



Llywodraeth Cymru
Welsh Government

13 November 2025

Dear ,

ATISN 26283 – 182-Day Threshold for Self-Catering Properties

Information requested

Thank you for your request which I received on 22 October. You referred to the decision by the Welsh Government to introduce a 182-day actual letting threshold for self-catering holiday lets in Wales to be classified as non-domestic for local tax purposes.

You asked for “any meeting minutes and also collated and collected data with which the setting of the 182-night value for the 182-night minimum occupancy rule for self-catering to qualify for business rates in Wales was agreed and arrived at”.

Our response

Following a search of our records, no meeting minutes capturing the making of this decision have been identified. This is because it is not necessary for the formal mechanism by which Ministers make individual policy decisions to include meetings.

The collated and collected data relevant to this decision are set out in the Welsh Government’s Explanatory Memorandum and Regulatory Impact Assessment (RIA) for the associated legislation, which can be found at: <https://senedd.wales/media/40gf3dzt/sub-ld15122-em-e.pdf>.

This information has been available since it was published on 24 June 2022 and it has been drawn to the attention of stakeholders on several occasions. The then Minister for Finance and Local Government issued a written statement on the same date which referred to this information and the consultation process that informed the changes. That statement is available at: <https://www.gov.wales/written-statement-classification-self-catering-accommodation-local-tax-purposes>.

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

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

To inform the RIA, the Welsh Government requested the following:

- analysis of historic occupancy levels for a sample of self-catering properties listed for non-domestic rates, from the Valuation Office Agency; and
- data from responses to the Wales tourism accommodation occupancy surveys, from the third-party contractor appointed to administer the survey.

The results of these analyses are reflected in the RIA. Following a previous request for information, the underlying detail is also available in the public domain at (Query 4 refers): <https://www.gov.wales/atisn16353>.

Next steps

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit,
Welsh Government,
Cathays Park,
Cardiff,
CF10 3NQ

or Email: Freedom.ofinformation@gov.wales

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner's Office,
Wycliffe House,
Water Lane,
Wilmslow,
Cheshire,
SK9 5AF.

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely,