled persons in receipt of a qualifying disability benefit who has paid a visitor levy whilst staying in visitor accommodation and who are accompanied by a carer.

Local authority arranged emergency stays in visitor accommodation as part of their duties under the Housing Act (Wales) 2014.		Stays where there is a risk to the health, safety or welfare if an individual stayed at their sole or main residence (for example stays arranged by charities for vulnerable persons or where fire, flood or other disaster has rendered a property uninhabitable or where emergency services have advised not to stay at the property for such reasons).
Ministry of Justice arranged stays as part of their statutory obligations.		

Consultation and engagement

16. Officials have engaged with stakeholders across policy teams in Welsh Government and the third sector to understand the lived experiences of vulnerable groups accessing visitor accommodation. This was with the aim of identifying potential impacts and, where possible, to reduce negative impacts. **Annex A** in the **Integrated Impact Assessment**⁵ provides a full list of the organisations with whom we have engaged.
17. This engagement identified that those experiencing violence against women, domestic abuse and sexual violence (VAWDASV) including asylum seekers who have no Recourse to Public Funds (NRPF) may be temporarily accommodated in visitor accommodation whilst awaiting permanent housing. The routes to accessing temporary housing in visitor accommodation may be via the local authority, a charity, or self-arranged. Where stays are self-arranged, it would not be possible to exempt these stays or provide for a refund. This is because it would create a disproportionate and inappropriate burden on visitor accommodation providers to assess an individual's housing status and reasons for the housing status.

⁵ [Visitor Accommodation \(Register and Levy\) Etc. \(Wales\) Bill: integrated impact assessment | GOV.WALES](#)

18. Housing functions are the responsibility of the local authority, hence the need for their involvement to enable such exemptions.. However, we recognise that some charities may support individuals to arrange temporary accommodation whilst awaiting local authority support. We note that this may be the case with individuals in vulnerable situations and undertaken on an emergency basis, it may mean that the local authority is not always involved.
19. Service providers supporting those who have NRPF are funded by the Home Office for this function. These service providers have highlighted there is a 'cap' on funds when providing accommodation in emergency/temporary situations. The service provider will often fund the accommodation from their own reserves or donations received in this scenario. The preferred routes for charities in these circumstances is via Home Office or local authority services directly housing the individuals. Opting to use commercial visitor accommodation is not a favoured approach for multiple reasons, not least there is still a risk that the person is not being housed safely.
20. The introduction of a visitor levy in these situations will mean that charities or vulnerable individuals are required to meet the cost of the levy where providers pass this on, therefore having a potential negative impact as they have limited budgets to account for any extra payment for the levy. Indeed, vulnerable persons may have no access to funding directly and is reliant on a third party, in this case the registered charity, to support them.
21. We therefore have enabled within the Act that individuals (or those supporting them) in these circumstances will be able to reclaim back any levy amounts incurred. The challenge with an exemption is that there would need to be an assessment of homelessness, a function which belongs to local authorities. In practice, without a local authority or registered charity involved in arranging the stay there would need to be a requirement on visitor accommodation providers to assess homelessness, to collect evidence to enable an exemption. Officials do not consider this is appropriate and is likely not compatible with existing legislation (i.e. local authority arranged stays as part of their housing duties).
22. We recognise that for these types of stay, it would not always be possible or appropriate for the charity to disclose confidential information, therefore, we have accounted for an element of discretion from the Welsh Revenue Authority when reviewing the suitable evidence. Verifiable documents could involve booking records, receipts, financial statements, and correspondence.
23. It should be noted that for scenarios where a vulnerable individual "self-funds" their own stay (i.e. not via a charity) they will not be able to claim a refund without the provision of appropriate evidence to demonstrate their eligibility.

24. Technical guidance will be developed explaining the processes for requesting refunds. **Table 2** sets out the actions we are taking as a result of our engagement with key stakeholders. Overall, the Act has been designed with a degree of flexibility to allow for adaptations to be made in the future, should any disproportionate impacts or unintended consequences materialise once a levy becomes operational.

Table 2 – Actions made in response to engagement:

Provision	Action
Levy rates	<ul style="list-style-type: none"> • To ensure a level of progressivity is met and those on lower incomes are not dissuaded or unable to meet the extra costs associated with the levy, there are two rates set out in the Bill: a lower rate for hostels and campsites and a higher rate for all other visitor accommodation. • The Welsh Ministers can assess and revise the visitor levy rates that are set in legislation should adverse impacts materialise.
Exemptions	<ul style="list-style-type: none"> • The legislation sets out stays in visitor accommodation that will not be subject to a visitor levy to ensure the policy aims are realised. • The ability to introduce new, modify or remove exemptions should evidence emerge of any disproportionate impact
	<ul style="list-style-type: none"> • .
Refunds	<ul style="list-style-type: none"> • The ability to add to the list of scenarios in which a refund to visitors for the visitor levy may apply, should evidence emerge of a need for this.
National guidance	<ul style="list-style-type: none"> • National guidance will be developed, working with local authorities and industry representatives.
Monitoring and evaluation	<p>There are mechanisms in place to monitor the impact over time:</p> <ul style="list-style-type: none"> • Local authorities would publish a report on the amount of revenue generated and where it is spent. • The legislation provides for Welsh Ministers to undertake a review of the operation and effect of the Act and to publish a report of the review before the end of 5 years beginning with the day that Part 2 comes fully into force. Subsequent reviews will be on a 5-year cycle. • The outcome of the legislation will also be monitored in various ways. For example, the use of data such as Visit Wales surveys, the Tourism Barometer, as well as engagement with local authorities and businesses. • The WRA will monitor and review the effectiveness of levy administration via engagement with local authorities and businesses and will report on amount of revenues collected.

What impact will these proposals have on people with and sharing protected characteristics as described in the Equality Act 2010.

