Isle of Anglesey County Council	
Report to:	Executive Committee
Date:	22nd September 2026
Subject:	Decision on the adoption of the proposed Visitor Levy on Anglesey
Portfolio Holder(s):	Cllr. Alun Roberts (Leisure, Tourism, Maritime and Property)
Head of Service / Director:	Christian Branch Head of Service Regulation & Economic Development
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Local Members:	Applicable to all Elected Members

A –Recommendation/s and reason/s

The Executive Committee is asked to support the following recommendations:

1. **Having considered the current uncertainties facing the tourism sector and outcome of the public consultation and impact assessments, the Council does not adopt the Visitor Levy.**
2. **The Council will monitor, review and consider evidence of the impact of the Visitor Levy in other local authorities in Wales that have chosen to adopt the Levy, and any changes to the relevant legislation**
3. **The Chief Executive, in consultation with the Leader, will write to Welsh Government requesting a review of the current legislative regime to address the issues raised in the recent consultation process. Such letter to Welsh Government to be circulated to all elected members.**

Background

The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 received Royal Assent on 18th October. The Act gives local authorities the power to introduce a visitor levy (the levy) charged on overnight stays in visitor accommodation in their area. The visitor levy is an additional charge to be paid when staying in visitor accommodation in Wales.

The money raised from the levy would be 'ring fenced' and be used to improve local tourism. The visitor levy could help to:

a. maintain local facilities and infrastructure
b. protect Wales's stunning landscapes
c. ensure communities continue to welcome visitors whilst preserving what makes each area special

Local authorities can decide how to use any revenues raised from the visitor levy to support tourism initiatives and destination management.

The intention is that this new money could cover costs associated with hosting visitors, such as street cleaning, waste collection, preserving natural and cultural attractions as well as being used to support and improve tourism infrastructure, such as toilets, footpaths and visitor centres.

Local authorities can choose if they want to introduce the visitor levy in their area. They will make the decision after consulting with residents, businesses and visitors and assessing its impact. This means the levy will only be charged in areas where communities have decided it is right for them.

The decision making process is guided by both the consultation and by the assessments on the impacts on the economy and equality.

Summary of Equality Impact Assessment

We considered whether the visitor levy could affect people unfairly because of their age, disability, sex, race, religion or belief, sexual orientation, gender reassignment, marriage or civil partnership, pregnancy or maternity. We also considered possible effects on the Welsh language and on people who may experience socio-economic disadvantage.

A –Recommendation/s and reason/s

What we found

- No direct negative equality impacts have been identified at this stage.
- The law includes safeguards, exemptions and refunds to reduce the risk of unfair impacts.
- Disabled visitors who need to travel with a carer may be able to claim a refund in some circumstances.
- Children and young people staying in lower-cost accommodation would be exempt from the levy. However the consultation highlighted a risk that the standard rate, to be applied across accommodation types includes a charge on children and would potentially adversely impact lower income family groups.
- Any wider impact on jobs or visitor spending is expected to be small, and may be reduced by reinvesting the money locally.
- Anglesey has a strong Welsh-speaking community and a tourism workforce with a high level of Welsh language skills. If the levy is introduced, there would be an opportunity to use some of the income to support Welsh-medium visitor services, local culture, signage, events and infrastructure in communities affected by tourism.

Overall conclusion

Based on the information reviewed, introducing a visitor levy in Anglesey is not expected to cause significant negative impacts on equality, the Welsh language or socio-economic well-being. However, the Council would need to keep monitoring impacts over time and make sure that any money raised is spent in ways that benefit residents, visitors, local businesses and Welsh-speaking communities.

Summary of Economic Impact Assessment

What we found

- The overall economic impact is expected to be small.
- The modelling suggests that the levy could lead to a very small reduction in visitor demand, but this would be partly offset by local investment funded through the levy. Depending on the assumptions used, the impact could range from slightly negative to slightly positive.
- The core analysis estimates that the levy could raise upwards of £1.2-£1.5million per year for Anglesey, excluding VAT and after Welsh Government administration costs. This income would provide a stable source of funding for projects and services that support residents, visitors, businesses, and local communities.
- The estimated effect on jobs and the wider economy is limited. Under the main scenarios, the impact is equivalent to less than 0.1% of total employment on Anglesey and around -0.01% of the island’s economy. These figures should be treated with caution because local visitor economy data is uncertain and different data sources produce different estimates.

Overall Conclusion

In summary, the assessment indicates that a Visitor Levy would carry minimal economic risk while creating a meaningful new income stream for investment in Anglesey’s visitor economy. The final impact would depend on how the levy is implemented, how businesses respond, and how effectively the funding is used to improve the visitor experience and manage local impacts.

The Equality Impact Assessment identified a range of potential positive and negative impacts associated with the proposal. While consultation responses indicate significant concern regarding potential adverse effects, particularly on the tourism sector, these views should be considered alongside the Assessment's findings, which remain a valid appraisal of the potential impacts and opportunities that could arise from implementation.

Many factors include cumulative impact of the Levy on businesses already feeling the impact of the current economic climate, the 182 rule on self catering accommodation and the 20% VAT level. These cumulative factors are seen by respondents as outweighing the positive impacts of increased levels of investment in destination managemet which would come from the introduction of the Levy.

Consultation Process

A public consultation process on the proposed introduction of a Visitor Levy on Anglesey was conducted through an online survey which commenced on the 15th May 2026 (following approval from the Executive Committee and Full Council), and concluded on the 13th July 2026.

In addition, 6 face-to-face sessions were also held in:

a. Llangefni, 15th June 2026
b. Beaumaris, 17th June 2026
c. Newborough, 24th June 2026
d. Holyhead, 29th June 2026
e. Menai Bridge, 1st July 2026
f. Amlwch, 6th July 2026

One business sector specific session was also conducted in conjunction with the Welsh Revenue Authority in Llangefni on the 22nd June 2026

A –Recommendation/s and reason/s

The Council adopted the Gunning's Principles for consultation (as advocated by the Welsh Government). These are:

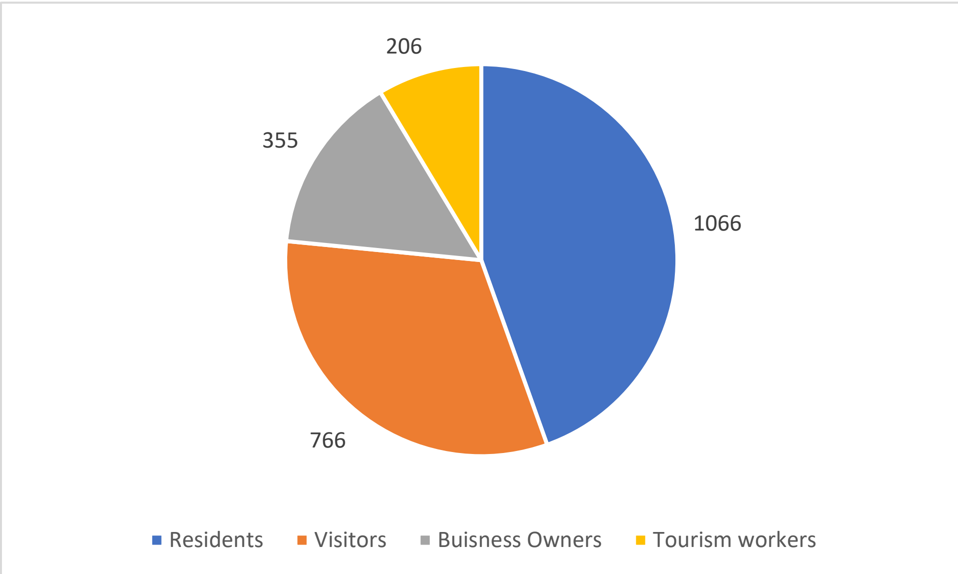
a. Consultation must be at a formative stage
b. Sufficient information must be provided to allow intelligent consideration of response and may include an economic impact assessment
c. Adequate time must be given for consideration and response
d. Feedback from the consultation must be considered by decision makers.

Consultation Findings

The Council received 2,098 responses to the online consolation. These responses were supplemented by feedback provided in the face-to-face sessions.

Opposition to the adoption of the Visitor Levy is strong, with 1,482 (70.8%) of all respondents opposed or tended to oppose the introduction of a visitor levy, while 525 (25.1%) supported or tended to support it.

The respondent base was as follows:



(respondents could select more than one description, so cohort totals exceed the total number of responses).

Opposition to the adoption of the Levy was strongest among tourism workers, business owners/managers and visitors. Residents were more divided, but opposition still exceeded support at 58%.

Responses were spread across the Island, with concentrations in key towns and coastal communities. Around 5.1% of responses were submitted through the Welsh-language questionnaire. The consultation was self-selecting rather than statistically representative, so findings should be read as stakeholder evidence rather than a population survey.

It was clear that Destination Management requires significant additional resources to both offset impacts on communities and to enhance the offer Anglesey can provide so as to retain the positive economic impact of tourism. The >£1.5m which could be derived from Levy was however not seen as being sufficient to offset the perceived negative impacts of the Levy.

Summary of Opposition

a. Opposition centred on the perceived risk to small and seasonal businesses. and given the high percentage of self-catering accommodation on Anglesey, the 182 rule (which pertains to self-catering properties that must be available for at least 182 nights per year to qualify for business rates instead of council tax), and the 20% VAT threshold.
b. Concerns were raised over the lack of clear data to demonstrate the potential of the Levy to deliver income at a level which would enhance destination management. It was felt that the mandatory registration should be in place before a Levy be considered as this would give a clearer picture of potential revenue.
c. Administrative complexity and the reliance upon the businesses to act as 'banker' for the levy without financial renumeration.
d. Concerns over the taxation of children and the impact on lower income families.
e. Higher costs for visitors were highlighted with a resultant reduced competitiveness against mainland or alternative destinations, and a potential reduction in length of stay and overall spend.
f. Concern was raised that additional revenue would not actually be spent on services and activities that support destination management, or the funds would not create additionality.

Summary of Support

a. The challenges facing Anglesey from the pressures of tourism are widely appreciated. There was clear support for the need for additional revenue to support destination management and the alleviation of the impacts of over tourism on sites.
b. Support centred on the principle that visitors contribute to local pressures and should make a modest contribution to maintaining public spaces, visitor infrastructure, cultural and heritage assets, environmental protection and local services.
c. Support for delivering destination management improvements which would benefit residents and visitors alike was to the fore, and agreement was seen that this should be managed in partnership with an external Visitor Levy Forum.
d. The opportunity to deliver community-based destination enhancements was recognised.

A –Recommendation/s and reason/s
Summary of Common Ground a. Both supporters and opponents highlighted the need for transparency, fair exemptions, low administration costs and visible local outcomes. **Conclusions of Consultation Process.** • The visitor sector is a crucial part of the Island's economy, supporting many attractions, accommodation, food and retail related businesses. The Island remains one of the most tourism dependant areas in the United Kingdom. • It is evident that the current cumulative impact of other legislative and fiscal constraints is impacting on local support for the introduction of a Visitor Levy. • Although there is strong recognition that destination management requires additional resources to maintain a position of strength, the impact of an additional taxation would be too great in the current economic climate. The Full Consultation Report is available in Annex A. **Rationale for Recommendations** The Council is seeking to adopt a proactive approach towards the findings of the consultation process. We will look to deliver the following to enhance both understanding of the practical implications of a possible future introduction of the Levy given a significant attitudinal change, and to enhance Destination Management opportunities for Anglesey irrespective of the Levy: • Undertake further assessments to determine if the income derived and ring fenced for key destination management enhancements would offset potential sector related negative impacts. • Effective introduction of the National Register of accommodation providers, and the utilisation of data to give a clearer assessment of impacts of the Visitor Levy if it was to be introduced. • Active engagement with the sector to enhance destination management and develop a collaborative model for future enhancements. • Engage with Welsh Government to clearly define the consultation findings with a view to highlighting the need to review aspects of the legislation including the taxation of children, and the reliance on the accommodation providers to administer the Levy. • Develop a clear financial model for likely gross income, administration costs and set up, nett income and ring-fenced funding arrangements. • Actively contribute to the ongoing Welsh Government consultation/review of the 182 rule. It is likely that any future decision on the adoption of the Visitor Levy would have a timescale of up to 2 years which would include the need for consultation and the stipulated 1 year notification period to the Welsh revenue Authority. .

B – What other options did you consider and why did you reject them and/or opt for this option?
The Council could decide to adopt the Visitor Levy on Anglesey despite the strength of negative responses and feedback. This is not considered to be a feasible option.

C – Why is this a decision for the Executive?
Securing the formal support of the Executive is required due to the socio-economic importance of the visitor sector to the Island's economy and the significant interest in the recent consultation process.

Ch – Is this decision consistent with policy approved by the full Council?
Although not specifically referenced in the Destination Management Plan nor Council Plan, the rationale of the Levy to help deliver sustainable destination management is consistent with both Plans.

D – Is this decision within the budget approved by the Council?
The consultation process, including the preparation of economic and equality impact assessments has cost circa £15,000. Regulation and Economic Development Service funding has been utilised.

Dd – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long-term needs as an Island?	Delivery of the Destination Management Plan and transitioning the Anglesey tourism product to one which is more sustainable and well managed requires additional resourcing. The introduction of the Visitor Levy would have provided upwards of £1.5m of ring fenced revenue for Destination Management, and help alleviate impacts on communities as well as developing the destination offer Anglesey can provide This decision not to adopt the Levy leaves the challenges of Destination Management without additional resources to deliver, and requires further investigation to determine if the revenue which is clearly required

Dd – Assessing the potential impact (if relevant):		
		to deliver enhanced destination management through the Levy offsets negative impacts sufficiently.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	No – the recommendation to not currently adopt the Levy leaves Destination Management as a non-statutory activity requiring support from ever more challenging core public funds and competitive external grants.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	We have collaborated with the Gwynedd Council, Conwy County Council and the Welsh Revenue Authority
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The public have had an opportunity to provide feedback through the consultation process and workshops
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	A full Equality Impact Assessment has been prepared (**Annex B**). In summary it concludes: Introducing a visitor levy in Anglesey is not expected to result in significant adverse equality, Welsh language, or socio-economic impacts, provided statutory safeguards are applied and revenue is reinvested in line with the Act. Future decisions on spending priorities and monitoring will be critical in maximising benefits and mitigating any emerging impacts—particularly for: • Young workers • Disabled visitors • Welsh-speaking communities
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	A full Economic Impact Assessment has been prepared (**Annex C**). In Summary it concludes: A Visitor Levy on Anglesey is likely to present minimal economic risk, generate reliable and meaningful local revenue, and offer potential long-term benefits if funds are invested effectively. Overall findings are consistent with the Welsh Government's national appraisal, suggesting only marginal economic impacts alongside a significant new funding stream for destination improvements.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	An evaluation of potential impacts on the Welsh Language has been included within the Equality Impact Assessment (**Annex B**) In Summary it concludes: Anglesey is a stronghold of the Welsh language, with 69% of residents able to speak Welsh compared with 25% across Wales, while around 51% of tourism workers have Welsh language skills. The visitor levy could have a positive impact on the language if revenues are invested in Welsh-medium visitor experiences, cultural events, bilingual interpretation and signage, and infrastructure within Welsh-speaking communities. Although there is potential for minor negative effects, such as a small reduction in visitor spending, these are expected to be limited. Overall, the levy has the potential to support and strengthen the Welsh language, provided investment is targeted effectively.

E – Who did you consult?		What did they say?
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	Support Recommendations
2	Finance / Section 151 (mandatory)	
3	Legal / Monitoring Officer (mandatory)	
4	Human Resources (HR)	NA
5	Property	NA

E – Who did you consult?		What did they say?
6	Information Communication Technology (ICT)	Preparing the digital consultation materials
7	Procurement	NA
8	Scrutiny	NA
9	Local Members	NA

F - Appendices:
Annex A – Consultation Report Annex B – Equality Impact assessment Annex C – Economic Impact Assessment

Ff - Background papers (please contact the author of the Report for any further information):
Executive Committee Report 24th February 2026 – Public Consultation on the proposed Visitor Levy

Ynys Môn
THE ISLE OF
Anglesey

VISITOR LEVY CONSULTATION

FINAL REPORT

Combined quantitative and qualitative evidence

Prepared for Isle of Anglesey County Council

Aqua Marketing and Rhos Consultancy

August 2026

Mae'r ddogfen hon ar gael yn Gymraeg /
This document is available in Welsh

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Visitor Levy Consultation - Final Report

This report sets out the findings of an 8 week consultation process conducted between the 15th of May 2026 and the 13th of July 2026.

It forms the basis for informed decision making by Full Council over the adoption of the Visitor Levy on Anglesey.

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This final report integrates the final survey dataset, written representations, community drop-in evidence, the accommodation-provider meeting and a review of publicly searchable promotion by Isle of Anglesey County Council and Visit Anglesey.

1. Executive summary

1.1 Evidence base and headline result

The final bilingual survey contains 2,098 records: 1,991 English-route and 107 Welsh-route records. It is supplemented by six community drop-ins, a sector meeting attended by 17 accommodation providers, 13 named written stakeholder positions, geographic analysis and a review of consultation promotion and communications. The evidence streams serve different purposes: the survey provides the clearest numerical account of submitted views; events and the sector meeting provide local and operational depth; and written submissions add organisational, technical and specialist perspectives.

Among 2,092 valid answers to the main stance question, 1,482 (70.8%) opposed or tended to oppose the levy, 525 (25.1%) supported or tended to support it and 85 (4.1%) were neutral or unsure. Strong opposition was the largest single response category. The consultation was self-selecting rather than a representative poll, so these figures describe the balance of views submitted rather than a population-weighted referendum.

Headline finding	Result / interpretation
Residents	57.8% opposed; 38.1% supported. More divided than businesses or visitors, but opposition remained the largest position.
Businesses	83.1% opposed. Collector confidence and operational readiness are major implementation issues.
Visitors	84.2% opposed. Stated behavioural sensitivity is substantial but should not be treated as a forecast.
Governance	1,890 respondents rated clear governance important or very important.
Investment	Public conveniences and cleanliness were the leading reinvestment priority.
Overall	Opposition to immediate introduction was the majority position within the consultation, while a minority of respondents and several stakeholders supported or conditionally supported the principle of a visitor levy.

1.3 Findings by respondent cohort

The strength of opposition varied materially by relationship with Ynys Môn. Residents were the largest cohort and were clearly divided, with almost two in five valid resident responses supportive. Businesses and visitors, by contrast, were overwhelmingly opposed. This distinction is important because businesses would undertake much of the collection and customer communication, while visitors would pay the charge.

Visitor respondents also identified possible behavioural responses. A total of 454 said the levy would significantly affect their decision to visit, 475 stated that they would stay for a shorter period and 508 said they might stay outside Ynys Môn. These are stated intentions under a hypothetical future charge. They identify areas of potential behavioural risk, but they do not establish how many visitors would actually change behaviour or the resulting effect on nights or expenditure.

1.4 Business and accommodation-sector findings

Business respondents raised a range of concerns relating to the timing of implementation. Respondents considered the levy alongside seasonality, the 182-day letting rule, VAT, wages and National Insurance, energy and operating costs, narrow margins and wider regulatory change. The proposal was therefore judged cumulatively rather than as an isolated charge.

The accommodation-provider meeting added detailed implementation concerns: registration, penalties, enforcement, guest records, exemptions, refunds, infants and disability claims, VAT, platform commission, transaction charges and booking-system changes. Participants considered that these burdens could fall disproportionately on micro-businesses, self-catering operators, agency-dependent providers and businesses using multiple platforms. They also identified tested workflows, worked examples, accessible support and clarity of responsibilities as important implementation considerations.

1.5 Fairness, affordability and competitiveness

Fairness concerns included the distinction between overnight and day visitors, cumulative costs for families and groups, longer stays, lower-cost accommodation, motorhomes and informal overnight stays. Businesses also questioned whether a locally applied charge could affect competitiveness relative to neighbouring areas or other destinations. The report does not assume that the levy alone determines destination choice; total price, quality, availability, visitor loyalty and the visibility of improvements also matter.

1.6 Reinvestment priorities and potential benefits

Opposition to the levy did not mean that respondents saw no destination-management need. Public conveniences and cleanliness were the leading priorities, followed by transport, parking and access, support for local businesses, paths and promenades, the natural environment and community facilities. These are practical, visible interventions that can benefit residents and visitors.

1.7 Governance, trust and local accountability

Governance was one of the strongest areas of convergence across otherwise different positions. Respondents wanted representation for accommodation providers, tourism businesses, residents and community groups, together with clear decision-making rules, conflict arrangements, financial reporting and independent scrutiny. Mistrust focused on whether income would be ring-fenced, whether it could substitute for existing budgets, how much would be deducted for administration and whether places generating visitor pressure would see a fair return.

Issue raised	Arrangements identified in the evidence
Representative governance	Respondents and stakeholders identified representative governance, including the possible role of a Destination Anglesey Partnership or equivalent, with clarity on membership and remit.
Additionality	Respondents associated confidence with ring-fencing, additionality and clarity about baseline expenditure.
Transparency	Respondents called for transparency about gross income, deductions, net investment, geographic allocation and outcomes.
Local accountability	The evidence records both island-wide priorities and demand for visible place-based benefit.
Evaluation	Baseline indicators and independent monitoring were identified as relevant to understanding economic, operational, environmental and geographic effects.

1.8 Geographic, event and stakeholder evidence

Ynys Môn is a coherent island destination, but pressures and priorities differ between places. Interim work identified strong resident responses in West and North Anglesey and business concentrations around Holyhead / Trearddur Bay, Beaumaris / Menai Bridge, Amlwch / Cemaes and Benllech / Moelfre. Event evidence reflected local differences: Beaumaris emphasised local return and visitor assets; Holyhead discussed campervan infrastructure and sustainable tourism; Amlwch feared being overlooked; and Menai Bridge highlighted year-round events.

The six community drop-ins recorded only 23 attendances in total, including no attendance at Llangefni. Their value is qualitative rather than representative. The accommodation-provider meeting drew 17 providers but participants still questioned whether enough of the sector had been reached and asked for stronger engagement with caravan parks and wider accommodation networks.

Thirteen named written stakeholder positions were received: nine opposed, three supportive and one mixed or conditional. Opposing submissions emphasised competitiveness, price-sensitive domestic tourism, administration, VAT, platform costs, overnight versus day visitors, campervan displacement and confidence in allocation. Supportive academic and environmental evidence focused on infrastructure, environmental quality, improved data, local accountability and evaluation. Across positions, governance, business readiness, additionality and monitoring repeatedly emerged as common requirements.

1.9 Promotion, communications and reach

The communications activity was repeated, bilingual and multi-channel. It included a dedicated consultation page, launch material, an earlier statement that no local decision had been made, Council and Visit Anglesey social-media activity, local community-group sharing and direct email contact with approximately 40 accommodation providers for the sector meeting. The limitation is that the available records do not provide a complete audit of digital reach or conversion. Low event attendance and sector feedback show that visibility did not necessarily translate into broad participation.

1.10 Integrated interpretation: principle, timing and readiness

The evidence records two distinct strands of opinion. A majority of respondents opposed introduction of the levy, while some respondents and stakeholders supported or conditionally supported the principle and identified potential benefits associated with additional investment, improved tourism data, environmental management, local accountability and visible additional spending.

The consultation also records substantial opposition, particularly among businesses and visitors. Prospective collectors raised administrative and tax concerns; business pressures were described as cumulative; respondents expressed limited confidence in how income might be used; event participation was limited; and detailed governance arrangements had not been established at the time of consultation. These findings describe both the balance of submitted opinion and the implementation issues raised by participants.

1.11 Sensitivity and final executive conclusion

The survey was self-selecting; cohorts overlap; valid totals vary by question; visitor behaviour is stated intention rather than observed outcome; event attendance was low; written submissions vary in mandate; and stakeholder forecasts remain attributable unless independently verified. These limitations do not remove the significance of the findings, but mean the report should be used as a record of submitted views, reasons and readiness issues rather than a representative referendum or precise forecast.

2. Consultation methodology and reach

The consultation was designed as a mixed-method evidence-gathering exercise, combining an online bilingual survey with community drop-in sessions, direct engagement with accommodation providers and the consideration of written submissions from businesses, representative organisations, public bodies and other stakeholders. This approach was intended to capture both the numerical balance of opinion and the more detailed reasoning, practical experience and local context underlying those views.

The online survey provided the principal quantitative evidence base. It enabled respondents to express their overall position on the possible introduction of a Visitor Levy, identify the factors influencing their views and comment on potential economic, social, environmental and operational effects. It also allowed findings to be examined across different respondent cohorts, including residents, businesses, accommodation providers and visitors. Where sufficient information was available, the analysis considered differences according to respondent characteristics, business type, geographic location and relationship with the visitor economy.

The survey was available in Welsh and English and was promoted as an open consultation rather than a statistically representative opinion poll. Participation was voluntary, and respondents chose whether to engage. The resulting figures therefore provide a clear account of the balance of views submitted through the consultation, but they should not be interpreted as a population-weighted estimate of opinion across the whole of Anglesey. People with particularly strong views, whether supportive or opposed, may have been more likely to respond.

The quantitative results are nevertheless an important component of the evidence. They provide a consistent basis for comparing the overall balance of support and opposition and for identifying differences between groups. They also show the relative prominence of issues such as affordability, business viability, administrative requirements, visitor behaviour, the use of revenue, governance and local reinvestment. Percentages are generally based on valid responses to each question, and totals may vary because some questions were optional, routed to particular groups or allowed respondents to select more than one answer.

The survey evidence was complemented by a programme of community drop-in sessions held in Llangefni, Beaumaris, Newborough, Holyhead, Menai Bridge and Amlwch. These sessions were intended to give residents, businesses and local stakeholders an opportunity to discuss the proposal in person, seek clarification and raise issues that might not be fully captured through a structured questionnaire. Attendance varied considerably between locations, with no attendees recorded at the Llangefni session and stronger participation in Beaumaris, Holyhead and Amlwch.

The drop-ins generated useful place-based evidence. Participants discussed the different ways in which tourism affects individual communities and the importance of ensuring that any income raised is visibly reinvested in the places experiencing visitor pressures. Issues included the upkeep of public conveniences, parking, traffic, illegal or informal overnight camping, community facilities, seasonal services and the maintenance of visitor infrastructure. Participants also raised concerns that smaller or less prominent areas could be overlooked if spending decisions were made only at an island-wide level.

The community sessions revealed a mixture of supportive, opposing and conditional views. In Holyhead, for example, discussion included potential investment in campervan facilities, sustainable tourism and mitigating the effects of visitor pressure. In Beaumaris and Amlwch, concerns were more strongly focused on the effect on small businesses, visitor spending, seasonality and whether revenue raised locally would return to the area. These discussions demonstrate that attitudes were not determined solely by whether an area received high visitor numbers. Views were also shaped by local economic dependence, existing infrastructure pressures and confidence in future spending arrangements.

A separate sector-specific meeting organised by the Council was held for accommodation providers, with the Welsh Revenue Authority also present to explain registration, collection and compliance arrangements. This provided a focused opportunity to examine the practical implications for businesses that would be responsible for collecting and administering the levy. The meeting generated detailed evidence on booking systems, record keeping, exemptions, refunds, VAT, card charges, enforcement and the additional staff time that could be required.

The accommodation-provider evidence was particularly important because the financial liability would fall on the visitor, while much of the operational responsibility would rest with the accommodation business. Participants highlighted the need to record guest numbers and nights, distinguish between different categories of visitor, manage exemptions and refunds and reconcile levy payments with booking and accounting systems. For larger operators, these changes might require software adaptation and revised procedures. For smaller and micro businesses, the same requirements could fall directly on an owner-manager with limited administrative capacity.

Providers also raised concerns about the interaction between the levy and taxable turnover, particularly for businesses close to the VAT registration threshold. The existing 182-day letting requirement, rising employment and operating costs, seasonality and wider economic uncertainty were frequently cited as part of the context in which a further administrative obligation would be introduced. Participants questioned whether levy income would outweigh any reduction in bookings, length of stay or visitor spending and emphasised that impacts would extend beyond accommodation businesses to shops, cafés, attractions, transport providers and local supply chains.

Written submissions added a further layer of evidence. These included contributions from tourism and business organisations, individual accommodation providers, community bodies, environmental interests and academic researchers. The submissions varied in length, purpose and evidential basis. Some presented formal organisational positions, while others provided local examples, economic estimates or technical observations on governance and implementation.

A substantial proportion of the written evidence opposed implementation in the current economic climate. Recurring concerns included competitiveness, the cumulative cost of holidays, reduced visitor demand, shorter stays, lower expenditure in local businesses, business viability and the fairness of applying the charge to overnight visitors while day visitors and some informal overnight users would not contribute in the same way. Several submissions also emphasised Anglesey's reliance on domestic, family and short-break markets and its potential exposure to competition from neighbouring destinations that may not introduce a levy.

Other written responses supported the principle of a visitor contribution or considered that the levy could be justified if accompanied by strong safeguards. Supportive evidence referred to the cost of maintaining infrastructure, services and environmental assets used by visitors and residents, as well as the opportunity to generate additional funding for destination management. Academic evidence highlighted the international prevalence of visitor levies and suggested that long-term success would depend less on the existence of the charge itself than on the quality of governance, transparency and reinvestment.

Across the different evidence channels, governance emerged as a central issue. Respondents sought clarity on how priorities would be selected, how businesses and communities would be represented and how expenditure would be reported. There was strong interest in ring-fencing, local influence, published accounts, measurable outcomes and assurance that levy income would be additional to existing Council budgets rather than used to replace them.

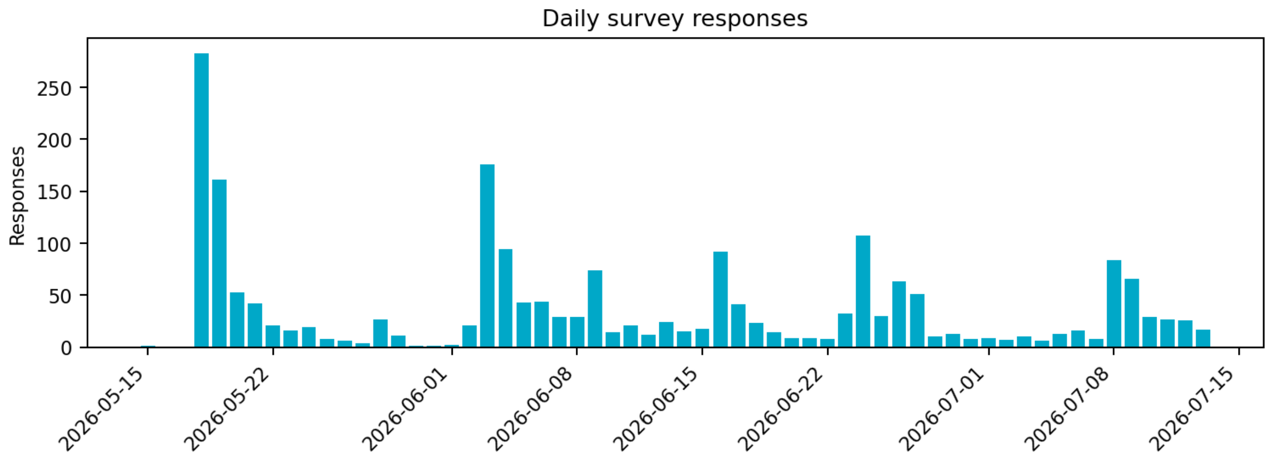
This concern was closely linked to wider levels of trust in the public sector. Some respondents expressed doubt that revenue would be spent transparently or returned to the communities generating it. Others questioned whether administrative costs would absorb too great a share of the income. These views do not necessarily reflect the eventual design of any scheme, but they are material to its perceived legitimacy and acceptability. Respondents associated greater confidence with early engagement, clear governance arrangements, transparent reporting and visible evidence of local benefit.

The evidence streams should be interpreted together rather than in isolation. The survey provides the clearest numerical indication of the balance and intensity of submitted views. The events explain how concerns and opportunities differ between communities, while the accommodation-provider meeting identifies practical implementation issues. Written submissions provide organisational perspectives, technical arguments and more developed reasoning.

Contributors may have participated through more than one channel, and attendance figures, survey responses and written submissions should not therefore be added together to produce a unique participant total. Event attendance was also uneven, and written submissions cannot be treated as equivalent to individual survey responses. Each channel serves a different analytical purpose.

Taken together, the methodology produced a broad and substantive body of evidence. It records significant opposition to implementation in the present climate, particularly among accommodation and tourism businesses, while also recording support and conditional support for the underlying principle of a visitor contribution. Some respondents recognised the need for additional tourism investment but did not consider the current economic, administrative or institutional conditions suitable for introducing the levy.

The consultation therefore provides evidence not only on views about the levy, but also on the issues respondents associated with confidence in any potential implementation. These included business readiness, VAT and administrative concerns, engagement with the accommodation sector, enforcement, transparent governance, local representation, reinvestment and trust between the Council, communities and the visitor economy.



Channel	Volume	Interpretation
Survey	2,098 records	Self-selecting quantitative base
Community drop-ins	Six locations	Place-based qualitative evidence
Accommodation-provider meeting	17 providers	Collector and operational evidence
Written positions	13 named stakeholders	Organisational evidence

3. Response profile and overall position

This section describes the composition of the consultation response and the limits that must be applied when interpreting the headline findings. The combined dataset contains approximately 2,098 survey records. Respondents could identify more than one relationship with Ynys Môn—for example, a resident could also own a tourism business, work in the sector or visit other parts of the island. The cohort figures therefore record selections rather than four mutually exclusive groups.

Cohort	Selections	Share of all records	Interpretation
Residents	1,066	50.8%	Largest group; people living permanently or mainly on the island.
Visitors	766	36.5%	Day and staying visitors; substantial evidence on stated visitor attitudes.
Business-related	463	22.1%	Owners, managers and people working in tourism or other island businesses.
Community / voluntary	45	2.1%	Smaller group, but potentially important organisational and place-based evidence.

Percentages use valid responses to each question. Cohorts overlap and multiple-response totals can exceed 100%.

