



Consultation Response

Discretionary visitor levy for local authorities

**Response from CLA Cymru
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Introduction

1. The CLA is the membership organisation for owners of land, property and businesses in rural England and Wales. We help safeguard the interests of landowners and those with an economic, social and environmental interest in rural land and the rural economy. CLA Cymru has approximately 2,600 members in Wales who between them own and manage roughly half of the rural land in Wales. Our membership is engaged in all sectors of the rural economy and includes farmers, landowners and around 250 types of rural business.
2. CLA Cymru welcomes this opportunity to respond to the Consultation on introducing a discretionary visitor levy for local authorities, published on 20th September 2022.

General Comments

3. The visitor economy has steadily become the industry which agricultural businesses rely on to subsidise their main farming income. The changing demographic and dynamic of the agricultural sector has been the driver for this diversification. The Welsh Government's 'Diversification and resilience of Welsh farming' research paper showed that the proportion of farmers under the age of 45 in Wales has fallen from 14% to under 10% between 2010 and 2017. It has been crucial for those remaining in the industry to establish other streams of revenue to allow a steady and reliable income. The introduction of a visitor levy will impact the ability of these businesses to diversify and will discourage investment and commitment by property owners and newcomers to the industry.
4. These proposals will have a considerable impact on rural businesses who have invested in their properties to provide visitor accommodation. The additional administrative burden that would be placed on them, will significantly impact their business viability assessment.
5. We are in a cost-of-living crisis. Many households are having to adjust their spending habits and it is understood that families are looking first at additional spending such as overnight holidays. Consultation on raising the cost of a holiday in Wales through a Visitor Levy is unhelpful and nerve-wracking for businesses already facing loss of income. An immediate pause should be placed on further discussions and resource should be refocused on economic recovery for the tourism sector.
6. Immediately apparent as lacking from the consultation is an in-depth assessment of the impact of a visitor levy which takes into account the changing visitor markets, and how other Welsh government policies will interact with any proposed Visitor Levy.

Specific Comments

7. We have the following additional comments in relation to the consultation questions, some of which have been answered together.

Question 1: Do you agree or disagree that local authorities should have discretionary visitor levy powers to enable a more equitable basis for the funding of local services and infrastructure between residents and visitors?

Other

CLA Cymru fundamentally disagrees with the introduction of a discretionary Visitor Levy. The organisation does not believe that the desired outcome of better funding for local services and infrastructure will be realised and instead that businesses and visitors alike will be worse-off. The timing of this consultation is hugely concerning for CLA Cymru members operating a tourism business in Wales; it comes at a time they are feeling the pinch of a cost-of-living crisis, while still recovering from the Covid pandemic and lockdowns.

The cost-of-living crisis has led households to re-assess their spending and it is becoming clear that not having a staycation may be an easy way to reduce spending. Not only are fewer households choosing to have an overnight stay, but those undertaking day trips are looking for more free activities; research from Visit Britain shows that 32% of UK adults will “look for more free things to do on their day trips”. A Visitor Levy, which will increase the cost of a holiday in Wales will act as a deterrent to visitors and will disadvantage Wales as a location to holiday compared to the other UK nations.

Question 2: Do you have any views on whether a levy should apply to any other type of activity in addition to overnight visitors (e.g. day visitors) and if so, what activity do you think it should apply to and how do you think this would work in a Welsh context?

Overnight visitors are evidenced to contribute significantly more to local visitor economies than day visitors. Overnight visitors are more likely to spend money in local shops, pubs and stay in accommodation that requires maintenance staff. In 2019 the Great British Tourist Report (commissioned by VisitEngland, VisitScotland and Visit Wales) reports £2 billion was spent during trips which included an overnight stay by GB residents in Wales. By contrast a three-year average reported by Welsh government shows that between 2017-2019 the average day-tripper spent was £42, whereas the average overnight visitor over the same period spent £184. While the industry remains uncertain post-covid and facing the effects of the cost-of-living crisis the day-tripper to Wales remains a crucial contributing factor to the sustainability of the tourism industry.

While CLA Cymru acknowledges that in recent years, Wales has seen an influx of day visitors who do not contribute as much to the local economy as an overnight visitor, members do not believe that the way to tackle the issues they bring is a Visitor Levy. Our members witness the inconsiderate and sometimes illegal actions of day tourists, however the way to tackle these issues is to educate visitors on responsible tourism, and support landowners when they experience vandalism and fly-tipping through proper enforcement. Introducing a visitor levy for day trippers would further discourage households from spending time and money in Wales and would harm tourism businesses who rely on this income stream to support their business.