Age

25. The age profile of domestic tourists to Wales is fairly evenly distributed across age groups, with 29% of visitors in 2023 aged between 25 and 34. In 2023, 52% of trips in Wales were made by those aged 16 to 34 years, compared to 44% for trips taken in Great Britain as a whole. For the 25-34s, Wales' profile sits between England and Scotland; but for the over 55s it is similar to Scotland, with England having a much older demographic.⁶

Age group	16-24	25-34	35-44	45-54	55-64	65+
Percentage of trips to Wales 2023	23%	29%	19%	11%*	12%*	5%**

Age group 25-34		Age group 55+	
GB Nation	Percentage of trips 2023	GB nation	Percentage of trips 2023
Wales	29%	Wales	17%
Scotland	33%	Scotland	15%
England	24%	England	23%

Note: where a figure is followed with a single asterisk, the base size is below 100, and users are advised to treat this figure as indicative. Where a figure is followed with a double asterisk, the base size is below 30, and users are advised not to use this estimate.

26. A person's ability to pay a visitor levy (and indeed use visitor accommodation or undertake a visit) is correlated to their socio-economic status, inferring socio-economically disadvantaged persons are more likely to be deterred. 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

⁶ This data has been updated from the version published in November 2024. For the 2023 figures see: [Domestic GB tourism statistics: annual report 2023 | GOV.WALES](#)

associated with the levy.⁷ Those under the age of 18 are not included in the calculable charge for the visitor levy for lower rated stays. This means that they will not have to pay the levy where it is passed on by a provider as they will not be included in levy calculations (i.e. there is no levy to pass on). This will mitigate any potential negative effects on young people as those from lower socio-economic backgrounds may be more likely to stay in visitor accommodation subject to the lower rate although we do not have data to confirm this. Therefore, impacts on lower socio-economic groups may lessen with this exclusion from the calculation for lower rated stays for those under 18. The variances in consumer demand are also an important factor here and, the extra costs might not discourage those earning less to go on holiday, but it might alter behaviour in other ways, such as staying for a shorter period or spending less.

27. It is acknowledged that work in the tourism sector is often more insecure i.e. employees are more likely to be hired on a part time basis or spend less time working for the same employer⁸. Additionally, those employed in tourism are generally younger⁹ with 38% of tourism workers aged between 16-29 in 2022¹⁰. In terms of levy payers, younger people may be more IT literate and comfortable with an electronic registration process, than older people. Offering the opportunity to provide paper applications should help anyone who might need support with IT accessibility. We are also suggesting that the register asks for the Visitor Accommodation Providers (VAPs) date of birth to support verification. This data will also help us understand any specific issues associated with age through research.

28. If a local authority opted to use a visitor levy it may cause an adverse behavioural reaction from visitors leading to a loss of demand. Our economic impact assessment¹¹ estimates 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 FTE jobs in a weak scenario to around 400 net FTE job losses in strong scenario. For example, a downturn in demand could 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

⁷ Durán-Román, J. L., Cárdenas-García, P. J., & Pulido-Fernández, J. I. (2021). Tourists' willingness to pay to improve sustainability and experience at destination. *Journal of Destination Marketing & Management*, 19, 100540 at page 47. [Tourists' willingness to pay to improve sustainability and experience at destination - ScienceDirect](#)

⁸ Travelling light: Labour shortages hampering sustainable recovery for tourism - Cogito ([oecdcoogito.blog](#))

⁹ Tourism employment summaries - Office for National Statistics ([ons.gov.uk](#))

¹⁰ [welsh-tourism-sector-business-and-labour-market-statistics-2016-to-2021.ods](#)

¹¹ <https://www.gov.wales/the-potential-economic-and-greenhouse-gas-impacts-of-a-visitor-levy-in-wales> and [Revised analysis of the potential economic and greenhouse gas impacts of a visitor levy | GOV.WALES](#)

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.

29. 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 behaviour.
30. 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. The additional revenue could also indirectly benefit older and younger residents by improving the overall quality of life in the community, should the funds be used to enhance infrastructure, making the destination more accessible for more people. The funds could also support cultural preservation efforts, which could help to protect and promote local heritage and traditions, benefiting older people who may have a deeper connection to these cultural elements¹², and conversely younger people by maintaining or creating new facilities for younger generations to use.
31. In summary, the impacts of visitor levies on younger and older people are multifaceted and context dependent. Local authorities should consider the potential effects on the well-being and financial stability of younger and older residents when implementing the visitor levy, aiming for a balanced approach that benefits both the local economy and the community's long-term sustainability. Further analysis of our assessment of a visitor levy on children and young people can be found in the accompanying impact assessment on Children's Rights¹³.

Disabled people

32. Through the Equalities Impact Assessment, we considered whether disabled persons requiring a carer for care and support to facilitate a visit, should be subject to the levy. We explored whether an exemption (which would enable the visitor accommodation provider to exempt the levy) or a refund (which would be

¹² [How Heritage Can Improve the Lives of Older People | Heritage Counts | Historic England](#)

¹³ <https://www.gov.wales/visitor-accommodation-register-and-levy-wales-bill-childrens-rights-impact-assessment>

processed by the WRA) should apply to disabled persons requiring a carer to enable their visit.

33. The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on disability.
34. However, we understand that disabled people have differing needs, preferences, and experiences of tourism, and are more likely to face various barriers and challenges in accessing and enjoying tourism opportunities¹⁴.
35. According to the Census 2021¹⁵ in Wales, there were about 670,000 disabled people accounting for 21.1% of the total population, with the highest proportion of disabled people living in Blaenau Gwent (24.6%), Neath Port Talbot (24.6%) and Merthyr Tydfil (24.2%)¹⁶. The proportion of disabled people in Wales is higher than the UK average of 17.7%, and varies across different regions, age groups, and socio-economic backgrounds. Disabled people throughout the UK are also more likely to be economically inactive and have a higher rate of living in poverty¹⁷.
36. In relation to tourism activity, it is estimated that 28% of all trips to Wales include somebody who is disabled or has an impairment, which is higher than trips taken in Great Britain as a whole¹⁸. There were an estimated 1.71m overnight trips to Wales from January to December 2023 by those caring for people with medical conditions, which equates to 20% of the total trips taken to Wales.' Note, that a proportion of these stays relate to stays with friends and family in their own homes rather than in visitor accommodation. Furthermore, it does not mean that those visitors were accompanying the person they care for rather than they simply have this type of caring responsibility.
37. It should be noted that we are not able to ascertain with any certainty the exact proportion of visitors who are travelling with somebody who is disabled or has an impairment for the purposes of providing care, which take place in visitor accommodation compared to private residences. We have engaged those with protected characteristics and/or representatives of those groups, to understand potential impacts in more detail, as detailed in this EQIA.
38. Of those respondents who replied to the public consultation, 22% thought that disabled people should be exempt from paying the levy. (Overall, 876

