

VISITOR ACCOMMODATION (REGISTER AND LEVY) ETC. (WALES) BILL – STAGE 3 GOVERNMENT AMENDMENTS

The information below is designed to explain the purpose and effect of the amendments tabled in the name of Mark Drakeford MS on 19 June 2025 – please see [Notice of amendments - 19 June 2025.pdf](#)

Adt.	Explanation
1	This amendment removes the provision seeking to clarify that the term “person” is to include two or more persons acting in partnership. This provision is unnecessary. The application of Part 2 of the Bill in relation to partnerships, and unincorporated bodies, is governed by the new section inserted by amendment 19; and Chapter 1 of Part 4 (as amended by amendments 38 to 40) makes further provision about the application of the Bill as a whole in relation to partnerships and unincorporated bodies.
2	This amendment is consequential on the subsections inserted by amendment 3.
3	This amendment has the effect of preventing WRA from publishing (without consent) the names of any individuals, and the addresses of any individuals except where an individual’s address is the place at which visitor accommodation is provided. This will apply regardless of what kind of entity the VAP in question actually is; so it will apply whether the VAP is itself an individual, or a partnership or unincorporated body (in which case the names and addresses of the partners/“managing members”, which will be included in the register under amendment 53, will not be published).
4	
5	
6	
7	The amendments from 4 to 16 substitute all references to “person” in section 7 with “VAP” (i.e. visitor accommodation provider). The penalties for failing to register within section 7 only apply to persons that are VAPs and therefore “VAP” rather than “person” is the appropriate term to use; this
8	
9	also removes any implication that the penalties in section 7 might apply to
10	a person that does not fall within the definition of VAP in section 3.
11	
12	
13	

Adt.	Explanation
14	
15	
16	
17 18	These amendments ensure that a person will continue to be liable, after they cease to be a VAP, to penalties for failing to register under section 7 or failing to notify the WRA of changes and inaccuracies under section 10 incurred when the person was a VAP.
19	This amendment inserts a new section on the registration of partnerships and unincorporated bodies. It makes provision about the continuity of registration when membership of the partnership or body changes, and about how persons who leave the partnership or body continue to be treated as members until the register is updated to reflect their departure.
20	As with the amendment at 1, this amendment removes the provision which seeks to clarify that the term "person" is to include two or more persons acting in partnership. This provision is unnecessary. The application of Part 2 of the Bill in relation to partnerships, and unincorporated bodies, is governed by the new section inserted by amendment 19; and Chapter 1 of Part 4 (as amended by amendments 38 to 40) makes further provision about the application of the Bill as a whole in relation to partnerships and unincorporated bodies.
21	This amendment inserts 'and' into subsection (1)(a) in the light of changes made at Stage 2, and is necessary in the interests of consistency and clarifying the relationship between subsection (1)(a) and (b).
22	This amendment adjusts the period during which an application for a refund must be made from 3 months to 90 days from the last day a person was entitled to reside in the accommodation. The purpose of the amendment is to provide consistency with the language of an amendment tabled in stage 2 by using days rather than months for clarity.
23	This amendment replaces the phrase 'they provide' with 'the VAP provides' to ensure consistent drafting within the Bill.
24	This amendment replaces a reference to 'person' with 'VAP' because this section applies only in relation to persons that are VAPs.
25	This is an amendment to the provision that sets out (for the purposes of sections 37 & 38) when a VAP commences "leviable operations". It is intended to improve readability and better reflect the fact that in practice

Adt.	Explanation
	persons will generally offer to provide accommodation before they actually provide the accommodation.
26	As with amendment 24, this amendment replaces reference to 'that person' with 'the VAP' because this section applies only in relation to persons that are VAPs.
27	As with amendment 25, this is an amendment to the provision that sets out (for the purposes of the sections 37 & 38) when a VAP commences "leviable operations"; this is to improve readability and better reflect how things will work in practice.
28	The amendment removes subsection (5), which is no longer necessary as a consequence of the removal of the reference to 'person' under amendments 24 to 27. (See also amendments 1 and 20, which omit identical provision from other sections in the Bill, albeit for different reasons.)
29	The new section to be inserted after section 39 sets out that a person that has ceased to be a VAP (a former VAP), but that immediately before ceasing to be a VAP was under a duty in Chapter 2 of Part 3 of the Bill (to make a return and if required to make a levy payment to the WRA) will remain subject to that duty despite ceasing to be a VAP. (A person ceases to be a VAP, and is required to come off the register under Part 2, if they no longer provide, or offer to provide, visitor accommodation in Wales.) Subsection (2) of the new section preserves the effect of certain provisions that will need to apply if the duty under Chapter 2 of Part 3 of the Bill to make a return (and if required to make a levy payment to the WRA) continue to apply to the former VAP. Subsection (3) makes clear that if a former VAP that is subject to an undischarged duty because of subsection (1) becomes a VAP again, the (no longer former) VAP remains subject to that duty.
30	This amendment removes ambiguity, and clarifies the reporting cycle for principal councils. It reflects the fact that, in the first financial year in which the levy has effect in a council's area, the council will not be paid the proceeds of the levy (though the levy will be being collected from VAPs during and after that year).
31	This amendment removes ambiguity, and clarifies the reporting cycle for principal councils. It reflects the possibility that proceeds collected by WRA in one financial year may not be paid to the council until the following financial year, and the amendment is intended to make clear that the report must set out the amount of money the council received from WRA in a single financial year (regardless of the financial year in which the WRA collected that money), and how much WRA deducted from that money to cover its costs etc.

