

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/14791>

Meeting date: Thursday, 30 January 2025

Meeting time: 09.00 – 16.45

Hybrid

Attendance

| Category | Names |
|------------------------|--|
| Members of the Senedd: | Peredur Owen Griffiths MS (Chair) Mike Hedges MS Rhianon Passmore MS Sam Rowlands MS |
| Witnesses: | Dyfed Alsop, Chief Executive, Welsh Revenue Authority Rebecca Godfrey, Chief Operating Officer, Welsh Revenue Authority Anthony Pritchard, Chief Digital Officer, Welsh Revenue Authority Councillor Rob Stewart, WLGA Deputy Leader, Economy Spokesperson and Leader of Swansea Council Councillor Huw Thomas, Welsh Local Government Association Visitor Economy Spokesperson and Leader of Cardiff Council Councillor R Medwyn Hughes, Cabinet Member Economy and Community, Gwynedd Council |



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| | <p>Roland Evans, Assistant Head of Economy and Community, Gwynedd Council</p> <p>Barbara Griffiths (North Wales Holiday Cottages), representing the Association of Welsh Agents</p> <p>Alistair Handyside, Executive Chair, Professional Association of Self-Caterers UK</p> <p>Carl Thomson, Public Policy Manager, UK, Airbnb</p> <p>Lisa Stopher, Managing Director, West Wales Holiday Cottages</p> <p>Mathew Teasdale, Operations & Partnerships Manager: Wales & Chester, Youth Hostels Association</p> <p>David Weston, Chair, Bed & Breakfast Association (UK)</p> <p>Dr Llyr ap Gareth, Head of Policy, Federation of Small Businesses</p> <p>Andrew Green, Policy Manager – Pub Operations, Welsh Beer and Pub Association</p> <p>William McNamara, CEO, Bluestone National Park Resort</p> <p>Emma McQuillan, Head of Governance, Caravan and Motorhome Club</p> <p>Katherine Squires, Director of Policy and Public Affairs, British Holiday and Home Park Association</p> |
| Committee Staff: | <p>Owain Roberts (Clerk)</p> <p>Sian Giddins (Second Clerk)</p> <p>Rachael Davies (Second Clerk)</p> <p>Mike Lewis (Deputy Clerk)</p> <p>Rhiannon Williams (Deputy Clerk)</p> <p>Martin Jennings (Researcher)</p> |

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| | Christian Tipples (Researcher) Ben Harris (Legal Adviser) |
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At its meeting on 23 January 2025, the Committee agreed a motion under Standing Order 17.42(ix) to exclude the public from the start of today's meeting.

Registration / Private pre-meeting

1 Welsh Government Draft Budget 2025–26: Consideration of draft report

1.1 The Committee considered the draft report and agreed it with minor changes.

2 The Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025

2.1 The Committee considered the briefing note on the Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025; noted the Legislation, Justice and Constitution Committee's report on these regulations and decided not to issue a separate report.

Public

3 Introductions, apologies, substitutions and declarations of interest

3.1 The Chair welcomed Members to the meeting of the Finance Committee.

3.2 Members declared the following relevant interests under Standing Order 17.24A

- Sam Rowlands MS is member of the Caravan and Motorhome Club.

- Rhianon Passmore MS's parents previously had a property with West Wales Cottages.

4 Paper(s) to note

4.1 The Committee noted the papers.

- 4.1 PTN 1 – Letter from the Minister for Children and Social Care: Health and Social Care (Wales) Bill – Government Amendments – 20 January 2025
 - 4.2 PTN 2 – Letter from the Minister for Social Care to the Chair of Finance Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
 - 4.3 PTN 3 – Letter from the Minister for Social Care to the Chair of Legislation, Justice and Constitution Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
 - 4.4 PTN 4 – Letter from the Minister for Social Care to the Chair of the Health and Social Care Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
 - 4.5 PTN 5 – Letter from the Cabinet Secretary for Finance and Local Government: Comparison of budget changes across the period 2023–24 to 2025–26 – 22 January 2025
 - 4.6 PTN 6 – Letter from the National Education Union Cymru: Welsh Government Draft Budget 2025–26 – 22 January 2025
 - 4.7 PTN 7 – Welsh Government response to the Committee's report: Financial Transactions Capital – 22 January 2025
 - 4.8 PTN 8 – Future Generations Commissioner 2025–26 WG Draft Budget Analysis: additional evidence to the Senedd Finance Committee– 23 January 2025
- 5 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 4**

5.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Dyfed Alsop, Chief Executive, Welsh Revenue Authority; Rebecca

Godfrey, Chief Operating Officer, Welsh Revenue Authority; and Anthony Pritchard Chief Digital Officer, Welsh Revenue Authority.

Break

6 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 5

6.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Councillor Huw Thomas, Welsh Local Government Association (WLGA) Visitor Economy Spokesperson and Leader of Cardiff Council; Councillor Rob Stewart, WLGA Deputy Leader, Economy Spokesperson and Leader of Swansea Council; Councillor R Medwyn Hughes, Cabinet Member Economy and Community, Gwynedd Council; and Roland Evans, Assistant Head of Economy and Community, Gwynedd Council.

6.2 The WLGA agreed to provide the Committee with information on the following:

- Welsh Government estimated costs to an individual council wishing to introduce the levy.

Lunch

7 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 6

7.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Barbara Griffiths (North Wales Holiday Cottages), representing the Association of Welsh Agents; Alistair Handyside, Executive Chair, Professional Association of Self-Caterers UK; Carl Thomson, Public Policy Manager, UK, Airbnb; and Lisa Stopher, Managing Director, West Wales Holiday Cottages.

Break

8 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 7

8.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from David Weston, Chair, Bed & Breakfast Association (UK); Andrew Green, Policy Manager – Pub Operations, Welsh Beer and Pub Association; Dr Llyr ap Gareth, Head of Policy, Federation of Small Businesses; and Mathew Teasdale, Operations and Partnerships Manager: Wales & Chester, Youth Hostels Association.

Break

9 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 8

9.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from William McNamara, CEO, Bluestone National Park Resort; Katherine Squires, Director of Policy and Public Affairs, British Holiday and Home Park Association; and Emma McQuillan, Head of Governance, Caravan and Motorhome Club.

9.2 The British Holiday and Home Park Association agreed to provide the Committee with the following:

- Research that had been carried out into exemptions from levies in other countries.

10 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting.

10.1 The motion was agreed.

11 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Consideration of evidence

11.1 The Committee considered the evidence received.