¹⁴ [Time allocation in tourism for people with disabilities - ScienceDirect](#)

¹⁵ [\(Disability, England and Wales – Office for National Statistics \(ons.gov.uk\)\)](#)

¹⁶ [Health, disability and provision of unpaid care in Wales \(Census 2021\) | GOV.WALES](#)

¹⁷ [Barely-Surviving-cost-of-living-report.pdf \(disabilitywales.org\)](#)

¹⁸ [GBTS 2023 Annual Report and Tables](#)

respondents answered this question, representing 80% of the 1,087 respondents.)

39. 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 workers. 18% of those working in tourism are disabled, a similar proportion to the average across all industries¹⁹.

40. Historic evidence suggests in some scenarios that disabled people may face higher costs for staying in visitor accommodation. There are also higher costs associated with the cost of living for disabled people to take into consideration²⁰. Research conducted by the Centre for Research in Social Policy with the support of Disability Alliance, and published by the Joseph Rowntree Foundation in 2004, identified a wide range of additional costs, fell significantly short of the budgets required by disabled people to ensure an acceptable, equitable quality of life.²¹ Barriers and challenges for disabled people include:

- Environmental barriers: The UK Disability Survey research report 2021²² is a comprehensive analysis of responses to the UK Disability Survey 2021 showed that 57% of disabled people reported being unable to go on holiday due to accessibility issues i.e. access into public buildings^{23 24}.
- Lack of information and awareness about the availability and quality of accessible tourism facilities and services, and the rights and entitlements of disabled people as tourists. Information on accessible destinations is a key factor in increasing tourism opportunities among disabled individuals²⁵.
- Booking a holiday may lead to extra costs due to a lack of availability of accessible and affordable accommodation and transport options, especially in rural and remote areas, and during peak seasons^{26 27}. In a recent survey by Leonard Cheshire Disability, published in Enable Magazine, 8 in 10 disabled people said they faced barriers and difficulties staying at UK hotels and resorts²⁸. Over 70% flagged issues finding accessible rooms. Costs of accessible accommodation are also a common barrier to taking a break for around 6 in 10 survey respondents, with accessible rooms often seen as more expensive.

¹⁹ <https://www.gov.wales/sites/default/files/statistics-and-research/2022-06/welsh-tourism-sector-business-and-labour-market-statistics-2016-to-2021.ods>

²⁰ *Cost of living for people with disabilities* - House of Commons Library (parliament.uk)

²¹ <https://www.jrf.org.uk/disabled-peoples-costs-of-living>

²² UK Disability Survey research report, June 2021 - GOV.UK (www.gov.uk)

²³ [One in three disabled people say British hotels do not meet accessibility needs](#) - The Caterer

²⁴ [British hotels do not meet accessibility needs, say 1 in 3 disabled people](#) (boutiquehotelier.com)

²⁵ Anxiety to access: Tourism patterns and experiences of New South Wales people with a physical disability - Tourism New South Wales, Sydney (1998)

²⁶ [Locked out: liberating disabled people's lives and rights in Wales beyond COVID-19 \[HTML\]](#) | GOV.WALES

²⁷ Disability Price Tag 2023: the extra cost of disability | Disability charity Scope UK

²⁸ [8 in 10 disabled people say they struggle when holidaying in the UK](#) – Enable Magazine

41. Barriers and challenges such as this can limit the choices and opportunities for disabled people and those with impairments and can affect their quality and satisfaction with their tourism experiences.
42. Additionally, lack of accessibility for some disabled people in campsites and hostels can often be an issue. Therefore, the additional cost of a visitor levy could further strain their travel budgets, and furthermore there could be a risk that the levy disproportionately impacts disabled people in terms of finding suitable accommodation options in camping style establishments, those subject to the lower level of rate^{29, 30}. However, the relatively low rates included in the legislation may help mitigate the impact.
43. Additional costs for disabled people may include the need for a personal assistant or specialist equipment, or people with a visual impairment or who are blind may need to be accompanied by a guide dog or people with an assistance dog and therefore could have a smaller selection of accommodation to choose from which can meet their needs.
44. On speaking to a guide dogs organisation, they emphasised the importance of accommodation providers understanding how the Equality Act applies to the service they offer. They were keen to ensure that a visitor levy does not disadvantage blind or partially sighted visitors. They highlighted the importance of the levy being used as a means of increasing awareness on the reasonable adjustments needed to accommodate the visual-impaired and those with guide dogs. They noted that the increased cost of a stay could be an issue for some more than others, adding that some people may expect a higher standard of accommodation because of increased cost. Sometimes accommodation providers charge more for cleaning costs if a guide dog accompanies someone. Paying for the levy would need to be done in an accessible way, in addition to information shared on the levy being available in a range of accessible formats.
45. Under the Equality Act 2010, it is unlawful for service providers to treat disabled people less favourably and requires that reasonable adjustments are made to remove the barriers to participation. A visitor accommodation provider or agency cannot increase charges or fees for assistance dog owners, even if a contract states they charge extra for guests with pets.
46. As the levy is optional, it will be for local authorities to decide which projects/amenities receive funding in their area. The visitor levy could have positive impacts on disabled people in Wales by generating revenue which could be used to enhance the accessibility and quality of tourism facilities and attractions, promoting inclusive and sustainable tourism, and creating employment and training opportunities for disabled people in the tourism sector. Funds could also be used to improve information about accessibility.