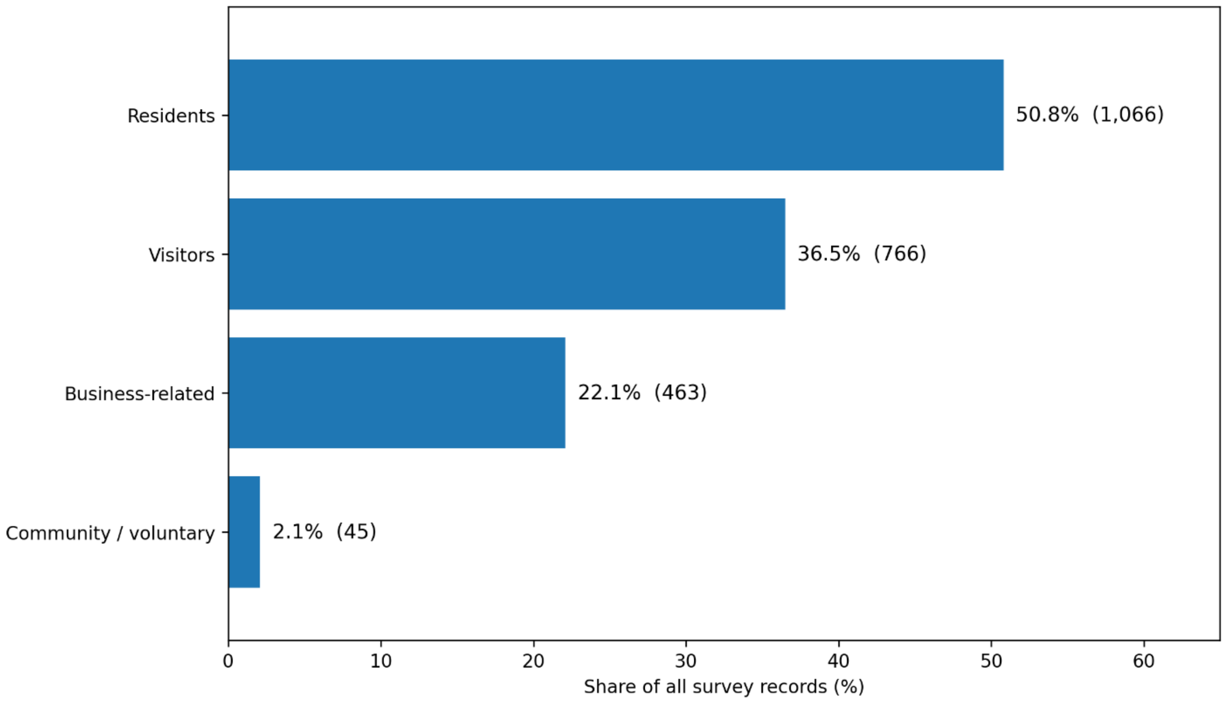


Figure 3.1. Respondent relationships as a share of all survey records.

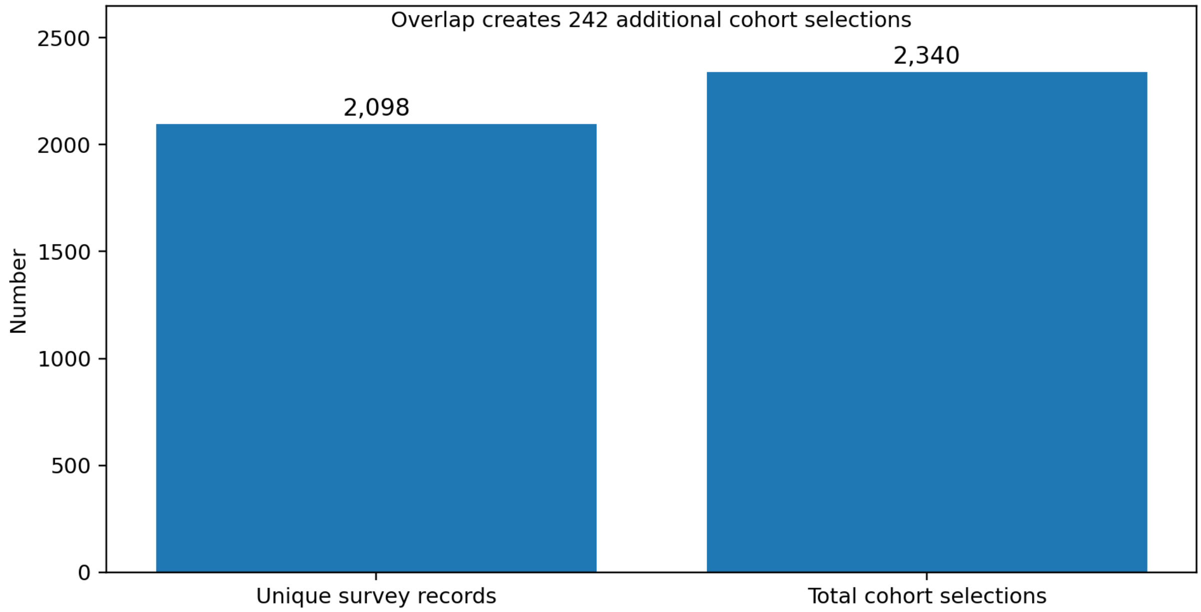


Figure 3.2. Survey records compared with total selections across the four principal cohorts.

3.1 Scale and composition of participation

Residents formed the largest cohort, with 1,066 selections, equivalent to just over half of all records. This provides a substantial body of resident evidence on community impact, local services, fairness and the use of any future income. Visitors were the second-largest group, with 766 selections or 36.5% of records. Their responses provide useful evidence on affordability, value, destination choice and stated behavioural responses, although they do not demonstrate that the sample mirrors the full visitor population by origin, trip type, accommodation or spending.

Business-related respondents accounted for 463 selections, or 22.1% of records. This is a material share of the evidence base and gives the business analysis considerable depth. The category is broader than accommodation providers: it includes owners, managers and people working in tourism or other businesses whose activity may be directly or indirectly linked to the visitor economy. It should therefore be treated as a business relationship, not as a census of enterprises.

Community and voluntary respondents accounted for 45 selections, or 2.1%. The cohort is small numerically, but its evidence may include organisational experience, knowledge of specific communities and views on local services, wellbeing and the geographic distribution of benefit. Its contribution should therefore be considered qualitatively as well as numerically.

3.2 Overlap between cohorts

The four cohorts account for 2,340 selections compared with 2,098 survey records. The difference of 242 selections confirms that a substantial number of respondents identified with more than one relationship. On average, the four listed categories generated around 1.12 selections per record. This does not mean that every respondent selected more than one category; it shows that overlap was sufficiently common to affect interpretation.

A resident who operates self-catering accommodation may appear in both the resident and business-related findings. A person employed in tourism may also have responded as a resident, while a second-home owner or frequent visitor may hold several connections with the island. Cohort findings therefore describe views associated with each selected relationship rather than the opinions of four completely separate populations. The counts must not be added together to calculate the number of people.

3.3 How the evidence should be interpreted

Feature	What the data supports	What it does not establish
Large resident response	A substantial record of resident views and concerns.	A population-weighted estimate for all island residents.
Substantial visitor response	Analysis of stated visitor attitudes and intended reactions.	A forecast of actual visitor numbers, nights or expenditure.
Material business response	Detailed evidence on perceived economic and administrative effects.	A complete census of island businesses.
Overlapping categories	Comparison of views linked to different relationships.	Four mutually exclusive groups.
Self-selecting consultation	A transparent record of views submitted.	A referendum result or representative opinion poll.

3.4 Overall position and polarisation

The response was strongly polarised. Submitted views did not cluster around a single moderate position; instead, the evidence contained firmly expressed support and firmly expressed opposition. This indicates that the proposal was understood not simply as a minor administrative measure, but as an issue connected to taxation, fairness, affordability, local services, the visitor economy and confidence in the use of public income.

The reasons behind similar headline answers were not necessarily the same. Opposition could reflect concern about business viability, cumulative holiday costs, family affordability, administrative burden, the principle of charging overnight visitors or confidence in public expenditure. Support could reflect pressure on infrastructure, a belief that visitors should contribute, environmental management needs or the prospect of additional local investment. Qualitative evidence is therefore essential to explain the meaning behind the numerical positions.

The participant profile also helps explain expected differences between cohorts. Residents were more likely to consider community impact, services and local fairness; visitors were more likely to consider trip cost, value and destination choice; and business-related respondents were more likely to focus on demand, competitiveness, margins, administration and collection. These are analytical tendencies rather than rigid divisions, particularly because the categories overlap.

3.5 Statistical and democratic limitations

The findings are a clear and valuable record of submitted views, but they are not a population-weighted referendum result. Participation was voluntary, and people with stronger views, greater awareness or a direct personal or commercial interest may have been more likely to respond. Without a probability-based sampling design and weighting, the data cannot establish the exact balance of opinion across the whole resident population, business base or visitor market.

This does not reduce the relevance of the consultation. Its purpose is to identify views, concerns, evidence and potential consequences that decision-makers should consider. The scale of resident, visitor and business participation provides a broad evidence base, while open comments, written submissions and engagement activity can reveal matters that would not be captured by a simple opinion poll. The correct interpretation is therefore evidential rather than electoral.

3.6 Key messages

- The consultation engaged the three principal relationships most directly affected by a visitor levy: residents, visitors and businesses.
- Residents were the largest cohort, but visitors and business-related respondents also formed substantial parts of the evidence base.
- The four reported categories overlap significantly and must not be treated as separate populations or added together.
- The business-related category is broad and extends beyond registered accommodation providers.
- Community and voluntary participation was smaller but may provide distinct organisational and place-based evidence.
- Strong polarisation means that headline percentages must be read alongside the reasons given in qualitative responses.
- The findings record submitted views; they are not a representative referendum or a direct forecast of future behaviour.

3.7 Concluding interpretation

Taken together, the profile indicates a large and diverse evidence base, with particularly strong participation by residents and substantial input from visitors and people connected to business. This enables meaningful comparison of how the proposal was viewed through different social and economic relationships with Ynys Môn.

At the same time, the overlapping categories and self-selecting nature of participation require caution. Cohort shares describe the composition of the submitted evidence, not the demographic composition of the island or its visitor economy. The results should be used to understand the strength, range and reasoning of the views received, while avoiding claims that they provide a statistically representative mandate.

The sections that follow should retain this distinction: headline percentages show the scale and direction of opinion; cohort comparisons identify differences in perspective; and qualitative evidence explains the concerns, conditions and expected effects underlying the submitted positions.

4. Findings by respondent cohort

This section compares the balance of support, neutrality and opposition among the four principal respondent cohorts. The comparison is based on valid answers to the relevant closed question within each cohort. Because respondents could identify with more than one relationship, the cohorts are not mutually exclusive. The figures describe the distribution of views associated with each relationship rather than four separate populations.

Cohort	Valid	Support	Neutral	Oppose
Residents	1,064	38.1%	4.1%	57.8%
Businesses	462	12.1%	4.8%	83.1%
Visitors	764	11.6%	4.2%	84.2%
Community / voluntary	44	45.5%	2.3%	52.3%

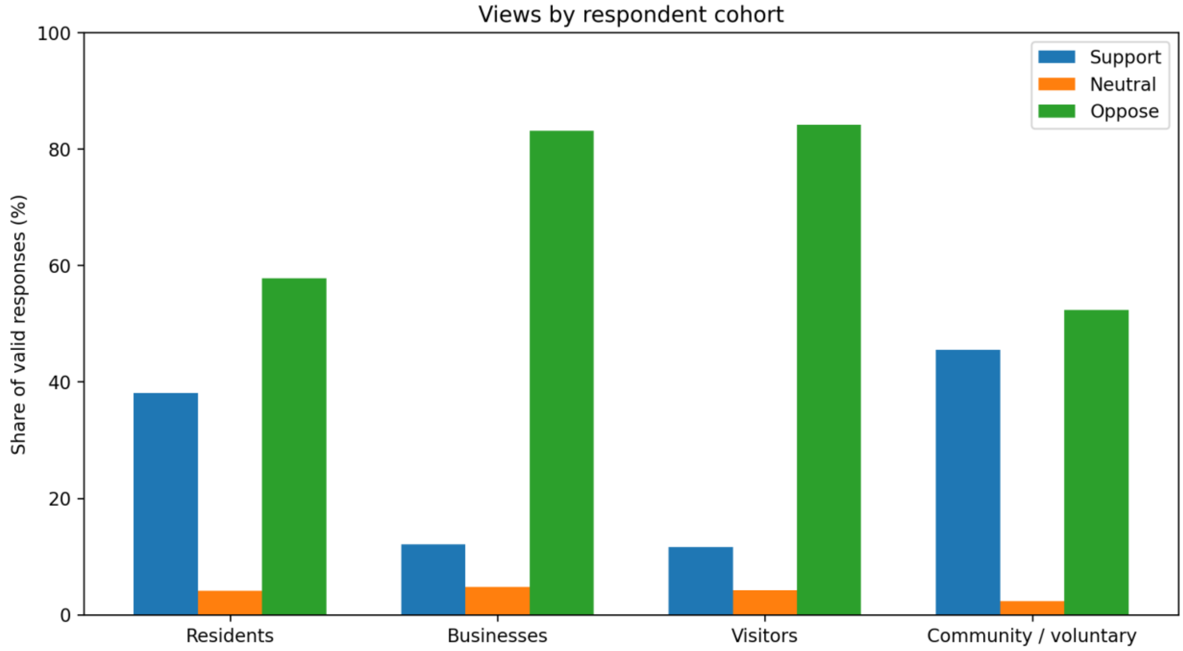


Figure 4.1. Support, neutrality and opposition by respondent cohort.

4.1 Headline comparison

The results show a consistent tendency against the levy, but the strength of that tendency varied markedly. Residents were divided: 38.1% supported the levy and 57.8% opposed it, a 19.7 percentage-point gap. This is a clear leaning against the proposal, but it is considerably less pronounced than the position among businesses and visitors.

Business respondents were overwhelmingly opposed. Opposition stood at 83.1%, compared with 12.1% support and 4.8% neutral. Visitor respondents recorded the highest opposition level at 84.2%, with 11.6% support and 4.2% neutral. The close similarity between the business and visitor results indicates strong resistance among both those expected to collect the levy and those expected to pay it. Community and voluntary respondents were more evenly divided. Support stood at 45.5%, opposition at 52.3% and neutrality at 2.3%. The cohort was small, but its near-even split shows that organisational and community perspectives were not uniformly aligned with the much stronger opposition found among businesses and visitor

4.2 Approximate response counts

The percentages can also be expressed as approximate numbers of valid answers. These figures are derived from the published percentages and rounded to the nearest whole response. They may therefore differ by one response from the underlying unrounded data.

Cohort	Valid	Approx. support	Approx. neutral	Approx. oppose
Residents	1,064	405	44	615
Businesses	462	56	22	384
Visitors	764	89	32	643
Community / voluntary	44	20	1	23

The resident cohort contained approximately 405 supportive and 615 opposing responses. The business cohort contained around 56 supportive and 384 opposing responses, while the visitor cohort contained around 89 supportive and 643 opposing responses. The community and voluntary cohort was approximately 20 supportive, one neutral and 23 opposing.

4.3 Net opposition and strength of difference

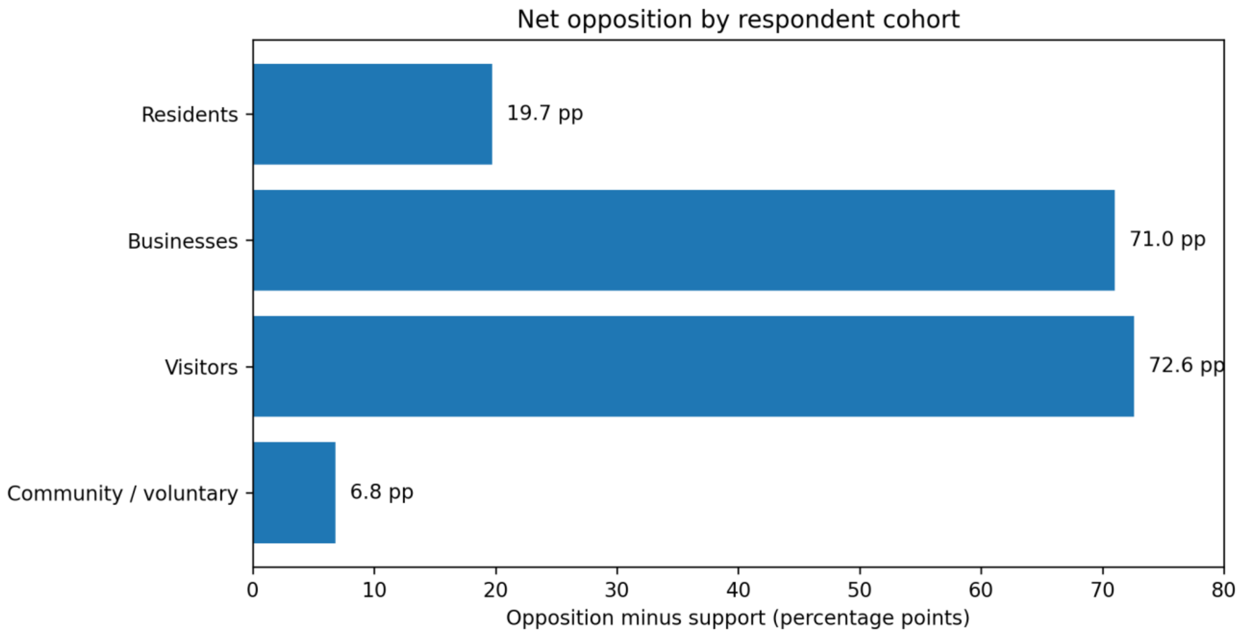


Figure 4.2. Percentage-point difference between opposition and support.

Cohort	Opposition minus support	Interpretation
Residents	19.7 percentage points	Clear net opposition
Businesses	71.0 percentage points	Very strong net opposition
Visitors	72.6 percentage points	Very strong net opposition
Community / voluntary	6.8 percentage points	Closely divided; slight net opposition

The net-opposition measure makes the contrast between cohorts especially clear. It does not replace the full distribution, because it does not show neutrality, but it demonstrates that the business and visitor positions were not simply negative: they were strongly and consistently negative. The resident position was more mixed, while the community and voluntary cohort was close to evenly divided.

4.4 Interpretation of the resident position

Resident opinion cannot accurately be described as uniformly opposed. Nearly two in five valid resident responses supported the levy, while a clear majority opposed it. This suggests that the principle of raising additional income from visitors had some resident appeal, but concerns about fairness, effectiveness, economic impact or the use of income remained sufficiently strong to produce an overall negative balance.

The neutral share was only 4.1%, so most residents selected a definite position. Detailed qualitative analysis is therefore needed to distinguish principled support or opposition from conditional views linked to exemptions, spending priorities, governance or the detailed design of the scheme.

4.5 Interpretation of the business position

More than four in five valid business responses opposed the levy, and only around one in eight supported it. The low neutral share shows that the position was strongly formed rather than uncertain. The submitted evidence therefore indicates low confidence among many accommodation providers and affected businesses who participated.

This has practical significance because businesses would be central to collection, record keeping, customer explanation and compliance. A scheme may be legally implementable without high collector support, but low confidence increases the need for clear guidance, proportionate systems, early engagement, accessible support and visible evidence that income is additional and used effectively. It is also important to separate objections to the principle from objections to timing, rate, administration or proposed expenditure.

4.6 Interpretation of the visitor position

Visitor opposition was marginally higher than business opposition. This does not establish that visitors would stop coming to Ynys Môn or reduce their length of stay: the finding records stated opinion, not observed future behaviour. It does, however, show that the levy was poorly received by the visitor respondents who participated.

4.7 Interpretation of the community and voluntary position

The community and voluntary cohort was the smallest, with 44 valid responses, so small percentage changes represent only a few answers. Its result should therefore be interpreted cautiously. Nevertheless, the near-even split is analytically useful because it differs from the much stronger opposition among businesses and visitors.

Community and voluntary organisations may assess the levy through a broader set of considerations, including local infrastructure, environmental pressures, community benefit, access to services and the geographic distribution of income. The result suggests that some organisations saw a credible benefit, while others remained concerned about economic effects, fairness or delivery.

4.8 Cross-cohort interpretation

Taken together, the findings show that opposition was strongest among the two cohorts most directly connected to payment and collection. Residents were less strongly opposed and retained a sizeable supportive minority. Community and voluntary responses were almost balanced. This pattern suggests that the perceived costs and operational effects of the levy were especially important to businesses and visitors, while residents and organisations gave relatively greater weight to potential community and service benefits.

Cohort	Dominant concern identified	Assurances associated with confidence
Residents	Fairness, additionality and local benefit	Transparent spending, geographic balance and measurable outcomes
Businesses	Viability, competitiveness and administration	Simple systems, clear duties, support and evidence on economic impact
Visitors	Affordability, value and destination choice	Clear explanation, visible benefit and proportionate charging
Community / voluntary	Distribution of benefit and community priorities	Meaningful participation in priorities and review

4.9 Limitations

The cohort findings are based on valid submitted responses and are not population-weighted estimates. Because categories overlap, the valid counts cannot be added together to produce a unique respondent total. The percentages describe the balance of views within each selected relationship. They should not be interpreted as a referendum result or as a precise prediction of future business or visitor behaviour.

The small community and voluntary sample requires particular caution, and the approximate response counts are derived from rounded percentages. The strength of the evidence lies in the consistency and scale of the patterns received, especially the marked opposition among businesses and visitors, rather than in an assumption that the sample represents every person or organisation in the relevant population.

4.10 Concluding assessment

The cohort findings show that opposition was not evenly distributed. Residents leaned against the levy but remained materially divided. Businesses and visitors were overwhelmingly opposed, while community and voluntary respondents were almost evenly split. The contrast is important because the groups most directly connected to collection and payment expressed the strongest resistance.

5. Resident findings

A total of 1,066 respondents identified as residents of Ynys Môn. Of these, 1,064 provided a valid answer to the headline stance question, representing a response rate of approximately 99.8% within the resident cohort. The very small difference between the number identifying as residents and the number answering the stance question indicates that almost all resident participants expressed a clear view on the proposal.

Measure	Number	Share
Residents identifying with the cohort	1,066	100.0% of resident records
Valid stance answers	1,064	99.8% of resident records
Support	405	38.1% of valid answers
Neutral	44	4.1% of valid answers
Oppose	615	57.8% of valid answers

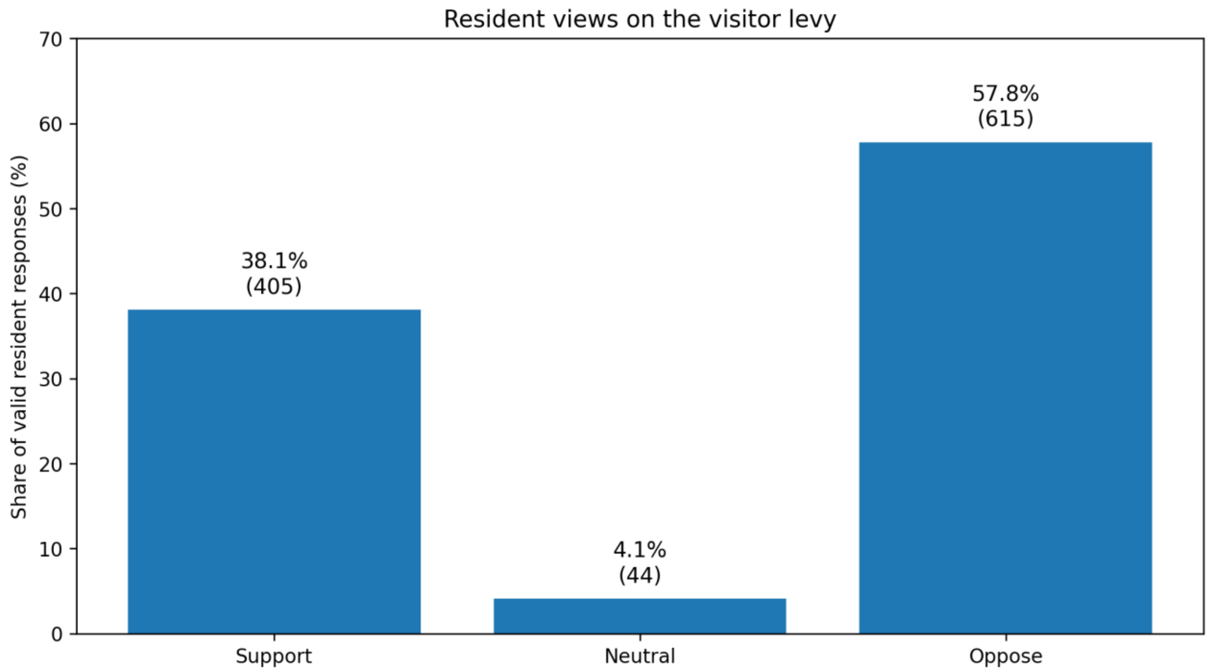


Figure 5.1. Distribution of valid resident views.

5.1 Overall resident position

Resident opinion leaned against the levy but was not uniformly hostile. Opposition accounted for 615 valid responses (57.8%), while 405 residents (38.1%) supported the proposal. A further 44 responses, equivalent to 4.1%, were neutral. Opposition therefore exceeded support by 210 responses and by 19.7 percentage points.

The result is best described as a divided resident position with a clear negative balance. A majority opposed the levy, but the supportive minority was substantial: almost two in five valid resident responses favoured the principle or saw potential value in a visitor contribution. This distinguishes the resident cohort from the much stronger opposition recorded among business and visitor respondents.

The low neutral share is also important. Most residents who answered selected either support or opposition rather than remaining undecided. The resident debate was therefore not characterised by widespread uncertainty; it was a genuine division between competing views of fairness, local need, economic risk and confidence in implementation.

5.2 Balance between support and opposition

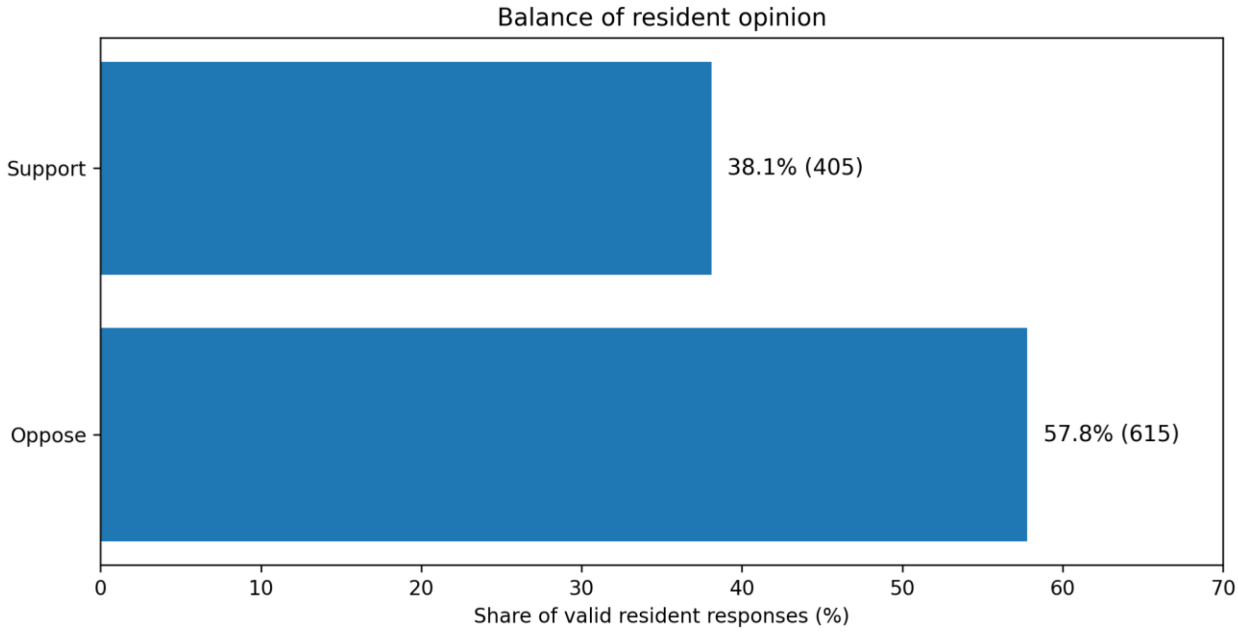


Figure 5.2. Resident support and opposition, showing the percentage-point gap.

The 19.7 percentage-point gap confirms that opposition was the dominant resident position, but it was not overwhelming. The size of the supportive minority means that the resident evidence cannot be reduced to a simple rejection of the principle. Instead, it points to a contested judgement about whether the potential benefits of additional investment would outweigh the risks and whether the Council could demonstrate fair, transparent and additional use of the income.

The distinction between principle and implementation is particularly relevant. Some residents may have supported the idea that visitors contribute more directly to the costs associated with tourism, while still expressing conditions concerning governance, local allocation or protection of lower-income groups. Conversely, some opposition may have reflected the proposed mechanism, timing or expected economic effects rather than rejection of every form of visitor contribution.

5.3 Themes associated with resident support

Supportive resident evidence identified visible pressures and investment needs across the island. The matters raised included public conveniences, cleanliness, transport, access, paths, environmental management and community facilities. These themes suggest that support was linked to the expectation that additional income would address practical, observable issues affecting both residents and visitors.

Area of need identified	How it relates to resident support	Evidence residents would expect
Public conveniences and cleanliness	Improved visitor infrastructure and day-to-day environmental quality.	Visible maintenance, cleanliness standards and published local outputs.
Transport and access	Better movement around the island and access to destinations and services.	Specific funded measures, locations and progress reporting.
Paths and environmental management	Protection of landscapes and management of visitor pressure.	Clear environmental projects and measurable outcomes.
Community facilities	Investment capable of benefiting residents as well as visitors.	Demonstrable local benefit and additional provision.
Wider destination management	A contribution from visitors towards pressures associated with tourism.	A transparent link between levy income and tourism-related need.

The source text does not quantify how many residents mentioned each of these themes, so they should be presented as recurrent areas of concern rather than ranked priorities. Their significance lies in showing the type of visible public benefit that made the principle more acceptable to at least part of the resident cohort.

5.4 Themes associated with resident opposition

Resident opposition focused on four broad concerns: livelihoods, visitor affordability, fairness and confidence in how the Council would allocate income. These concerns reflect both direct economic anxieties and wider questions about legitimacy.

Concern	Resident perspective	Implication for interpretation
Livelihoods	Concern that reduced demand or spending could affect jobs and local businesses.	Opposition may reflect perceived community-wide economic risk, not only business self-interest.
Visitor affordability	Concern that additional cost could affect families and lower-income visitors.	Residents may weigh destination access and social fairness alongside revenue generation.
Fairness	Questions about who pays, who benefits and whether burdens are proportionate.	Scheme design, exemptions and allocation principles would influence acceptability.
Confidence in allocation	Doubt that income would remain additional, transparent or locally visible.	Trust in governance is central to the resident response.

The concern about livelihoods indicates that resident opposition was not necessarily detached from the visitor economy. Residents may be employees, business owners, family members of people working in tourism or members of communities that depend on visitor expenditure. The overlap between resident and business relationships means that economic concerns should not be treated as belonging exclusively to the business cohort.

Affordability and fairness also broaden the interpretation. Some residents may have opposed a levy because of its potential effect on lower-income visitors, families or people making non-leisure stays. Others may have questioned whether overnight visitors would be charged while day visitors also create pressure. The supplied summary does not disaggregate these arguments further, so the report should avoid assigning precise weight to individual reasons without the underlying qualitative coding.

Confidence in allocation is a recurring governance issue. Opposition linked to mistrust does not necessarily mean that residents saw no need for investment. It means that some were unconvinced that levy income would be protected, distributed fairly, spent additionally or translated into visible outcomes. This distinction is important when considering whether opposition might be reduced through stronger governance and reporting arrangements.

5.5 Conditions residents associated with acceptability

Theme identified	Interpretive significance	Examples discussed in the evidence
Visible local improvements rather than substitution for existing budgets	Residents associated confidence with additional benefit rather than replacement of core expenditure.	Published baseline budgets, named additional projects and before-and-after reporting.
Clear island-wide principles with identifiable local benefit	Respondents linked island-wide consistency with visible benefit in communities experiencing pressure.	Allocation criteria, geographic reporting and a project map.
Independent or multi-stakeholder scrutiny	Broader oversight may strengthen confidence and challenge allocation decisions.	An advisory or scrutiny group with published membership and minutes.
Published gross income, deductions, net investment and outcomes	Residents want clarity on collection costs and the amount reaching projects.	Annual accounts, administrative-cost disclosure and outcome reporting.
Protection against disproportionate effects on small businesses and lower-income visitors	Acceptability depends partly on proportionality and mitigation.	Simple administration, guidance, monitoring and evidence of distributional effects.

5.6 Governance, additionality and local benefit

The conditions identified by residents centre on three linked concepts: additionality, accountability and locality. Additionality means that levy income is used for activity that would not otherwise be funded, rather than substituting for existing budgets. Accountability means that income, deductions, decisions and outcomes are published and open to scrutiny. Locality means that residents can identify how the island-wide scheme produces benefits in places affected by visitor pressure.

These expectations are mutually reinforcing. A published total alone would not demonstrate additionality, while a list of projects without information on deductions would not show how much income reached delivery. Similarly, an island-wide strategy without local reporting may not reassure communities that benefits are fairly distributed. The resident evidence therefore implies a need for a complete audit trail from gross income through administration and allocation to visible outputs and outcomes.

5.7 Limitations

The resident findings are based on submitted consultation responses and are not a population-weighted estimate of all residents of Ynys Môn. Respondents self-selected, and resident status could overlap with business, visitor or community relationships. The stance figures accurately describe the valid answers received within the resident cohort, but they should not be presented as a referendum result.

The thematic interpretation is based on the summary supplied. It identifies the issues associated with support, opposition and acceptability, but it does not provide a quantified frequency for each theme. The report should therefore avoid ranking the themes or claiming that every supporter or opponent held the same reasons.

