

VISITOR LEVY AND REGISTER OF VISITOR ACCOMMODATION PROVIDERS



Awdurdod Cyllid Cymru
Welsh Revenue Authority



Llywodraeth Cymru
Welsh Government



The Visitor Accommodation (Register and Levy) Act became law in September 2025. It requires all visitor accommodation providers in Wales to register their premises and allows local councils to choose to introduce a visitor levy on overnight stays in visitor accommodation in their area.

We believe it is fair and reasonable to ask visitors to make a small payment towards the costs of tourism. Tourism plays a vital role in supporting local economies, but if unbalanced and poorly supported, it can put pressure on local communities and undermine the high-quality services and experiences we all want and want to offer visitors.





Levy rates and how it is paid

- 75p per person per night at campsites/hostel style accommodation (**excludes people under 18 years old**).
- £1.30 per person per night for other types of accommodation.

The visitor accommodation provider will likely 'pass' on the charge so you may see this on your bill when staying overnight in an area that charges a levy from April 2027 onwards. It will be managed by the Welsh Revenue Authority.

We have kept the rate low compared to many other visitor levies around the world and we have kept the design simple to make it easier for businesses and visitors to understand.



Who DOES NOT have to pay the visitor levy

You'll only have to pay the levy if you're in an area where the local council introduces it.

You do not have to pay the levy if the overnight stay is for someone who is:

- under 18 and staying in a campsite pitch or shared hostel room (or similar shared accommodation stays)
- staying more than 31 nights from a single booking
- staying in emergency or temporary housing arranged by the local council.

Refunds:

The following people are eligible to apply for a refund from the Welsh Revenue Authority

- Disabled people who pay additional levy costs when accompanied by a carer.
- People fleeing domestic violence.



Use of money raised

Local authorities will consult residents and businesses before introducing a levy. They will set up a Partnership Forum of local tourism representatives to advise on the use of visitor levy funds and an annual report will show how revenue from the levy benefits their area.

If all local authorities were to introduce a visitor levy, it could potentially raise up to £33m across Wales. Funds will be invested by local authorities in tourism, helping to grow our economy sustainably and support our communities.

This new money will help local areas cover the costs associated with hosting visitors, such as street cleaning, waste collection, maintaining toilets, and preserving natural and cultural attractions for everyone to enjoy. This will promote the reputation of destinations and enhance the quality of life for residents. It has the potential to make a significant and visible difference.





Visitor levies elsewhere

Visitor levies are common around the world, such as in Greece, Germany, Netherlands, Spain, Portugal and France. The idea is gaining momentum worldwide, with destinations increasingly using taxation to support tourism, including funding cultural heritage restoration and nature preservation. Where levies are used, visitor economies continue to thrive.

If you have booked a holiday to one of these destinations, you will have contributed to the local tourism industry in the form of a levy.



Balearic Islands

The Balearic Islands introduced a sustainable tax in 2016 to support tourism projects. In 2023, more than 17.8m tourists visited, an 8% increase over two decades. The tax has funded 168 projects worth €263m, with 27 new projects approved in 2023 totalling €138m. These projects focus on the environment, tourism, cultural heritage, research, training, and social renting.

The tax applies to holiday accommodation: €4 per person per day for luxury hotels, €3 for mid-range hotels, and €2 for apartments, cruise ships, campers, and hostels. Revenue supports resource protection on the islands.



Catalonia and Barcelona

In Catalonia, money raised from its levy has been used to fund infrastructure development, environmental conservation, and cultural heritage preservation. The visitor levy has played a crucial role in promoting sustainable tourism in Catalonia.

Barcelona also has a tourism tax. Since 2012, the city has received €72.7m in revenue from the tax, which has been used towards destination management, promotion and development. Funds generated from tourism taxes are designated to support initiatives focused on environmental conservation, promoting sustainable tourism, preserving historical heritage, supporting scientific research, fostering community development, bolstering cultural and creative activities, and encouraging tourism innovation.



Iceland

Iceland has used its levy to fund infrastructure development, environmental conservation, and cultural heritage preservation. Improved infrastructure boosts tourism in less-visited areas, while conservation projects maintain Iceland's natural beauty. Additionally, funds support restoring historical sites and cultural centres, enhancing the visitor experience and preserving Iceland's heritage. The visitor levy has positively impacted sustainable tourism, infrastructure, and cultural preservation in Iceland.



South Tyrol, Italy

Visitor levies are common across Italy, including in Rome and Venice. In South Tyrol, funds from the visitor levy have been used to enhance the visitor experience and promote sustainability. Various projects have benefited, including those supporting local tourism associations and preserving the region's rich cultural heritage. These efforts have not only increased tourism revenue but also significantly improved visitor satisfaction.



UK

Many places closer to home are seeing the potential benefits a visitor levy can bring to an area.

Manchester introduced a City Visitor Charge of £1 per person per night in April 2023. It is charged by 73 hotels in the city centre and raised £2.8m in its first year to support new events.