²⁹ [Camping as a Disabled Person – DisabledTravelAdvice](#)

³⁰ [Camping with disabilities - Practical Advice - Camping - Out and About Live](#)

47. Whilst we recognise there is a lack of data and evidence, making it difficult to make any definite conclusions on the impact on disabled people specifically, we sought engagement with disability groups, including Disability Wales, Autistic UK, Fair Treatment for the Women of Wales and Freedom 365, to understand better their perspectives of disabled people who use visitor accommodation for any reason (for example, work, holiday or visiting family or friends).
48. Freedom 365 highlighted that costs for disabled visitors when paying for visitor accommodation are often higher due to the increased costs that arise from paying more for accessible accommodation, requiring personal assistance, such as a carer and/or any additional equipment needed. It was also raised that accessible rooms are limited, and this is due to specially adapted rooms requiring more regular maintenance and therefore, added costs for their upkeep. For those that travel frequently, for business and leisure reasons, it was felt the levy would have a compounded impact overtime.
49. Officials also met with representatives from Disability Wales, Autistic UK and the Fair Treatment for the Women of Wales. Although they were supportive of the levy raising additional money for spending in the local area, various concerns were expressed. For example, concerns that disabled people may be disproportionately affected by the levy, due to the increased costs, as they are more likely to holiday locally and require more expensive accessible rooms. There was discussion on the challenges of providing evidence for a potential exemption for disabled people or carers of disabled people. They acknowledged the complexities and data sensitivities involved in the process; however, they highlighted concerns about the difficulties disabled people face when applying for benefits and the negative impact it can have on their mental health. It was felt that having to prove disabilities can be a huge invasion of personal information. They also requested for the development of guidance for local authorities on how and who to consult with regarding the levy, ensured that inclusive engagement with disabled people's organisations was emphasised.
50. We note a response to the consultation from a charity said, *“Care workers and support assistants who have to accompany those they are caring for. This could include both paid for and unpaid role and could be evidenced through a letter of employment or through and unpaid carers card”*.³¹
51. The Welsh Government has made it a priority to promote and embed the Social Model of Disability. This model, developed by disabled people, states that people are disabled by barriers in society, not by their impairment or difference. The model recognises that certain barriers make life disproportionately and unfairly harder for disabled people. By helping decision-makers and policy

³¹ [Proposals for a discretionary visitor levy for local authorities \(gov.wales\)](#)

developers understand their role in removing these barriers, the government aims to bring about real transformation.

52. Policy officials have considered a number of options to ensure disabled people requiring carers are able to access visitor accommodation without bearing an additional cost.

53. Furthermore, we identified that it could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit. This is because disabled persons requiring a carer would potentially face additional costs due to the levy applying to the carer, should those additional costs be incurred by the disabled person.

54. We know that there were around 310,000 unpaid carers in Wales in 2021, and 84,134 people working in adult social care with a further 19,571 domiciliary care workers in Wales in 2022. However, we do not have an estimate of how many carers are accompanying visitors to enable their visit³².

55. There are paid carers, unpaid carers and personal care assistants (employed carers). There is no singular, definitive proof to demonstrate an individual's status as a carer, multiple forms of evidence either in isolation or combined could be used to identify an individual's status. To remove the visitor levy charge, some form of evidence would be required and a visitor would have to apply for a specific exemption or refund. The following documentation could provide evidence of a carer role:

- A copy of the letter that shows you have been awarded Carer's Allowance or Carer's Credit
- An award letter to the person you provide care for, e.g. Attendance Allowance or Personal Independence Payment
- A letter from an employer identifying a role as a personal care assistant.
- A contract of employment as a personal care assistant
- DWP correspondence
- Evidence from a GP
- Carer card schemes which are run by some carer support centres in their own in the local area.
- A carer's assessment.
- A carer passport, which may be used by health care providers or in local community organisations or even some employers.
- A carer's card.

³² phw.nhs.wales/publications/publications1/unpaid-carers-in-wales-the-determinants-of-mental-wellbeing/

- Local authority carer assessment.
- Disabled persons with companion concessionary travel card issued by TFW or equivalent.

56. There is no one way that carers can demonstrate and provide proof that they are carers. If carers are to be relieved from paying the levy, they would want the process to demonstrate eligibility to be as easy as possible. Most carers have never had a carer's needs assessment. The point was made that these are personal, confidential documents and it would be inappropriate to share with private businesses for the purposes of enabling a nil rate.

57. To be clear, application of the levy to carers would only amount to potential indirect discrimination in the scenario where they are accompanying a visitor that requires care. General application of a levy to someone who is a carer is not itself discriminatory. The challenge therefore is to both identify the carer and that the disabled person requires care. Otherwise, non-application of a levy to carers would be too broad, as carers will also go on holiday or visit destinations but not in their capacity as a carer.

58. We also recognise that there are some data protection challenges related to the capturing of information about someone's caring role. As the information would be used in tandem with understanding whether someone is caring for a visitor requiring care, the information combined may be used to infer an individual's medical status. This presents risks as outlined in the Data Privacy Impact Assessment³³ as the information relates to special category data being collected and processed.

59. We considered whether people staying in overnight visitor accommodation whilst fulfilling their responsibility as a carer should be relieved from payment of a visitor levy. We engaged with Carers Wales and the Carer's Trust to understand impacts in more detail. As part of this engagement, we learned that that an exemption would be significantly complex and challenging to apply, in terms of requiring a visitor accommodation provider to judge caring status in addition to the risk that is carried with storing personal information (and creating issues with GDPR).

60. The proportionality of each option was also considered:

- **Option 1** which was to provide an exemption for carers staying in visitor accommodation whilst providing care for an accompanying disabled visitor has challenges of both defining a carer and providing evidence of the

³³ <https://www.gov.wales/visitor-accommodation-register-and-levy-wales-bill-data-protection-impact-assessment>

caring role. Officials believe this would be too broad without narrowing definitions and evidence requirements to make it workable.