Question 3: It is our view that the tax framework (legislation) which sets out how the levy would be applied and operated should ensure consistency of application across local authorities. However, there are some aspects such as setting rates and exemptions and determining use of revenues which may benefit from local autonomy. Do you agree or disagree with this position?

AGREE

While CLA Cymru does not support the introduction of a visitor levy, if this was to go ahead, the organisation would disagree that it be applied at the discretion of local authorities. However, CLA Cymru wishes to state that Welsh Government needs to ensure that it is consistently applied by local authorities so as not to create market competition across authority boundaries. To ensure this there needs to be very clear guidance on the setting and spending of any visitor levy and the thresholds which must be met for each level. For example, there should be guidance on setting rates, which in some way links to the value of tourism for that local authority. While spending the funds received from any visitor levy income should be at the discretion of the local authority it must be clear at a national level that the income is ring-fenced to support tourism businesses and any genuine impact on services directly attributable to the increase of tourism to that area.

CLA Cymru does not agree that exemptions should be at the discretion of the local authorities, these should be set within a national framework, however there should be opportunity for local authorities to allow discretionary exemptions in cases not referenced by the national framework.

Question 4: Are there any other aspects of the tax framework which would benefit from greater local autonomy?

As explained in the previous question (3).

Question 5: We propose that the levy would be a self-assessed tax for visitor accommodation providers (based on number of overnight stays) who must charge and collect the levy from visitors for an overnight stay and then remit this to the tax authority. Do you agree or disagree with this?

DISAGREE

The majority of rural holiday let accommodation are small businesses who have diversified to bring in additional revenue to the farm and utilise redundant buildings that are no longer suitable for modern day farming activities. The proposed model is based on the formal desk of a hotel, where it's clear who or how many visitors are staying. Rural cottage holiday lets are often let to families or groups where there's a varying degree of coming-and-going. This would be a huge administration burden for small holiday accommodation operators. This administrative burden cannot be absorbed by these small businesses; they often have limited resources, personnel and financial, are running the business alongside a main farming operation so time may also be a barrier to administering a visitor levy collection and declaration.

Besides the administrative burden, there is the additional financial cost that the businesses would have to endure: from the training for the collection of the levy, to submitting tax remits, to upgrading computer systems or their whole booking system to be in keeping with expectations. There needs to be a full impact assessment of the visitor levy, in particular the financial cost faced by small businesses to administer the levy before any levy is further consulted or legislated on.

We understand that many businesses will be forced to absorb the levy out of their own profits due to the challenges of administration or reduced sales of holidays, which will increase the financial burden on them in challenging times

Question 6: When should the levy be collected as part of the booking process?

NONE OF THE SUGGESTED OPTIONS.

Most holiday accommodation businesses would find that the most convenient period to collect the levy from visitors is at departure, rather than on arrival or prior to arriving. However, CLA Cymru members consider the best option would be to allow the collection point to be determined by individual businesses to allow for different circumstances.

Welsh Government needs to ensure that there are a variety of systems in place to collect the levy. Due to the location and nature of rural holiday accommodation properties, many owners still run their booking system via the telephone. Rural digital connectivity is renowned for being unreliable and does not easily support online booking systems.

CLA Cymru members have shown concern of the possibility of hostility from visitors if the levy is requested at both arrival and departure times. Furthermore, our members need to be reassured that there would be no ramifications to a holiday let accommodation business if a visitor refused to pay the charge. It is imperative that business owners not face charges or fines if a holiday visitor refuses to pay the levy and therefore it is not collected during their stay.

Question 7: Do you agree or disagree that ultimate responsibility be on the visitor accommodation providers for collection and payment of the levy to the tax authority?

DISAGREE

As previously commented within question 5, additional administrative burden on small businesses, will only discourage newcomers to the tourism industry, and investment from property owners in their disused buildings to create new enterprises.

In addition to the collection and remitting of the tourism tax to the authority, there is a concern that the holiday accommodation owner would also have to manage the checking of visitors' exemptions and potentially engage in disputes about whether the visitor was truly exempt from the levy.

Question 8: Do you agree or disagree that all visitor stays within commercially let visitor accommodation should be considered within scope of the levy (unless otherwise exempted)?