5.8 Concluding assessment

Resident evidence shows a clear but not overwhelming balance against the levy. The majority opposed, while a substantial minority supported the principle and connected it to visible needs in public conveniences, cleanliness, transport, access, paths, environmental management and community facilities.

The divide was shaped by both expected benefits and perceived risks. Support was linked to additional and visible local investment. Opposition was linked to livelihoods, affordability, fairness and confidence in Council allocation. The conditions associated with acceptability therefore focused on transparent additionality, local benefit, scrutiny, full financial reporting and protection against disproportionate effects.

The resident position should consequently be described as contested rather than uniformly negative. It provides a clear indication of the assurances and governance arrangements that residents would expect if the proposal were developed further.

6. Business and accommodation-sector findings

The business-related cohort contained 463 respondents. Of these, 462 provided a valid answer to the headline stance question, equivalent to approximately 99.8% of the cohort. The category includes owners, managers and people working in tourism or other island businesses. It should therefore be interpreted as a business relationship rather than as a count of separate registered enterprises.

Measure	Number	Share
Business-related respondents	463	100.0% of cohort records
Valid stance answers	462	99.8% of cohort records
Support	56	12.1% of valid answers
Neutral	22	4.8% of valid answers
Oppose	384	83.1% of valid answers

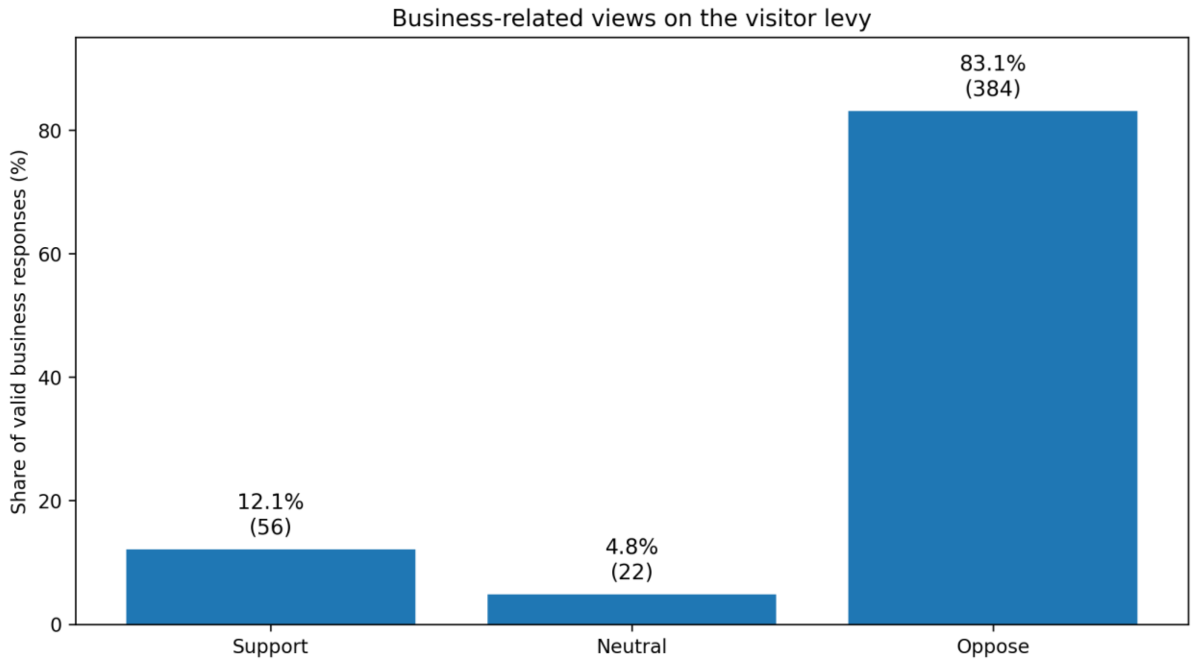


Figure 6.1. Distribution of valid business-related views.

6.1 Overall business position

Business-related opinion was overwhelmingly opposed to the levy. A total of 384 valid responses (83.1%) opposed the proposal, compared with 56 (12.1%) that supported it and 22 (4.8%) that were neutral. Opposition exceeded support by 328 responses and by 71.0 percentage points.

The result is substantially more negative than the resident position and is very similar to the visitor result. The low neutral share shows that most business-related respondents had reached a definite view. The submitted evidence therefore indicates a major confidence challenge among those likely to experience the levy through collection, customer communication, changes in demand or wider effects on the visitor economy.

The finding should not be interpreted as a statistically representative census of every island business. It is, however, a clear record of the views submitted by a substantial business-related cohort and provides strong evidence about perceived operational and economic risks.

6.2 Concern about potential business impact

Among respondents routed to the business-impact question, 127 described themselves as very concerned and 36 as somewhat concerned. The total number routed to the question and the numbers selecting any other response categories were not included in the supplied summary. Percentages have therefore not been calculated for this measure.

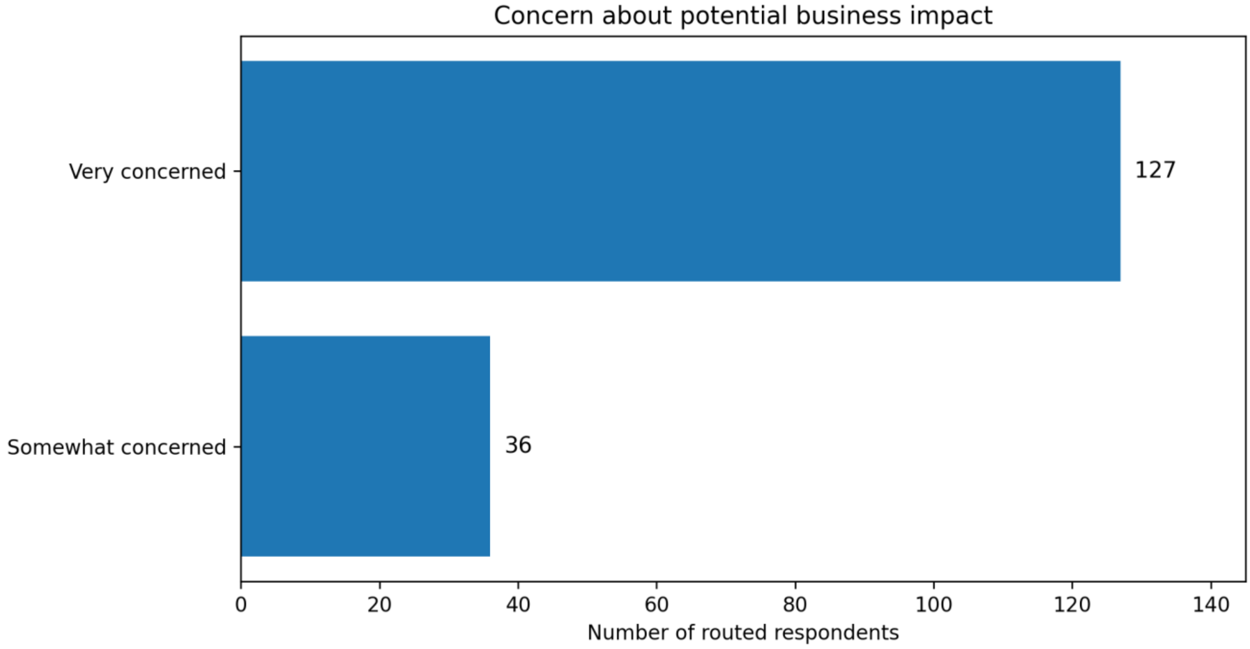


Figure 6.2. Numbers reporting that they were very or somewhat concerned about business impact.

The difference between the two reported categories is notable: more than three times as many routed respondents selected 'very concerned' as 'somewhat concerned'. This indicates that, among those represented in the supplied figures, concern was often expressed at a high level rather than as a marginal or limited reservation.

6.3 Perceived economic and operational risks

Risk area	Business concern	Potential mechanism
Bookings	The levy could affect whether visitors book or choose another destination.	Change in conversion rates, cancellations or destination substitution.
Length of stay	Visitors may reduce the number of nights booked.	Lower occupancy and reduced accommodation income.
Visitor spending	The additional charge may reduce discretionary expenditure.	Lower spending in hospitality, retail, attractions and local services.
Margins	Businesses may absorb some cost or face higher transaction and administration costs.	Reduced net margin, particularly where profitability is already limited.
Staffing	Weaker demand or additional administration may affect staffing decisions.	Reduced hours, delayed recruitment or diversion of staff time.
Supply chain	Effects on accommodation and visitor spending may pass to local suppliers.	Lower demand for food, laundry, maintenance, transport and professional services.

These risks are interconnected rather than independent. A reduction in bookings can affect occupancy, length of stay, secondary spending, staffing and purchases from local suppliers.

Similarly, even where demand remains stable, the administrative cost of collection could reduce margins or redirect staff time away from customer service and business development.

The supplied summary records perceived risks rather than measured future effects. It does not establish that each outcome would occur or quantify its scale. The findings identify the areas that businesses expected to be affected and the matters they associated with monitoring if a scheme were introduced.

6.4 Administrative burden

Providers described administration as a chain of connected tasks rather than a single payment transaction. The burden would begin before collection, through changes to booking and accounting systems, and continue through guest assessment, payment, reconciliation, record keeping and returns. Complexity could increase where bookings are changed, refunded, discounted or made through third-party platforms.

Stage	Tasks identified by providers	Potential source of burden
System preparation	Adapt booking, property-management and accounting systems.	Set-up cost, software changes, testing and staff training.
Liability assessment	Identify liable guests and nights and apply exemptions.	Need for accurate rules, evidence and consistent treatment.
Customer communication	Explain the charge before booking, at payment and during the stay.	Queries, disputes, reputational pressure and multilingual information.
Collection and reconciliation	Collect payments and reconcile them with bookings and accounts.	Separate transactions, timing differences and error correction.
Booking changes	Manage cancellations, refunds, amendments and free nights.	Recalculation and interaction with booking terms.
Third-party costs	Handle card charges, agency arrangements and platform charges.	Uncertainty over commission, fees and who processes the levy.
Records and returns	Maintain records and complete periodic returns.	Recurring staff time, compliance risk and retention requirements.

Micro-businesses and self-catering operators felt particularly exposed because many have limited administrative capacity, no dedicated finance team and a high reliance on the owner's time. A requirement that may be manageable for a larger hotel with integrated systems can have a different proportional effect on a single-property operator.

Businesses using agencies or several booking platforms also identified additional complexity. Bookings, payments, refunds and customer information may be handled across different systems or organisations. The evidence indicates that clarity would be needed over responsibility, data transfer, platform treatment, reconciliation and the handling of bookings made before an implementation date.

6.5 Administrative issues identified by businesses

Administrative issue	Issue reflected in the evidence	Examples discussed in the evidence
Simple and stable rules	Reduce ambiguity over liability, nights and exemptions.	Concise guidance, worked examples and advance notice of changes.
Compatible digital systems	Avoid repeated manual entry and reconciliation.	Standard interfaces, export functions and testing with common platforms.
Clear treatment of refunds and amendments	Prevent inconsistent calculations and disputes.	Published scenarios covering cancellations, free nights and partial refunds.
Accessible support	Help small providers resolve questions quickly.	Named support channel, training, FAQs and early implementation assistance.
Proportionate records and returns	Limit recurring compliance cost.	Only necessary data, sensible reporting frequency and clear retention periods.
Monitoring of provider cost	Identify whether burden is disproportionate.	Business surveys, time-cost assessment and review after implementation.

Administrative simplification would not remove objections to the principle or economic timing of the levy, but it would directly address one of the most frequently described practical concerns. Early testing with different business models would be essential because burden is unlikely to be distributed evenly.

6.6 VAT and cumulative pressure

Seventy-four business respondents believed that levy collection could take them above the VAT registration threshold, while a further 73 were unsure. Together, these figures show that 147 respondents either anticipated a threshold risk or lacked confidence about the VAT implications. The supplied summary does not state the number who answered the VAT question or the number who believed there would be no effect, so percentages have not been calculated.

Reported VAT position	Number	Interpretation
Believed levy collection could take the business above the threshold	74	Indicates a perceived direct tax-status risk.
Unsure whether it could affect the threshold	73	Indicates uncertainty and a need for authoritative guidance.
Combined believed risk or uncertainty	147	Shows the scale of concern represented in the supplied figures; not a percentage without the valid-question denominator.

The VAT concern should be reported as a respondent perception unless confirmed through the relevant tax rules and individual business circumstances. The consultation evidence demonstrates uncertainty and perceived exposure; it does not establish that all 74 businesses would in fact become liable to register.

6.7 Cumulative trading pressures

Event evidence linked the levy to seasonality, the 182-day letting rule, wage and National Insurance pressure and existing VAT obligations. Respondents described these matters cumulatively. Their concern was not necessarily that the levy alone would make a viable business unviable, but that it would be introduced alongside other regulatory, taxation and operating pressures.

Pressure identified	How it was connected to the levy	Potential cumulative effect
Seasonality	Income is concentrated in part of the year while many costs continue throughout the year.	Less capacity to absorb additional administration or weaker demand.
182-day letting rule	Respondents linked eligibility and tax treatment to occupancy requirements.	Pressure to secure sufficient bookings alongside concern about demand.
Wage and National Insurance costs	Employment costs were already increasing.	Reduced flexibility over staffing and opening periods.
Existing VAT obligations	Some businesses already manage VAT or were concerned about crossing the threshold.	Additional complexity, uncertainty and potential price effects.
General operating costs	Margins were described as being affected by several pressures at once.	The levy may be judged as part of a wider cost burden rather than in isolation.

6.8 Limitations and concluding assessment

The business findings are based on submitted consultation responses and are not a census or population-weighted estimate of all island businesses. The business category may overlap with resident and other respondent relationships. The supplied data also do not provide complete denominators for the impact-concern and VAT questions, so those figures are reported as counts rather than percentages.

Within those limits, the evidence is clear. Business-related respondents recorded overwhelming opposition and described both economic risk and a detailed administrative workload. Concern was linked to bookings, length of stay, visitor spending, margins, staffing and the local supply chain, while micro-businesses and multi-platform operators anticipated disproportionate complexity.
VAT uncertainty and the cumulative effect of seasonality, the 182-day rule, wage, National Insurance and existing tax pressures strengthened the negative position.

7. Visitor findings

A total of 766 respondents identified as visitors. Of these, 764 provided a valid answer to the headline stance question, equivalent to approximately 99.7% of the visitor cohort. The very small difference between the number identifying as visitors and the number answering the stance question indicates that almost all visitor participants expressed a definite view on the proposal.

Measure	Number	Share
Visitors identifying with the cohort	766	100.0% of visitor records
Valid stance answers	764	99.7% of visitor records
Support	89	11.6% of valid answers
Neutral	32	4.2% of valid answers
Oppose	643	84.2% of valid answers

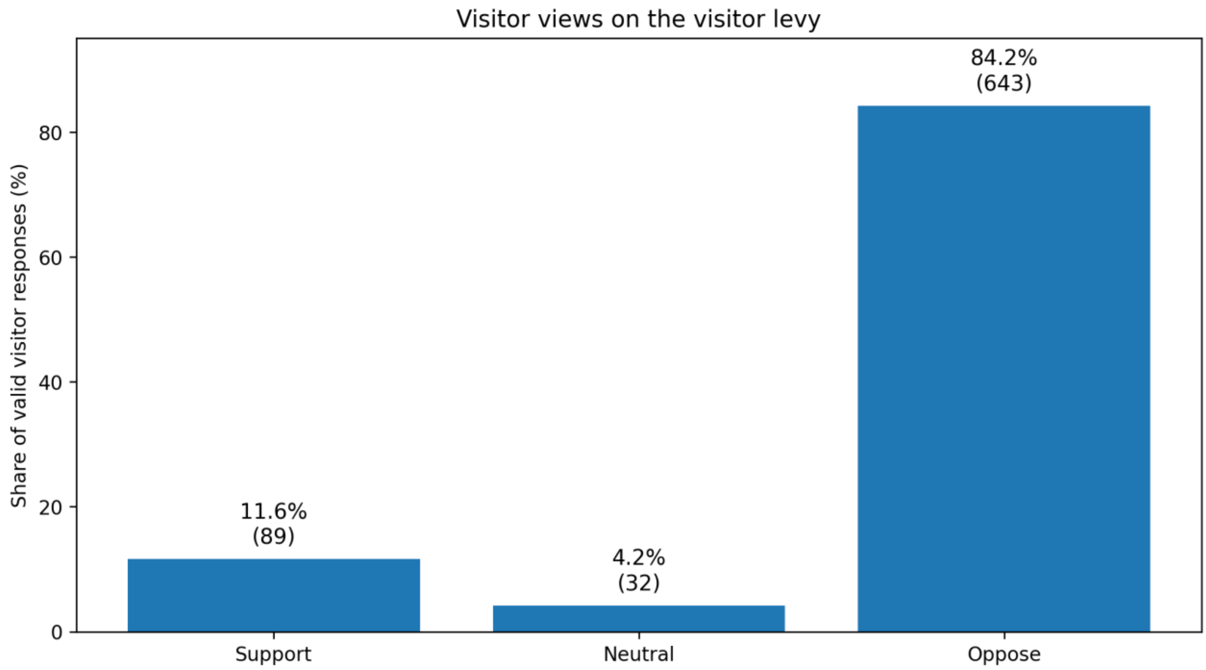


Figure 7.1. Distribution of valid visitor views.

7.1 Overall visitor position

Visitor opinion was overwhelmingly opposed to the levy. A total of 643 valid responses (84.2%) opposed the proposal, compared with 89 (11.6%) that supported it and 32 (4.2%) that were neutral. Opposition exceeded support by 554 responses and by 72.6 percentage points.

This was the highest opposition rate among the four principal cohorts, although it was very close to the business-related result. The low neutral share indicates that most visitor respondents had formed a clear position. The submitted evidence therefore shows that the proposal was poorly received by the visitors who participated in the consultation.

The result should not be treated as a forecast of visitor behaviour or as a population-weighted estimate of all visitors to Ynys Môn. It is nevertheless a strong record of stated opinion and provides important evidence about perceived cost, value and destination-choice risks.

7.2 Stated effect on the decision to visit

Within the visitor cohort, 454 respondents said that the levy would significantly affect their decision to visit and 139 said that it would affect the decision slightly. The supplied summary does not provide the valid denominator for this question or the number selecting any remaining categories. These figures are therefore presented as counts rather than percentages.

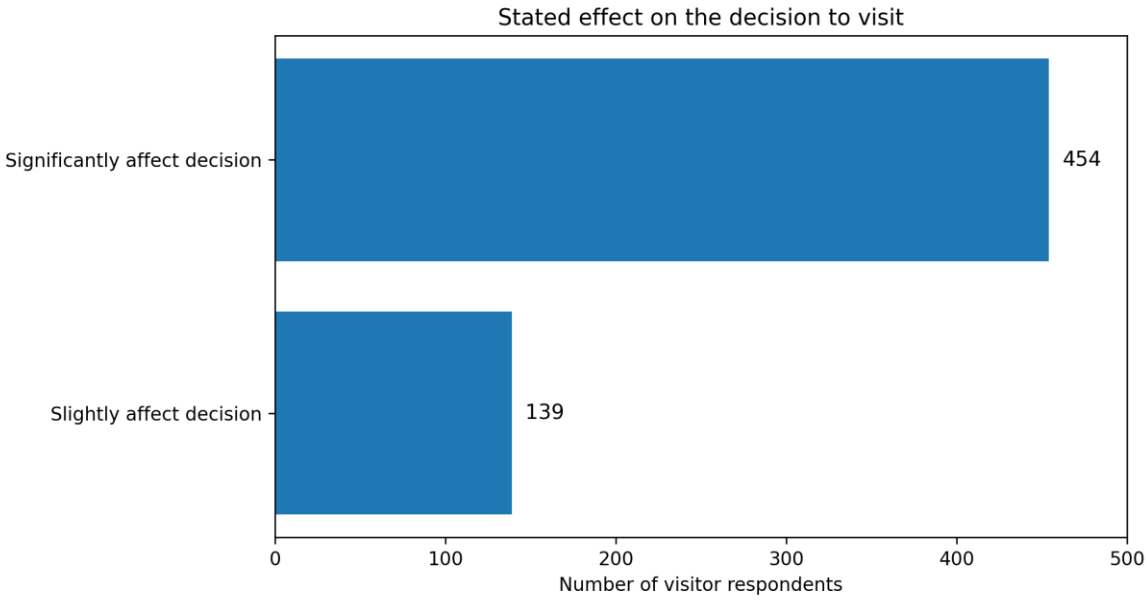


Figure 7.2. Reported effect of the levy on the decision to visit.

More than three times as many respondents reported a significant effect as a slight effect. This indicates that the levy was not generally described as a marginal consideration by those included in the supplied figures. For many respondents, the stated concern was strong enough to influence the choice of whether to visit at all.

Care is required when interpreting this finding. A statement that a charge would affect a decision does not establish that the respondent would cancel a trip, choose another destination or alter expenditure in practice. Actual behaviour is shaped by the total trip cost, destination attachment, available alternatives, timing, accommodation choice and the visibility of any improvements funded by the levy.

7.3 Stated potential behavioural responses

A total of 475 visitors stated that they would stay for a shorter period, while 508 said that they might stay outside Ynys Môn. These figures describe stated intentions in response to a consultation question. The valid denominators and any alternative response categories were not included in the supplied summary, so percentages have not been calculated.

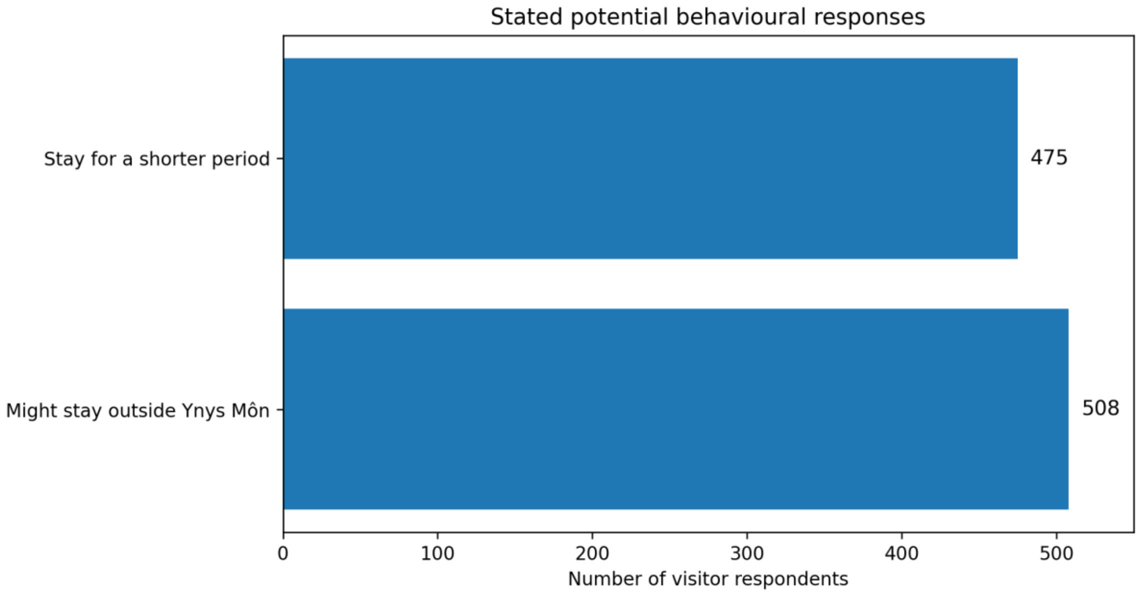


Figure 7.3. Stated potential changes to length and location of stay.

7.4 Interpretation of the stated intentions

The two reported behavioural responses point to different potential effects. A shorter stay could reduce accommodation income and secondary spending while leaving the visitor within Ynys Môn. Staying outside the island could shift accommodation spending to another local authority area while the visitor still makes day trips to island attractions, roads and public facilities.

Stated response	Potential effect if realised	Potential indicators identified
Shorter stay	Fewer occupied nights and potentially lower food, retail, attraction and transport spending.	Average length of stay, occupied nights, booking value and visitor spending.
Stay outside Ynys Môn	Accommodation income may move outside the island while visitor pressure may continue through day visits.	Accommodation geography, day-trip activity, parking, traffic and attraction use.
Decision significantly affected	Potential destination substitution or cancellation.	Booking conversion, cancellations, repeat visits and comparative destination performance.
Decision slightly affected	The levy may be absorbed but could alter spending or accommodation choice.	Visitor budgets, accommodation mix and discretionary expenditure.

These mechanisms are plausible but not proven by the consultation. The evidence identifies the types of behavioural response that visitors anticipated. It does not establish the number who would act on those intentions, the duration of any effect or the net impact after allowing for wider market conditions.

7.5 Affordability concerns

Affordability concerns focused particularly on families, groups, longer stays and lower-cost accommodation. In each case, a per-person or per-night charge may represent a larger absolute addition to the total booking cost or a larger proportion of the accommodation price.

Visitor circumstance	Why the levy may feel more significant	Potential consideration
Families	Several liable people can multiply the nightly cost across the stay.	Clear family cost examples and monitoring of distributional effects.
Groups	The charge can accumulate across a larger number of guests.	Transparent booking information before commitment.
Longer stays	A nightly charge grows with the duration of the visit.	Assessment of whether longer stays face a disproportionate total increase.
Lower-cost accommodation	A fixed charge forms a larger percentage of the room or pitch price.	Consideration of proportionality across accommodation types.
Lower-income visitors	Less discretionary budget may be available to absorb an additional charge.	Monitoring of accessibility and changes in visitor mix.

The concern is therefore not limited to the headline rate in isolation. Visitors may assess the cumulative amount across all people and nights and compare it with the cost and perceived value of the accommodation. The same charge may be seen as minor in a high-value short break but material in a low-cost family or group stay.

7.6 Supportive visitor perspectives

Supportive visitors were more likely to describe the charge as modest where it funded visible improvements. This suggests that acceptability was linked to the relationship between cost and perceived benefit rather than to the charge alone.

Condition associated with support	Interpretive significance	Evidence visitors would expect
Visible improvements	Visitors can connect the charge with a better destination experience.	Named projects, signage and published progress.
Clear purpose	The charge is easier to understand where its use is specific.	Simple explanation at booking and payment.
Additional investment	Support may weaken if the levy appears to replace existing budgets.	Separate reporting of baseline and levy-funded expenditure.
Reasonable charge	Visitors compare the levy with the total trip cost and destination value.	Transparent examples and ongoing review of the rate.
Environmental and visitor infrastructure benefit	Visitors may accept contribution where pressures are observable.	Evidence of improvements to cleanliness, paths, access and facilities.

7.7 Communication and the visitor proposition

The visitor findings indicate a preference for communication that goes beyond stating that a levy applies. Comments identified the importance of clear information on the amount, who is liable, the nights or stays covered, exemptions, how payment is collected and what the income would fund. Some respondents also indicated that information provided before booking would be preferable to first encountering it at arrival or departure.

The destination proposition would also matter. Where visitors perceive Ynys Môn as offering distinctive value and can see well-maintained public conveniences, clean places, accessible paths, good transport information and environmental management, a modest charge may be easier to understand. Where benefits are unclear or existing services are perceived as inadequate, the same charge may reinforce dissatisfaction.

Communication stage	Information identified by respondents	Issue reflected in the evidence
Before booking	Rate, liability, exemptions and total estimated levy cost.	Avoid surprise and allow informed comparison.
At booking	How the charge will be collected and treated if the booking changes.	Reduce disputes and uncertainty.
Before arrival	Reminder, purpose and links to funded improvements.	Reinforce transparency and value.
During the stay	Visible information on projects and local benefit.	Connect contribution to the visitor experience.
After implementation	Published income, deductions, spending and outcomes.	Demonstrate credibility and support evaluation.

7.8 Limitations

The visitor results are based on self-selected consultation responses and are not a population-weighted estimate of all visitors to Ynys Môn. The visitor cohort may also overlap with resident, business or community relationships. The valid stance figures accurately describe the submitted answers received within the cohort, but they should not be treated as a referendum result.
The stated behaviour questions measure intentions under a hypothetical future charge. Intentions can overstate or understate actual behaviour, and the supplied summary does not provide denominators for the decision, shorter-stay or outside-island questions. Those figures are therefore reported as counts and should be used as risk indicators rather than forecasts.

7.9 Concluding assessment

Visitor evidence recorded overwhelming opposition to the levy. The scale of the negative stance was reinforced by high numbers reporting that the charge would affect the decision to visit, shorten the stay or encourage accommodation outside Ynys Môn.

The concerns were not evenly distributed. Families, groups, longer stays and lower-cost accommodation were identified as particularly sensitive to cumulative cost. At the same time, the supportive visitor evidence indicates that some respondents considered a modest charge acceptable where it produced visible and additional improvements.

The findings therefore identify both a material behavioural risk and the conditions under which acceptability might improve.

8. Factors influencing views

The consultation evidence indicates that views on the proposed visitor levy were influenced by a combination of economic, practical, ethical and institutional considerations. The dominant influences identified in the supplied summary were the tourism sector, local businesses, fairness and administration. Respondents were therefore considering more than the amount of a nightly charge. Their answers also reflected the timing of introduction, the competitiveness of Ynys Môn, confidence in public-sector decision-making and the capacity of businesses to collect and administer the levy.

These factors were closely connected. A respondent concerned about business competitiveness might also question the fairness of charging overnight visitors, the timing of introduction during difficult trading conditions and whether the Council could demonstrate additional and transparent use of the income. The factors should therefore be understood as an interacting framework rather than as separate and independent themes.

Influencing factor	Core question raised by respondents	Principal groups affected
Tourism-sector impact	Would the levy change demand, bookings, length of stay or visitor spending?	Visitors, accommodation providers, attractions, hospitality and suppliers.
Local-business impact	Could the proposal affect margins, staffing, cashflow and business viability?	Tourism businesses and businesses dependent on visitor expenditure.
Fairness	Who should pay, who creates pressure and who should benefit from the income?	Visitors, residents, businesses and communities.
Administration	How much work, cost and compliance risk would collection create?	Accommodation providers, agencies, platforms and the Council.
Timing reflected in the evidence	Is this an appropriate point in the economic and regulatory cycle to introduce the charge?	Businesses, employees, visitors and local communities.
Competitiveness	Could Ynys Môn become less attractive relative to other destinations?	The island visitor economy and connected supply chains.
Public-sector trust	Would income be additional, transparent and spent as promised?	All respondent groups.
Business capacity	Can small and seasonal operators absorb the systems and staff time required?	Micro-businesses, self-catering providers and multi-platform operators.

8.1 The debate extended beyond the nightly charge

The headline charge was only one element of the debate. Respondents considered the total effect across the number of people and nights in a booking, the relationship between the charge and accommodation price, and the possibility that visitors might change where, when or for how long they stayed. Businesses also considered the indirect costs of system changes, staff time, payment handling, customer queries, refunds, record keeping and returns.

This wider framing helps explain why respondents could regard a relatively modest individual charge as significant. The perceived effect depended on the scale of the booking, the type of accommodation, the duration of stay, the margin available to the business and the level of trust that the income would generate a visible additional benefit.

8.2 Tourism-sector and local-business influences

The tourism sector was a dominant influence because the proposal was understood through its potential effects on the visitor economy as a whole. The concerns recorded in Sections 6 and 7 included bookings, length of stay, destination choice, visitor spending, margins, staffing and supply-chain effects. Respondents therefore considered both direct effects on accommodation and wider effects on hospitality, retail, attractions, transport and local services.

Potential pathway	Immediate effect considered	Possible wider consequence
Visitor faces a higher total trip cost	Reconsiders destination, length of stay or accommodation type.	Change in bookings, occupied nights or visitor mix.
Accommodation provider administers collection	Additional systems, staff time and compliance tasks.	Reduced margin or diversion of capacity from customer service.
Visitor reduces discretionary spending	Less spending on food, retail, attractions or activities.	Lower income for businesses beyond the accommodation sector.
Business faces weaker or more uncertain demand	Adjusts staffing, opening periods or investment.	Effects on employment and local suppliers.
Accommodation shifts outside Ynys Môn	Island loses some overnight spending but may retain day visits.	Visitor pressure may continue without equivalent accommodation income.

The significance of these pathways is that they describe a connected local economy. Respondents did not necessarily separate the interests of accommodation providers from those of other businesses or residents employed in tourism. Concerns about local business were therefore often expressed as concerns about livelihoods, community resilience and the distribution of economic effects.

8.3 Fairness as a central influence

Fairness operated at several levels. Some respondents considered it fair that visitors make a direct contribution towards services and environmental pressures associated with tourism. Others questioned whether overnight visitors should bear the charge when day visitors also use roads, parking, public conveniences, paths and public spaces. Affordability concerns also raised questions about whether a fixed charge would affect families, groups, longer stays and lower-cost accommodation more heavily.

Dimension of fairness	Supportive interpretation	Critical interpretation
Contribution to local costs	Visitors should contribute towards pressures and facilities they use.	Visitors already contribute through accommodation and wider spending.
Treatment of visitor types	Overnight stays provide a practical collection point.	Day visitors may create pressure without paying the levy.
Ability to pay	The charge may be modest relative to the total cost of many trips.	A fixed charge may weigh more heavily on lower-cost, family or longer stays.
Geographic benefit	Island-wide income can support strategic destination management.	Communities may not see a clear return where the income is spent elsewhere.
Business burden	Collection is part of implementing a lawful local scheme.	Unpaid administration may fall disproportionately on small providers.

These competing interpretations show that respondents considered fairness in relation to more than the rate alone. Concerns also covered liability, exemptions, local allocation, business burden and the visibility of benefit. Respondents associated perceived fairness with clarity about who pays, why that group is liable and how resulting benefits would be distributed.

8.4 Administration and business capacity

Administration was a dominant practical influence because providers anticipated a chain of recurring tasks. These included adapting systems, identifying liable guests and nights, applying exemptions, explaining the charge, reconciling payments, managing amendments and refunds, maintaining records and completing returns. Respondents assessed the proposal partly through the amount of staff time, technical change and compliance risk that these tasks might create.