- **Option 2** sought to address the issues raised in option 1 by narrowing the definitions and making an exemption more specific. This would provide clarity as to who was subject to the exemption. However, it would impose new administrative requirements on accommodation providers around the handling of sensitive information and there would be risks around consistency of application and sharing of sensitive information.
- **Option 3a** also faced the challenges of being too broad and potentially opening the option of a refund to anyone who could provide any evidence to the effect they required a carer. Given the variation in quality and availability of evidence types, this would place undue burden on the WRA to interpret potentially any evidence. It would also carry a significant risk of challenge for example if the WRA refused an application based on the evidence, they would not be able to do so unless the evidence requirements had been specified by Welsh Government.
- **Option 3b** narrowed the application of the refund specifically to a disabled person in receipt of a qualifying benefit that has paid a visitor levy who are accompanied by a person providing care, support or assistance. This option ensures that there is clear application towards a specified group and clear evidence requirements to enable a refund. This makes it a more workable option from an implementation perspective and gives more control to the WRA to ensure correct treatment rather than visitor accommodation providers. This approach is also in line with the approach taken by Vehicle Excise Duty (VED) which is narrowed to those in receipt of qualifying benefits and TV licence discounts which again are narrowed to those in receipt of qualifying evidence.
- **Option 4** considered whether no action was required and if we could continue with our current approach. The legitimate aim of the visitor levy is to raise revenues to offset the impact of visiting populations, all visitors impact on the area they visit. The provisions in the Act apply to all visitors staying in overnight accommodation that is not their sole or main residence, therefore, we think it is still reasonable and legitimate to charge a visitor levy to these groups. However, given that the Welsh Ministers and the WRA are subject to the PSED and Welsh Specific Equality Duties, plus the operation of the indirect discrimination provisions in the 2010 Act (notably s.29(6)) this option could not be recommended because it does not mitigate the risks of indirect discrimination identified.

61. After due consideration, the option recommended was to provide for the WRA to issue refunds for a disabled person in receipt of a qualifying disability benefit who has paid a visitor levy whilst staying in visitor accommodation and who are

accompanied by a person providing care, support or assistance. Despite this option not fully eliminating the risks of indirect discrimination, it was perceived to be a proportionate response which balances the need to address the indirect discrimination but also ensure the integrity and efficiency of the tax system.

Potential Impact on disabled Accommodation Providers

62. The levy will be collected and managed by WRA. It is anticipated that the day-to-day operation of the levy will have a minimal impact on business owners who have visual and/or hearing impairments due the multiple ways in which a person can interact with the WRA (and their systems). There will be a digital system for filing and remitting returns to the WRA, alongside the provision of a telephone and paper service, when necessary. The WRA's service standards will ensure accessibility – the principles for designing and creating gov.wales products include a principle for ensuring their products are for everyone and are as inclusive as possible³⁴. It is the intention that new tools will be created by the WRA's digital team, which would be tested for compliance against these standards and principles (including accessibility).

63. It is not anticipated that disabled visitor accommodation providers, including people with learning impairments, will be negatively impacted by the levy through the offering of bespoke services offered by the WRA in compliance with the general Public Sector Equality Duty.

Religion, belief and non belief

64. We are aware that a small minority of people will visit Wales for religious purposes or for general tourist interests in religious architecture³⁵. In an analysis of domestic tourists that in 2023, 174,456 people "visited a cathedral, church, abbey or other religious building", the smallest proportion across different types of visitor attractions³⁶.

65. However, there is no direct correlation between visitor levies and religion, belief, or non-belief. Tourism-related policies or taxes might interact with an individuals' freedom to practice religion, depending on the nature of the visit. Introducing a visitor levy might affect the affordability of visiting such places, potentially influencing the number of pilgrims or tourists visiting religious sites. For example, should the visit involve staying overnight in visitor accommodation, there would be an increased cost for the stay. Should the stay in overnight accommodation be provided for free, then the levy would not apply.

66. There may be an adverse impact on those who do not engage with digital processes as part of their faith, however as explained earlier, the WRA will offer

³⁴ Understanding WCAG 2.2 - Service Manual - GOV.UK (www.gov.uk)

³⁵ Faith tourism | Historic churches and chapels | Visit Wales

³⁶ Data unpublished

parts of their service as a non-digital service where required (manual registration, paper return, letters rather than email).

67. The revenue generated from the levy could be used for the preservation and maintenance of religious landmarks, positively affecting those interested in cultural, religious and historical heritage.

68. Officials met with the Inter-faith Council for Wales in 2023³⁷ and also received a response to a further request for feedback in June 2024 via their representation in the Third Sector Partnership Group. They highlighted that faith groups often arrange camping trips for families, young people, and pilgrims, they requested that these be out of scope of the levy. They welcomed that the levy would not apply to accommodation that was free of charge and added that would alleviate concerns by faith groups. The levy will apply to stays in overnight visitor accommodation including camping and caravan sites, although, the levy will be applied at a lower rate to mitigate the potential negative impacts. We will monitor the impacts of the levy and it will be expected that local authorities both undertake impact assessments to inform their decision on whether to adopt a levy, and should they choose to, to also monitor the impacts in their areas.

Sex

69. The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on sex.

70. In 2023, 61% of trips to Wales were with female visitors and 39% of trips were with male visitors³⁸. Visitor levies may indirectly impact on sex and gender³⁹. For example, the potential impact of visitor levies on employment can affect both men and women differently, in some cases, women may be more likely to engage in informal or part-time work, with part time work often being significantly higher in sectors such as tourism⁴⁰. Looking across Europe, the share of women in the tourism workforce is also often higher, while earnings in hotels and restaurants are lower than average earnings in the economy as a whole⁴¹.