Adt.	Explanation
32 33	The amendments remove references to 'under section 44' from sections 45(5)(c) and 45(6)(i). These words are unnecessary and omitting them brings consistency and improves readability.
34	This amendment omits reference to 'abolish', which is not necessary in this section, which only deals with the introduction of or changes to the levy.
35	This amendment omits subsection (1), because this subsection limits the flexibility to make changes to the regulations that determine which principal council functions under the Bill can and cannot be the responsibility of a council's executive (see section 52(4), and the amendment of the Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007 (S.I. 2007/399)).
36	The amendment gives the Welsh Ministers regulation making powers to amend this section in order to provide that certain functions of principal councils under the Bill can be delegated to committees, council officers and other councils under section 101 of the Local Government Act 1972.
37	This amendment removes subsection 52(3) as a consequence of amendment 35.
38 39	These are technical amendments, intended to further clarify the effect of these provisions and remove any suggestion that they operate only in relation to provision that is expressly about partnerships or unincorporated bodies.
40	This is an amendment to delete the definition of "managing members of an unincorporated body" from section 54, which is now included in the interpretation section (section 63) as this term now appears in several places across the Bill (see 51 for the amendment to section 63, and 53 which inserts the additional reference to "managing members").
41	This is a clarificatory amendment to ensure that the Act resulting from this Bill can be amended by the said regulation making power.
42	This amendment applies section 56(4) in relation to the register (as well as the levy), enabling WRA to treat a person (person A) that runs another person's business (person B) in the event of person B's death, incapacity or insolvency, as if that person was person B.
43	This is a clarificatory amendment to ensure that the Act resulting from this Bill can be amended by the said regulation making power.
44	This amendment extends the power in section 57 so that it can be used to make provision applying where a person ceases to exist for reasons other

Adt.	Explanation
	than death, capacity or insolvency (for example, where a company or partnership is dissolved).
45	
46	These amendments are consequential on amendment 44.
47	
48	This amendment is to avoid any doubt that regulation making power in section 57(1), as expanded by amendment 44, may be used to make provision about the removal of a person from the register under Part 2.
49	This is a clarificatory amendment to ensure that the Act resulting from this Bill can be amended by the said regulation making power.
50	This amendment is to add the new regulation making power inserted into section 52 by amendment 36 into the list of regulations that must be made under the draft affirmative procedure.
51	This is an amendment to insert provision defining “managing members of an unincorporated body” in the interpretation section which applies across the Bill (section 63), rather than in place of section 54(5) [see amendment 40]. This is because amendment 53 adds a reference to “managing members” to Schedule 1 to the Bill.
52	This is a technical amendment, following from the changes made at Stage 2, to reflect that sections 53 to 58 constitute a single Chapter, which should be treated as a whole for the purpose of commencement of the Bill.
53	This amendment inserts a new paragraph into Schedule 1 which will require an entry in the register relating to a VAP that is a partnership or unincorporated body to include the names and addresses of the partners and managing members (note also amendments 2 and 3, that provide that WRA must not publish, save in certain circumstances, the names and home addresses of any individuals; this would include names and addresses included in the register by virtue of this amendment).
54	This amends section 25(1) of the TCMA to make it clear that any funds collected by the WRA in the exercise of its functions relating to the register (i.e. any financial penalties collected relating to registration) should be paid into the Welsh Consolidated Fund.
55	This amendment inserts an amendment into the Tax Collection and Management (Wales) Act 2016, which will apply Part 7 of that Act to fines levied on persons relating to the register. Part 7 deals with the mechanics of

Adt.	Explanation
	the collection and enforcement of fines by WRA, and makes other related provision.
56	This amendment is consequential on the section inserted by amendment 59.
57	This amendment means that, when determining how to apply Part 5 of the Tax Collection and Management (Wales) Act 2016 to a person that has not indicated to WRA whether the person will make annual or quarterly returns, it will be irrelevant whether or not the person has at any time in the past made a visitor levy return. This is because historic practice around frequency of returns will not necessarily be a useful guide to how to approach the frequency of returns a person is required to make at the time in question.
58	This amendment replaces reference to 'provider' with 'VAP' for consistency across the Bill.
59	This amends the Tax Collection and Management (Wales) Act 2016 to ensure that the provisions on penalty points and liability to fines in the new sections being added to that Act apply in circumstances where a person ceases to be a VAP. This amendment is connected to the section inserted by amendment 29.
60	This amendment inserts a new section S120H in the Tax Collection and Managements (Wales) Act 2016 in relation to the application of penalty points to partnerships and unincorporated bodies. This provision means that penalty points are, in effect, awarded to and held by the partnership or body as a whole; but the individual members will be jointly and severally liable to any fines that result from the accumulation of penalty points (as is the case with any other fine under the Bill imposed on a partnership or unincorporated body).
61 62 63	These amendments replace reference to 'VAP' with 'person', to reflect the fact that new section 122B of the Tax Collection and Management (Wales) Act 2016 can impose fines on persons that have ceased to be a VAP (for things that they were required to do in relation to the time when they were a VAP); and for greater consistency with other existing provisions of the 2016 Act that will apply to the same kinds of person.
64	This amendment is consequential on the section inserted by amendment 59.