Business capacity shaped how the same requirement was perceived. A larger operator may have dedicated booking, finance and management systems, while a micro-business or single-property self-catering provider may rely on the owner's time and several third-party platforms. The consultation evidence therefore indicates that administrative burden would not be evenly distributed.

Business characteristic		Why capacity may be constrained	Potential effect on views
Micro-business		Limited staff and no specialist finance or compliance function.	A small recurring task may feel disproportionately burdensome.
Seasonal operator		Income and staff capacity vary significantly through the year.	Implementation timing and return periods become more important.
Self-catering provider		Owner may manage bookings, cleaning, maintenance and accounts personally.	Concern about added complexity and unpaid time.
Agency-dependent business		Booking and payment processes may be shared with a third party.	Uncertainty over responsibility, data and reconciliation.
Multi-platform operator		Bookings, fees, refunds and customer communication occur across different systems.	Greater risk of inconsistency and manual adjustment.
Larger hotel or group		Higher volume of transactions and exemptions to process.	Systems may be stronger, but total transaction workload is larger.

8.5 Timing and cumulative pressure

Timing was influential because respondents considered the levy alongside wider economic and regulatory conditions. The business evidence linked the proposal to seasonality, the 182-day letting rule, wage and National Insurance costs, existing VAT obligations and general operating pressure. The proposal was therefore assessed as one further element within a cumulative burden.

This cumulative perspective is important. A respondent may not believe that the levy alone would materially change business viability, but may still oppose its introduction because margins, staffing or demand are already under pressure. Timing also affects confidence: a measure introduced during perceived weakness may be judged differently from the same measure introduced after stronger trading or after systems and guidance have been tested.

Timing consideration	Question raised	Evidence that would be relevant
Current demand conditions	Are bookings and visitor spending sufficiently resilient?	Occupancy, average daily rate, stay length and spending trends.
Business-cost environment	Can businesses absorb administration and transaction costs?	Margins, employment costs and provider time-cost evidence.
Regulatory change	Are operators already adapting to other rules?	Implementation calendars and cumulative compliance assessment.
System readiness	Are booking platforms and Council processes ready?	Pilot testing, technical guidance and support arrangements.
Visitor communication	Will the charge be understood before booking?	Published materials, booking-path testing and visitor feedback.

8.6 Competitiveness and destination choice

Competitiveness influenced views because respondents compared Ynys Môn with other destinations and considered whether visitors could avoid the charge by staying elsewhere, shortening a trip or choosing a different location. This concern was especially prominent in the visitor and business evidence, where stated intentions included shorter stays and accommodation outside the island.

Competitiveness is not determined by the levy alone. It depends on total price, quality, distinctiveness, availability, visitor loyalty and the visibility of improvements. A modest charge may have little effect for some trips but be more significant where accommodation is lower-cost, several people are travelling or the stay is long. Respondents therefore considered both the headline rate and the wider value proposition of Ynys Môn.

8.7 Public-sector trust and confidence in expenditure

Trust in the Council and wider public sector was a major influence because the potential benefit depended on how income would be collected, deducted, allocated and reported. Some respondents supported the principle of a visitor contribution but wanted evidence that income would be additional, transparently managed and directed towards visible local improvements.

Where trust was low, respondents were concerned that the levy might substitute for existing budgets, be absorbed by administration or be spent without clear local benefit. This means that governance was not a secondary issue: it affected the perceived fairness, value and legitimacy of the proposal itself.

Trust-related theme	Why it influences views	Examples discussed in the evidence
Additionality	Respondents want new investment rather than replacement of existing budgets.	Published baseline expenditure and separately identified levy-funded projects.
Transparency	People want to see gross income, deductions and net investment.	Annual accounts and clear financial reporting.
Local visibility	Residents and visitors expect identifiable outcomes.	Project maps, signage and place-based reporting.
Scrutiny	Independent or multi-stakeholder oversight may increase confidence.	Published membership, decisions and minutes.
Evaluation	Respondents want to know whether the levy achieves its aims.	Monitoring of economic, visitor, environmental and service outcomes.

8.8 Overall interpretation

The factors influencing views show that the consultation debate was multidimensional. Respondents were not simply choosing whether they liked or disliked a nightly charge. They were assessing a package of expected effects: economic risk, visitor affordability, fairness, administrative work, competitive position, timing and trust in delivery.

The factors also help explain the differences between cohorts. Businesses gave greater weight to administration, capacity, margins and competitiveness. Visitors focused more on total trip cost, value and destination choice. Residents considered livelihoods, fairness, public services and local benefit, while community and voluntary respondents were more evenly divided between potential community gain and concerns about implementation.

8.9 Implications and limitations

Interpretive significance	Reason
Communication alone would not resolve all opposition.	Some concerns related to principle, fairness or economic judgement rather than lack of information.
Respondents linked administrative design with legitimacy.	Burden and capacity were central to business views.
Support was frequently associated with visible additional benefit.	Support was often conditional on transparent and local improvements.
Timing was a recurring consideration in the evidence.	Respondents assessed the levy alongside cumulative business and regulatory pressures.
Respondents identified factors beyond income raised as relevant to monitoring.	Competitiveness, stay length, spending, administration and distributional effects were all relevant.

The supplied summary does not provide quantified frequencies for each influencing factor. The themes should therefore not be presented as a numerical ranking or used to claim that a specified percentage of respondents held each concern. The tables in this section organise the qualitative influences described in the source material and show how they relate to the cohort findings.

Overall, the evidence indicates that acceptability would depend on the complete design and delivery proposition rather than on the nightly rate alone. Respondents considered who pays, who administers, who benefits, when the scheme is introduced and whether the Council can demonstrate transparent and effective use of the income.

9. Potential outcomes and reinvestment priorities

The consultation evidence identified two related but distinct areas of concern. The first concerned the potential outcomes of introducing a visitor levy, including the effectiveness of expenditure, pressure on small or seasonal businesses, administrative burden and the effect on the perception of Ynys Môn as a destination. The second concerned the areas in which respondents believed additional income could be reinvested if a levy were introduced.

The most frequently selected concern was that levy income might not be used effectively. This was followed by pressure on small or seasonal businesses, administrative burden and destination perception. The ordering indicates that economic concern and institutional confidence were closely linked. Respondents were not only considering whether a levy could raise income, but whether the income would reach visible priorities, whether the costs of collection would be proportionate and whether the wider economic effects could be managed.

Concern identified	Underlying question	Potential consequence
Funds may not be used effectively	Would income be additional, transparent and directed towards clear priorities?	Low confidence, weak legitimacy and reduced public acceptance.
Pressure on small or seasonal businesses	Could the charge or its administration affect viability, margins or trading resilience?	Disproportionate effects on operators with limited capacity or short trading seasons.
Administrative burden	Would collection, exemptions, refunds, records and returns create excessive work?	Higher operating costs, compliance risk and diversion of staff time.
Destination perception	Could the levy affect how visitors view the cost and value of Ynys Môn?	Reduced competitiveness, shorter stays or accommodation displacement.

9.1 Interrelationship between economic concern and institutional confidence

Economic concern and confidence in public-sector delivery were not separate issues. Respondents who feared pressure on businesses also questioned whether the resulting income would be used effectively enough to justify that pressure. Equally, respondents who supported investment in public facilities often made that support conditional on transparent, additional and locally visible expenditure.

This relationship is important because a scheme may be judged not only by the amount raised but by the complete balance of costs, risks and benefits. If the administrative or economic burden is visible while the resulting benefit is delayed, diffuse or poorly explained, confidence may remain low even where total income is substantial.

9.2 Concern that funds might not be used effectively

The leading concern related to the effectiveness of expenditure. This reflects a broader question about whether levy income would translate into additional and measurable improvements. Respondents were likely to assess effectiveness through the visibility of projects, the transparency of financial reporting, the geographic distribution of spending and the extent to which funded activity produced outcomes rather than simply absorbing administrative cost.

Aspect of effective use	Evidence respondents would expect	Risk if unclear
Additionality	A clear distinction between existing Council budgets and new levy-funded expenditure.	Perception that the levy replaces rather than adds to current provision.
Transparency	Published gross income, deductions, net investment and project expenditure.	Concern that too much income is lost to administration.
Prioritisation	Clear criteria linking projects to visitor pressure, community need and strategic outcomes.	Spending may appear arbitrary or politically driven.
Local visibility	Identifiable improvements in places affected by visitor activity.	Communities may not recognise a benefit from the levy.
Outcome reporting	Evidence of improved facilities, access, environmental quality or visitor management.	Outputs may be listed without demonstrating practical impact.
Scrutiny	Independent or multi-stakeholder oversight of allocation and performance.	Weak trust in decision-making and delivery.

The concern about effectiveness does not necessarily imply opposition to all public expenditure. It indicates that the case for a levy depends heavily on governance and evidence. Respondents may accept the need for investment while remaining doubtful that a new income stream will be protected, targeted and reported in a way that demonstrates additional value.

9.3 Pressure on small and seasonal businesses

The second leading concern related to pressure on small or seasonal businesses. These operators may have limited staffing, variable income across the year and less capacity to absorb new administrative or transaction costs. The concern therefore covered both the possible effect of the charge on demand and the direct burden of collection.

Business characteristic	Potential source of pressure	Possible effect
Micro-business	Limited staff and reliance on owner time.	A small recurring task may have a disproportionate cost.
Seasonal operation	Income is concentrated within a limited trading period.	Less flexibility to absorb lower demand or additional fixed work.
Self-catering provider	Bookings, accounts and property management may be undertaken by one person.	Administrative complexity may reduce time available for core operations.
Lower-margin business	Limited capacity to absorb charges, fees or weaker visitor spending.	Pressure on viability, staffing or investment.
Agency or platform-dependent operator	Collection and reconciliation may involve several systems.	Greater uncertainty over responsibility, refunds and data.

The evidence indicates that the perceived administrative effect differed between business models. Respondents raised proportionality and the manageability of systems across different provider types as implementation issues.

9.4 Administrative burden and destination perception

Administrative burden remained a major concern because providers anticipated a recurring chain of tasks, including identifying liability, applying exemptions, explaining the charge, collecting and reconciling payments, handling cancellations and refunds, maintaining records and completing returns. The cost of these tasks includes both direct expenditure and the opportunity cost of staff time.

Destination perception concerned the possibility that the levy could alter how visitors assess the cost and value of Ynys Môn. The concern was not limited to the amount charged. It also included how the levy would be communicated, whether visitors could see funded improvements and whether nearby or competing destinations appeared more attractive.

Issue	Negative pathway considered	Mitigating evidence or action
Administrative complexity	Providers face manual work, errors and compliance risk.	Simple rules, compatible systems, training and accessible support.
Unexpected charge	Visitors encounter the levy late in the booking process.	Clear pre-booking information and total-cost examples.
Weak value proposition	Visitors see an added cost without a visible benefit.	Named projects, visible improvements and published outcomes.
Competitive comparison	Visitors compare Ynys Môn unfavourably with alternatives.	Monitoring of price, bookings, stay length and destination performance.
Negative narrative	The levy becomes associated with poor services or mistrust.	Consistent explanation, transparent governance and credible delivery.

9.5 Reinvestment priorities

The leading reinvestment priority was public conveniences and cleanliness. This was followed by transport, parking and access; support for local businesses; paths and promenades; the natural environment; and community facilities. These priorities were practical, visible and closely connected to the experience of residents and visitors.

Priority area	Type of intervention implied	Potential benefit
Public conveniences and cleanliness	Maintenance, improvement, cleaning and provision in high-use locations.	Improved visitor experience, public health and environmental quality.
Transport, parking and access	Public transport information, parking management, accessibility and movement improvements.	Reduced congestion, better access and more sustainable travel.
Support for local businesses	Business support, destination initiatives or activity strengthening local supply and spending.	Greater local economic retention and resilience.
Paths and promenades	Maintenance, accessibility, signage and surface improvements.	Safer access, active travel and improved visitor movement.
Natural environment	Conservation, visitor management, litter control and habitat protection.	Protection of environmental assets and reduced visitor pressure.
Community facilities	Investment in facilities serving residents and visitors.	Wider community benefit and stronger local infrastructure.

The priorities share two characteristics. First, they concern services and infrastructure that can be observed directly. Second, many would benefit both residents and visitors. This dual benefit may help explain why they featured prominently even among respondents who did not support the levy itself.

9.6 Priority selection did not necessarily indicate support

Selecting a reinvestment priority did not necessarily indicate support for the levy. A respondent could oppose the proposal on economic, fairness or administrative grounds while still identifying how income should be used if the Council decided to proceed. Priority questions therefore capture conditional preferences rather than an endorsement of the charging mechanism.

This distinction is essential when presenting the findings. The reinvestment priorities show where respondents saw need or potential value. They should not be combined with the stance results to imply that people selecting a project category supported the levy. The two types of question measure different things: one records opinion on the proposal, while the other identifies preferred use of hypothetical income.

Possible respondent position	Stance on levy	Approach to priority selection
Supportive and conditional	Supports the principle if income funds visible improvements.	Selects priorities that demonstrate value and additionality.
Opposed but pragmatic	Opposes the charge or its timing.	Still identifies the least objectionable or most useful use of income.
Concerned about governance	May be open to the principle but lacks confidence in delivery.	Selects priorities while demanding scrutiny and transparent reporting.
Economically concerned	Opposes due to business or affordability effects.	Identifies priorities but considers benefits insufficient to outweigh costs.

9.7 Issues associated with prioritisation and reporting

The consultation evidence linked reinvestment with both strategic consistency and visible local benefit. Respondents and stakeholders identified clear eligibility criteria, an explanation of how expenditure relates to visitor pressure or community need, and transparent reporting from gross income through to outcomes as relevant considerations.

Stage	Issue reflected in the evidence	Information respondents associated with transparency
Income collection	Accurate statement of gross receipts.	Total collected by reporting period.
Deductions	Transparent treatment of administration and collection costs.	Itemised deductions and percentage of gross income.
Allocation	Clear criteria and geographic rationale.	Decision framework, funded projects and locations.
Delivery	Defined outputs, timescales and responsible bodies.	Project summaries and progress updates.
Outcomes	Evidence of practical and measurable benefit.	Service, environmental, economic and visitor indicators.
Review	Independent or multi-stakeholder scrutiny.	Published evaluation, recommendations and responses.

9.8 Implications and limitations

The evidence indicates that implementation would be judged as much by the quality of reinvestment and reporting as by the rate charged. Visible improvements to public conveniences, cleanliness, transport, access, paths, the environment and community facilities could demonstrate benefit, but only where respondents were confident that the expenditure was additional, proportionate and effectively delivered.

The supplied summary does not provide counts or percentages for the individual concerns or priorities. They should therefore be reported in the stated order but not presented through invented numerical charts or interpreted as precise differences in scale. The findings identify relative prominence and thematic direction, not quantified margins between categories.

Overall, the section shows that potential outcomes and reinvestment priorities were inseparable from trust. Concern about business pressure and administration was intensified where confidence in expenditure was weak. Conversely, support or conditional acceptance was more likely where respondents could envisage practical, visible and locally relevant improvements.

10. Governance, trust and confidence

Governance emerged as one of the clearest cross-cutting issues in the consultation. A total of 1,720 respondents rated clear governance arrangements as very important and a further 170 rated them important. The supplied summary does not provide the exact counts for the remaining response categories, so the chart is presented as the authoritative visual record of the full distribution.

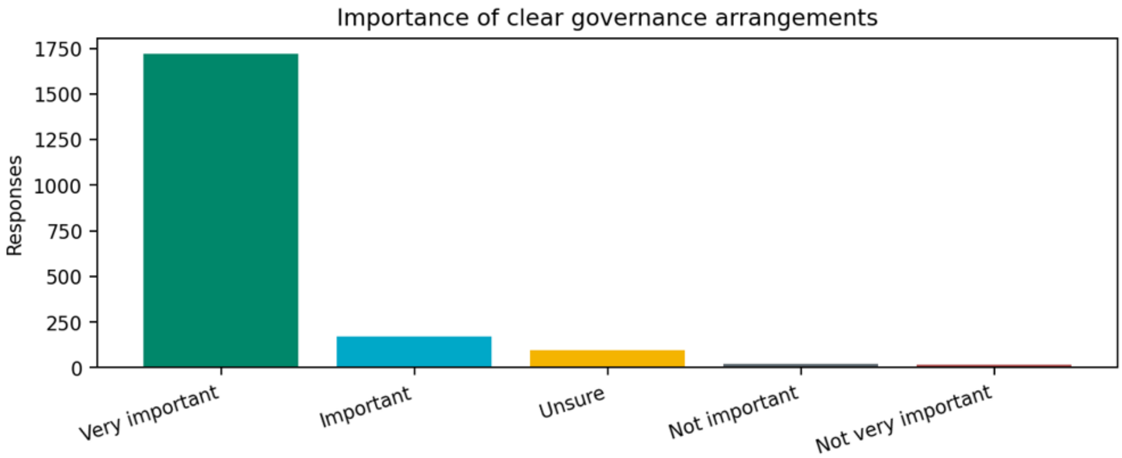


Figure 10.1. Importance attached to clear governance arrangements.

10.1 Headline interpretation

The result indicates that governance was not a secondary procedural concern. It was central to how respondents assessed the legitimacy, fairness and likely effectiveness of a visitor levy. The strong concentration in the 'very important' category shows that respondents wanted clarity before implementation rather than assurances developed after collection had begun.
Strong representation was requested for accommodation providers, tourism businesses, residents and community groups.. Accommodation providers would collect the charge; tourism businesses would experience wider market effects; residents would judge local benefit and fairness; and community organisations could contribute place-based knowledge and scrutiny.

Stakeholder group	Reason for representation	Contribution to governance
Accommodation providers	Would undertake collection and customer communication.	Operational knowledge of bookings, exemptions, refunds, platforms and returns.
Tourism businesses	May experience wider effects on spending, demand and destination reputation.	Evidence on competitiveness, supply chains, staffing and visitor behaviour.
Residents	Would assess local benefit, additionality and geographic fairness.	Community priorities, service pressures and public accountability.
Community and voluntary groups	May represent specific places, interests and affected communities.	Place-based insight, inclusion and independent challenge.
Local authority	Would hold statutory and financial responsibilities.	Legal compliance, administration, financial control and delivery.
Independent expertise	Can strengthen scrutiny and evaluation.	Objective monitoring, audit and assessment of outcomes.

10.2 Mistrust of the public sector

Mistrust was evident in concern that funds would not be used effectively, uncertainty about ring-fencing and comments questioning whether levy income would replace existing budgets. This concern should not be reduced to simple resistance to taxation. It is better understood as a relationship and legitimacy issue.

Respondents were assessing whether the Council could make and keep visible commitments. The central questions were whether income would remain additional, whether administrative deductions would be proportionate, whether communities would see identifiable benefit and whether decision-making would be open to meaningful scrutiny.

Expression of mistrust	Underlying concern	Factors respondents associated with greater confidence
Funds may not be used effectively	Income may not translate into practical or measurable outcomes.	Published priorities, delivery plans and outcome reporting.
Uncertainty about ring-fencing	Revenue may be absorbed into general budgets.	Formal ring-fencing statement and separate accounting.
Concern about budget substitution	Existing expenditure may be reduced once levy income is available.	Published baseline budgets and an additionality test.
Concern about administrative costs	Too much income may be retained for collection and management.	Full disclosure of gross income, deductions and net investment.
Concern about geographic fairness	Some communities may bear pressure but receive limited benefit.	Transparent allocation criteria and geographic reporting.
Concern about political discretion	Decisions may be viewed as insufficiently independent or consistent.	Multi-stakeholder oversight, conflicts rules and published decisions.

Respondents associated trust with repeated evidence rather than a single statement of intent, including open dialogue, clear rules, accessible records, visible delivery and responsiveness where monitoring identifies problems.

10.3 Ring-fencing and additionality

Ring-fencing and additionality are related but different. Ring-fencing concerns whether the income is legally or administratively kept for specified purposes. Additionality concerns whether the funded activity is genuinely additional to what would otherwise have been provided. A scheme may be ring-fenced but still attract criticism if existing budgets are reduced in response.

Principle	Meaning	Evidence respondents associated with the principle
Ring-fencing	Levy income is restricted to defined purposes or activities.	Separate account, approved eligible uses and audited expenditure.
Additionality	Levy-funded activity is above the baseline that would otherwise have been delivered.	Published baseline budgets and a formal additionality statement.
Transparency	The public can follow income from collection to outcome.	Gross receipts, deductions, allocations, projects and results.
Consistency	Rules are applied predictably across years and projects.	Published criteria, decision records and review procedures.

10.4 Destination Anglesey Partnership or equivalent

The consultation evidence included support for reestablishing a Destination Anglesey Partnership, or an equivalent body, as a forum for representation, advice and scrutiny. Respondents and stakeholders also raised the importance of clarity about the legal authority and role of any such partnership. Functions discussed included advice, priority-setting input, performance review and scrutiny, while formal statutory and financial decisions would remain matters for the Council. The evidence indicates that ambiguity over whether a body was advisory or decision-making could affect confidence.

Governance feature	Issue reflected in the evidence	Arrangement described in the evidence
Terms of reference	Define remit, authority, responsibilities and limits.	Published before appointments and reviewed periodically.
Balanced membership	Ensure affected interests are represented.	Accommodation, tourism, residents, community, Council and independent voices.
Appointment process	Demonstrate openness and legitimacy.	Published criteria, transparent selection and fixed terms.
Voting arrangements	Clarify how recommendations or decisions are made.	Defined quorum, voting rights and treatment of abstentions.
Conflicts of interest	Protect integrity where members may benefit from funding.	Declarations, withdrawal rules and published registers.
Public reporting	Allow stakeholders to understand discussion and outcomes.	Agendas, minutes, recommendations and Council responses.
Review and renewal	Prevent arrangements becoming static or unrepresentative.	Periodic effectiveness and membership review.

10.5 Financial transparency and annual reporting

Respondents associated transparent annual reporting with a complete and intelligible account of any levy. Concerns were raised that publishing only the value of funded projects would not show how much was collected, what was deducted or how allocations were made.

Reporting component	Information to publish	Interpretive significance
Gross income	Total levy receipts for the reporting period.	Shows the overall scale of the income stream.
Administrative costs	Collection, staffing, systems, support and enforcement costs.	Allows assessment of efficiency and proportionality.
Net investment	Amount remaining after deductions.	Shows how much reaches delivery.
Geographic allocation	Where projects and spending are located.	Demonstrates local visibility and fairness.
Thematic allocation	Spending by priority such as conveniences, transport or environment.	Shows alignment with consultation priorities.
Outputs	Facilities improved, services delivered and projects completed.	Provides a direct record of activity.
Outcomes	Changes in service quality, visitor management, environment or local economy.	Demonstrates whether spending achieved its purpose.

Respondents associated transparency with information that is accessible as well as technically complete. Suggestions included a concise public summary supported by detailed accounts and datasets for audiences requiring further information.

10.6 Independent monitoring and review

Independent monitoring and review were identified in the evidence as possible means of assessing a scheme against stated objectives rather than only against the amount of income raised. Suggestions included external evaluation, audit, academic or professional review, or a formally independent scrutiny function.

Area for independent review	Key question	Possible indicator
Financial management	Are receipts, deductions and allocations accurate and transparent?	Audit findings, cost ratio and reporting completeness.
Administrative burden	Is collection proportionate across different provider types?	Provider time, system costs, error rates and support requests.
Visitor behaviour	Has the levy affected destination choice, stay length or spending?	Bookings, occupied nights, visitor surveys and spending evidence.
Business effects	Are small or seasonal firms experiencing disproportionate pressure?	Margins, closures, staffing, investment and confidence.
Geographic fairness	Are benefits distributed in a transparent and defensible way?	Spend and outputs by area and visitor-pressure profile.
Public outcomes	Are funded projects producing visible improvements?	Service, environmental, access and community indicators.
Public confidence	Has trust in governance and expenditure improved?	Stakeholder feedback, awareness and confidence measures.

10.7 Governance arrangements identified through the consultation

Governance arrangement discussed	Issue reflected in the evidence	Timing reflected in the evidence
Destination Anglesey Partnership or equivalent.	Respondents and stakeholders associated this with representative oversight and structured dialogue.	Participants associated this with the period before implementation.
Terms of reference, membership, voting and conflicts rules.	These were associated with clarity on authority and accountability.	The evidence associated this information with arrangements before collection.
Formal additionality and ring-fencing statement.	Respondents associated this with protection of income and avoidance of perceived budget substitution.	The evidence associated this with the period before any first levy year.
Annual accounts, administrative costs, geographic allocation and outcomes.	Respondents linked these items to a clearer audit trail from income to benefit.	Annual reporting and, where relevant, interim updates were discussed.
Independent monitoring and review.	Stakeholders associated monitoring with assessment of effectiveness, proportionality and unintended effects.	Baseline information and subsequent review were identified as relevant.

10.8 Implications and limitations

The findings indicate that governance was closely connected to respondents' perceptions of legitimacy and delivery. The strength of the response shows that participants placed importance on clear and published governance arrangements, with representation extending beyond the Council itself.

The supplied text provides exact counts for the 'very important' and 'important' categories but not for the remaining categories shown in the chart. Those categories have therefore not been converted into figures in the narrative or tables. The consultation also identifies requested governance features but does not determine the final statutory or legal form of any partnership.

10.9 Concluding assessment

Governance and trust were central to the consultation response. Respondents wanted strong representation for accommodation providers, tourism businesses, residents and community organisations, alongside transparent rules and independent scrutiny.

Mistrust focused on whether revenue would be ring-fenced, whether it would replace existing budgets and whether funds would be used effectively. These concerns are best understood as questions of relationship, legitimacy and evidence rather than simply opposition to taxation. Across the consultation evidence, confidence in governance was associated with clarity over membership and authority, additionality, publication of the financial position and independent review. Respondents also linked confidence to whether such arrangements were visible, sustained and supported by demonstrable outcomes.

11. Geographic considerations

Ynys Môn functions as a coherent island destination, but the consultation evidence indicates that visitor pressures, economic exposure and local priorities are not uniform across the island. Interim geographic work identified strong resident responses from West and North Anglesey. Business-related concentrations were identified in Holyhead / Trearddur Bay, Beaumaris / Menai Bridge, Amlwch / Cemaes and Benllech / Moelfre.

The significance of these differences is analytical as well as practical. A single island-wide policy framework may be appropriate for legal, financial and strategic purposes, but the lived experience of visitor pressure and the expectations of benefit are likely to vary between communities. This means that place-based interpretation is needed alongside island-wide coordination.

11.1 Overview of the geographic pattern

Geographic pattern	Interim evidence	Interpretation
Strong resident response areas	West and North Anglesey	These areas appear to have engaged particularly strongly with the consultation and may reflect communities where local issues and visitor pressure are salient.
Business concentration 1	Holyhead / Trearddur Bay	A significant visitor gateway and tourism area with operational and infrastructure concerns.
Business concentration 2	Beaumaris / Menai Bridge	Important visitor-facing settlements with strong tourism presence and event activity.
Business concentration 3	Amlwch / Cemaes	North-eastern coastal area where businesses were concerned about recognition and local return.
Business concentration 4	Benllech / Moelfre	A coastal visitor area where accommodation and tourism activity create a notable local cluster.

The resident-response geography indicates that the consultation did not emerge evenly from all parts of the island. Stronger participation from West and North Anglesey suggests that certain communities may have been especially motivated to comment on visitor impacts, local services, economic effects or the possible use of levy income.

11.2 Business concentrations and operational exposure

The identified business clusters illustrate where the visitor economy is likely to have had particular visibility within the consultation response. These concentrations should not be treated as exhaustive coverage of every tourism-related business on the island. They indicate places where business engagement or exposure was sufficiently notable to shape the geographic picture.

Cluster	Why it matters in the consultation context	Possible issues likely to influence views
Holyhead / Trearddur Bay	Major gateway and coastal tourism area, with relevance to transport, motorhome provision and sustainable tourism management.	Gateway pressure, accommodation activity, transport interfaces, campervan infrastructure and destination management.
Beaumaris / Menai Bridge	High-profile visitor settlements where heritage, events and local visitor economy performance are important.	Local asset ownership, year-round activity, community benefit and place presentation.
Amlwch / Cemaes	Northern coastal area with active tourism and sensitivity to perceived under-recognition.	Fair share of funding, visibility of benefit and local economic resilience.
Benllech / Moelfre	Popular coastal visitor zone where accommodation and visitor movement are likely to be significant.	Seasonal demand, local infrastructure, transport and environmental management.

These clusters also help explain why island-wide averages cannot fully describe local experience. A business in a busy coastal tourism area may judge the levy very differently from one in a less visitor-intensive location, while a community that experiences strong seasonal pressure may place greater weight on visible local reinvestment.

11.3 Event evidence and place-based priorities

The event evidence adds important geographic nuance. Bangor University argued for governance that combines local accountability with island-wide coordination. This is consistent with the issues raised in the local events: Beaumaris sought a return to locally owned visitor assets; Holyhead discussed campervan infrastructure and sustainable tourism; Amlwch feared being overlooked; and Menai Bridge emphasised the importance of year-round events.

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Place	Issue raised	Interpretive significance
Beaumaris	Desire for a return to locally owned visitor assets.	The evidence links local confidence with influence over priorities and visible local return.
Holyhead	Discussion of campervan infrastructure and sustainable tourism.	The discussion illustrates the importance participants attached to gateway and motorhome pressures.
Amlwch	Fear of being overlooked.	The evidence records concern about geographic fairness, including for places outside the best-known visitor centres.
Menai Bridge	Emphasis on year-round events.	The evidence records interest in season extension and local economic activity beyond peak periods.
Bangor University perspective	Need for local accountability with island-wide coordination.	This perspective emphasised local accountability alongside island-wide coordination.

Together, these place-based comments show that geography shapes not only where visitor pressure occurs but also how communities define benefit. For some places the priority is physical infrastructure, for others it is stronger local control, year-round activity or reassurance that their area will not be overshadowed by larger or better-known visitor centres.

11.4 Island-wide coordination and local accountability

The argument for combining island-wide coordination with local accountability reflects the structure of the island visitor economy. Some matters, such as transport, island-wide data, major environmental programmes and strategic infrastructure, are more effective at a whole-island scale. Other matters, such as visible improvements in communities experiencing seasonal pressure, require a place-based approach.

Potential funding approach identified in the evidence	Issue reflected in the evidence	Geographic rationale
Island-wide strategic fund	Transport, data, major infrastructure and environmental programmes.	Supports needs that are systemic, cross-boundary or too large for a single community allocation.
Place-based allocation	Visible benefit in communities experiencing visitor pressure.	Ensures that localities can identify practical outcomes where pressure is felt most directly.
Challenge / innovation fund	Community, cultural, event and sustainability projects.	Allows local initiative, experimentation and smaller-scale place-led responses.
Evaluation reserve	Monitoring, mitigation and independent review.	Supports island-wide learning while allowing emerging geographic impacts to be identified and addressed.

11.5 Funding approaches reflected in the evidence

The evidence included both island-wide and place-based approaches to potential expenditure. Island-wide investment was associated with larger transport, environmental and infrastructure programmes, while place-based allocation was associated with the visible local benefit that many respondents linked to fairness and acceptability.

Community, cultural, event and sustainability projects were also identified as possible forms of locally-led expenditure. This is relevant to places such as Menai Bridge, where year-round events were emphasised, and to other communities where respondents raised local visitor-management or economic priorities.

The evidence also identified monitoring and independent review as relevant to understanding geographic effects over time, including whether funding distribution, visitor pressure or economic effects were uneven.

11.6 Practical implications for allocation and reporting

Issue	Issue reflected in the evidence	Evidence associated with greater confidence
Geographic fairness	Communities will want to understand how allocations between places are determined.	Clear criteria based on pressure, need, strategic value and deliverability.
Visibility of benefit	Localities will expect to see outcomes in their own area.	Project maps, local summaries and signage on completed investment.
Balance between island and place	Too much centralisation may weaken local legitimacy; too much fragmentation may weaken strategy.	Published allocation framework showing which kinds of investment sit at each level.
Recognition of overlooked places	Areas such as Amlwch may fear missing out.	Transparent geographic reporting and periodic review of spatial distribution.
Support for seasonal and year-round needs	Different areas may prioritise peak-pressure management or season extension.	Flexible funds able to address both infrastructure and economic development objectives.
Independent challenge	Spatial decisions may be contested.	Multi-stakeholder scrutiny and evaluation of geographic outcomes.

11.7 Limitations and concluding assessment

The maps in this section are schematic and interpretive. They illustrate the geographic clusters and place-based issues identified in the supplied interim work and event evidence; they are not GIS outputs or postcode-density maps. The section therefore supports qualitative interpretation rather than precise spatial measurement.

Within those limits, the evidence presents Ynys Môn as a coherent destination while also showing that pressures, priorities and expectations of benefit differ between communities. The consultation highlights stronger resident engagement in West and North Anglesey, notable business concentrations in key visitor settlements and distinct place-based concerns emerging through the events.

The geographic evidence identifies both island-wide considerations and demand for visible local accountability. It does not establish a single preferred allocation model, but it shows that respondents distinguished between whole-island needs and place-specific priorities.

12. Community drop-in evidence

Six community drop-in sessions were arranged by the Council across Ynys Môn between 15 June and 6 July 2026. Their stated purpose was to provide opportunities for residents in different parts of the island to participate in person. The sessions were advertised through Visit Anglesey and Isle of Anglesey County Council social-media channels and through local community groups, including Friends of Beaumaris, Caru Amlwch and Grŵp Cymuned Llangefni.

Recorded attendance was low and uneven. Across the six community sessions there were 23 recorded attendances, an average of 3.8 per session. Beaumaris recorded the highest attendance at seven, Holyhead and Amlwch each recorded six, Newborough and Menai Bridge each recorded two, and no-one attended the Llangefni session. These figures are best interpreted as evidence about the reach and character of the in-person engagement rather than as a measure of wider public opinion.