DISAGREE

CLA Cymru believes that consideration needs to be given for visitors who are visiting Wales for business purposes only. These visitors generally are not using the local tourist attractions and are contributing to the local economy by staying in local accommodation and potentially buying from local shops and eateries however, are unlikely to have a detrimental impact on local services and infrastructure for which the levy is intended to counterbalance.

Question 9: Do you agree or disagree with the following proposed exemptions:

a. Stays within Roma and Gypsy Traveller sites (where transient stays are inherent to the culture)

Agree

Disagree

N/A – The CLA does not have sufficient evidence to answer this question.

b. Stays organised by local authorities undertaking their statutory functions (such as duties undertaken as part of The Housing (Wales) Act 2014) (e.g. provision of temporary accommodation for those who are homeless).

Agree

Disagree

N/A– The CLA does not have sufficient evidence to answer this question.

c. Stays organised through the Home Office in undertaking their statutory functions relating to asylum claims and temporary housing of refugees

Agree

Disagree

N/A– The CLA does not have sufficient evidence to answer this question.

d. Stays within accommodation provided by charities and non-profit organisations on a non-commercial basis (e.g. for the purposes of shelter, respite or refuge/homeless shelters and refuges)

Agree

Disagree

N/A– The CLA does not have sufficient evidence to answer this question.

Question 10: Are there any other exemptions that we should consider? Please select all that you think should apply:

Children and young people

Overnight stays where the purpose of the visit is for medical treatment

Disabled people

Other (please specify):

What are the reasons for your answer?

Many tourism hotspot areas are used for reasons other than holidays. CLA Cymru is of the opinion that if a visitor is to stay overnight for business purposes only, they should be exempt from the visitor levy. It is already apparent that those visitors are contributing to the local area through their overnight stay but would very rarely be using the facilities available for tourists who are on holiday.

There is a nuance in rural areas that some diversified rural businesses have properties which are available for the purposes of housing workers, however, when these properties are not needed to house employees, they may be made available as short-term lets for the purposes of a holiday. When these properties are used for the housing of employees, they are often let on a Service Occupancy Agreement. It is important that there is a clear distinction between a property being occupied on a license for the purposes of a holiday and occupied on a license for the purpose of employment (such as a Service Occupancy Agreement) and that there is no threat of properties being classed as holiday lets when housing employees and therefore being required to pay a visitor levy. Which properties, and which occupants, the levy would apply to would need to be crystal clear and cannot pose a threat to businesses housing employees for a portion of the year.

There should also be an exemption from paying the visitor levy for visitors who stay overnight in their main occupancy local authority and therefore where they have already contributed to local taxes.

Question 11: Do you agree or disagree that any exemptions should be established within a mandatory framework set out in legislation?

AGREE

CLA Cymru agrees that exemptions should be set out in a national mandatory framework, however, this would need to be fair and clear to all local authorities. However, CLA Cymru members have doubts about the capacity within local government, or national government to enforce and monitor this. Therefore, CLA Cymru are clear that this process should not be imposed on the holiday accommodation owners, as this will only add to the administrative burden of a visitor levy.

Question 12: As set out in the consultation we believe that where exemptions are applied, they should be done so across all local authorities in a consistent manner. However, there may be circumstances we are not aware of where discretionary exemption powers for a local authority may be required. Should local authorities have discretionary exemption powers?

YES

Yes, CLA Cymru has explained our reasoning for this in our response to question 3. Local authorities should be allowed to issue discretionary exemptions in cases where a national framework does not support the individual case.

Question 13: To ensure fairness, it is proposed that all commercially let visitor accommodation is considered within scope of this levy. Do you agree or disagree with this?

DISAGREE

This is due to the array of visitor accommodation across Wales, with a huge difference in the price paid per night and the standard of accommodation available.

Many rural businesses have been encouraged to diversify their buildings or surplus land into tourist accommodation as a subsidy to agricultural activity, by making these destinations less affordable and therefore less attractive to visitors, the visitor levy threatens to make these businesses less viable. CLA Cymru therefore proposes that there is a consideration for independent short-term lets in rural areas to be exempt from any levy.

Question 14: Should there be any commercially let visitor accommodation that is exempt from charging and collecting a visitor levy?

YES

CLA Cymru supports an exemption for diversified rural businesses and independent short-term lets in rural areas.

Question 15: Should there be a comprehensive list of visitor accommodation providers available to the tax authority to support the administration of a levy, rather than there being no registration requirements in place?