71. A willingness to pay is directly associated with a visitor's income and budget, which then interacts with their gender.⁴² Studies have also reported that men were more amenable to paying a visitor levy – this may be due to the interaction

³⁷ [Our Story – Inter Faith Wales](#)

³⁸ This data has been updated from the version published in November 2024. For the 2023 figures, see: [Domestic GB tourism statistics: annual report 2023 | GOV.WALES](#)

³⁹ [Travelpac: travel to and from the UK - Office for National Statistics \(ons.gov.uk\)](#)

⁴⁰ [UDW SSS Tackling undeclared work in the tourism sector.pdf \(europa.eu\)](#)

⁴¹ [5js4rv0g7szz-en.pdf \(oecd-ilibrary.org\)](#)

⁴² *Ibid* at page 48

of gender and income, where women have lower incomes on average than men.
43 44

72. In a consumer survey⁴⁵, commissioned by Welsh Government, a majority (58%) of respondents agreed that tourists should contribute towards the costs of maintaining and investing in the destinations they stay in. Very few (13%) of those surveyed disagreed with the concept of contributing towards costs. Furthermore, the findings from the survey showed there was agreement that tourists should contribute to maintaining and investing in destinations and this correlates strongly with social grade and 'financial means' – higher social grades and people less impacted by the cost-of-living crisis are more likely to agree than lower social grades and people more impacted by the cost-of-living crisis. However, only a minority of all sub-groups disagreed with this sentiment and all social grades and financial segments were more positive than negative about the 'visitor levy' concept.

Gender Reassignment

73. The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on gender reassignment.

74. Consideration has been given for those who require medical treatment, for example, as part of a person's gender reassignment process. Stays in private hospitals are out of scope of the legislation.

Pregnancy and Maternity

75. The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on pregnancy and maternity.

Sexual orientation

76. The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on sexual orientation. There is no data available, yet evidence highlights that 9% of trips to Wales were undertaken by lesbian, gay and bisexual visitors in from January to December 2023⁴⁶. However, there is no evidence to suggest that visitors with the sexual orientation characteristic would be disadvantaged through the provisions in the Act.

⁴³ [How much less were women paid in 2019? \(parliament.uk\)](#)

⁴⁴ Ibid

⁴⁵ [PowerPoint Presentation \(gov.wales\)](#)

⁴⁶ This data has been updated from the version published in November 2024. For the 2023 figures, see: [Domestic GB tourism statistics: annual report 2023 | GOV.WALES](#)

Marriage and civil partnership

77.The provisions in the Act are not expected to have any impact on the marriage and civil partnership characteristic. Overnight visitor accommodation relating to weddings and civil partnership ceremonies would be subject to a visitor levy.

Race considerations, including homelessness, gypsy and Roma Traveller sites, asylum seekers and refugees and women fleeing domestic abuse, and minority ethnic people.

78.The provisions in the Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on race.

79.The impact of visitor levies on race can vary depending on specific contexts and implementation approaches, and where the revenue raised is spent. Proactive measures can be taken to ensure that the benefits of tourism are distributed more equitably among all segments of the population, with community engagement and inclusive decision-making processes being crucial to address potential negative impacts on minority ethnic groups.

80.Additionally, officials have engaged with charities representing the needs of homeless people, this includes those experiencing violence against women, domestic abuse and sexual violence and minority ethnic people seeking asylum who have no recourse to public funding.

81.Through this engagement, officials identified a scenario where these vulnerable groups may be housed in visitor accommodation temporarily and this is paid for by a supporting charity, in emergency situations.

82.Given that the intention of the charity is to seek safer, longer-term housing solutions via existing Government support services and funding, we considered it appropriate to enable charities to recoup the costs from the levy for these eligible stays.

83.Data available in our Wales overnight tourism report 2023 sets out the total number of trips and percentage of trips by ethnicity⁴⁷:

Table 3: Total number and percentage of trips by ethnicity

Ethnicity of respondent	Trips (millions)	% Total Trips
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⁴⁷ This data has been updated from the version published in November 2024. For the 2023 figures, see: [Domestic GB tourism statistics: annual report 2023 | GOV.WALES](#)

White	7.09	84%
Mixed/Multiple ethnic groups	0.25*	3%*
Asian/Asian British	0.53*	6%*
Black/African/Caribbean/Black British	0.37*	4%*
Chinese	0.05**	1%**
Arab	0.08**	1%**
Other ethnic group	0.03**	0%**

Note: where a figure is followed with a single asterisk, the base size is below 100, and users are advised to treat this figure as indicative. Where a figure is followed with a double asterisk, the base size is below 30, and users are advised not to use this estimate.

84. According to the Ethnic group, national identity, language and religion (Census 2021), in 2021, 155,000 people in Wales (5.0% of the population) identified not as white⁴⁸. We know from labour market data that ethnic minority job seekers face a tougher time finding employment and are more likely to be employed in unsafe and insecure jobs, for example in the tourism sector. In Wales a higher proportion of the tourism workforce are those from minority ethnic backgrounds when compared to all industries (9.6% of tourism employment compared to 4.4% of all industries employment in 2021)⁴⁹.

Employees by Ethnicity in the Welsh Tourism sector and sub-sectors: Welsh Government analysis of the Annual Population Survey

<u>Sector</u>	<u>Ethnicity</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Tourism	White	131,200	131,500	137,800	136,100	120,000	121,300

⁴⁸ Ethnic group, national identity, language and religion in Wales (Census 2021) | GOV.WALES

⁴⁹ Ad-hoc statistical requests: 6 to 17 June 2022 | GOV.WALES

	Other Ethnic Group	10,300	10,000	10,400	13,700	8,600	11,600
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85. We acknowledge that race intersects with gender, age, disability, LGBTQ+ and other protected groups, which can lead to multiplied effects on disadvantage. The Welsh government Anti-Racist Wales Action Plan⁵⁰ acknowledges the lack of data on minority ethnic peoples pay and employment and includes an action to incorporate data into our fair work outcome measures, and progress plans to review the Public Sector Equality Duty. Noting there is lack of good quality data on ethnic minority people in Wales, particularly among people within ethnic minority communities who have multiple protected characteristics, we engaged extensively with third sector organisations and charities to discuss the levy to draw out lived experiences. The feedback from these discussions is provided below.