Location	Date	Recorded attendance
Llangefni Town Hall	15 June 2026	0
Beaumaris – Canolfan Beaumaris	17 June 2026	7
Newborough – Pritchard Jones Institute	24 June 2026	2
Holyhead – Market Hall Library	29 June 2026	6
Menai Bridge – Menai Heritage Trust	1 July 2026	2
Amlwch – Memorial Hall	6 July 2026	6

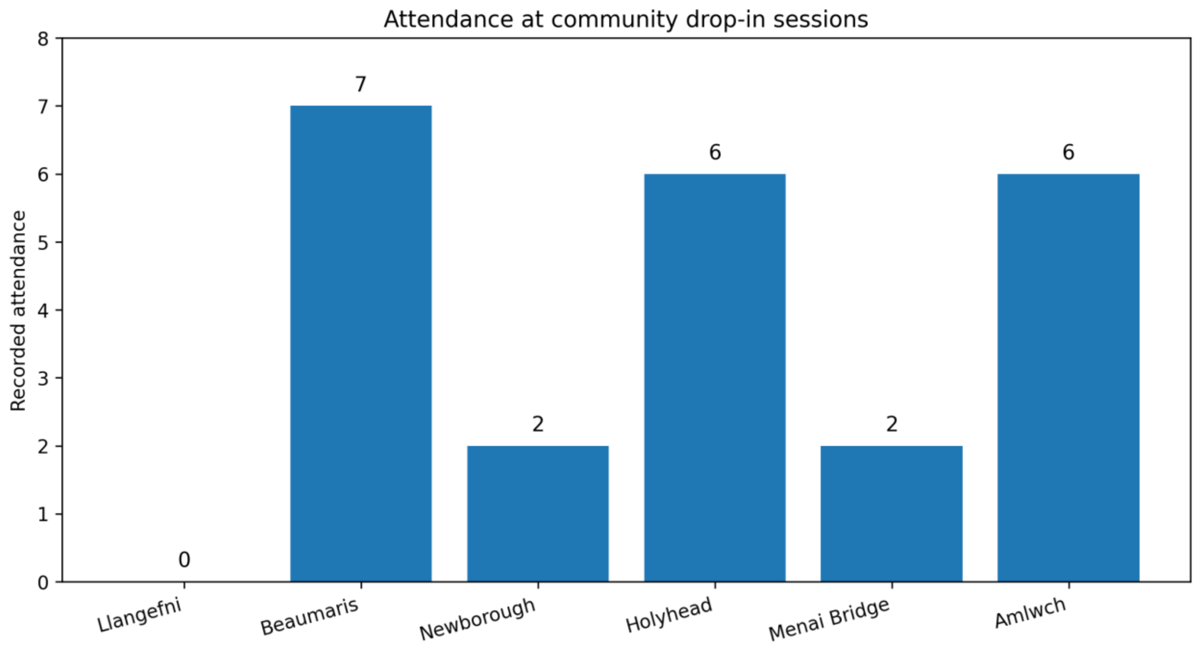

Figure 12.1. Recorded attendance at the six community drop-in sessions.

12.1 How the drop-in evidence should be interpreted

The drop-ins provide qualitative depth rather than prevalence. The level of attendance means that the views expressed at an individual session cannot be treated as representative of the settlement in which it took place. In particular, a six- or seven-person session may reveal issues that matter locally, but it cannot establish the proportion of residents or businesses in that area who hold the same view.

The zero attendance at Llangefni is also evidence in its own right. It indicates that an advertised in-person opportunity did not generate participation on that date. This should be considered alongside the much larger online-survey response rather than interpreted as evidence that people in Llangefni had no interest in the subject.

12.2 Beaumaris: local return, business pressure and mixed perspectives

Beaumaris recorded seven attendees, the highest of the six community drop-ins. Those recorded as attending included representatives of Beaumaris Town Council and Beaumaris Chamber of Trade, a travel agent and holiday-cottage provider, a self-catering provider and a representative connected to UK Events.

The discussion was predominantly concern-led. Beaumaris Town Council emphasised that the area is a major visitor destination and could generate substantial levy income. It wanted to see investment returned to the town, particularly because local bodies are responsible for visitor-facing assets including the Canolfan, public conveniences, the Gaol, Courthouse and tourism information centre. This provides a clear example of the place-based accountability issue identified elsewhere in the consultation.

Economic concerns included the fact that day visitors would not pay, the cumulative cost for families staying overnight, possible reductions in high-street spending, the 182-day letting rule, seasonality, weak winter footfall, VAT-threshold concerns and additional administration. Attendees also raised the risk that some visitors could reconsider a trip to the area.

The session was not uniformly opposed. The representative associated with UK Events and NCASS highlighted the potential for a levy to unlock funding for the sector and to support locally driven events. The Beaumaris evidence is therefore best described as strongly concern-led but with a clear conditional argument in favour of reinvestment where local benefits are visible.

12.3 Newborough and the limits of the recorded evidence

The Newborough session recorded two attendees. The source overview confirms the venue, date and attendance but does not provide a substantive record of the discussion. It would therefore be inappropriate to assign a stance, identify dominant themes or infer local priorities for Newborough from this source alone.

This gap is important methodologically. Where the consultation record is thin, the final report should say so rather than filling the gap from wider island evidence. Newborough can be included in the attendance analysis, but detailed thematic interpretation should be based only on evidence that was actually recorded.

12.4 Holyhead: information, principle and sustainable tourism

Holyhead recorded six attendees, including local residents, a holiday-home owner and cruise tour guide, and a self-catering accommodation provider. The session involved substantial discussion of how the levy might be designed and implemented, suggesting that information and practical clarification were important components of the engagement.

The source records that participants were generally supportive of the principle and considered that local areas could benefit from investment. One practical example was additional camper-

Aire provision. Participants also discussed the opportunity to mitigate negative effects of over-tourism and promote more sustainable tourism, with Trearddur Bay used as an example.

12.5 Menai Bridge: conditional discussion and year-round tourism

The Menai Bridge session recorded two attendees, identified as visitors and directors of a Holiday Cottages business. The discussion covered the tourism sector on Ynys Môn more broadly as well as the levy proposal itself.
The evidence was mixed and conditional. Seasonality was identified as an important challenge, and events were seen as one means of supporting the sector throughout the year. The potential for levy investment in events, nature tourism, sustainability and marketing was discussed positively.

At the same time, attendees raised concern about whether levy receipts would count towards VAT-taxable turnover, together with additional bank and card charges and administration fees. The session therefore illustrates how a respondent can recognise potential benefits while remaining concerned about the practical tax and transaction consequences.

12.6 Amlwch: opposition, fairness and fear of being overlooked

Amlwch recorded six attendees, the majority of whom were self-catering accommodation providers. The source records a general feeling of opposition among most participants. Reasons included additional administrative burden, uncertainty about the fair use of revenue and the continuing challenge created by the 182-day letting rule.

The discussion also linked the levy to wider financial pressures, including National Insurance and existing operating costs. Local service concerns included the difficulty of keeping public conveniences open outside the main season and concern about illegal overnight campers who were perceived as neither being adequately policed nor contributing to the local economy.

Importantly, attendees also recognised the opportunity for local investment and the significance of North Anglesey as a tourism destination. A specific fear was that Amlwch could be overlooked when funding and investment decisions were made. This connects directly with the wider geographic finding that local accountability and visible place-based benefit matter alongside island-wide coordination.

Session	Recorded character of discussion	Principal issues supported by the source
Beaumaris	Predominantly concern-led, with some conditional support for investment	Local return; day visitors; family cost; high-street spending; 182-day rule; seasonality; VAT; administration; events.
Newborough	Insufficient recorded detail to classify	Attendance recorded, but no substantive thematic notes in the source overview.
Holyhead	Generally supportive of the principle	Need for information; local investment; camper-Aires; sustainable tourism; mitigation of over-tourism.
Menai Bridge	Mixed and conditional	Seasonality; year-round events; VAT treatment; card/bank charges; administration; nature tourism; sustainability; marketing.
Amlwch	Mainly opposed, with recognition of possible local investment	Administration; fairness of spending; 182-day rule; financial pressure; toilets; illegal campers; concern about being overlooked.

12.7 Cross-cutting themes from the drop-ins

Although attendance was small, a number of themes recurred across the recorded sessions. The Council's own overview identifies local reinvestment, business impacts, administrative burden, VAT and the 182-day rule, seasonality and the need to ensure that tourism revenue benefits local communities as the most consistent themes.

Cross-cutting theme	How it appeared in the sessions	Relationship to wider consultation findings
Local reinvestment and geographic fairness	Beaumaris wanted locally generated income returned to visitor assets; Amlwch feared being overlooked.	Reinforces the importance of place-based allocation and transparent geographic reporting.
Business pressure and seasonality	Beaumaris, Menai Bridge and Amlwch discussed winter footfall, seasonal demand and cumulative costs.	Consistent with strong business opposition and concern about viability and competitiveness.
VAT and the 182-day rule	Raised particularly in Beaumaris, Menai Bridge and Amlwch.	Shows that the levy was considered alongside existing tax and regulatory pressures.
Administrative burden	Providers raised guest-night management, transactions, charges and additional work.	Aligns with the detailed business evidence on collection and compliance capacity.
Visitor deterrence and spending	Beaumaris raised risk of fewer visits and reduced high-street spending.	Consistent with visitor statements about destination choice and shorter stays.
Public conveniences and campervan infrastructure	Amlwch discussed keeping toilets open; Holyhead identified Camper-Aire investment.	Demonstrates the practical, visible nature of preferred reinvestment.
Events, sustainability and nature tourism	Positive opportunities discussed in Beaumaris, Holyhead and Menai Bridge.	Shows that some participants saw potential value where income supported visible destination improvements.

12.8 Reach, participation and methodological significance

The low attendance does not make the drop-ins irrelevant, but it changes the weight that should be attached to them. Their principal value lies in explaining why participants held particular views, identifying practical issues that closed survey questions may not capture, and revealing local differences in emphasis. They should not be used to estimate the prevalence of support or opposition across the island.

The uneven attendance also provides information about engagement reach. One session attracted no attendees, two attracted only two people, and the largest attracted seven. This suggests that in-person drop-ins were a relatively small component of the overall consultation and that the survey and other forms of engagement carried much greater numerical reach.

The accommodation-provider meeting held at Llangefni Town Hall on 22 June was a separate exercise and is not included in the six community drop-in attendance figures. Keeping the two forms of engagement distinct prevents the community attendance profile from being artificially inflated.

12.9 Implications for interpretation and future engagement

Issue	Evidence from the drop-ins	Interpretive significance
Low and uneven participation	23 recorded attendances across six sessions, including one session with none.	Treat findings as qualitative evidence and avoid prevalence claims.
Local variation	Sessions differed in emphasis and stance.	Retain place-based analysis rather than collapsing all event evidence into one island-wide position.
Need for practical information	Holyhead discussion included extensive clarification of design and implementation.	Participants asked for worked examples, clear rules and implementation scenarios.
Need for visible local benefit	Strongly evident in Beaumaris and Amlwch.	Participants linked confidence with clarity about geographic allocation and local reinvestment.
Business confidence	VAT, 182-day rule, seasonality and administration recurred.	Provider comments placed the levy within a wider context of cumulative pressures.
Positive opportunities	Events, sustainability, nature tourism and campervan infrastructure were identified.	Participants referred to concrete projects and measurable outcomes when discussing potential benefits.

12.10 Concluding assessment

The community drop-ins provide a small but useful qualitative strand within the wider consultation. Attendance was too low and uneven for the sessions to support claims about the prevalence of opinion, but the discussions add important depth to the survey evidence.

The sessions show that opposition and support were often conditional and place-specific. Beaumaris and Amlwch were principally concerned about economic risk, fairness and local return; Holyhead was more supportive of the principle and focused on sustainable tourism and infrastructure; Menai Bridge combined concern about VAT and transaction costs with interest in events and other investment opportunities. The Newborough source records attendance but does not contain enough detail for thematic classification.

Across the recorded sessions, the most consistent message was that any levy would be judged through its local and practical consequences: whether businesses could administer it, whether visitors would alter behaviour, whether existing financial pressures were recognised, and whether communities could see transparent and additional reinvestment in the places where visitor pressure is experienced.

13. Accommodation-provider meeting

A sector-specific meeting for accommodation providers was held at Llangefni Town Hall on 22 June 2026. The meeting was intended to provide an opportunity for accommodation businesses to discuss the visitor levy proposal in greater detail. It was promoted through Visit Anglesey and Isle of Anglesey County Council corporate social-media channels, and approximately 40 Anglesey-based accommodation providers were contacted directly by email.

Seventeen accommodation providers attended, together with a representative of the evenue Authority (WRA). The session included an Isle of Anglesey County Council presentation on the consultation and an information presentation from the WRA on registration and the operation of the visitor levy. The meeting therefore provided a more technical and sector-focused strand of evidence than the general community drop-ins.

Meeting feature	Recorded information	Interpretive significance
Date and venue	Llangefni Town Hall, 22 June 2026	Dedicated sector session held separately from the community drop-ins.
Direct outreach	Approximately 40 Anglesey-based accommodation providers emailed	Shows targeted contact in addition to public social-media promotion.
Attendance	17 accommodation providers	Provides substantive qualitative sector evidence, but is not a census of the island accommodation sector.
Technical input	Welsh Revenue Authority representative attended	Allowed questions on registration, compliance and levy operation to be discussed directly.
Presentations	IoACC consultation overview and WRA registration / visitor levy information	Combined local consultation context with national technical information.

13.1 Reach and representativeness of sector engagement

A prominent issue raised by attendees was whether the consultation had reached enough accommodation providers. Participants felt that turnout was lower than expected and requested greater engagement with caravan parks and the wider accommodation sector. Suggestions included the use of a comprehensive business directory and direct letters to residential and business properties.

This concern is important in interpreting the meeting itself. The 17 attendees provide detailed evidence from businesses that chose to participate, but the session cannot be treated as representative of every accommodation type or business model on the island. The request for wider caravan-park and accommodation-network engagement indicates that some participants believed important parts of the sector remained under-represented.

The sector therefore linked consultation legitimacy with reach. The issue was not simply whether businesses had an opportunity to respond, but whether the Council could demonstrate that different accommodation models had been actively reached and that industry feedback would be reflected in the design and timing of any future scheme.

13.2 Administration and compliance

Administration and compliance formed a substantial part of the discussion. Questions covered registration, penalties, enforcement, guest records, levy calculation, exemptions, refunds and the treatment of different guest categories. These concerns closely mirror the wider business evidence, but the sector meeting adds more detail about the practical chain of tasks that providers expected to manage.

Administrative issue	Concern raised at the meeting	Operational significance
Registration	Questions about the requirement to register and consequences of non-compliance.	Businesses need clarity over who must register, when and through which system.
Penalties	Questions about penalties for failure to register or comply; initial penalties were understood to start at £100.	Providers were concerned about the proportionality and practical effect of the compliance regime.
Enforcement	Concern about how effectively the levy could be enforced.	Uneven enforcement could create perceived unfairness between compliant and non-compliant operators.
Guest records	Additional responsibility for recording guest stays.	Creates recurring record-keeping and data-management requirements.
Levy calculation	Need to calculate and charge the levy accurately.	Requires booking-system adaptation and clear treatment of liable nights and guests.
Exemptions	Questions about exempt categories and how providers establish eligibility.	Ambiguity could lead to inconsistent treatment and customer disputes.
Refunds	Additional administration where payments need to be reversed or adjusted.	Requires clear processes linked to cancellations, amendments and eligibility.
Infants and guest categories	Particular concern about recording infants and other categories.	Adds detail to booking records and increases the need for clear definitions.
Disability claims	Concern that disability exemptions might require retrospective claims rather than automatic exemption.	Could create additional administrative steps for guests and providers.

The discussion shows that providers viewed administration as a workflow rather than a single transaction. Registration, booking-system changes, guest classification, collection, adjustment and reporting all interact. The burden is therefore likely to depend on the volume and complexity of bookings as well as the scale of the business.

13.3 Enforcement and perceived fairness

Attendees compared the proposed compliance framework with existing difficulties in policing illegal overnight campervan stays. This comparison reflected a fairness concern: regulated accommodation providers anticipated new registration, record-keeping and collection duties while questioning whether informal or illegal overnight activity would be subject to equivalent enforcement.

The concern is significant because compliance legitimacy depends partly on consistency. Businesses may be less willing to accept additional administrative obligations if they perceive that other forms of overnight accommodation can avoid equivalent requirements. The source does not establish the scale of illegal campervan activity or the effectiveness of current enforcement, so these points should remain attributed to attendee concern.

13.4 Economic and strategic issues

Participants questioned whether the revenue generated by a visitor levy would exceed the potential economic losses associated with its introduction. The discussion therefore focused not only on gross levy income but on the net economic position after allowing for possible changes in visitor behaviour and the additional costs borne by businesses.

Economic issue	Concern raised	Potential pathway if realised
Bookings	Higher visitor costs could reduce the number of bookings.	Lower occupancy and accommodation income.
Length of stay	Visitors could shorten their stays.	Fewer occupied nights and reduced secondary spending.
Visitor spending	Visitors may have less discretionary expenditure for local businesses.	Reduced income for hospitality, retail, attractions and services.
Secondary businesses	Tourism-dependent businesses beyond accommodation could be affected.	Economic effects could extend through the local supply chain.
Contractors and business travel	Workers in the area might stay outside Ynys Môn if the levy applies locally.	Accommodation spending could be displaced outside the island.
Wylfa-related demand	Wylfa was cited as an example of possible contractor accommodation displacement.	Future project-related stays may be sensitive to differences between local authority areas.

The Wylfa example broadens the discussion beyond leisure tourism. Accommodation on Ynys Môn may also serve contractors, workers and other non-leisure stays. Attendees were concerned that where alternative accommodation is available outside the island, a locally applied charge could influence where those stays are booked.

These concerns are stated risks rather than forecasts. The meeting did not provide measured estimates of booking loss, stay reduction or contractor displacement. Their value is in identifying the economic pathways that providers believed should be tested before implementation.

13.5 VAT, taxable turnover and the 182-day rule

The meeting also raised the interaction between the levy and VAT. Attendees argued that comparisons with European visitor levies are not straightforward because the tax treatment and VAT arrangements may differ. The interaction between levy collection, VAT and taxable turnover was described as a significant concern.

The 182-day rule was also highlighted as an existing pressure affecting many businesses. This reinforces a recurring theme in the wider consultation: providers considered the levy cumulatively alongside other taxation, regulatory and trading pressures rather than as a stand-alone charge.

Design issue	Sector concern	Why clarification matters
VAT treatment	Uncertainty over interaction between levy receipts and taxable turnover.	Businesses requested authoritative worked examples on pricing and threshold implications.
European comparisons	Attendees considered direct comparisons potentially misleading where tax systems differ.	Attendees argued that benchmarking should distinguish rate design from wider tax treatment.
182-day rule	Identified as a significant existing business pressure.	Timing and cumulative regulatory burden influence confidence in any additional scheme.

13.6 Destination Anglesey Partnership and governance

Participants suggested that the Destination Anglesey Partnership (DAP) should be reestablished. The proposed purpose was not simply advisory engagement after implementation; attendees wanted a representative structure capable of helping to guide decisions on levy spending and implementation from the outset.

This aligns with the wider consultation evidence on governance and additionality. For accommodation providers, governance is directly connected to business confidence: if businesses are required to collect the charge and explain it to customers, they want confidence that the income is transparently managed, that spending decisions reflect destination needs and that the sector has a meaningful voice.

Governance themes emerging from the meeting	Issue reflected in the evidence	Practical implication
Participants proposed DAP before implementation	Participants sought a representative forum before collection.	The proposal linked governance arrangements to implementation readiness.
Accommodation-sector representation	Participants wanted collector experience to inform discussion of design and spending.	Participants called for representation across different accommodation models, including under-represented parts of the sector.
Input to implementation	Participants used implementation discussion to identify practical problems with systems and processes.	Participants identified provider working groups and tested booking / refund / exemption scenarios as possible approaches.
Input to spending	Participants linked discussion of levy income with destination priorities and local economic need.	Participants called for transparent allocation principles and publication of partnership recommendations.
Transparent relationship with Council	Participants raised the importance of clarity about the boundary between advice and statutory decision-making.	Participants associated confidence with public terms of reference, reporting and Council responses.

13.7 Key messages from the sector meeting

Key message	Evidence from the meeting	Interpretive significance
Potential visitor deterrence	Providers feared higher costs could reduce bookings and shorten stays.	The meeting identified economic impact as an issue for assessment and monitoring rather than assumption.
Increased costs and administration	Providers described registration, system, record and exemption responsibilities.	Collector burden is a central implementation issue.
Uncertainty around enforcement	Questions about penalties and comparison with illegal overnight campervans.	Perceived consistency and fairness will affect compliance confidence.
Economic losses could exceed levy income	Participants questioned the net economic case after behavioural effects.	Gross revenue alone is not sufficient for appraisal.
Consultation must be thorough and representative	Attendees requested greater reach into caravan parks and accommodation networks.	Attendees called for broader engagement across business types.
Participants proposed governance arrangements before implementation	DAP was proposed before introduction.	Institutional readiness is linked directly to sector confidence.

13.8 Limitations and concluding assessment

The meeting provides detailed qualitative evidence from 17 accommodation providers, but it should not be treated as a statistically representative sample of all providers on Ynys Môn. The source does not provide a breakdown of attendees by accommodation type, geography or business size. It also records concerns and questions rather than independently verified forecasts of economic impact or enforcement performance.

Within those limits, the meeting is important because it captures the perspective of prospective collectors in a setting designed specifically for technical discussion. The evidence demonstrates concern about consultation reach, administrative workload, enforcement, VAT, the 182-day rule, visitor deterrence and the wider economic consequences of reduced stays or spending.

The most consistent message from providers was a preference for readiness to precede implementation. The issues they linked to readiness included broader sector engagement, clearer administrative and tax guidance, enforcement arrangements, economic monitoring and a Destination Anglesey Partnership or equivalent governance structure.

Source: Isle of Anglesey County Council, Sector Specific Meeting - Accommodation Providers, 22 June 2026.

14. Written stakeholder representations

The consultation was supplemented by 13 named written stakeholder positions. These submissions came from tourism and hospitality bodies, accommodation businesses, a town council, a campaign organisation, an environmental charity, an academic institution and a national park authority. They varied substantially in length, purpose, mandate and evidential approach, but together provide a distinct organisational perspective alongside the survey, community drop-ins and accommodation-provider meeting.

Nine named organisations were recorded as opposed, three as supportive and one as mixed or conditional. The written evidence was therefore predominantly negative in numerical terms, particularly among organised tourism, accommodation and business interests. However, the submissions also contain areas of convergence across opposing, supportive and conditional positions, especially around governance, transparency, business readiness, local accountability and the need for monitoring.

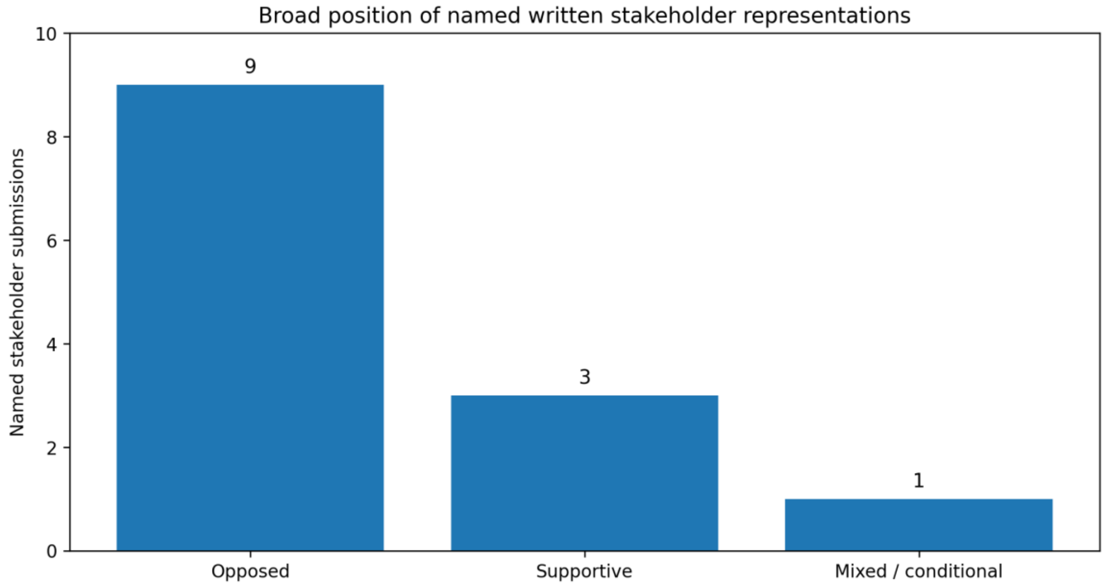

Figure 14.1. Broad position of the 13 named written stakeholder representations.

14.1 How the written evidence should be interpreted

The 13 submissions are not equivalent to 13 individual survey responses. Some organisations represent substantial memberships or sectors; others express a civic, environmental, academic or business perspective. The number of organisations in each position therefore describes the balance of named submissions received, not the number of people represented by those submissions.

The written record is especially useful for understanding technical arguments, organisational priorities and the evidence that stakeholders wanted the Council to consider. It should not be used to convert organisational claims into verified forecasts unless those claims have been independently checked.

14.2 Opposing submissions: competitiveness, timing and economic risk

Opposing submissions placed strong emphasis on competitiveness and current trading conditions. A town's chamber of trade argued that Anglesey is a rural island destination competing with neighbouring and comparable areas, with particular reliance on price-sensitive family and short-break tourism. It also linked the potential effect of fewer overnight visitors to local businesses and visitor-related income streams.

North Wales Tourism characterised the levy as economically risky, competitively damaging, poorly targeted towards higher-value overnight visitors and administratively burdensome, particularly for small and medium-sized enterprises. The submission also identified low confidence in governance and reinvestment as part of the sector's opposition.

PASC UK similarly focused on price sensitivity, domestic family tourism, seasonality, the 182-day rule and the cumulative impact of recent regulatory and cost pressures. It argued that a fixed per-person charge can represent a greater proportion of the cost of lower-priced accommodation and longer family stays, and that local variation between authorities could influence where visitors choose to stay.

Opposing theme	How it appeared in written evidence	Interpretive significance
Competitiveness	Concern that Ynys Môn could become more expensive relative to neighbouring or alternative destinations.	Stakeholders saw destination choice as a comparative decision rather than a response to the levy in isolation.
Current trading conditions	Submissions referred to cost pressures, weak confidence, seasonality and narrow margins.	Timing was treated as central to whether businesses could absorb additional change.
Price-sensitive domestic tourism	Family, touring, self-catering and short-break markets were highlighted.	Opposition was linked particularly to visitor groups thought to be sensitive to total trip cost.
Overnight versus day visitors	Concern that overnight guests would pay while day visitors could continue to use local infrastructure without the charge.	Fairness and targeting were significant components of the case against.
Wider visitor-economy effect	Reduced stays or spending were linked to shops, hospitality, attractions and suppliers.	Stakeholders framed risk as a supply-chain issue rather than an accommodation-only issue.

14.3 Administration, VAT and transaction structures

Administration was one of the strongest areas of overlap between the written evidence and the accommodation-provider meeting. PASC UK highlighted quarterly returns, the capacity of micro-businesses and the interaction between lower occupancy and the 182-day threshold. Other submissions raised platform commission, card or transaction charges, software costs, VAT treatment and responsibility for collection.

A representation from a prominent self catering company provides the clearest conditional example. It was not opposed to the levy in principle, but argued that agents and property owners should not become the parties effectively paying the charge because commission, VAT and technology charges are applied to the enlarged transaction value. Its concern was therefore with collection architecture and tax treatment rather than rejection of the principle itself.

Operational issue	Concern in the written record	What stakeholders sought
Platform / agency commission	Commission may be charged on the levy-inclusive booking value.	A collection structure that does not financially penalise agents or owners.
VAT and taxable turnover	Levy treatment could affect VAT liability or increase the effective cost.	Authoritative clarification and worked examples.
Transaction charges	Card, banking and software fees may rise with a larger transaction value.	A system that minimises unrecovered collection costs.
Micro-business capacity	Small operators may have limited systems and administrative support.	Simple procedures, clear guidance and proportionate returns.
182-day interaction	Small reductions in occupancy may affect eligibility for business-rate treatment.	Consideration of cumulative effects rather than the levy in isolation.

14.4 Campervans, touring accommodation and displacement concerns

HARPA's submission concentrated particularly on holiday parks, campsites, touring caravans, motorhomes and campervans. It argued that these forms of accommodation may be relatively price-sensitive and expressed concern that visitors could respond by shortening stays, choosing another destination or using unauthorised overnight locations.

HARPA also linked campervan displacement to public-space and environmental management. The submission described a risk of increased use of lay-bys, public car parks and other unsuitable locations, with possible litter, waste, environmental and enforcement consequences. These are stakeholder-identified risks and should be reported as such rather than as measured outcomes.

The written evidence therefore illustrates a recurring tension within the consultation: regulated providers may be asked to undertake formal collection and compliance while some informal or unauthorised stays are perceived as harder to control. This concern contributes to both the fairness and enforcement debate.

14.5 Supportive evidence: destination management and environmental quality

The clearest supportive case came from environmental, academic and destination-management perspectives. Eryri National Park Authority strongly supported the principle of a visitor levy, pointing to pressures on infrastructure, congestion, parking, paths, ranger services, biodiversity, litter, fly-camping and other visitor-management demands. It viewed additional income as a potential means of strengthening destination management.

Keep Wales Tidy's evidence emphasised the relationship between environmental quality and the visitor experience. Its response highlighted litter, cleanliness, public conveniences, parks, infrastructure and community activity as areas where additional income could support both visitors and local communities. It also highlighted the role of volunteer and community groups in maintaining public spaces.

These supportive submissions did not simply argue for revenue generation. They linked support to visible environmental and infrastructure outcomes and to the quality of the destination. Their case therefore aligns with the wider consultation finding that practical, observable improvements are central to acceptability.

Supportive perspective	Principal emphasis	Potential value identified
Eryri National Park Authority	Infrastructure, visitor pressure, environmental impacts and sustainable destination management.	Additional resources to manage visitor pressures and improve destination services.
Keep Wales Tidy	Litter, local environmental quality, public conveniences, parks and community activity.	Visible improvement in environmental quality for residents and visitors.
Bangor University	Governance, evidence, local accountability, better data and formal evaluation.	A levy designed around transparent institutions and stronger destination evidence.

14.6 Bangor University: governance, data and evaluation

Bangor University academics supported the principle of introducing a visitor levy on Ynys Môn but placed considerable emphasis on how it would be governed. Their written evidence argued that international experience suggests long-term legitimacy depends heavily on the way revenue is allocated, reinvested and scrutinised.

They highlighted the composition and role of any advisory or decision-making forum, meaningful involvement of communities and tourism businesses, transparency in expenditure, and formal monitoring and public reporting. They also argued for governance that combines local accountability with island-wide strategic coordination, recognising that visitor pressure and local priorities vary across places.

A further positive identified by the academics was the improved data that could arise from the accommodation register and levy returns. More detailed information on overnight stays, accommodation types, seasonality and spatial patterns could strengthen destination management. They recommended a formal programme of monitoring and evaluation from the outset.

14.7 Areas of convergence across positions

Despite the marked difference in overall stance, several themes converged across opposing, supportive and conditional submissions. Governance was the clearest. Business bodies wanted representation and reassurance about how money would be used; Bangor University emphasised transparent and place-sensitive governance; and a prominent self-catering provider wanted a collection method that protected intermediaries and owners.

Area of convergence	Opposing / conditional perspective	Supportive perspective
Governance	Concern about allocation, representation and trust.	Transparent institutions are necessary for legitimacy and effectiveness.
Additionality	Fear that income may replace existing expenditure.	Support is stronger where income produces identifiable additional benefit.
Business readiness	Opposing and conditional submissions identified unresolved concerns about systems, VAT, commission and administrative capacity.	Operational readiness is necessary for credible implementation.
Local accountability	Communities and businesses want visible return and influence.	Place-sensitive governance can improve legitimacy and effectiveness.
Monitoring	Opposing and conditional submissions called for monitoring of economic and operational risks.	Formal evaluation can test impacts and improve future decision-making.
Timing reflected in the evidence	Many opposing bodies argued current conditions were unsuitable.	Even supportive evidence emphasised design and governance before effective implementation.

14.8 Status and limitations of stakeholder evidence

Formal submissions frequently cited external research, industry surveys, economic estimates and comparisons with other destinations. These claims remain attributable stakeholder evidence unless independently verified within the report. They should not automatically be presented as Council findings or as settled forecasts of visitor behaviour.
The positions table also simplifies more nuanced submissions. 'Opposed' does not mean that an organisation rejected every possible use of levy income, while 'supportive' does not mean unconditional endorsement of any design. A response from a prominent self-catering company was explicitly mixed or conditional, and several opposing submissions nevertheless argued for strong representation and strict accounting if implementation proceeded.

14.9 Concluding assessment

The written stakeholder evidence was predominantly opposed in numerical terms, with nine of the 13 named positions recorded against the proposal. The organised business case focused on competitiveness, price-sensitive domestic tourism, current trading conditions, administration, VAT, platform costs, campervan displacement and confidence in allocation.

The supportive case was more strongly associated with destination management, environmental quality, infrastructure, improved data, local accountability and evaluation. The conditional evidence demonstrated that acceptance of the principle could coexist with substantial concern about who bears the practical and financial cost of collection.

The most important cross-position finding is therefore not unanimity on the levy itself, but convergence around the conditions for credible decision-making: transparent governance, meaningful representation, additionality, operational readiness, place-sensitive investment, monitoring and careful consideration of timing.

Source: analysis of named written stakeholder representations supplied to the Isle of Anglesey visitor levy consultation, including the compiled stakeholder response binder.