NO.

CLA Cymru members do not support the levy and therefore do not support the tax authority having a comprehensive list of accommodation providers. If the levy were to be delivered in this way, genuine holiday let businesses will in any case be registered for business rates and therefore information is already available for audit and administrative purposes

Question 16: Would utilising the proposed statutory licensing scheme (as opposed to creating a bespoke tax registration scheme) provide an appropriate means by which a local authority could ensure that it has a comprehensive list of visitor accommodation providers in its area and that this information would support the operation of a visitor levy?

NO.

As stated in the previous question, CLA Cymru does not support a full licensing scheme. We have been approached by the independent research agency, Strategic Research & Insight (SRI) on behalf of Welsh Government and will be responding to the formal consultation on the introduction of a licensing scheme at the end of 2022. It is of great concern that Welsh government are consulting on a visitor levy, when their understanding of a sector as a whole is lacking. Before legislating or responding to the consultation there needs to be a full impact assessment which accurately represents the contribution of the tourism sector to the Welsh economy, and any impact a visitor levy would have.

Question 17: Which of the following do you think would be the most appropriate type of rate for this levy?

OPTION A: A PER NIGHT, PER ROOM/ACCOMODATION

While CLA Cymru does not support any visitor levy, of the options the organisation believe a per night, per room/accommodation basis is the most reasonable route, however the charge must be sufficiently low to ensure fairest due to the varying degree of accommodation fees across Wales. The charge needs to work for both remote campsites as well as a 5-star hotel in Cardiff.

Question 18: We propose that the same type of rate would apply across all local authorities that use a visitor levy rather than this being locally determined. Do you agree or disagree with this approach?

AGREE

Question 19: Are there any additional impacts we should consider based on the type of rate chosen (for example, impacts regarding: resourcing and staff time, financial costs, other administrative costs, time and costs required to update any digital systems, seasonal price changes, and any other impacts we should consider)?

A per night, per room/accommodation levy

This would disproportionately increase the cost of a holiday in Wales for most families, making Wales a less desirable tourist destination if the charge is considerable. The levy, if charged at through this option needs to be minimal to allow fairness across the varying cost and standards of holiday accommodation across Wales.

A per person, per night levy

The complexity of this system to rural accommodation owners, would be problematic. If this rate was introduced, it would impose immense change to the booking systems needed to collect the levy as well as the training and costs that will have to be forced upon the business owners.

There are added complexities with charging per person. For example, there would need to be clear guidelines about whether children under-18 would be exempt from the levy.

A percentage of the accommodation charge

It would be a logistical nightmare for the tax authority to determine whether the correct rate was being collected and declared on a percentage basis. Many accommodation providers will vary their rate by season and evidencing individual charges for stays will be burdensome for both business owners and the tax authority.

A blended model of the above

this option would have huge complication issues for all parties involved.

Question 20: When setting a rate, what factors and evidence should be considered to ensure the levy rate is appropriate? This could include for example price and income elasticities, seasonal demand (and therefore price changes) and wider economic circumstances.

It should be considered that the business may be run as a secondary source of income to a rural business, such as a farm that has diversified. It is well known that in winter months, most areas of rural Wales see a large decrease in their tourist numbers. Due to this some holiday accommodation owners close their business as it is viewed as impracticable to continue to trade through the quieter months, CLA Cymru proposes that there are seasonal exemptions from the tax.

If Welsh government does decide to introduce a visitor levy, it must consider the overall average spend of an overnight visitor in Wales and consider this in the context of the cost-of-living crisis and how any increase via a new tax would impact demand. There are studies on the impact of a so-called “tourism-tax” across other countries and it is generally accepted that price elasticity of tourism demand is relatively high compared to other sectors. Therefore, a small change in taxation could potentially have a disproportionate impact on tourism levels if the increase in taxes is passed onto tourists in the form of higher prices.

The Scottish Government consultation on the introduction of a tourism tax acknowledges that there has been limited research on how tourism taxes impact tourism. One study showed that a 3% occupancy tax in the UK would result in a 0.32% increase in tourist spending but a 1.37% decrease in hotel revenue

This is assuming that all other factors remain unchanged, given the UK are also in a cost-of-living crisis and in a recession, it is understood that tourism levels may decline for this reason as well, introducing a visitor levy would further negatively impact a sector already facing hard times ahead.

Question 21: When determining what rate (or rates) to set, should a rate proportional to accommodation cost (or type/quality) be considered?