Gypsy Roma and Traveller sites

86. Gypsy, Roma and Travellers lifestyle is inherently transient and involves regular movement across local authority boundaries. According to the most recent statistics, on 20 July 2023 there were 1,128 Gypsy and Traveller caravans and 150 sites reported in Wales. Between July 2022 and July 2023, the total number of Gypsy and Traveller caravans decreased by 3% (38 caravans), and the total number of sites fell by 11% (18 sites), with Cardiff, Flintshire, Pembrokeshire, and Neath Port Talbot having the highest numbers of caravans; combined these accounted for 49% of all caravans. At the time of the July 2023 count, the total number of Gypsy and Traveller caravans in Wales was 1,128. There were 977 caravans on authorised sites with planning permission, accounting for 87% of all caravans (up from 78% in July 2022). Of these, 593 (61%) were on socially rented sites and 384 (39%) were on privately funded sites⁵¹.

87. Officials met with Tros Gynnal Plant Cymru (TGP Cymru)⁵² to explore issues around the levy for Gypsy, Roma and Travellers. From discussions, it was noted that if the designated permanent and transient sites were exempted from paying the levy then there would unlikely be significant impact on Gypsy Roma Travellers.

88. As set out in Table 1, Gypsy Roma Traveller sites that are provided by a local authority or registered social landlord are exempted from the levy. This reflects the importance of protecting their distinctive and transient lifestyle.

⁵⁰ [Anti-racist Wales Action Plan | GOV.WALES](#)

⁵¹ [Gypsy and Traveller caravan count: July 2023 | GOV.WALES](#)

⁵² [TGP Cymru](#)

89. We understand that Gypsy Roma Travellers use a number of public and private sites across Wales, including seasonal sites, land suitable for negotiated stopping, mainstream holiday sites for seasonal travel. Members of the Gypsy Roma Traveller community who use visitor accommodation other than for their main or usual place of residence would be subject to the levy.

90. The Act provides Welsh Ministers with powers to create new national exemptions should there be evidence of negative impact on any particular group.

Asylum seekers and refugees

91. Asylum seekers in receipt of Home Office support by local authority [data](#) shows that in December 2023, in Wales, there were 2,857 asylum seekers in total housed in “Initial accommodation”, “Dispersal accommodation” (longer term accommodation) and “Contingency Accommodation” (hotels). 96 were housed in Contingency accommodation, which is used when there is insufficient Initial or Dispersal accommodation available. All accommodation is procured and paid by the Home Office’s accommodation provider Clearsprings Ready Homes⁵³.

92. There are difficulties in identifying how many refugees there are in Wales in its entirety as there is a lack of data on where refugees resettle. Looking at what is available,⁵⁴ there are 33 cases of resettlement⁵⁵ in Wales in Q4 of 2023 (in Flintshire, Anglesey, Neath Port Talbot and the Vale of Glamorgan and Rhondda Cynon Taf).

93. Given asylum seekers will have limited or no recourse to funds, application of a levy could have a negative impact. In these scenarios for example, those staying with individuals under the ‘Homes for Ukraine’ scheme would be out-of-scope (as by definition this is a long term stay for someone’s sole or main residence).

94. Other types of stay where there is potential for inadvertently charging the levy, are with temporarily arranged emergency stays within visitor accommodation via charities representing the needs of asylum seekers, while social housing is found via Home Office channels relating to asylum claims and temporary housing of refugees.

95. Given that the intention of the charity is to seek safer, longer-term housing solutions via existing Government support services and funding, we also considered it appropriate to enable charities to recoup the costs from the levy for any eligible stays.

⁵³ [Sanctuary | Clearsprings Ready Homes \(gov.wales\)](#)

⁵⁴ [Immigration system statistics data tables - GOV.UK \(www.gov.uk\)](#)

⁵⁵ Ibid

Violence against Women, Domestic Abuse and Sexual Violence (VAWDASV)

96. Any accommodation provided based on providing shelter or refuge, would not be required to register and therefore would not be subject to the levy. These stays are within 'supported accommodation' as defined by the Renting Homes (Wales) Act 2016⁵⁶.
97. There may be scenarios where individuals in these vulnerable circumstances arrange their own accommodation or service providers have no other choice but to find and fund temporary accommodation in visitor accommodation, until refuge covered by existing local authority duties is identified (i.e. through social housing). It is difficult to determine numbers of these situations.
98. Following discussions with regional VAWDASV co-ordinators in Wales, we identified that they could receive referrals daily for high-risk victims of VAWDASV to their Independent Domestic Violence Advisor IDVA Service and look for safe accommodation on most days⁵⁷. If refuge accommodation is not available or suitable, they work with local authorities to identify appropriate housing options to accommodate survivors/victims. At present, if there is no suitable safe temporary accommodation, some victims/survivors are placed in hotels and B&B's on a temporary basis, although some may stay for up to a few months.
99. Additionally, someone fleeing abuse may not feel comfortable providing personal details or disclosing the nature of their visit to the visitor accommodation provider. Likewise, it would not be appropriate for the visitor accommodation provider to seek the disclosure of this information. This type of information can be highly sensitive and requires additional safeguards to ensure it is held securely and not accidentally disclosed which could cause harm to the individual. Placing such requirements on visitor accommodation providers would be inappropriate given the nature of the service they provide.
100. As the circumstances related to these are like homelessness, the same principle applies. These types of stay are being provided to fulfil the basic requirement of shelter (housing) and therefore exempt from the levy. A local authority would be housing under their housing duties (2014 Housing Wales Act). Therefore, in cases where the local authority arranges and pays for the stay, they would need to confirm with the visitor accommodation provider that there is no levy due (via written correspondence/official letter). Local authorities would need to work closely with visitor accommodation providers in their area to be clear on the

⁵⁶ [Renting Homes \(Wales\) Act 2016 \(legislation.gov.uk\)](https://legislation.gov.uk)

⁵⁷ [For professionals in Wales | Safelives](#)

processes involved to avoid inappropriate application of the visitor levy. Welsh Government and the WRA will prepare guidance related to this matter.