15. Promotion and communications review

The consultation was supported by a programme of public information and promotional activity across Council, destination, social-media and community channels. The Council published a dedicated consultation page, a launch news item and an earlier announcement making clear that no decision had been taken on whether Ynys Môn would introduce the visitor levy. The consultation also appeared through the Council's Have Your Say and residents-facing pages.

The available records indicate repeated bilingual promotion through Visit Anglesey and the Council's corporate social-media presence. This included promotion of the general consultation, the six community drop-in sessions and the sector-specific accommodation-provider meeting.

The communications activity should therefore be characterised as repeated, bilingual and multi-channel. However, visibility is not the same as reach, reach is not the same as engagement, and engagement is not the same as representative participation. The low attendance at several community sessions and concerns raised by accommodation providers show that the existence of multiple promotional channels did not automatically translate into broad in-person participation across all audiences.

Communication channel	Recorded activity	Audience / purpose
Dedicated consultation webpage	Central information page explaining the proposal and consultation route.	Provide an authoritative source and direct users to the survey.
Launch news item	Public announcement of the consultation.	Generate awareness at the start of the consultation period.
Prior 'no decision made' communication	Earlier announcement clarifying that the local decision had not been taken.	Help frame the exercise as consultation rather than notification of a predetermined outcome.
Have Your Say / residents pages	Consultation signposting through Council participation and resident-facing pages.	Reach residents and people already using Council information channels.
Visit Anglesey channels	Repeated bilingual promotion and event publicity.	Reach visitors, tourism businesses and destination audiences.
Council corporate social media	Repeated posts promoting the consultation and events.	Broad public awareness and digital signposting.
Local community groups	Sharing through Community Groups	Extend promotion into place-based community networks.
Direct sector email	Approximately 40 Anglesey accommodation providers contacted for the sector meeting.	Target businesses likely to act as levy collectors.

15.1 Bilingual and multi-channel delivery

The use of both Council and destination channels was appropriate to the breadth of the intended audience. A visitor levy affects not only residents but also accommodation providers, tourism businesses, visitors, community organisations and wider local interests. A single corporate channel would therefore have been unlikely to reach all relevant groups. Bilingual promotion also matters in an Ynys Môn context. Repetition across Welsh- and English-language channels increases the likelihood that people encounter information in their preferred language and supports the principle that participation should be accessible in either language.

15.2 Communication of an undecided policy position

A particularly important element of the communication record was the statement that no decision had yet been made. This is significant because a statutory or formal consultation needs to distinguish between explaining a proposal and presenting an outcome as already settled. The communication framing therefore formed part of the legitimacy of the exercise.

The distinction is also relevant to the content of the questionnaire and events. Respondents were being asked not only whether they supported or opposed the principle, but also about implementation, administration, governance and possible use of income. Clear communication that the local decision remained open was necessary if those questions were to be understood as contributing to a future decision rather than simply refining an inevitable scheme.

Communication objective	Why it mattered	Evidence of delivery
Explain that no local decision had been made	Reduce the risk that consultation was perceived as predetermined.	Prior announcement and consultation messaging explicitly framed the decision as open.
Explain the proposal	Participants needed enough information to form a view.	Dedicated webpage, launch material and consultation information.
Signpost the bilingual survey	The survey was the principal quantitative response route.	Council, Visit Anglesey and social-media promotion.
Promote in-person opportunities	Events allowed questions and qualitative discussion.	Posts and local-group sharing for drop-ins and sector meeting.
Reach prospective collectors	Accommodation providers face direct administrative responsibilities.	Direct email to approximately 40 providers and a dedicated sector meeting.

15.3 Community-level promotion

The event overview records that community drop-ins were promoted through Visit Anglesey and Isle of Anglesey County Council social-media channels and were also shared into local groups. This is useful evidence of an attempt to move beyond central communications and into existing community networks.

Local-group sharing can improve geographic relevance because people may be more likely to notice information distributed through a familiar place-based network than through a county-wide corporate account.

However, the attendance pattern shows that local sharing did not produce consistent turnout. Beaumaris attracted seven attendees, Amlwch six and Holyhead six, while Newborough and Menai Bridge attracted two each and Llangefni recorded none. The communications review should therefore distinguish promotional activity from demonstrable participation.

15.4 Sector-specific outreach

The sector-specific accommodation-provider meeting was advertised through Visit Anglesey and Council corporate channels and approximately 40 Anglesey-based providers were emailed directly. Seventeen accommodation providers attended. Direct contact therefore produced a substantially larger attendance than most of the general drop-ins, but participants nevertheless felt that the consultation had not reached enough of the accommodation sector.

Attendees specifically requested greater engagement with caravan parks and wider accommodation networks. They suggested a more comprehensive business directory and direct letters or other forms of targeted communication. This feedback is especially important because accommodation providers are not simply one stakeholder group among many: they would be responsible for collection and much of the customer-facing administration if a levy were introduced.

15.5 Visibility, reach and participation are different measures

The consultation demonstrates why communications performance should be considered through several distinct measures. Publication confirms that information existed; distribution indicates that it was placed into relevant channels; reach concerns how many intended recipients were exposed to it; engagement concerns whether people clicked, read, attended or otherwise interacted; and participation concerns whether they ultimately provided evidence.

Stage	What it measures	What the available evidence can show
Publication	Whether information was made publicly available.	Clearly evidenced through Council pages, news items and event material.
Distribution	Whether content was circulated through multiple channels.	Clearly evidenced through Visit Anglesey, Council social media, local groups and direct email.
Reach	How many people or businesses actually saw the content.	Not fully quantified in the supplied evidence because impression, email-delivery and audience-reach metrics are not provided.
Engagement	Whether people interacted with the content or attended events.	Partly evidenced through event attendance, but digital interaction metrics are not supplied.
Participation	Whether audiences submitted survey or qualitative evidence.	Demonstrated by the overall consultation response, but channel-specific conversion cannot be calculated from the supplied records.
Representativeness	Whether participation reflects the wider population or sector.	Cannot be assumed from open, self-selecting promotion and participation.

This distinction avoids two opposite errors. It would be wrong to conclude that promotion was absent simply because event attendance was low; the source material demonstrates repeated promotion. It would be equally wrong to conclude that communications successfully reached all parts of the sector simply because information was published in several places. The accommodation-provider feedback shows that some intended audiences still perceived a gap.

15.6 What low in-person attendance indicates

The six community drop-ins recorded 23 attendances in total, with one session attracting no attendees. In-person engagement was therefore a relatively small strand of a much wider consultation. Low attendance does not invalidate the events, because their value lies primarily in qualitative discussion, but it is relevant to the assessment of communications reach.

Several explanations are possible - timing, venue, awareness, preference for online participation, lack of interest in attending a public session, or reliance on other response routes - but the supplied evidence does not allow those explanations to be ranked. The defensible conclusion is simply that repeated promotion did not produce broad or even attendance across the six community sessions.

15.7 Separation of consultation questions

The consultation evidence shows that respondents could hold different positions on four distinct questions: the principle of introducing a levy; the timing of any introduction; the practical administration of collection; and the use and governance of income. This distinction is relevant when interpreting conditional or mixed responses.

For example, one holiday business stated that it was not opposed in principle but raised significant concerns about VAT, commission and transaction structures. Some participants at community events opposed introduction while still identifying useful investment priorities. These examples demonstrate that views on principle, timing, administration and spending were not always identical.

15.8 Gaps and engagement approaches identified in the evidence

The evidence highlighted gaps in systematic targeted outreach. Social-media promotion can support awareness but does not demonstrate coverage of a business population. A verified business directory was identified as one possible means of understanding accommodation providers by type and geography, checking contact information and identifying under-represented sectors.

Approach referenced in the evidence	Issue reflected in the evidence		Evidence or metric discussed
Verified accommodation and tourism business directory	A defined contact universe rather than reliance primarily on open social media.		Number of businesses by type and area; valid email/postal contacts; proportion contacted.
Direct letters and emails	Direct contact with identified providers.		Delivery / bounce rates, opens where available, follow-up contacts and responses.
Trade-body and network distribution	Use of trusted sector intermediaries to reach members.		Bodies contacted, membership reach, circulation dates and feedback received.
Caravan-park and holiday-park outreach	Additional contact with a sector identified as insufficiently reached.		Number of parks contacted, meetings held and submissions received.
Local community networks	Place-based dissemination beyond central corporate channels.		Groups contacted by area and dates of circulation.

Published digital reach metrics	Distinction between publication, exposure and engagement.		Impressions, clicks, video views, survey click-through and event registrations where available.
Reminder schedule	Repeated communication beyond launch publicity.		Dates and channels of repeated messages across the consultation period.
Accessible offline routes	Availability of non-digital participation routes.		Locations carrying printed material, copies distributed and paper responses returned.

15.9 Communications evidence themes

The communications evidence distinguishes between intended audiences and channels, distribution and reach, and participation. These measures provide different information about the extent to which consultation activity reached resident, business and accommodation audiences.

15.10 Limitations and concluding assessment

The communications review is limited by the records available. The evidence confirms publication through several Council and destination channels, local-group sharing and direct contact with approximately 40 accommodation providers. It does not provide a complete dataset of social-media impressions, unique users reached, email open rates, click-through rates or the proportion of survey responses generated by each channel.

Within those limits, the activity was demonstrably repeated, bilingual and multi-channel. It included central webpages, news material, social media, destination channels, local networks, event promotion and some direct sector contact. The principal weakness was not an absence of promotional activity but the inability to demonstrate broad and even reach across all intended audiences, particularly through in-person engagement.

The communications evidence identified a verified business directory, direct letters or emails, trade-body distribution, place-based community networks and reach metrics as possible ways of evidencing sector contact. Participants also associated clearer separation of principle, timing, administration and spending with more precise engagement.

Source basis: Isle of Anglesey consultation communication records described in the draft report, Community

16. Integrated interpretation: principle, timing and readiness

The evidence gathered through the survey, community drop-ins, the accommodation-provider meeting and written stakeholder representations points to a distinction between the principle of a visitor contribution and the readiness to implement a local levy at the present time. The consultation did not produce a single, uniform view. A substantial minority supported the levy, while opposition was the majority position overall and was particularly strong among businesses and visitors.

An integrated reading of the evidence is not limited to a simple binary conclusion. Respondents could recognise destination-management needs, identify practical investment priorities and support stronger local governance, while at the same time questioning the timing, economic effect, administrative burden and institutional readiness of implementation.

Dimension	Evidence supporting the principle	Evidence constraining implementation now
Overall public position	A substantial minority supported the levy; resident support was materially higher than business or visitor support.	Overall opposition was 70.8%, with 83.1% business opposition and 84.2% visitor opposition.
Destination needs	Respondents identified visible needs in public conveniences, cleanliness, transport, access, paths, environmental management and community facilities.	Concern remained that any benefits might be outweighed by economic or administrative costs.
Use of income	Respondents identified clear reinvestment priorities and linked them to transparency.	Risk that funds would not be used effectively was the most frequently selected negative concern.
Governance	Supportive evidence emphasised representation, ring-fencing, additionality and scrutiny.	Detailed governance arrangements and a Destination Anglesey Partnership or equivalent were not yet in place.
Business operation	Some stakeholders were open to the principle if collection was fair and proportionate.	Collectors raised systems, records, exemptions, refunds, VAT and enforcement concerns.
Evidence and learning	Academic evidence identified benefits from better data, monitoring and local accountability.	Stakeholders argued that timing and readiness should be tested before implementation.

16.1 Evidence supporting the principle

The case supporting the principle rests on more than the proportion of respondents who selected a supportive answer. Across the consultation, respondents from different positions repeatedly identified genuine pressures associated with managing a successful visitor destination. Even respondents who opposed introduction often identified practical areas where additional investment could be useful if a levy were introduced.

This distinction matters. Opposition to implementation does not mean that respondents believed no destination-management need exists. The consultation instead shows substantial agreement that public conveniences, cleanliness, access, transport, paths, environmental quality and local facilities matter to both visitors and residents.

16.2 A substantial minority supported the principle

Support was not the majority position overall, but it was sufficiently substantial to remain a meaningful part of the evidence. Resident opinion was notably more divided than the business or visitor results, with 38.1% of valid resident responses supportive compared with 12.1% among businesses and 11.6% among visitors.

This pattern indicates that acceptance varied according to relationship with the visitor economy. Residents were more likely than businesses or visitors to see a possible case for contribution towards local services and infrastructure, while prospective collectors and visitors were more likely to focus on direct cost, competitiveness and behavioural effects.

16.3 Investment priorities identified across positions

Respondents identified clear and practical reinvestment priorities. Public conveniences and cleanliness were the leading priority, followed by transport, parking and access, support for local businesses, paths and promenades, the natural environment and community facilities. These are visible forms of expenditure that can be linked directly to the visitor experience and to pressures experienced by local communities.

The presence of clear priorities does not itself imply support for the levy. It provides evidence about the types of expenditure respondents identified if income were raised, including areas that were mentioned by both supportive and opposing respondents.

Supportive and conditional evidence	Interpretive significance
Substantial minority support	Shows that opposition was not uniform across all respondents.
More divided resident opinion	Shows that local benefit and contribution arguments were present within part of the resident cohort.
Practical destination-management needs	Respondents identified substantive destination-management needs and potential areas for investment.
Clear spending priorities	Shows the types of transparent and visible expenditure respondents identified.
Academic support for better data	The accommodation register and levy returns could improve understanding of seasonality and spatial visitor patterns.
Environmental support	Supportive organisations linked the levy to public realm, environmental quality and visitor-management pressures.
Strong demand for governance	Shows areas of convergence around representation, transparency and scrutiny.

16.4 Governance as a recurring area of convergence

Governance is one of the strongest areas of convergence in the evidence. Respondents who supported the levy wanted transparent allocation and visible outcomes; respondents who opposed it often argued that, if it proceeded, accommodation providers and local communities must be represented and expenditure must be clearly ring-fenced.

This shared concern shows that the consultation debate extended beyond whether a levy should exist to questions about the institutions, safeguards and commitments respondents associated with confidence in its collection and use.

16.5 Evidence associated with opposition to implementation

The principal constraint is the scale of current opposition. Overall opposition was 70.8%. Among business respondents it rose to 83.1%, and among visitors to 84.2%. These figures indicate that the groups most directly involved in collection and payment were the least supportive cohorts.

The consultation did not record broad support for immediate implementation. This is reinforced by the qualitative evidence, where business and accommodation providers repeatedly raised operational, economic and compliance concerns.

Issue raised	Evidence from the consultation	Interpretive significance
Collector systems	Concerns about booking systems, guest records, exemptions, refunds and returns.	Providers linked confidence with clarity and testing of collection processes.
VAT and transaction treatment	Uncertainty around taxable turnover, commission and card/platform charges.	Stakeholders identified a perceived risk that unresolved treatment could transfer cost from visitors to agents or owners.
Enforcement	Questions about registration, penalties and consistency, including comparisons with illegal overnight campervan stays.	Participants linked perceived uneven enforcement with fairness and compliance confidence.
Business conditions	Seasonality, labour costs, VAT, the 182-day rule and other operating pressures were repeatedly cited.	The evidence shows that timing was judged cumulatively, not only against the levy rate.
Use of income	Risk of ineffective spending was the leading negative concern.	Respondents linked confidence with additionality, ring-fencing and visible outcomes.
Sector reach	Event attendance was low and accommodation providers questioned whether enough of the sector had been reached.	The evidence records uncertainty about how far engagement reflected different business types.
Governance	A representative Destination Anglesey Partnership or equivalent was not yet established.	Stakeholders repeatedly linked legitimacy with governance arrangements.

16.6 Operational readiness and collector confidence

Prospective collectors occupy a distinctive position because implementation would depend on their ability to identify liability, collect the charge, manage exemptions and refunds, keep records and complete returns. Strong opposition among businesses is therefore not only a political issue; it is also an operational risk.

The accommodation-provider meeting added detail to this concern. Providers questioned registration, penalties, enforcement, guest categories, exemptions and refunds, while written submissions raised commission, VAT and software or transaction costs. Participants associated greater confidence with tested workflows and authoritative guidance rather than high-level descriptions alone.

16.7 Timing and cumulative business pressure

Timing was repeatedly presented as an independent issue from principle. Businesses described the levy alongside seasonality, wages and National Insurance costs, VAT, the 182-day rule, energy and operating costs and wider regulatory change. This means that some opposition may relate specifically to the current economic and regulatory environment rather than to permanent rejection of any visitor contribution.

That distinction is relevant to interpretation because some respondents separated their view of the underlying principle from their view of timing, readiness and current confidence.
The conclusion about the current climate is derived primarily from the consultation evidence: businesses and stakeholders described seasonality, employment and operating costs, VAT, the 182-day rule and wider regulatory pressure as cumulative constraints. This report is not a standalone economic conditions assessment and does not independently establish whether those conditions have materially changed; that would require separate objective tourism, trading and cost evidence.

16.8 Acceptance, trust and operational readiness

Taken together, the evidence records limited acceptance, trust and operational confidence among several of the groups most directly affected by implementation. In this report, 'social licence' is used descriptively to refer to stakeholder acceptance, trust and confidence; it is not a statutory test.

Three recurring elements were confidence in fairness, confidence in the administrative burden on businesses, and confidence that income would be additional, transparent and visibly reinvested. The consultation indicates that confidence in these areas was limited across a number of directly affected groups.

Readiness condition	Current evidence	Arrangements identified in the evidence
Representative governance	Strong demand for representation, but detailed arrangements not yet established.	Respondents and stakeholders identified representative governance, including a Destination Anglesey Partnership or equivalent, with clarity on membership, powers and conflicts.
Ring-fencing and additionality	Mistrust about substitution for existing budgets remains material.	Respondents associated confidence with clarity on ring-fencing, baseline expenditure and transparent annual reporting.
Business administration	Significant concern about systems, records, exemptions, refunds and returns.	Providers raised the importance of workable processes, guidance, support and clarity on compliance.
VAT / platform clarity	Repeated uncertainty over taxable turnover, commission and transaction structures.	Stakeholders sought clarity and worked examples on VAT and platform treatment.
Economic monitoring	Strong concern about bookings, stay length and spending.	Monitoring and baseline indicators were identified as relevant to assessing economic effects.
Sector engagement	Accommodation providers questioned consultation reach.	Accommodation providers called for broader sector reach, including trade-body and accommodation-network engagement.
Local allocation	Strong demand for visible place-based benefit.	Respondents raised the importance of transparency about island-wide and local allocation.

16.9 Issues identified through the consultation

The consultation identified a number of matters that wouldrequire greater clarity on if the Levy where to be adopted.. These included governance, administrative processes, VAT and platform issues, sector reach, spending and additionality principles, and baseline information for monitoring.

The report records these matters as issues raised through the consultation rather than as a prescribed programme of action. Their significance lies in showing the areas in which respondents and stakeholders expressed uncertainty, concern or conditional support.

16.10 Integrated evidence summary

The integrated evidence is mixed. A majority opposed the levy, while a substantial minority and several supportive or conditional stakeholders identified destination-management needs and potential benefits relating to data, infrastructure, environmental quality and local accountability.

The evidence records substantial opposition, low collector confidence, cumulative business pressures, concern about the effective use of revenue, limited in-person

engagement and governance arrangements that were not yet fully developed at the time of consultation.
The consultation does not determine the Council's future policy position. It identifies the issues, evidence gaps and areas of concern that were raised by respondents and stakeholders and that may be relevant to any future consideration.

Source basis: integrated synthesis of Sections 4-15 of the Anglesey Visitor Levy consultation analysis.

17. Sensitivity and limitations

The consultation provides a substantial body of evidence on submitted views, the reasons underlying those views and the practical issues that respondents and stakeholders considered important. It should, however, be interpreted within the limitations of an open public consultation. The survey was self-selecting rather than based on a statistically representative sample, and the findings therefore describe the people and organisations who chose to participate rather than the wider population of Ynys Môn, its complete business base or the visitor market as a whole.

The respondent cohorts also overlap. Individuals could identify with more than one relationship to the island, for example as a resident, business owner, worker or visitor. Cohort totals therefore cannot be added together to create a unique population total, and valid denominators vary between questions because not every respondent answered every item. Percentages should consequently be read against the stated valid-response base for each question.

Limitation	Implication for interpretation
Self-selecting survey	The results establish the balance of submitted views, not a population-weighted estimate of opinion across Ynys Môn.
Overlapping cohorts	Resident, business and visitor findings may include some of the same respondents.
Variable valid totals	Question-level percentages use different denominators where items were skipped or routing applied.
Stated visitor behaviour	Intentions about visiting, stay length or accommodation location are not observed future behaviour.
Low event attendance	Drop-ins provide qualitative depth but cannot establish the prevalence of local opinion.
Written representations	Organisations differ in membership, mandate, evidential method and degree of representation.
External forecasts and claims	Stakeholder figures remain attributable unless independently verified.
Communications evidence	The review is based on searchable public records and supplied material, not complete reach and conversion analytics.

17.1 Behavioural and economic sensitivity

Particular care is required when interpreting stated visitor behaviour. Many visitor respondents said the levy could affect whether they visited, how long they stayed or where they booked accommodation, but these responses were hypothetical and collected before implementation. They identify perceived behavioural risk and are useful for monitoring and scenario planning, but they are not forecasts of the number of visits, nights or pounds of expenditure that would actually be lost.

The same principle applies to economic forecasts contained in written stakeholder submissions. Several organisations cited modelling, survey evidence and comparisons with other destinations, while supportive stakeholders drew on international experience and environmental or destination-management evidence. Unless separately verified, such figures should remain clearly attributed to the organisation that supplied them. The report can record the strength and recurrence of these arguments without treating contested estimates as established fact.

17.2 Qualitative evidence and consultation events

The community drop-ins and accommodation-provider meeting add important explanatory evidence because they show how participants linked the levy to business conditions, governance, local investment, administration and visitor behaviour. Their value lies in depth rather than representativeness. Attendance at the six community drop-ins was low and uneven, including one session with no attendees, so individual sessions should not be interpreted as reliable measures of opinion within the host settlement.

Written submissions should similarly be understood according to their source. A response from a trade body, town council, academic institution, environmental organisation or individual business may carry specialist or representative value, but these submissions are not directly comparable in scale or mandate. They are therefore used to identify arguments, conditions, evidence and areas of convergence rather than being given artificial statistical weight.

17.3 Communications review

The communications review confirms repeated bilingual promotion through Council, Visit Anglesey, community and direct business channels, but the available evidence does not provide a complete audit of reach. It does not include comprehensive social-media impression data, unique-user figures, email open rates, click-through rates or a full channel-by-channel record of how respondents entered the consultation. The review can therefore assess the presence and variety of promotional activity, and compare this with recorded participation and sector feedback, but cannot calculate precise communications reach or conversion.

17.4 Overall interpretation

These limitations do not remove the significance of the findings. The consultation provides a clear record of the balance of submitted views and, through the qualitative evidence, the reasons behind support, opposition and conditional positions. The strength of opposition among business and visitor respondents, the more divided resident response, repeated concerns about administration and trust, and convergence around governance and visible reinvestment remain important findings.

The limitations should also be considered cumulatively. No single issue invalidates the consultation, but several affect the degree of certainty that can be attached to particular conclusions. The closed survey questions provide the strongest evidence on the balance of submitted opinion; qualitative comments explain the reasoning behind those positions; events and stakeholder submissions add operational and specialist detail; and the communications review helps assess how the consultation was promoted. The evidential weight of each stream therefore differs, and the report has deliberately avoided treating qualitative frequency, stakeholder mandate and numerical survey responses as interchangeable.

For decision-making purposes, the most robust findings are those that recur across more than one evidence stream. Examples include concern about administration and business capacity, mistrust over how revenue would be allocated, demand for clear governance and local representation, and the identification of practical reinvestment priorities. Where survey findings, event evidence and written representations point in the same direction, confidence in the existence of the issue is stronger, even though the consultation still cannot quantify its future economic effect with precision.

They do, however, define how the report should be used. It is best understood as an evidence-based record of consultation responses, stakeholder reasoning, operational concerns and readiness issues. It should not be treated as a representative referendum on the island population, a precise prediction of future visitor behaviour or a definitive economic impact assessment. The consultation itself does not provide updated economic data, tested administrative arrangements or evidence of the actual effects of implementation.

18. Final conclusions

The consultation generated a substantial and varied evidence base, led by a large bilingual survey and supplemented by community drop-ins, a dedicated accommodation-provider meeting, written stakeholder representations, geographic analysis and a review of promotion and communications.

Taken together, these sources provide a detailed record of the balance of submitted views, the reasons behind those views and the practical conditions that respondents and stakeholders considered important to any future local decision.

The clearest headline finding is that the consultation was opposition-led. Overall opposition was 70.8% among valid responses, rising to 83.1% among businesses and 84.2% among visitors. Resident opinion was more divided, with 57.8% opposed and 38.1% supportive. The strength of opposition among businesses, accommodation providers and visitors is particularly significant because these groups would be most directly affected by collection, payment and possible changes in visitor behaviour.

Final finding	What the evidence shows	Overall interpretation
Overall public position	A clear majority opposed immediate introduction.	Opposition was the majority submitted position.
Resident position	Residents were substantially more divided than businesses or visitors.	Resident opinion was more divided than business or visitor opinion, although opposition remained the largest position.
Business and collector confidence	Strong opposition and detailed concerns about systems, VAT, administration, compliance and enforcement.	Business respondents raised substantial operational and administrative concerns.
Visitor response	Strong opposition and substantial stated sensitivity around destination choice, stay length and accommodation location.	Visitor respondents reported substantial stated behavioural sensitivity; these responses are not forecasts.
Governance and trust	Clear governance, additionality, ring-fencing, representation and scrutiny were recurrent concerns.	Governance and trust were recurring cross-cutting themes.

Reinvestment priorities	Respondents identified practical and visible priorities for any future income.	Respondents identified practical and visible priorities for hypothetical future income.
Stakeholder evidence	Tourism interests were predominantly opposed; academic and environmental stakeholders identified a supportive or conditional case.	Stakeholder positions differed, with areas of convergence around governance, operational issues and accountability.

18.1 Evidence associated with opposition to immediate implementation

The case against immediate implementation is cumulative. It does not rest on one concern or one respondent group. Businesses described a difficult operating environment shaped by seasonality, labour costs, VAT, the 182-day rule, energy and other operating pressures. Accommodation providers added practical concerns about registration, guest records, exemptions, refunds, booking systems, penalties, enforcement and the treatment of transactions through agencies and platforms.

Visitors also recorded strong opposition and many stated that a levy could influence whether they visited, how long they stayed or where they booked accommodation. These responses cannot be converted directly into forecasts of lost visits or expenditure, but they identify a material perceived risk relevant to any future monitoring or assessment.

Trust is an equally important constraint. The most frequently selected negative concern was that funds might not be used effectively. Respondents questioned ring-fencing, additionality, administrative deductions, geographic fairness and the possibility that levy income could replace existing expenditure rather than generate visible new benefit. This means the challenge is not simply one of explaining the charge. It is also a question of whether the institutions managing the income are considered credible.

18.2 Evidence associated with support and conditional support

A substantial minority supported the levy, resident opinion was more balanced than business or visitor opinion, and respondents across viewpoints repeatedly identified destination-management needs. These findings describe the supportive and conditional strand of evidence alongside the majority opposition recorded overall.

Public conveniences and cleanliness were the leading reinvestment priority, followed by transport, parking and access, support for local businesses, paths and promenades, the natural environment and community facilities. These priorities are practical, visible and closely connected to the everyday experience of residents and visitors. Their identification does not imply endorsement of the levy, but it demonstrates that respondents could envisage areas where additional visitor-related investment might be beneficial.

Supportive and conditional stakeholder submissions highlighted potential benefits including better tourism data, stronger local accountability and formal evaluation. Environmental stakeholders identified pressures on infrastructure, public spaces, litter, biodiversity and other aspects of destination quality. Conditional business evidence showed that some organisations were open to the principle provided that owners and intermediaries were not financially penalised by commission, VAT or transaction structures.

18.3 Governance, transparency and local accountability

Governance is the clearest area in which opposing, supportive and conditional views converge. Respondents wanted meaningful representation from accommodation providers, tourism businesses, residents and community groups. They also wanted clear rules for decision-making, conflicts of interest, reporting and scrutiny. A Destination Anglesey Partnership, or an equivalent body, was identified by some participants and stakeholders as one possible governance structure.

Respondents and stakeholders associated confidence in ring-fencing and additionality with published baseline destination-related expenditure, separate accounting of levy income, visibility of administrative costs and reporting that connects gross income, deductions, geographic allocation, funded projects and outcomes.
The geographic evidence indicates that respondents considered accountability at both island-wide and local levels. Ynys Môn is a coherent destination, but visitor pressure and local priorities differ between places. The consultation recorded demand for both strategic island-wide consideration and visible place-based benefit.

18.4 Timing, readiness and social licence

The consultation indicates that timing and principle are not the same question. Some respondents opposed the levy because they considered the current economic environment unsuitable, while others were open to the principle but wanted clearer governance, administrative design or spending arrangements first. "The consultation indicates that respondents distinguished between the principle of a visitor levy, the timing of its introduction and the practical arrangements associated with implementation. The evidence records limited acceptance and operational confidence among several directly affected groups at the time of the consultation.".

For present purposes, social licence is used descriptively to refer to acceptance, trust and willingness to cooperate among affected groups; it is not a statutory test. Participants linked workable implementation to businesses understanding the rules, having confidence in collection systems and being able to explain to customers how income would be used.

19. Overall evidence conclusion

The consultation recorded a clear majority against introduction of the visitor levy among those who responded, with opposition particularly pronounced among businesses, accommodation providers and visitors. It also identified concerns about timing, cumulative business pressure, administration, VAT, enforcement, competitiveness, fairness and confidence in how revenue would be governed and spent.

Alongside this majority opposition, a substantial minority of respondents and several supportive or conditional stakeholders identified potential benefits associated with additional investment, destination management, environmental quality, improved data and local accountability. Respondents also identified practical priorities for hypothetical future income.

There was considerable convergence around governance and transparency despite differences in overall position. Respondents across different viewpoints raised the importance of additionality, representation, visible local benefit, clear financial reporting and monitoring. The consultation also identified unresolved operational questions for accommodation providers.

The evidence does not determine whether the Council should introduce, defer or reject a visitor levy. That is a policy decision for the Council. This report provides an evidence base on the balance of submitted views, the reasons for those views and the practical considerations identified through the consultation.

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Equality Impact Assessment of the Visitor Levy

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1 Introduction

1.1 This Equality Impact Assessment (EQIA) considers the potential equality impacts related to Isle of Anglesey County Council imposing a visitor levy. This document provides information to the Isle of Anglesey County Council to support their consideration of imposing a visitor levy with regard to its Public Sector Equality Duty (PSED).

Overview of the Visitor Levy

1.2 The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (the '2025 Act') gives councils in Wales the choice to introduce a charge on overnight stays. Known as a 'visitor levy', councils can choose to introduce the levy in their area from April 2027.

1.3 The levy is chargeable at two separate rates:

- Campsite pitches and shared rooms (hostels and dormitories): 75p per person, per night
- All other types of visitor accommodation: £1.30 per person, per night

1.4 There are exemptions[1]; Visitors will not pay the visitor levy if they are:

- under 18 years of age and staying on a campsite pitch or in shared rooms (such as a hostel or a dormitories)
- staying for more than 31 nights in a single booking
- in emergency or temporary housing arranged by the local council

1.5 The funds from the levy will be reinvested for the purposes of destination management and improvement in the area. Section 44 of the 2025 Act stipulates that councils must use the proceeds of the levy for:

- mitigating the impact of visitors;
- maintaining and promoting use of the Welsh language;
- promoting and supporting the sustainable economic growth of tourism and other kinds of travel;
- providing, maintaining and improving infrastructure, facilities and services for use by visitors (whether or not they are also for use by local people).

Purpose of this Equality Impact Assessment

1.6 In considering whether to impose a visitor levy, Isle of Anglesey County Council is required to consider potential equality effects that may relate to the protected characteristics under the

[1] The visitor levy: a small contribution for a lasting legacy. Available here

2010 Equality Act (the '2010 Act').[2] The purpose of this EQIA is to provide information to assist the council in its role as the local authority when discharging its PSED.

1.7 **Section 2** of this report provides context by setting out the legislative context and explains the methodology applied in this EQIA, considering both disproportionate and differential effects.

1.8 The Welsh Government has already conducted an EQIA of imposing a visitor levy across Wales.[3] **Section 3** summarises the findings of this EQIA.

1.9 **Section 4** looks at the effect of imposing a visitor levy in Anglesey and the potential ways in which these effects may interact with protected characteristics.

1.10 A separate Economic Impact Assessment has been conducted – this is cross-referenced where relevant in this EQIA.

[2] The Equality Act 2010.
[3] Welsh Government, 2025. Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025: Equality Impact Assessment here

2 Legislative Context

2.1 The 2010 Act forms the basis of anti-discrimination law in Great Britain. Section 4 of the 2010 Act defines various protected characteristics which are covered by the Act:

- Age;
- Disability;
- Gender reassignment;
- Marriage and civil partnership;
- Pregnancy and maternity;
- Race;
- Religion and belief;
- Sex
- Sexual orientation

2.2 The 2010 Act requires authorities to have due regard to equality considerations when exercising their functions. This Public Sector Equality Duty (PSED) requires public authorities to have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other that is prohibited by or under this Act:
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- Foster good relations between persons who share a relevant protected characteristic and those that do not share it.

2.3 The need to advance equality of opportunity includes the need to (as set out in Section 149 (3) of the 2010 Act):

- Remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;
- Take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
- Encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low

3 Methodology

Approach

3.1 All interventions will have a range of impacts, with potentially both positive and negative impacts.

3.2 Everyone affected by an intervention will have some protected characteristics as defined by the 2010 Act, and there will be varying degrees of intersectionality (such as age, race and sex), and people will not all be equally affected. That does not however, necessarily constitute an equality effect.

3.3 To identify which effects are relevant to equality considerations, equality assessments distinguish equality effects as those that have either a disproportionate or differential effect upon persons who share a relevant protected characteristic compared to persons who do not share it, as explained below:

- **Disproportionate**: there may be a disproportionate equality effect where people with a particular protected characteristic make up a greater proportion of those affected than in the wider population.
- **Differential**: there may be a differential equality effect where people with a protected characteristic are affected differentially to the general population as a result of vulnerabilities or restrictions they face because of that protected characteristic.