YES

Please see our response to question 17. However, another option to consider would be a flat rate per room, per night for different types of accommodation. For example, £x for a campsite, £y for self-catering, £z for a hotel.

Question 22: What is the appropriate number of consecutive nights after which the levy would not apply to any subsequent nights?

- 5 nights
- 7 nights
- 14 nights
- Other number, please specify:

As reported within the Welsh Governments 'Domestic GB Tourism statistics: Overnight trips 2021', the average duration of Wales trips during the reporting period was 3.7 nights with an average spend of £198 per trip. Considering that this statistic is less than any of the options above, CLA Cymru is of the opinion that a tourism levy should not be charged on any stay over 3 nights.

(<https://gov.wales/domestic-gb-tourism-statistics-overnight-trips-2021>)

Question 23: Should the same rate or rates apply in each local authority area rather than this being locally determined?

NO.

Please see our response to question 3.

Each local authority has different demands and needs with a varying amount of tourist activity and economic contribution. By allowing the authority to set the rate allows a fairer implementation across Wales, however there must be clear national guidance on setting the levy so that businesses across local authority borders are not significantly disadvantaged by a higher/lower rate in the neighboring authority.

Question 24: If rate setting were to be determined locally should the same rate apply regardless of location within the local authority area?

NO.

Some local authorities have tourist hotspot areas due to its coastal location, however some rural holiday accommodation may be located inland and would be less of an attraction to tourists. It would be unfair to charge the same rate of visitor levy to a less desirable area within the same authority.

Many rural holiday accommodation providers have diversified their agricultural business to provide accommodation, which may not be in close proximity to shops, pubs, restaurants, beaches or visitor attractions, making it less desirable. If a visitor levy was charged as a lower rate for these less desirable areas, it could potentially be an incentive for more tourist to visit them.

Question 25: If rate setting were to be determined locally, should there be a cap or bandwidth set for the level that a rate can be charged?

YES

Yes, there should be a range of rate that can be charged so not to promote unfair variances across or within authorities.

Question 26: How often should any proposed visitor levy rate be reviewed?

- Annually
- Every 2 years
- Every 3 years
- Every 5 years
- Other (please specify):

Question 27: We have outlined under Table 1 the potential record keeping requirements for businesses based on different rate types. To help us understand in more detail potential record keeping requirements for businesses, please could you outline what information you think would be required to be collected and retained by visitor accommodation providers for:

A per night per room/accommodation levy

CLA Cymru do not support the introduction of a visitor levy in any form, and do not have the evidence to suggest information would need to be collected by visitor accommodation providers, this is a question for the tax authority.

A per person, per night levy

CLA Cymru do not support the introduction of a visitor levy in any form, and do not have the evidence to suggest information would need to be collected by visitor accommodation providers, this is a question for the tax authority.

A percentage of the accommodation charge levy

CLA Cymru do not support the introduction of a visitor levy in any form, and do not have the evidence to suggest information would need to be collected by visitor accommodation providers, this is a question for the tax authority.

Question 28: We wish to understand the impact of collecting and recording the information identified under Table 1 (and any other information you identified in response to the previous question) to help make a self-assessment of the tax liability. What would be the resource impacts of collecting this information (staff time and costs involved in making changes to any processes and systems)?

CLA Cymru have responded to this question as part of our response to questions 5 and 7.

Question 29: How frequently should visitor accommodation providers be required to submit self-assessed tax returns for a visitor levy, noting that it may be possible to allow more frequent submission if that suited the business?

- Monthly
- Quarterly
- Bi-Annually
- Annually

CLA Cymru does not believe that holiday accommodation owners should be responsible for collecting the visitor levy and submitting the tax returns to the authority on overnight stays, so it would be inappropriate to answer this question.

Question 30: To ensure compliance with the levy, it is likely the following enforcement powers would be required for the tax authority. Do you agree or disagree with the powers listed?

Civil information and inspection powers, including those to enquire into tax returns, audit records retained by visitor accommodation providers, and inspect premises:

DISAGREE

Civil powers to charge interest and penalties, and to recover unpaid tax, where a visitor accommodation provider fails to undertake their statutory obligations relating to the visitor levy.

DISAGREE

Discretionary debt relief powers, for example the ability to reduce a debt to nil or to not issue a penalty in certain circumstances.

AGREE

Question 31: How should revenues raised by a visitor levy be spent? What are the reasons for your answer?