101. As set out in this impact assessment, in situations where the charity arranges and pays for emergency shelter in visitor accommodation, given that the intention of a charity is to seek safer, longer-term housing solutions via existing Government support services and funding, we considered it appropriate to enable charities to recoup the costs from the levy for any eligible stays.

102. In line with our engagement approach for homelessness and asylum seekers, these situations were the focus of our engagement with service providers and survivors to understand the lived experience more fully and understand the levels of these types of scenarios. The outcome of this engagement is detailed below.

Outcome of engagement

103. **Black Association of Women Step Out (BAWSO)** support people from ethnic minority backgrounds who are affected by domestic abuse and other forms of abuse. They recommended an exemption for the VAWDASV sector and clear guidelines to local authorities on how to handle such cases if they happen. An alternative proposed was to ensure that the levy could be refunded, through a simple refund process, with limited/no data collection requirements, also noting that given the sensitivity of the situations in this scenario that this is done on the survivor's behalf via the survivor service provider. They provided estimates based on average a survivor might be using visitor accommodation for between 1 to 12 weeks, in situations such as if a survivor is waiting for a decision to be made on their asylum application from the Home Office.

104. **Welsh Women's Aid** aim to end domestic abuse and all forms of violence against women. They estimated that an emergency stay is usually 2-3 days, before the service provider can engage successfully with the local authority – this is when the normal route to funding a survivor fleeing, would take place. They considered it important that any refund situation should be flexible. They also highlighted the existing high levels administration so emphasised the need for any refund process to be simple and clear.

105. **Ethnic Minorities and Youth Support Team (EYST)** members explained that their survivors more frequently choose to stay with family members and rather than stay in visitor accommodation when seeking refuge, as this is more in line with their cultural traditions. They highlighted issues around private landlords and language barriers which can often prevent the families they represent finding safe accommodation. They highlighted the difficulties in finding housing for asylum seekers and refugees with no recourse to public funding given their 'nonofficial' status, which means that Home Office funding is inapplicable. It is in

this situation the relevant charities need to pay from their emergency funds to provide shelter and accommodation. They suggested making sure that information on the visitor levy is accessible in other languages, as a lack of understanding could result in confusion on liability.

Prisoners and modern slavery considerations

106. We did not identify any particular impact on prisoners or victims of modern slavery.

Trade unions and workers

107. We spoke to policy officials in Crime and Justice and Modern Slavery and Workers Rights teams. They expressed concerns about any short to medium term impact of a tourism levy on visitor numbers and the financial position of tourism businesses, highlighting that any increase in the financial pressures on tourism businesses could create downward pressure on pay, terms and conditions within the tourism sector. Noting that tourism is a labour-intensive sector and if businesses come under financial strain, changes to employment conditions presents a possible and even probable area where efficiencies could be made, particularly as the sector is not heavily unionised or widely subject to collective bargaining agreements. Any short-term reduction in visitor numbers (and spend) could also create pressures for other non-tourism local businesses and the working conditions they offer.

108. However, it was appreciated that the visitor levy would raise funds that can be diverted into improving the infrastructure, services and environment upon which an attractive tourism offer and successful tourism businesses depend.

Third Sector Partnership Group

109. We have engaged with the Third Sector Partnership Group (TSPG), they disseminated information on the visitor levy to the organisations they represent, and we received feedback directly from the Urdd, and the Interfaith Council for Wales.

How will the proposal promote equality?

110. We will continue to engage with stakeholders to understand potential impacts and unintended consequences on those with protected characteristics. Guidance will be developed to support local authorities in interpreting and delivering the levy. The guidance developed will align with existing statutory obligations for a Local Authority to give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011.

111. Table 4 also sets out how we have responded to engagement with key stakeholders on the potential impact of the levy, through adapting the Act to ensure that the rates can be adjusted, exemptions can be modified and refunds can be adapted –to ensure we can respond accordingly should any negative impacts or issues be identified. It would also be expected that engagement with key groups and communities is undertaken by local authorities before a levy is implemented and following its implementation.

Table 4: Protected Characteristics

Protected characteristic	Potential impacts	Mitigating Responses
Age	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Disability	Identified that it could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit. This is because disabled persons requiring a carer would potentially face additional costs due to the levy applying to the carer, should those additional costs be incurred by the disabled person.	<p>A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.</p> <p>We have provided for a refund mechanism from the WRA, for persons in receipt of a disability benefit who are accompanied by a person providing care, support or assistance..</p>
Race	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.

Gender Reassignment	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Pregnancy and maternity	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Religion, belief and non-belief	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Sex / Gender	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.

Sexual orientation	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Marriage and civil partnership	Nil	A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.
Children and young people	<p>No direct negative or positive impacts. Some secondary impacts identified.</p> <p>Further analysis of our assessment of a visitor levy on children and young people can be found in the accompanying impact assessment on Childrens Rights⁵⁸.</p>	<p>A Local Authority must give due consideration to its statutory duties to carry out equality impact assessments under the Equality Act 2010 and the Welsh Public Sector Equality Duty which came into force in 2011 and to all other relevant considerations.</p> <p>Overnight stays by those under 18 where a lower rate would apply are excluded from the levy.</p>

⁵⁸ <https://www.gov.wales/visitor-accommodation-register-and-levy-wales-bill-childrens-rights-impact-assessment>

Human Rights and UN Conventions

Do you think that this policy will have a positive or negative impact on people's human rights? (*Please refer to point 1.4 of the EIA Guidance for further information about Human Rights and the UN Conventions*).

Human Rights	What are the positive or negative impacts of the proposal?	Reasons for your decision (including evidence)	How will you mitigate negative Impacts?
N/A		The levy is not affecting anyone's rights. It does not target any specific groups or individuals, therefore not infringing on them. The levy is applicable for commercial transactions where money is exchanged.	

EU/EEA and Swiss Citizens' Rights

The Act introduces legislation which provides Welsh local authorities the opportunity to introduce a levy on tourism and **support and enhance Wales's world-class visitor destinations through additional funding and investment**. There are, therefore, no direct impacts as a result of the Act itself, and the Act in isolation has no impact on EU/EEA and Swiss Citizens' Rights.