3.4 The scale and significance of such impacts cannot always be quantified. Therefore, the consideration of equality effects includes a descriptive analysis of the potential impacts and identifying whether such impacts are adverse or beneficial.

3.5 Equality effects are complex and impacts are difficult to accurately and comprehensively predict. People's protected characteristics are personal and not always known, and not all of the people who will live near, work in or visit the area in future are already there today. For this reason, the EQIA can only consider effects that can reasonably be foreseen.

3.6 Any decision taken by a public body may involve a need to consider and balance a range of both positive and negative effects of different types. There may be reasonable mitigation measures that can eliminate or reduce some disproportionate or differential equality effects, but some impacts may not always be avoidable.

Scope of Assessment

3.7 The main objective of an EQIA is to provide IACC with information, with regard to their impact on the protected characteristics identified in the 2010 Equality Act, to inform their decision making.

3.8 There are three broad groups of people who may be affected by the visitor levy:

- Those who are (or may be in the future) employed in tourism jobs (or related sectors) whose employment may be affected by the introduction of the levy – this equally applies to business owners who may be affected.

- Those who live in the area who may be affected by the introduction of the levy – through change in visitor numbers and / or who benefit from the investment of the levy spending

- Visitors (or others who are staying overnight) who are required to pay the levy

3.9 Within these groups there will be people with different protected characteristics and there will be varying degrees of intersectionality.

3.10 The starting point for the assessment is the Welsh Government all-Wales level EQIA[4] (WG EQIA), including the assessment, consultation / engagement and mitigation. We then consider whether there are any Anglesey specific characteristics that may alter the findings of the WGIA and lead to disproportionate or differential effects.

[4] Welsh Government, 2025. Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025: Equality Impact Assessment here

4 Summary of the Welsh Government national level EQIA

4.1 The WG EQIA draws on a range of statistical data and figures on all protected characteristics and engagement with stakeholders including charities, disability groups and faith organisations to identify and (where possible) mitigate potential negative equality impacts.

4.2 The WG EQIA states that:

> ***'The overall aim of the levy is to generate additional revenue for local authorities that choose to use a levy and it is not expected there are "direct" impacts on those with protected characteristics.'***

4.3 The assessment identified that a visitor levy will affect local authorities, visitors, local residents and businesses where a levy is implemented, either directly or indirectly. A 'direct impact' of the visitor levy was defined as any potential impact of having to pay or charging the levy. An 'indirect impact' was defined as potential impacts due to the existence of a levy.

4.4 The WG EQIA acknowledges that existing research on the impacts of introducing a visitor levy on protected characteristics is limited so uses qualitative information and some data to make inferences as to potential "indirect" impacts. The same caveats apply to the local assessment.

Overall position on refunds and exemptions

4.5 From the formal consultation, those in favour of applying exemptions to certain groups typically did so on the basis that:

4.5.1 exemptions should be applied to promote fairness and equality of outcome by supporting groups with protected characteristics, and

4.5.2 that certain groups should not be classified as visitors and therefore, should not be imposed upon a levy.

4.6 Those who disagreed with applying exemptions, did so on the basis that exemptions could introduce complexities, increase administrative burden for tax authorities and visitor accommodation providers, and could be unfair since all visitors benefit from the visitor services and infrastructure.

4.7 Ultimately, Welsh Government is clear that there needs to be a clear policy basis for a reduced rate or exemption based on protected characteristics. The approach is therefore to minimise the use of exemption but use a lower levy rate.

4.8 To ensure a level of progressivity is met and those on lower incomes are not dissuaded or unable to meet the extra costs associated with the levy, there are two rates set out in the Bill a lower rate for hostels and campsites and a higher rate for all other visitor accommodation.

4.9 The Welsh Ministers can assess and revise the visitor levy rates that are set in legislation should adverse impacts materialise.

4.10 Exemptions are made for the following groups and situations:

- Overnight stays at a gypsy and traveller site
- Home office arranged stays as part of their statutory obligations.
- Local authority arranged emergency stays in visitor accommodation as part of their duties under the Housing Act (Wales) 2014.
- Ministry of Justice arranged stays as part of their statutory obligations.
- Those under the age of 18 are not included in the calculable charge for lower-rated stays.

4.11 Similarly, refunds are available in cases where it is not possible to provide an exemption, such as:

- Stays related to temporary emergency housing arranged by charitable organisations in visitor accommodation on behalf of homeless people including those fleeing domestic abuse and asylum seekers.
- Disabled persons in receipt of a qualifying disability benefit who has paid visitor levy whilst staying in visitor accommodation and who are accompanied by a carer.
- Stays where there is a risk to the health, safety or welfare if an individual stayed at their sole or main residence (for example stays arranged by charities for vulnerable persons or where fire, flood or other disaster has rendered a property uninhabitable or where emergency services have advised not to stay at the property for such reasons).

4.12 As part of the consultation process, Welsh government officials engaged with policy teams in Welsh Government and the third sector to gain a better understanding of the lived experiences of vulnerable groups requiring visitor accommodation.

4.13 As a result of this engagement, the following actions were undertaken with respect to exemptions and refunds:

- Exemptions:
    - Making clear in the 2025 Act, the types of stays in visitor accommodation not subject to a visitor levy to ensure policy aims are realised
    - Ability to introduce new, modify or remove exemptions should there be emerging evidence of any disproportionate impact.
- Refunds – ability to add to the list of scenarios in which a refund may apply, should emerging evidence suggest so.

Protected characteristics

4.14 Table 4-1 below summarises the impact on each protected characteristic and measures to mitigate the impacts in the WG EQIA.

Table 4-1: Impact on protected characteristics – WG EQIA

Protected characteristic	Potential Impact	Mitigation
Age	No direct negative or positive impacts. Some secondary impacts identified for children and young people. The ability to pay a levy may affect those with lower incomes, e.g. younger or lower people differently.	Under 18s are excluded from the levy for lower-rated stays.
Disability	It could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit. This is because disabled persons requiring a carer would potentially face additional costs due to the levy applying to the carer, should those additional costs be incurred by the disabled person.	Refund mechanism for persons in receipt of a disability benefit who are accompanied by a person providing care, support or assistance.
Gender reassignment	No direct negative impact.	Stays in private hospitals (e.g. as part of a person's gender reassignment process) are exempt from a levy.
Marriage and civil partnership	No direct negative impact	
Pregnancy and maternity	No direct negative impact.	
Race	No direct negative impact	Gypsy, Roma and Travellers sites provided by a local authority or registered social landlord are exempt from a levy. Exemptions / refunds are available for vulnerable groups, e.g. asylum seekers and those fleeing domestic abuse
Religion and belief	No direct negative impact. The levy may affect affordability for religious tourism but free accommodation is exempt.	The Welsh Revenue Authority (WRA) will offer non-digital processes to accommodate those whose faith may restrict digital engagement.

Protected characteristic	Potential Impact	Mitigation
		Free accommodation exempt from a levy and stays in lower rated accommodation have a lower levy charge. Revenue generated from the levy could be used for the preservation and maintenance of religious sites.
Sex	No direct negative impact.	
Sexual orientation	No direct negative impact.	

4.15 As a result of the stakeholder engagement, additional mitigation measures that will be implemented include:

- Local authorities publishing a report on the amount of revenue generated and how the revenue has been / will be used for the purposes of destination and improvement in the local area where it is spent (reflected in Section 45 of the 2025 Act)
- Welsh Ministers carrying out a review of the operation and effect of the 2025 Act and publishing a review on a 5-year cycle (reflected in Section 63 of the 2025 Act)
- Monitoring the use of data such as Visit Wales surveys, the Tourism Barometer and engagement with local authorities and businesses.
- WRA monitoring and reviewing the effectiveness of levy administration through engagement with local authorities and businesses and reporting on the amount of revenues collected.

4.16 The findings of this national level assessment and the mitigation measures are considered below where appropriate.

5 Local equality impact assessment

5.1 The following section provides baseline data on the demographics of the local population and visitors with respect to the protected characteristics as defined by the 2010 Act where available data exists. It also provides a comparison against baseline demographic data for Wales with respect to the protected characteristics.

5.2 Consultation with stakeholders is forecast to commence in early 2026. Comments through the consultation process will inform the next stage of the EQIA (as appropriate).

5.3 Mitigation measures and recommendations set out within the EQIA draw upon those presented in the WG EQIA already conducted by the Welsh Government of imposing a levy across Wales and those mentioned in the 2025 Act.

Protected Characteristics

Age

5.4 The potential impact with respect to age is considered for:

- Visitors
- Local population in terms of employment

Visitors

5.5 The WG EQIA noted that 'It may be that those at ages typically associated with lower incomes (for instance, younger people), are less able to afford the extra cost of visitor accommodation'.

5.6 Those under the age of 18 staying in lower rated stays are not required to pay the levy for lower rated stays. This will help mitigate any potential negative effects on young people as they may be more likely to stay in lower rated visitor accommodation (although the WG EQIA notes that there is no data to confirm this assertion).

5.7 The WG EQIA also notes that extra costs might not discourage those earning less to go on holiday, but it might alter behaviour in other ways, such as staying for a shorter period or spending less.

5.8 The WG EQIA does not specifically consider the potential impact on older people.

5.9

5.10 While interpreting the table, it should be noted that:

- The Anglesey visitor age profile is from 2019, whereas the all-Wales visitor age profile is from 2024 – this is due to availability of Anglesey level data.
- The Anglesey visitor age profile is across both day and overnight visitors whereas the all-Wales visitor age profile is for domestic overnight visitors

5.11 Table 5-1 below shows the age distribution of visitors to Anglesey and Wales. There appears to be a smaller proportion of younger visitors to Anglesey than to Wales and a larger population of older people (although the data is not like for like).

5.12 While interpreting the table, it should be noted that:

- The Anglesey visitor age profile is from 2019, whereas the all-Wales visitor age profile is from 2024 – this is due to availability of Anglesey level data.
- The Anglesey visitor age profile is across both day and overnight visitors whereas the all-Wales visitor age profile is for domestic overnight visitors

Table 5-1: Age profile of visitors

	16 – 24	25 – 34	35 – 44	45 – 54	55 – 64	65+
Anglesey (% of visitors)[5]	16	14	15	20	18	17
Wales (% of trips)[6]	20	27	19	13	13*	7*

Note: where a figure is followed with a single asterisk, the base size is below 100 and the figure should be treated as indicative.

5.13 The extent to which there is likely to be a differential impact on young people is (in part) mitigated by the exemption for under-18s from the lower band of the Levy. There does not appear to be a disproportionate impact (as the data suggests there are fewer young Welsh visitors to Anglesey than Wales as a whole).

5.14 There higher proportion of older visitors to Anglesey could lead to disproportionate impact as a result adverse impact of the increase in the cost of the trip. On the other hand, the WG EQIA also notes the following benefits, which is relevant to visitors and residents (emphasis added):

5.14.1 'The additional revenue could also indirectly benefit older and younger residents by improving the overall quality of life in the community, should the funds be used to enhance infrastructure, making the destination more accessible for more people'.

5.14.2 'The funds could also support cultural preservation efforts, which could help to protect and promote local heritage and traditions, benefiting older people who may have a deeper connection to these cultural elements12, and conversely younger people by maintaining or creating new facilities for younger generations to use'.

Employment

5.15 The WG EQIA notes that those employed in tourism often have jobs that are more insecure, i.e. part-time working or spending less time working for the same employer. Additionally, those employed in tourism are generally younger.

5.16 The WG EQIA also draws on the national level economic impact assessment and notes the impact of a visitor levy on employment as being between +100 FTE jobs to around -400 FTE jobs.

[5] Wales Visitor Survey 2019 for Isle of Anglesey County Council
[6] Domestic GB tourism statistics (overnight trips): annual report 2024. Available here

The range arises due to the uncertainty in the extent to which a downturn in demand for tourism services will be offset by expenditure of visitor levy revenues.

5.17 The equivalent number for Anglesey is between -31 and +7 FTE jobs (refer to the Economic Impact Assessment for more data). Any loss of jobs could be felt disproportionately by young people.

5.18 The WG EQIA noted that 38% of tourism workers were aged between 16-29 in 2022 across Wales. More recent data shows that over the period Oct 2024 – Sept 2025, 25% of Welsh residents worked in the Distribution, hotels and restaurants sector were aged between 16-24.[7] This compares to 27% in Anglesey. There are particularly high proportion of people ages 16-19 (15%) working in the sector in Anglesey, compared to the Welsh average (10%).

Table 5-2: Employment by age (Distribution, hotels and restaurants) – resident (Oct 2024 – Sept 2025) [8]

Age group	Anglesey		Wales	
16 – 19	900	15%	23,700	10%
20 – 24	700	12%	35,300	15%
25 – 49	2,200	37%	104,800	45%
50+	2,100	36%	67,000	29%
Total	**5,900**	**100%**	**230,800**	**100%**

5.19 While there could be a disproportionate effect (due to higher likelihood of young people being employed in the tourism sector), the magnitude of any negative effect is likely to be very small – there are is a maximum reduction of 31 jobs, equivalent to loss of -0.17% of employment in Anglesey, and that is a worst case scenario. There could also be a positive effect (estimated of up to 7 jobs).

5.20 The WG EQIA also notes that 'should the additional revenue raised stimulate improvements to the local infrastructure and services, this could see an increase in visitors to the area, spurring more employment opportunities in the tourism sector'.

Age overall

5.21 WG concludes there are 'nil' potential direct impacts with regard to Age once mitigation (including the under-18 exemption for lower bound accommodation) is taken into account. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

[7] Office for National Statistics. Annual Population Survey
[8] *Ibid*

5.22 There are possible impacts related to a higher proportion of older visitors to Anglesey, and a young workforce, but any impacts of the levy are likely to be small – and will to some extent be offset by the spending of the levy.

5.23 A further assessment of the likely impact on younger or older people could be carried out once further information is available on how the fund will be spent.

Sex

5.24 The potential impact with respect to sex is considered for:

- Visitors
- Local population in terms of employment

Visitors

5.25 Provisions in the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, and do not make any distinction based on sex.

5.26 The WG EQIA notes that studies have reported men being more amenable to paying a visitor levy - this may be due to the interaction of gender and income, where women have lower incomes on average than men

5.27 Table 5-3 below shows that there are similar proportions of female and male visitors visiting Anglesey and Wales whole (although the data is not like for like) and in both cases there is a larger proportion of female visitors. While interpreting the table above, there are a few points to note:

- The Anglesey visitor sex profile is from 2019, whereas the all-Wales visitor sex profile is from 2024.
- The Anglesey visitor sex profile is across both day and overnight visitors whereas the all-Wales visitor sex profile is for domestic overnight visitors.

Table 5-3: Visitor distribution by sex

	Anglesey[9]	Wales[10]
Female	60%	59%
Male	40%	40%
All persons	**100%**	**100%**

NB that percentages may not sum to 100% due to rounding

5.28 The WG EQIA also notes that surveys suggest that:

- A majority (58%) of respondents agreed that tourists should contribute towards the costs of maintaining and investing in the destinations they stay in. Very few (13%) disagreed

[9] Wales Visitor Survey 2019 for Isle of Anglesey County Council
[10] Domestic GB tourism statistics (overnight trips): annual report 2024. Available here

- There was agreement that tourists should contribute to maintaining and investing in destinations and this correlates strongly with social grade and 'financial means'

5.29 WG concludes there are 'nil' potential direct impacts with regard to Sex. There are no Anglesey specific characteristics that would change the findings of the WG EQIA.

Employment

5.30 In terms of employment, The WG EQIA also notes that across Europe, the share of women in the tourism workforce is also often higher. However, Table 5-4 below shows that the employment in Distribution, Hotels and Restaurants is roughly evenly split between men and women in both Anglesey and Wales.

Table 5-4: Employment by sex (Distribution, Hotels and Restaurants)[11]

	Anglesey	Wales
Female	3,085 (50%)	132,116 (49%)
Male	3,062 (50%)	137,360 (51%)
All persons	**6,147 (100%)**	**269,476 (100%)**

5.31 It is not anticipated that there would be a disproportionate or differential impact in Anglesey as a result of the levy on females (or males) working in the tourist sector.

Marriage and Civil Partnership

5.32 Provisions in the 2025 Act are not expected to have any impact on marriage and civil partnership characteristic. Overnight visitor accommodation for weddings / civil partnership ceremonies will be subject to a levy.

5.33 WG concludes there are 'nil' potential direct impacts with regard to Marriage and Civil Partnership. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

Gender Reassignment

5.34 Provisions of the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, do not make distinction based on gender reassignment.

5.35 However, consideration in the 2025 Act is given to those requiring medical treatment for gender reassignment process and hospital stays do not get charged a levy.

5.36 WG concludes there are 'nil' potential direct impacts with regard to Gender reassignment. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

[11] Office for National Statistics. Census 2021

Sexual Orientation

5.37 Provisions in the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, do not make distinction based on sexual orientation.

Visitors

5.38 Evidence suggests that 10% of trips taken to Wales were undertaken by LGBTQ+ visitors from January to December 2024.[12] The WG EQIA notes that there is no evidence to suggest that visitors with this sexual orientation characteristics would be disadvantaged through the provisions of the 2025 Act. The equivalent data for Anglesey is presently unavailable.

Employment

5.39 In terms of employment, the table below show that:

- There are slightly lower proportions of bisexual and gay or lesbian workers employed in the distribution, hotels and restaurants sector in Anglesey (3%) compared to Wales (4%)
- There are slightly higher proportions of bisexual and gay or lesbian workers employed in the distribution, hotels and restaurants sector (3%) than the average across all sectors in Anglesey (2%) – that is the same pattern as in Wales (4% compared to 3%).

Table 5-5: Employment of residents by Sexual Orientation[13]

		Straight or Heterosexual	Gay or Lesbian	Bisexual	All other sexual orientations	Not answered	TOTAL
Distribution, hotels and restaurants	Anglesey	90%	2%	1%	0%	7%	100%
	Wales	90%	2%	2%	0%	6%	100%
All sectors	Anglesey	92%	1%	1%	0%	6%	100%
	Wales	91%	2%	1%	0%	5%	100%

Sexual Orientation – overall

5.40 WG concludes there are 'nil' potential direct impacts with regard to Sexual Orientation. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA

Race

5.41 Provisions in the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, do not make distinction based on race.

[12] Domestic GB tourism statistics (overnight trips): annual report 2024. Available here
[13] Office for National Statistics. Census 2021

5.42 As the WG EQIA notes, the impact of visitor levies on race can vary depending on specific contexts and implementation approaches, and where the revenue raised is spent. Proactive measures can be taken to ensure that the benefits of tourism are distributed more equitably among all segments of the population, with community engagement and inclusive decision-making processes being crucial to address potential negative impacts on minority ethnic groups.

5.43 As set out in Section 5, there is a refund mechanism that allows for refunds where groups are be housed in visitor accommodation temporarily and this is paid for by a supporting charity, in emergency situations

Visitors

5.44 Table 5-6 below shows the ethnicity profile of domestic Wales overnight tourism in 2024 and the ethnicity profile of visitors to Anglesey.

Table 5-6: Ethnicity profile of visitor trips and visitors

Ethnicity of respondent	Wales (% of trips)[14]	Anglesey (% of visitors)[15]
White	80%	99%
Mixed / Multiple ethnic groups	3%**	2%
Asian / Asian British	6%*	
Black / African / Caribbean / Black British	7%*	
Chinese	0%**	
Arab	0%**	
Other ethnic group	0%**	
Prefer not to say / Don't know / Unspecified	3%**	
Total	**100%**	**100%**

Note: where a figure is followed with a single asterisk, the base size is below 100 and the figure should be treated as indicative. Where a figure is followed with a double asterisk, the base size is below 30 and users are advised to not use this estimate.
Note: percentages may not sum to 100% due to rounding

5.45 While interpreting the table above, there are a few points to note:

- The Anglesey visitor ethnicity profile is from 2019, whereas the all-Wales visitor ethnicity profile is from 2024.
- The Anglesey visitor ethnicity profile is across both day and overnight visitors whereas the all-Wales visitor sex profile is for domestic overnight visitors
- Because the Anglesey and Welsh visitor ethnicity profiles are derived from different data sources, the categories are different.

[14] Domestic GB tourism statistics (overnight trips): annual report 2024. Available here
[15] Wales Visitor Survey 2019 for Isle of Anglesey County Council

5.46 None the less this suggests that the is a lower proportion of visitors to Anglesey who are from an ethnic minority group, compared to the Wales average.

Employment

5.47 In terms of employment, the table below show that:

- There are lower proportions of people who are from an ethnic minority group employed in the distribution, hotels and restaurants sector in Anglesey (5%) compared to Wales (12%)
- There are slightly higher proportions of people who are from an ethnic minority group employed in the distribution, hotels and restaurants sector (5%) than the average across all sectors in Anglesey (4%) – this means a change in employment levels could affect his group (albeit any change is likely to be small).

Table 5-7: Employment of residents by ethnicity[16]

		Asian, Asian British or Asian Welsh	Black, Black British, Black Welsh, Caribbean or African	Mixed or Multiple ethnic groups	White: English, Welsh, Scottish, Northern Irish or British	White: Irish	White: Gypsy or Irish Traveller, Roma or Other White	Other ethnic group	Total
Distribution, hotels and restaurants	Anglesey	2%	0%	1%	95%	0%	2%	0%	100%
	Wales	4%	1%	1%	88%	0%	5%	1%	100%
Total	Anglesey	1%	0%	1%	96%	1%	2%	0%	100%
	Wales	3%	1%	1%	91%	0%	4%	1%	100%

Gypsy Roma and Traveller sites

5.48 The WG EQIA notes that Gypsy, Roma and Travellers lifestyle is inherently transient and involves movement across local authority boundaries.

5.49 The WG EQIA mentions that a discussion between Welsh Government officials and Tros Gynnal Plant Cymru highlighted that if the designated permanent and transient sites were exempt from paying a levy then there would unlikely be a significant impact on Gypsy Roma Travellers.

5.50 Furthermore, Gypsy, Roma and Traveller sites that are provided by a local authority or registered social landlord are exempted from a levy. There are no registered sites in Anglesey.

[16] Office for National Statistics. Census 2021

5.51 The WG EQIA notes that Gypsy Roma Travellers use a number of public and private sites across Wales, including seasonal sites, land suitable for negotiated stopping, mainstream holiday sites for seasonal travel. Members of the Gypsy Roma Traveller community who use visitor accommodation other than for their main of usual place of residence would be subject to the levy.

5.52 The Act provides Welsh Ministers with powers to create new national exemptions should there be evidence of negative impact on any particular group.

Asylum seekers and refugees

5.53 The WG EQIA notes that given asylum seekers will have limited or no recourse to funds, application of a levy could have a negative impact. However, the 2025 Act allows accommodation for asylum seekers arranged by local authorities to be exempt from paying a levy. There is also a refund mechanism to allow charities to recoup the costs from the levy for any eligible stays.

5.54 In September 2025, there were 3,331 asylum seekers in Wales in receipt of Home Office support that were housed in Contingency Accommodation (hotel), Initial Accommodation, Dispersal Accommodation (longer term accommodation) or receiving subsistence only.[17]

5.55 Similarly, in September 2025, 30 asylum seekers in Anglesey in receipt of Home Office support that were housed in Dispersal accommodation.[18]

5.56 The WG EQIA notes that there are difficulties in identifying how many refugees there are in Wales and its entirety as there is lack of data on where refugees settle. Nevertheless, latest evidence suggests that that there were 11 cases of resettlement in Wales in Q2 of 2025 (in Denbighshire, Flintshire, Wrexham, Carmarthenshire and Powys).[19]

5.57 Again, the 2025 Act provides Welsh Ministers with powers to create new national exemptions should there be evidence of negative impact of any particular group.

Violence against Women, Domestic Abuse and Sexual Violence (VAWDASV)

5.58 The WG EQIA sets out the engagement that Welsh Government has undertaken with service providers and survivors to understand the lived experience more fully and understand the levels of these types of scenarios.

5.59 Exemptions and mechanisms for refund have been included in the Act and guidance will be prepared with referred other application process (with regard to the disclosure of personal details).

Race – overall conclusion

[17] Home Office. Immigration system statistics data tables. Available here
[18] Home Office. Immigration system statistics data tables. Available here
[19] Home Office. Immigration system statistics data tables. Available here

5.60 WG concludes there are 'nil' potential direct impacts with regard to Race. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

5.61 Visitors to Anglesey and employees in the distribution, hotels and restaurants sector are more likely to be white, than the average across Wales.

5.62 As noted by the WG EQIA, proactive measures can be taken to ensure the benefits of tourism, including the spending of the fund, are distributed more equitably among all segments of the population.

Welsh Language

5.63 The Wellbeing of Future Generations Act states that Welsh public bodies must carry out sustainable development to improve the country's economic, social, environmental and cultural wellbeing. One Wellbeing Goal for achieving this is to create a society that promotes and protects the Welsh language. In accordance with this, this EqIA considers the potential impact of the Visitor Levy on the prevalence of the Welsh language in Anglesey.

5.64 The 2021 Census identifies the prevalence of skills in the Welsh language across Wales. The proportion of residents who have some skill in Welsh (reading, writing, speaking or understanding spoken Welsh) is significantly higher in Anglesey (69%) than across North Wales (39%) and Wales (25%).

5.65 Additionally, the proportion of Anglesey residents who can speak, read and write Welsh (45%) is almost double the average for North Wales (24%) and over three times the regional average (14%).

5.66 This is also identified by the Welsh Language Impact Assessment (WLIA) undertaken by Welsh Government for the Act – it shows that there is a high prevalence (47.7%) of Welsh speakers in the population aged 16 years and over living on the Isle of Anglesey and working in the accommodation and food services industry.

5.67 The WLIA notes that the visitor levy could potentially impact the Welsh language if it were introduced in areas where relatively high proportions of Welsh-speakers work in the accommodation and food services industry. It notes that there could be positive impacts resulting from:

- A boost to the local economy through the spending of the levy leading to an increase in employment in the tourism sector – the Economic Impact Assessment suggested there could be between -31 and +7 jobs so this is likely to be relatively small impact .

- Positive impact in terms of exposure to Welsh language

- Use the revenue from the levy to promote and support the Welsh language or to fund initiatives that improve the infrastructure and services in areas which currently have (or until recent decades have had) a relatively high percentage of Welsh-speakers. This could promote the visibility, vitality, and viability of the Welsh language, as well as increase the awareness and appreciation of visitors and residents alike.

5.68 It also notes some potential negative impact:

5.68.1 The potential negative economic impact of the levy – although as above, there are anticipated to be a maximum of a loss of -31 jobs in a worst case scenario) and so this impact is likely to be relatively minimal.

5.68.2 The potential impact on overnight trips that aim to support the Welsh language and Welsh-medium education. This could have education and cultural impacts However, under 18s will not have to pay the levy when staying in hostel style accommodation or on campsite pitches. Reliefs are applied to overnight stays that are supplied by education providers as part of the supply of a course of study offered to pupils or students.

5.69 Overall, there is strong prevalence of Welsh speakers in Anglesey, including in the tourism sector. A visitor levy in Anglesey could have both positive and negative impacts on the Welsh language. There could be small negative impacts associated with a reduction in visitor spending, or there could be a small increase as a result of the employment supported through spending of the levy. Similarly there could be positive impacts associated with the outcome of the spending of the levy – that will depend on the how the fund is spent (which will be developed including feedback through consultation).

Religion and Belief

5.70 The WG EQIA estimated that there were 174,456 domestic tourists that "visited a cathedral, church, abbey or other religious building" in 2023.

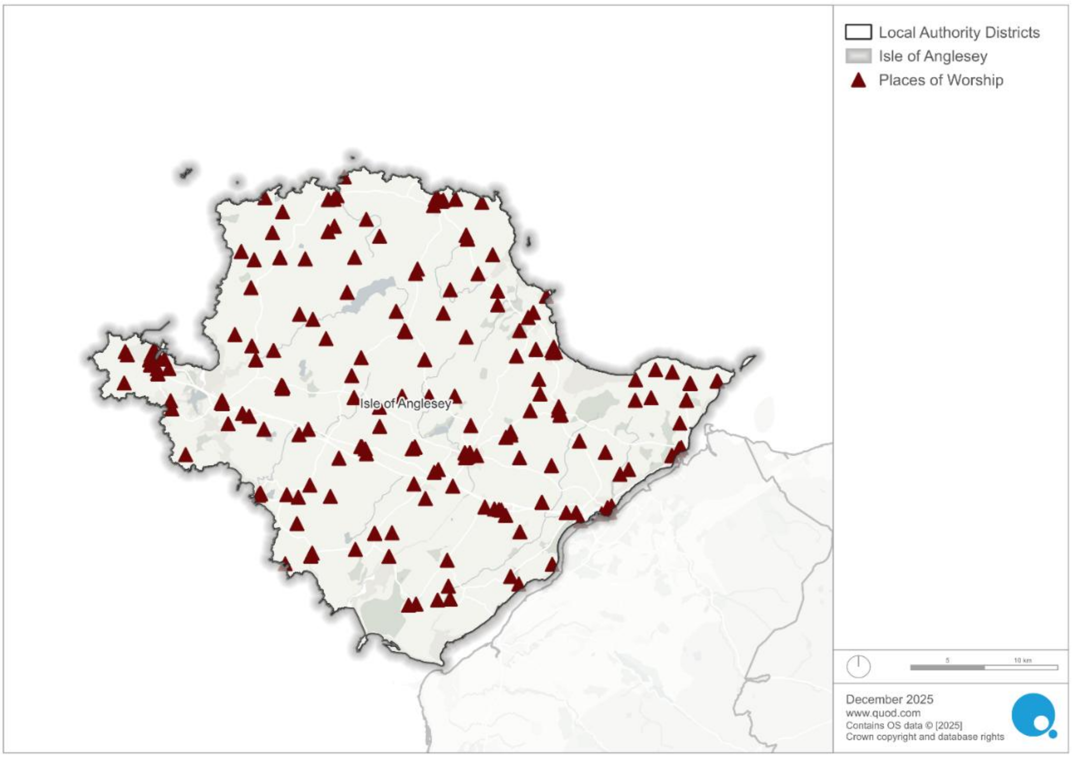
5.71 The WG EQIA notes that there is no direct correlation between visitor levies and religion, belief or non-belief. It also notes that tourism-related policies or taxes might interact with an individuals' freedom to practice religion, depending on the nature of the visit. Introducing a visitor levy might affect the affordability of visiting such places, potentially influencing the number of pilgrims or tourists visiting religious sites due to the levy increasing the cost of stay for visitors staying overnight in visitor accommodation.

5.72 In undertaking the national level assessment, Welsh Government officials met with the Inter-faith Council for Wales in 2023 and also received a response to a further request for feedback in June 2024 via their representation in the Third Sector Partnership Group.

5.73 The levy would not apply to accommodation that was free of charge. However, the levy will apply to stays in lower rated overnight visitor accommodation (an issue raised through engagement as faith groups often arrange camping trips), although the lower rate may mitigate potential negative impacts.

5.74 The equivalent data for number of tourists visiting a religious building in Anglesey is presently unavailable. However, Figure 5-1 shows there are 212 places of worship in Anglesey. Note that mapping of the places of worship is indicative and may not always be complete and there is no clear legal definition of places of worship.

Figure 5-1: Places of worship in Anglesey



5.75 There may be an adverse impact on those who do not engage with digital processes as part of their faith. To mitigate any potential impact there will be a non-digital service when required.

5.76 WG concludes there are 'nil' potential direct impacts with regard to Religion and Belief. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

Disability

5.77 Provisions in the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence and do not make any distinction based on disability.

Population

5.78 There were about 24,250 people who were disabled under the Equality Act in Anglesey accounting for 20.7% of the total population – this is lower than the Welsh average of 21.6%.[20]

Visitors

5.79 The WG EQIA identified that according to historic evidence, there may be some scenarios where disabled people may face higher costs for staying in visitor accommodation and identified some barriers and challenges for disabled people including:

[20] Census 2021

- Environmental barriers: The UK Disability Survey research report 2021 showed that 57% of disabled people reported being unable to go on holiday due to accessibility issues, i.e. access into public buildings.
- There is a lack of information and awareness about the availability and quantity of accessible tourism facilities and services, and the rights and entitlements of disabled people as tourists. Information on accessible destinations is a key factor in increasing tourism opportunities among disabled individuals.
- Booking a holiday may lead to extra costs due to a lack of availability of accessible and affordable accommodation and transport options, especially in rural and remote areas, and during peak seasons. In a recent survey by Leonard Chesire Disability, published in Enable Magazine, 8 in 10 disabled people said they faced barriers and difficulties staying at UK hotels and resorts. Over 70% flagged issues finding accessible rooms. Costs of accessible accommodation are also a common barrier to taking a break for around 6 in 10 survey respondents, with accessible rooms often seen as more expensive.

5.80 The WG EQIA noted a number of other challenges including

- Limited choices and opportunities for disabled people and those with impairments - that can affect their quality and satisfaction with their tourism experiences.
- Lack of accessibility for some disabled people in campsites and hostels leading to further strain on travel budgets – this is mitigated to some extent by the lower rate in the legislation
- Additional cost and or limited options for people who need a carer, specialist equipment or guide dog

5.81 Recognising that there is an overall lack of data and evidence, Welsh Government officials met with representatives from Disability Wales, Autistic UK and the Fair Treatment for the Women of Wales in formulating the WG EQIA.

5.82 The WG EQIA identified that it could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit.

5.83 WG EQIA considers a number of options for refunds for both disabled people and carers. Ultimately, the option including in the Act was to issue refunds for disabled people in receipt of a qualifying disability benefit who has paid a visitor levy while staying in a visitor accommodation and accompanied by a person providing care. The WG EQIA acknowledges (in part because it does not include carers) that this option does ‘not fully eliminating the risks of indirect discrimination, it was perceived to be a proportionate response which balances the need to address the indirect discrimination but also ensure the integrity and efficiency of the tax system’.