The Scottish Parliament passed legislation, the Visitor Levy (Scotland) Act 2024, which allows local authorities to introduce a levy based on a percentage of the accommodation cost, with each rate left to individual councils. Edinburgh is set to introduce a 5% levy on rooms in 2026. Aberdeen have opted for a 7% charge. Other local authorities in Scotland are actively considering the introduction of a levy.

Bath, Liverpool, Birmingham and London are considering the idea of introducing a similar charge.



National Register

Anyone providing visitor accommodation will need to sign up to a register. It will provide valuable data to inform future tourism development and help in the efficient collection of the levy, in those areas where it is introduced.



Fines and penalties for not being part of the register or paying for the levy

There will be financial penalties for not complying with registration requirements. It is intended that breaches will incur a financial penalty.

Visitor levy penalties have been modelled on the successful approach in the Tax Collection and Management (Wales) Act 2016, with the addition of a points system for late filing of returns. Accommodation providers will not be financially penalised the first time they file a late return.

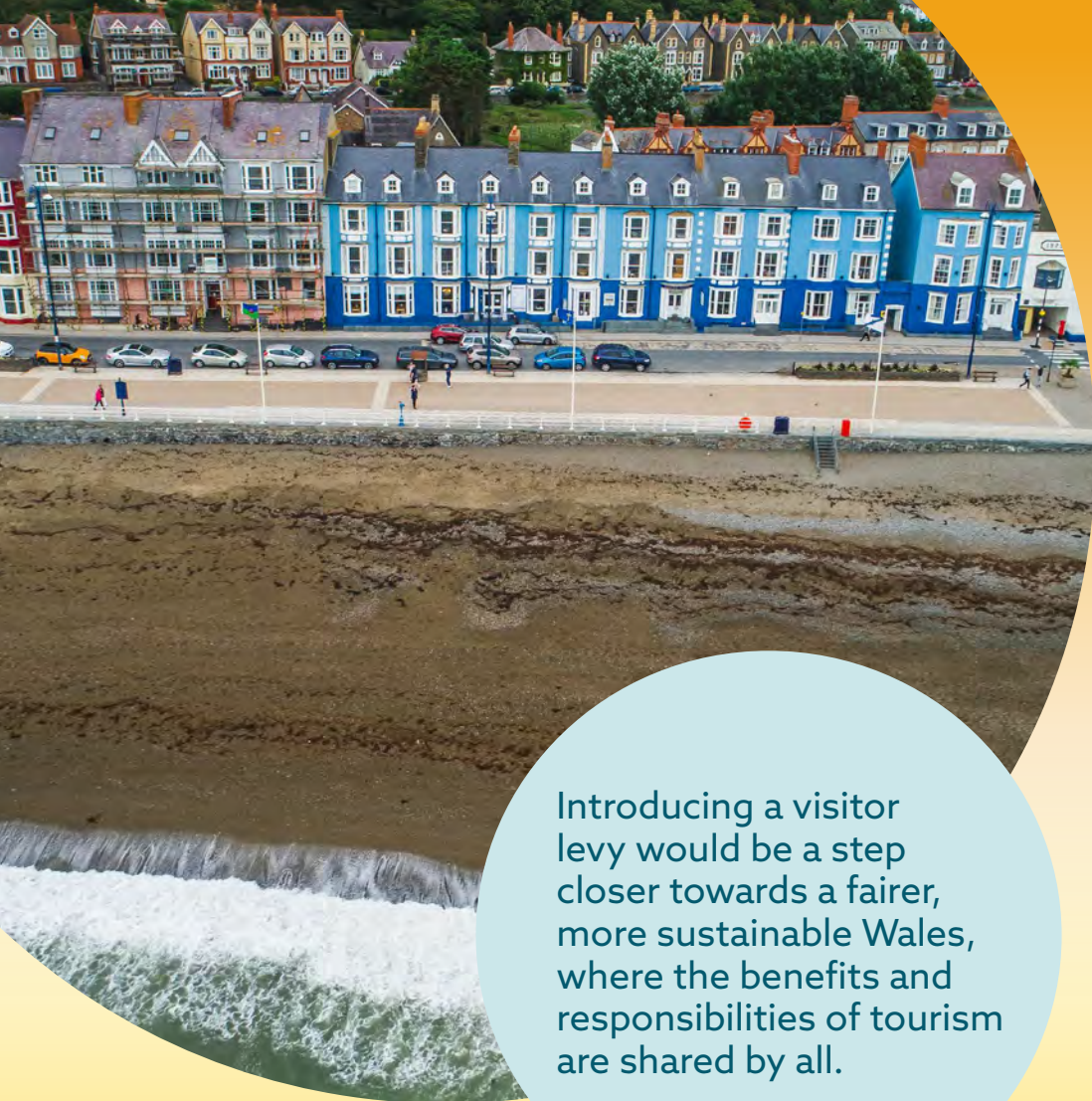


Timescales

A local authority will usually give at least twelve months notice before visitor levy is introduced. The earliest possible introduction for a visitor levy would be in 2027.



The process of registration for all accommodation providers will start in **autumn 2026.**



Introducing a visitor levy would be a step closer towards a fairer, more sustainable Wales, where the benefits and responsibilities of tourism are shared by all.



For more detailed information please visit:
www.gov.wales/visitorlevy