The revenue collected should be ring-fenced to be spent on improving local services and infrastructure directly impacted by tourism in that local authority area. In addition, revenue from a levy could be spent on promoting Wales as a tourism destination worldwide. The introduction of a tourism levy will reduce the numbers of visitors to Wales, so the marketing of Wales as a holiday destination will need to be amplified.

Question 32: Should the revenues raised by a visitor levy be hypothecated (ring-fenced)? What are the reasons for your answer?

YES

Yes, if a levy is to be implemented, the businesses who are collecting and remitting the tax, along with the tourists paying it, would want to know that the revenue is being spent where it is needed and in the original area which it was collected.

Question 33: What local engagement should take place when deciding how revenues are allocated?

Local residents, businesses and tourists should participate in discussions as to where the revenue is spent. This allows a sense of inclusion, and by ring fencing the money raised and listening to local people, businesses and tourists, it is more likely that tourists will be encouraged to re-visit and local residents and businesses will cooperate.

Question 34: Should there be a separate annual report detailing the revenues collected and benefits of a visitor levy at a local level?

YES

This would allow the tourists who paid the levy and the businesses who had collected it to see that the revenue gathered had been spent where it was required.

Question 35: We propose that reporting arrangements for local authorities would be set out within the tax framework to ensure consistency in approach across local authorities. Do you agree with this approach?

YES

Question 36: What information should be available for visitors regarding the levy?

It is paramount that the levy should be transparent and local authorities are accountable if a levy is to be implemented. This would ensure tourists can trust that the revenue is being spent in the sector that it has been raised for. Local authorities should publish how much revenue was raised and what projects it had funded, they should also be accountable to spend the revenue within a certain timeframe of receiving it, or face penalties.

Question 37: We propose that local authorities would be able to decide by way of local governance processes whether to implement a visitor levy. Do you agree or disagree with this approach?

NO

CLA Cymru has made it very clear that our members do not agree with an implementation of a visitor levy within Wales, however if it is to be applied, members believe that it should be applied across all local authorities to ensure an element of fairness across authority borders.

Should local consultation take place prior to the introduction of a visitor levy?

N/A

Question 38: What transitional arrangements should apply for accommodation that has been booked in advance of a local authority implementing a visitor levy? What are the reasons for your answer?

Any introduction of the levy should not be retrospective to bookings already made. If Welsh Government does decide to introduce a levy, the implementation date should be at least 24 months to ensure that there are few bookings taken where the guest is unaware of the levy. Where bookings may be made more than 24 months in advance of the levy being introduced, for example overnight accommodation at a wedding venue, then there should be an exemption available.

Question 39: How best can the proposed visitor levy be implemented and administered?

- Fully local implementation and administration
- Fully centralised implementation and administration
- Mixture of local and central implementation and administration

Question 40: What would be the benefits and disbenefits of each option?

If the levy was to be fully implemented and administered at a local level this would bring about a postcode lottery situation, creating competition between the varying holiday accommodation businesses operating in different authorities. Furthermore, local authorities don't have the resources to administer and police a levy such as this. The only advantage of the visitor levy being overseen locally would be that it may fully address the needs of each individual area.

If the levy was controlled centrally there would not be sufficient local discretion however, this option would be considerably more straight forward to ensure it is fairly implemented.

There could be an option to allow a mixture of both local and central implementation and administration of the levy. The levy could be delivered locally but there is a need for strong national guidelines, where national Government would need to intervene when a local authorities actions conflicts with regulations.

Question 41: We would like to know your views on the effects that the proposals to introduce a visitor levy would have on the Welsh language, specifically on opportunities for people to use Welsh and on treating the Welsh language no less favourably than English.

The CLA policy on Welsh language is that the Welsh language should be used in a positive capacity not in a negative or discriminatory capacity. Where there is legitimate value to be

added to a business operation through use of the Welsh language or there is a desire from the owner / land manager to conduct business through the Welsh language then this should be encouraged and supported. People who do not wish to do this should not be treated negatively. The CLA does not think the introduction of a visitor levy would have an impact on a business's ability to operate using the Welsh language so long as any reporting could be conducted in Welsh.

Question 42: Please also explain how you believe the proposed policy to introduce a visitor levy could be formulated or changed so as to have positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language, and no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

The CLA does not have an opinion on how the policy could be adopted to support the Welsh language. The CLA does not support the adoption of a visitor levy in any form.