5.84 In terms of tourism activity, 31% of all trips to Wales include somebody who is disabled or has an impairment. Additionally, 20% of all overnight trips taken to Wales from January to December 2024 were by those taking care of people with medical conditions.[21] Some of these trips relate to says with friends and family in their own homes rather than visitor accommodation and it does

[21] Domestic GB tourism statistics (overnight trips): annual report 2024. Available here

not mean that these visitors were accompanying the person they care for rather that they simply have this type of caring responsibility. The equivalent data for Anglesey is presently unavailable.

Employers and employment

5.85 The WG EQIA also notes the WRA will collect and manage levy. For accommodation providers, it is anticipated that the day-to-day operation of the levy will have minimal impact on business owners who have visual and / or hearing impairments due to the multiple ways a person can interact with the WRA – digital system for filing and remitting returns to the WRA alongside the provision of a telephone and paper service, where necessary.

5.86 Additionally, the WG EQIA notes that disabled workers are more likely to end up in insecure work than non-disabled workers. Of the workers working in tourism in Wales, 18% are disabled – a similar proportion to the average across all industries.[22]

5.87 The equivalent data for Anglesey is presently unavailable.

Disability overall

5.88 The WG EQIA identified that it could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit but that the option (not including an exemption) was a proportionate response.

5.89 Once mitigation (including refund for person in receipt of a disability benefit) is included, no other impacts were identified and it is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.

5.90 Proactive measures can be taken to ensure the benefits of tourism, including the spending of the fund, are distributed more equitably among all segments of the population – this could include measures to improving accessibility for disabled people to tourist sites.

Pregnancy and maternity

5.91 Provisions in the 2025 Act apply to all visitors staying in overnight visitor accommodation that is not their usual place of residence, do not make distinction based on pregnancy and maternity.

5.92 The ONS does not provide statistics on the number of people who are pregnant. Therefore, this baseline analysis considered live birth data[23] as a proxy. The latest available data from 2024 indicate the general fertility rate[24] is higher (48.6) in Anglesey than the average for Wales (45.7).

5.93 WG concludes there are 'nil' potential direct impacts with regard to Pregnancy and maternity. While there is a higher fertility rate in Anglesey, It is not anticipated that this would change the finding of 'nil' impact.

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22 Welsh Government. Welsh tourism sector business and labour market statistics. Available here
23 Office for National Statistics, 2024. Live Births.
24 Office for National Statistics, 2021. Census.

Deprivation

5.94 While deprivation is not classified as a protected characteristic under the 2010 Act, it is considered due to its intersecting nature with different protected characteristics.

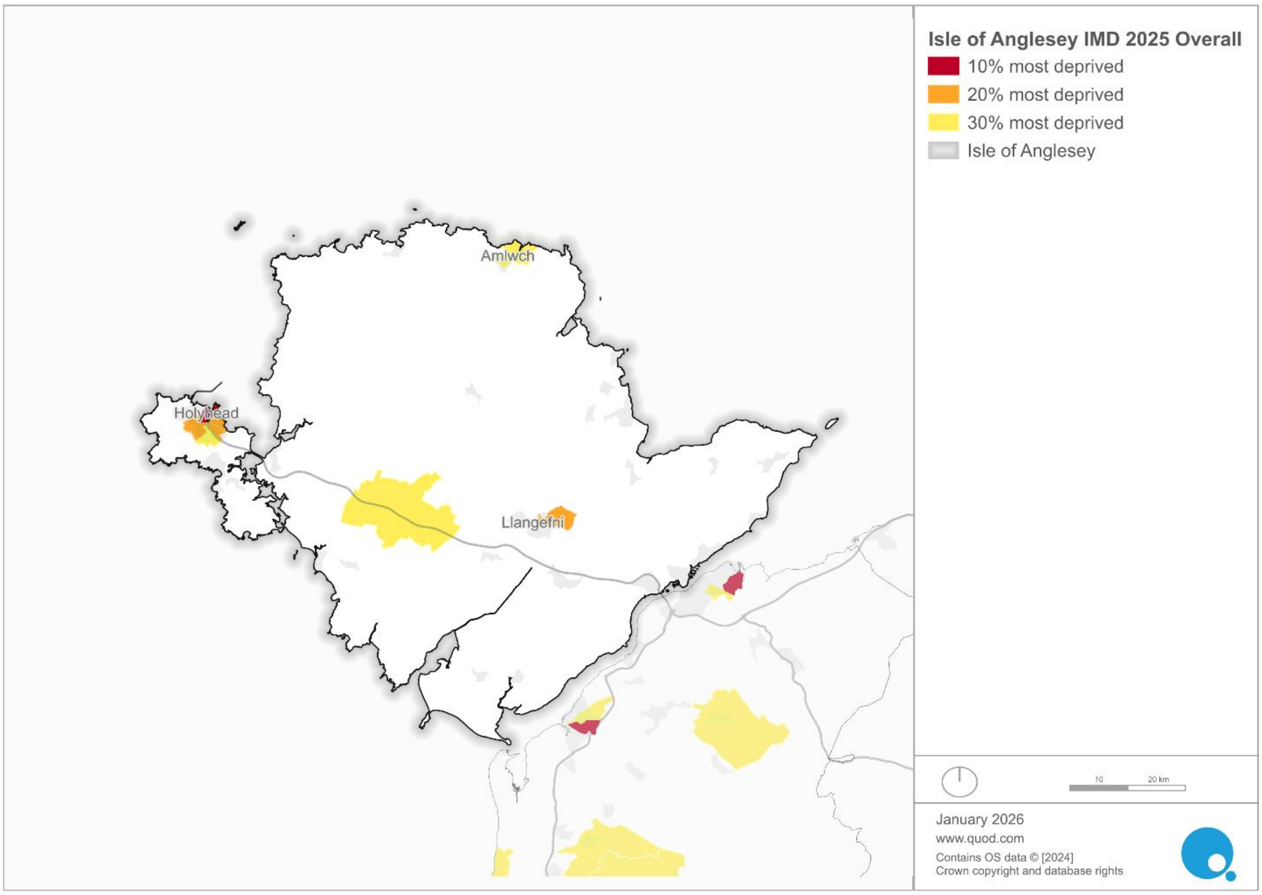
5.95 The Welsh Government's Index of Multiple Deprivation (2025) combines indicators including a range of social, economic, and housing factors, to yield a deprivation score for all areas across Wales (Lower Layer Super Output Areas [LSOAs]). There are eight domains of deprivation that are investigated:

- Income
- Employment
- Health
- Education
- Access to services
- Housing
- Community safety
- Physical environment

5.96 All areas are ranked relative to one another according to their level of deprivation. Figure 5-2 below shows the relative levels of deprivation in Anglesey – areas shown in red are within the 10% most deprived, areas in orange are within the 10% - 20% most deprived areas and areas in yellow are within the 20% - 30% most deprived.

5.97 As shown in Figure 5-2, there are some areas in Anglesey that are within the 10% - 20% and 20% - 30% most deprived areas in Wales and a small area that falls amongst the top 10% most deprived areas.

Figure 5-2: IMD map for Anglesey



5.98 The use funds from the levy will be reinvested for the purposes of destination management and improvement in the area, including providing, maintaining and improving infrastructure, facilities and services for use by visitors (whether or not they are also for use by local people), and mitigating the impact of visitors. Depending on the use of the fund, it could reduce deprivation (or indicators of deprivation) as a result of investment.

Summary of impact on groups who share a protected characteristic

5.99 Table 5-8 below summarises the findings of the equality impact assessment against protected characteristics.

Table 5-8: Summary of impacts

Protected characteristic	Potential impacts	Potential mitigation where required
Age	WG concludes there are 'nil' potential direct impacts with regard to Age once mitigation (including the under-18 exemption for lower bound accommodation) is taken into account. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA. There are possible impacts related to a higher proportion of older visitors to Anglesey, and a young workforce, but any impacts of the levy are likely to be small – and will to some extent be offset by the spending of the levy.	Under 18s are excluded from the levy for lower-rated stays Future use of the levy
Disability	The WG EQIA identified that it could be construed as indirect discrimination to apply a visitor levy to carers accompanying a disabled person requiring care as part of their visit but that the option (not including an exemption) was a proportionate response. Once mitigation (including refund for person in receipt of a disability benefit) is included, no other impacts were identified and it is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.	Refund mechanism for persons in receipt of a disability benefit who are accompanied by a person providing care, support or assistance. Future use of the levy
Gender reassignment	WG concludes there are 'nil' potential direct impacts with regard to Gender reassignment. It is not anticipated that there would be any Anglesey	Stays in private hospitals (e.g. as part of a person's gender reassignment process) are exempt from a levy.

Protected characteristic	Potential impacts	Potential mitigation where required
	specific characteristics that would change the findings of the WG EQIA.	
Marriage and civil partnership	WG concludes there are 'nil' potential direct impacts with regard to Marriage and Civil Partnership. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.	No potential impacts identified
Pregnancy and maternity	WG concludes there are 'nil' potential direct impacts with regard to Pregnancy and maternity. While there is a higher fertility rate in Anglesey, It is not anticipated that this would change the finding of 'nil' impact.	No potential impacts identified
Race	WG concludes there are 'nil' potential direct impacts with regard to Race. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA. Visitors to Anglesey and employees in the distribution, hotels and restaurants sector are more likely to be white, than the average across Wales.	Gypsy, Roma and Travellers sites provided by a local authority or registered social landlord are exempt from a levy. Exemptions / refunds are available for vulnerable groups, e.g. asylum seekers and those fleeing domestic abuse Future use of the levy
Religion and belief	WG concludes there are 'nil' potential direct impacts with regard to Religion and Belief. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA.	The Welsh Revenue Authority (WRA) will offer non-digital processes to accommodate those whose faith may restrict digital engagement. Free accommodation exempt from a levy and stays in lower rated accommodation have a lower levy charge. Future use of the levy
Sex		No potential impacts identified

Protected characteristic	Potential impacts	Potential mitigation where required
	WG concludes there are 'nil' potential direct impacts with regard to Sex. There are no Anglesey specific characteristics that would change the findings of the WG EQIA. It is not anticipated that there would be a disproportionate or differential impact in Anglesey as a result of the levy on females (or males) working in the tourist sector.	
Sexual orientation	WG concludes there are 'nil' potential direct impacts with regard to Sexual Orientation. It is not anticipated that there would be any Anglesey specific characteristics that would change the findings of the WG EQIA	No potential impacts identified

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Economic Impact Assessment of the Visitor Levy

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1 Executive Summary

1.1 The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (the 'Act') gives councils in Wales the choice to introduce a charge on overnight stays. Known as a 'visitor levy', councils can choose to introduce the levy in their area from April 2027.

1.2 The Isle of Anglesey County Council is considering introducing a visitor levy – this Economic Assessment seeks to determine the potential economic impact of doing so.

1.3 There have been a number of studies to support the Welsh Government's decision to implement the Act. This report reviews these reports to determine the applicability of applying the same approach at a more local level.

1.4 The evidence base on the economic impact of visitor levies is relatively immature and so even the national assessment is heavily caveated and relies on wide ranges – there are further complications with a local assessment as a result of gaps in data and an even more immature evidence base on the local impact of visitor levies (as opposed to national). The key caveats relevant to the local level assessment are:

- There are significant uncertainties in the elasticities of demand – this is the case at a Welsh level and is even more acute when applied at an Anglesey level.
- At a national level, the majority of visitor spending can reasonably be expected to be captured in Wales. That is not the case at a smaller area – for example, some spending of someone who visits Anglesey may be in Gwynedd (and vice versa).
- Similarly, the spending of the levy will also have a higher level of leakage as some businesses who benefit from contracts through the spending of the levy may not be based in Anglesey.
- The national level assessment (necessarily) assumed that the levy will be imposed across all of Wales – at an Anglesey level, there will be different impacts if one local authority implements the charge, but its neighbouring authorities do not, compared to if all neighbouring authorities implement the charge.

1.5 Therefore, the Anglesey level assessment is appropriately caveated, and should be read in the context of relatively limited evidence base, particularly at the local level.

1.6 Nonetheless, we are confident that the impact on the Anglesey will be relatively small in terms of both the impact on employment and GVA. We have applied a broadly similar approach to the Welsh Government analysis to establish bookends for the likely range of these impacts.

1.7 The analysis is generally conservative (pessimistic) in terms of the approach to assessing the impact on the economy. It assumes the Anglesey suffers all the loss of visitor spending, when in reality some of the spending will be lost from outside of Anglesey. It also assumes that Anglesey businesses gain only half of the spending from the levy (as it assumed that 50% of the visitor levy spending will be spent in businesses outside of Anglesey), while also assuming that Anglesey businesses do not benefit from contracts that result from the spending of visitor levies from other local authorities.

1.8 Even with these conservative assumptions (i.e. assumptions that could overestimate any negative impact) it is estimated that the levy could result in:

- A change in employment of between -31 and +7 FTE jobs. This is between a loss of -0.17% or an increase of 0.04% of employment in Anglesey.
- A change in annual GVA could be between -£2.1m and +£0.09m. This is equivalent to between a loss of -0.14% and an increase of 0.01% of Anglesey's economy.

1.9 This range from a relatively small negative impact to a relatively small positive impact reflect the findings of the Welsh Government Appraisal which also concluded a small negative to small positive impact at a national scale.

2 Introduction

An overview of the Visitor Levy

2.1 The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (the 'Act') gives councils in Wales the choice to introduce a charge on overnight stays. Known as a 'visitor levy', councils can choose to introduce the levy in their area from April 2027.

2.2 The levy is chargeable at two separate rates:

- Campsite pitches and shared rooms (hostels and dormitories): 75p per person, per night
- All other types of visitor accommodation: £1.30 per person, per night

2.3 There are exemptions[1]; Visitors will not pay the visitor levy if they are:

- under 18 years of age and staying on a campsite pitch or in shared rooms (such as a hostel or a dormitories)
- staying for more than 31 nights in a single booking
- in emergency or temporary housing arranged by the local council

2.4 The funds from the levy will be reinvested for the purposes of destination management and improvement in the area. Section 44 of the Act stipulates that councils must use the proceeds of the levy for:

- mitigating the impact of visitors;
- maintaining and promoting use of the Welsh language;
- promoting and supporting the sustainable economic growth of tourism and other kinds of travel;
- providing, maintaining and improving infrastructure, facilities and services for use by visitors (whether or not they are also for use by local people).

The purpose of this report

2.5 The Isle of Anglesey is seeking to determine the potential economic impact of introducing a visitor levy.

2.6 The starting point is to review the work undertaken by Welsh Government to understand the economic impacts of the Act at a national level, and the extent to which the approach could be applicable at a more local level.

[1] http://gov.wales/visitor-levy-small-contribution-lasting-legacy

2.7 The evidence base on the economic impact of visitor levies is relatively immature and so even the national assessment is heavily caveated and relies on wide ranges.

2.8 These limitations would be even more pronounced at local level. The key caveats relevant to the local level assessment are:

- There is uncertainty over how much of the levy is passed to consumers (modelled only as 0% or 100%)
- There are significant uncertainties in the elasticities of demand – this is the case at a Welsh level and is even more acute when applied at an Anglesey level.
- At a national level, the majority of visitor spending can reasonably be expected to be captured in Wales. That is not the case at a smaller area – for example, some spending of someone who visits Anglesey may be in Gwynedd (and vice versa).
- Similarly, the spending of the levy will also have a higher level of leakage as some businesses who benefit from contracts through the spending of the levy may not be based in Anglesey.
- The national level assessment (necessarily) assumed that the levy will be imposed across all of Wales – at an Anglesey level, there will be different impacts if one local authority implements the charge, but its neighbouring authorities do not, compared to if all neighbouring authorities implement the charge.

2.9 The local (Anglesey) level assessment is therefore appropriately caveated and should be read in the context of relatively limited evidence base, particularly at the local level.

2.10 The remainder of the report covers:

- A review of the work undertaken by the Welsh Government to understand the economic impact of the Act (Section 3)
- A wider literature review to understand the extent to which evidence exists that would allow for the Wales wide approach to be undertaken at a smaller geographical scale (Section 4)
- Caveated Anglesey level economic impact assessment (Section 5)
- Cross checking with the Welsh Government Analysis, accounting for the relative importance of tourism to Anglesey (Section 6)
- Conclusion (Section 7)

3 Studies to support the Welsh Government Act – Economic Impact

3.1 There have been a number of studies to support the Welsh Government's decision to introduce the Act. These include:

- Evidence review of elasticities relevant to a visitor levy in Wales, Alma Economics, 2022
- The Potential Economic & Greenhouse Gas Impacts of a Visitor Levy in Wales, Cardiff Business School & Welsh Government, 2024 - referred to in this report as the Welsh Government 2024 analysis
- Revised analysis of the potential economic and greenhouse gas impacts of a visitor levy, Welsh Government, 2025 - referred to in this report as the Welsh Government 2025 analysis
- Review of impacts of visitor levies in global destination, Bangor University 2024

3.2 These reports are undertaken at an all Wales level and are heavily caveated.

Evidence review of elasticities relevant to a visitor levy in Wales, Alma Economics, 2022

3.3 Alma Economics undertook a Rapid Evidence Assessment (REA) which reviewed the literature on elasticities relevant to a visitor levy in Wales.

3.4 It sought to estimate the price elasticity of demand of tourism and accommodation in particular. Price Elasticity of Demand (PED) is the measure of responsiveness of the demand for a good or service when its price changes. A negative PED denotes a decrease in quantity demanded when price increases. A high elasticity of demand indicates that the quantity demanded of a good or service is highly responsive to changes in its price, meaning a small price change can lead to a significant change in demand. Inelastic (or low elastic) demand is when demand is not responsible to price.

3.5 The report identified a high level of uncertainty and significant evidence gaps. Even where relevant evidence was found, there was a large variation in the magnitude of estimates of elasticities and there were no studies that provided Wales specific estimates and only a small minority of studies considered the UK market.

3.6 There were significant variations in the findings for tourism – while the majority of studies (70%) found that tourism was inelastic, there were some studies that reported elastic demand. The average mid-range PED across all studies was -0.7 and the median was -0.9. Thes means that for a 1% increase in the price of a good or service leads to a 0.7% reduction in demand.

3.7 There were only two studies that specifically considered accommodation – those showed it to be price inelastic (at -0.7). The report includes a caveat that these should be interpreted with caution given the limited number of studies. At least one of these reports was specifically based on international tourism – and so will be less relevant to a domestic market.

3.8 The review (by the report's own admission) provided very little evidence addressing the more nuanced research questions, including (i) insight into the drivers of visitor behaviour, (ii) the impact of visitor levies or similar on tourism demand, and (iii) how the explored elasticities may vary depending on the characteristics of tourists (e.g., based on protected characteristics).

3.9 The report itself is also clear that these studies provided very little evidence differences that might occur at a sub-regional level, with most studies focusing on national impacts and / or international tourism.

The Potential Economic & Greenhouse Gas Impacts of a Visitor Levy in Wales, Cardiff Business School & Welsh Government, 2024

3.10 This report estimates the economic and greenhouse gas emissions impact of the levy at an all-Wales level. We have reviewed it to understand the extent to which a similar method could be used to estimate the impact of a levy in individual Local Authorities.

3.11 The report includes two scenarios:

i. 100% levy is passed on from business to consumers.

ii. 100% levy is absorbed by the business

3.12 The analysis does not account for supply-side changes, such as providers exiting the market due to the levy.

100% Levy is passed on from business to consumers

3.13 The study calculates the likely impact on the study in three scenarios (optimistic, neutral and pessimistic) based on a range of elasticities taken from the Alma study. It applies these to different visitor segments (two domestic with different spending patterns and overseas visitors). This results in a change in consumer demand for each segment.

3.14 The report uses elasticities from the Alma Economics study which (as above) has significant uncertainty, data gaps, and is largely based on international tourism and national effects. The issue of applying national elasticities will be more problematic at a Local Authority level than it would be at an all-Wales level.

3.15 The study assumes that the price elasticity of demand feeds through directly into the economy – i.e. the increase in the levy results in a reduction in demand (within the study area) which means a reduction in total trip spending (also in the study area). This could be due to either people not visiting the study area or visiting the study area for a shorter period of time as a result of the levy.

3.16 The model then uses Input-Output tables to determine the likely impact of the Welsh Economy.

100% Levy is absorbed by the business

3.17 This scenario assumes that there is no change to visitors or revenues and that businesses absorb all of the costs. The report assumes that there are no supply side changes – i.e. no business exits the market, or are put off entering the market in future, instead the levy is taken from the output of the businesses.

3.18 It assumes that there are no losses in employment and only decreases in salary (and other elements of output). This is likely to underestimate the employment loss since – in reality, a loss of revenue would result in a reduction in staff as well as a reduction in salaries.

Issues and Caveats

3.19 The report itself highlights significant caveats:

- **Price Elasticity Uncertainty**: as above, there are significant uncertainties in the elasticities – this is the case at a Welsh level and will become even more acute if used at a smaller study area.
- **Accommodation Supply**: as above, the model does not account for supply-side changes, such as providers exiting the market due to the levy.
- **Pass-Through Assumptions**: as above, the report assesses the 'book ends' of the likely impact by assessing the impact if the levy is passed on to visitors or absorbed by businesses – it does not seek to assess the extent to which one is more or less likely.
- **In-Wales Costs**: The analysis only includes in Wales costs and so it likely underestimates the total costs of the trip, particularly for international trips. This will therefore overestimate the reduction in international trips post levy (and so presents a worst-case scenario)
- **Base-Year Constraints**: The levy is modelled on 2019 tourism data due to data limitations, with rates adjusted for inflation.
- **Future inflatio**n: Future inflation and sector changes are not included – it is effectively a snapshot in time in a given year.
- **Administrative costs**: The analysis does not include any frictional or administrative costs that any new Levy might engender.

Revised analysis of the potential economic and greenhouse gas impacts of a visitor levy, Welsh Government, 2025

3.20 This report updated the previous work for two sets of rates. One of those sets of rates (£1.30 standard / £0.75 lower) was subsequently used in the Act. The analysis also excluded children and young people staying in Lower Band accommodation, since they are excluded from the Levy.

3.21 The report used similar methodology as the original but noted that: 'Constraints on time and access to data architectures mean a full, and fully comparable, reworking of the 2024 impact assessment is not possible'.

3.22 The results of the analysis at a Welsh level are set out in Table 3.1.

Table 3.1: Summary of likely impacts in Welsh Government report

			Likely range
Employment	Passing Levy onto visitors	FTEs	-400 to 100
	Businesses absorb levy	FTEs	360
Annual GVA (£m)	Passing Levy onto visitors		-£7.5m to +£11.1m
	Businesses absorb levy		-£32.3m

Review of impacts of visitor levies in global destination, Bangor University 2024

3.23 Bangor University undertook a review of international evidence on the environmental, social, and cultural impacts of visitor levies in various global destinations. The report then provided recommendations of the Welsh Government on the implementation of the levy.

3.24 The report identified five case studies / areas which had implemented visitor levies that had similarities to Wales in terms of the reliance on the tourism sector and / or their social, cultural and/or environmental context. This meant that the case studies included places that, like Wales, were reliant on their tourism industry.

3.25 The report focused on the implementation of the levy – including what the levy can be spent on, the decision making process and authority, local accountability, the scope of project and activities funded, the impact of the funded projects (noting a lack of evidence) and the need for transparency, accountability, monitoring and evaluation.

3.26 It did not focus on the impact of the levy on the tourism sector specifically, although there were some takeaways that do inform our report:

- There is limited evidence on the effects of tourism taxes: 'A **comprehensive assessment of the impacts of tourism taxes remains limited**, despite their clear motivations for implementation'.
- In general, there has been continued **year-on year growth in tourism in locations that have introduced a visitor levy** (although we cannot know what the counterfactual would have been without a levy).
- **Some locations choose to vary the tax during different seasons** – for example, the Balearic Islands have implemented two separate visitor levies: €0.25 – €1 per person per night in low season (November – April) and €1 – €4 per person per night in high season (May – October).[2] **While others do not:** in Mareo and San Martin, where seasonality is high (visitor numbers in the four busiest months are over ten times those in the quietest four months), a flat visitor levy has been imposed throughout the year (€1.50 – €3.50 per person per night).
- Some locations (Catalonia / Barcelona and the Balearic Islands) **vary by accommodation type / quality** (including different rates for different hotel 'star' quality. While **others do**

[2] Welsh Government, 2024. Review of visitor levies in global destinations here

not have as much differentiation: Iceland initially introduced a flat rate and subsequently split the rate into three broad categories camping, hotels, and cruise ships.

Conclusions and implications for our study

3.27 The work undertaken to support the Welsh Government has highlighted that there are gaps in the evidence base for understanding the economic impact of the Visitor Levy. This means that the Welsh level economic impact study is necessarily caveated and includes wide ranges / book ends for the likely impact.

3.28 Applying the Welsh Government approach at a more local area level would have the same caveats and issues – and some of the issues would be more acute at a smaller study area.

3.29 The detail is set out above, but the key issues include:

- **There is limited applicable evidence on the Price Elasticity of Demand** – both Welsh Government economic appraisals use the PEDs from the Alma Study which are largely national studies for international tourism. There are no Welsh specific studies and only two that specifically look at accommodation (rather than tourism as a whole). The issue of using these elasticities become even more acute at a smaller study area since it is not clear that national elasticities hold at a sub-regional level.
- The analysis does **not take a view on the extent to which the levy is passed on -** it has book end for the impact of 0% or 100% of the levy being passed onto consumers.
- It also does **not allow for supply side changes** – i.e. it does not allow for the potential some businesses are deterred from entering or leave the market. In the scenario where all of the levy is passed on to businesses, it is assumed that there is no loss in employment (only a loss in wages).
- **There is very little evidence addressing the more nuanced questions**, including (i) insight into the drivers of visitor behaviour, (ii) the impact of visitor levies or similar on tourism demand, and (iii) how the explored elasticities may vary depending on the characteristics of tourists (e.g., based on protected characteristics). **This means the analysis makes mostly linear assumptions based on averages.** This also makes it difficult to apply local characteristic to the study (and so to adapt the methodology in the national assessment to a more local level).
- It **does not include out of Wales costs** which likely underestimates the total cost of the trip, particularly for international trips. This will therefore overestimate the reduction in international trips post levy (and so presents a worst-case scenario). This will be the same at a local authority area level (although will be offset to some extent by spending outside of the local authority area).
- The analysis does not consider what visitor spending that is 'lost' as a result of the levy is spent on instead – this could be day trips (instead of overnight trips) or Welsh residents spending money on other things (instead of holidaying within Wales). This approach is again likely to be worst case scenario in terms of the impact of the levy on the Welsh economy. This is likely to be less relevant at Anglesey level than the Welsh level as those visiting Anglesey (who are put off by the levy) are unlikely to also live in Anglesey (whereas a Welsh resident may also holiday in Wales – for example, a Cardiff resident may spend money in Cardiff rather than holiday in Anglesey).

4 Further literature review

4.1 We conducted a further literature review to understand the extent to which evidence exists that would

- Allow for the Wales wide approach to be adapted for a local level assessment.
- Fill the evidence gaps identified above

4.2 There was limited additional evidence above what was used in the work to support the Welsh Government when implementing the Act.

4.3 There were various other examples where there has been continued year-on year growth in tourism in locations that have introduced a visitor levy (although as above we cannot know what the counterfactual would have been without a levy).

4.4 The other questions the literature review sought to answer were:

- To what extent does a visitor levy get passed on to visitors?
- How does the impact of a visitor levy change with seasonality or popularity of a destination?
- How does the does the cost of accommodation / trip change the impact of the levy? There was no additional evidence found to answer this question.
- Do visitors adjust their wider trip spending if they bear the cost of the levy?

To what extent does a visitor levy get passed on to visitors?

4.5 The extent to which a visitor levy gets passed on to consumers will determine whether it is consumers or accommodation providers who will bear the cost of the levy. As set out above the Welsh government economic appraisal does not take a view on this but tests book ends for 0% to 100% pass on.

4.6 The literature provides mixed evidence on the rate of pass-through (the extent to which businesses pass on changes in tax as changes in price to consumers) of a visitor levy or other tax mechanisms.

4.7 We looked at various tax mechanisms to determine pass-through rates:

- A review of lodging taxes in US cities showed that a lodging tax is unlikely to be fully passed on to the visitors – about 86% of tax paid is by visitors and the remaining 14% is absorbed by accommodation providers in the form of lower accommodation rates or reduced occupancy.[3]
- The European Commission study found that there was a high degree of pass-through in the long run but also had example of where taxes were not passed through. For example a

[3] Hudson, S., Meng, F., So, K. K. F., Smith, S., Li, J., & Qi, R. (2021). The effect of lodging tax increases on US destinations. *Tourism Economics*, *27*(1), 205-219. Available here

case study of Disneyland Paris indicated they were unlikely to pass on VAT rate increases in 2014 to visitors due to the high price sensitivity of visitors. This meant Disneyland absorbed the cost of the VAT increase to mitigate the impact on visitor numbers and expenditure.[4]

- A study looking at the pass through of air passenger taxes on airfares across Europe estimated air passenger tax pass-through rates from 20% to 56%.[5] The same study mentions that the consumer share of the tax burden from a French VAT-reform was between 57% and 77%.

4.8 The literature review therefore does not provide clear evidence for different the level of pass-through rates that could be used – and so we maintain the approach in the Welsh Government Assessment of using bookends.

How does the impact of a visitor levy change with seasonality or popularity of a destination?

4.9 There are limited studies that have quantified PEDs for different seasons but several studies state that demand for tourism is less elastic in the high seasons compared to the low seasons.[6]

- The report on the balancing of revenue and demand in the hotel industry in Dubai[7] found that demand elasticity is much higher in the low seasons (and lower in high season). That is likely to be driven significantly by international travel – the report found that local hotels do not face strong seasonality as much international hotels do.
- The report on the price elasticities for accommodation services in Prague showed that visitors are less elastic during the high seasons than they are throughout the year with PEDs of -0.22 to 0.78 in the high seasons vs PEDs of -0.10 to -0.54 throughout the year. The positive PEDs in the high season suggest that the expected price-demand relationship may not always hold.[8]

4.10 The European Commission study found thar there were higher elasticity of demand in destinations with close substitutes. It showed that European countries in proximity still exhibit differences in PEDs due to the type of seasonal tourism offering. Spain had inelastic demand because several destinations in Spain offer sun-and-beach experiences meaning there is a high degree of substitutability between these destinations. Italy also exhibited inelastic demand because of its offering of non-coastal tourism and so was less seasonally impacted. France exhibited slightly inelastic demand due to widespread implementation of tourism taxes. The PEDs during peak season (summer) are:

  - France had PEDs ranging from -0.068 to -1.042
  - Spain had PEDs ranging from -0.018 to -0.719

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[4] European Commission, 2017. The Impact of Taxes on the Competitiveness of European Tourism here
[5] Wozny, F. (2024). *Tax incidence in heterogeneous markets: The pass-through of air passenger taxes on airfares* (No. 16783). IZA Discussion Papers. Available here
[6] Baždar Gašljević, T., Maradin, D., & Cerović, L. (2023). Price Elasticity of Demand For Hotel Services On The Business Example Of Two Hotels In The Republic Of Croatia. *Journal of accounting and management*, *13*(1), 1-14. Available here
[7] Alrawabdeh, W. (2021). Seasonal balancing of revenue and demand in hotel industry: the case of Dubai City. *Journal of Revenue and Pricing Management*, *21*(1), 36. Available here
[8] Petříček, M., & Chalupa, Š. (2020). PRICE ELASTICITY OF DEMAND FOR ACCOMODATION SERVICES–EMPIRICAL APPLICATION IN PRAGUE. *Ad Alta: Journal of Interdisciplinary Research*, *10*(1). Available here

- Italy had PEDs ranging from -0.002 to -0.224[9]

4.11 Separately, the study of lodging tax increases on US destinations showed that approximately 49% of travellers altered their plans due to high travel taxes by reducing spending, staying somewhere cheaper and visiting during low season.[10]

4.12 While the literature review highlighted some further evidence on seasonality, not sufficiently to be able to determine how Anglesey would differ from the Welsh Average.

Do visitors adjust their wider trip spending if they bear the cost of the levy?

4.13 While the study of lodging tax increases on US destinations[11] mentioned above showed that visitors responded to a levy by decreasing their spending, the study did not quantify to what extent visitors reduce their spending. And overall, the literature is not clear about how visitors would adjust their wider trip spending if they bear the cost of the levy.

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[9] Heffer-Flaata, H., Voltes-Dorta, A., & Suau-Sanchez, P. (2021). The impact of accommodation taxes on outbound travel demand from the United Kingdom to European destinations. *Journal of Travel Research*, *60*(4), 749-760. Available here

[10] Hudson, S., Meng, F., So, K. K. F., Smith, S., Li, J., & Qi, R. (2021). The effect of lodging tax increases on US destinations. *Tourism Economics*, *27*(1), 205-219. Available here

[11] Ibid

5 Caveated Anglesey level economic impact assessment

5.1 As set out in the previous sections, there is insufficient evidence to be able to robustly and accurately model the precise impact of the levy, or what how different scenarios would impact the magnitude of the effect (for example, whether other local authorities also implement a levy).

5.2 Therefore, we have taken a twin track approach to provide book ends (broadly following the Welsh Government approach) and sense checks for the likely range of the effect:

- Caveated reproduction of the Welsh Government approach. This is set out in Section 5.
- Cross checking with the Welsh Government Analysis, accounting for the relative importance of tourism to Anglesey. This is set out in this Section 6.

Caveated reproduction of the Welsh Government approach

5.3 We have taken a similar approach to the Welsh Government 2025 analysis to estimate the impacts at the Anglesey level – as in the Welsh Government approach this includes 'bookends' with two scenarios, one where 0% of the Levy being absorbed by businesses and another where 100% being absorbed by businesses

5.4 The approach is caveated because – as set out in Section 3, there are caveats within the Welsh Government report that also apply here and are in some cases more exaggerated in a local level assessment.

5.5 The key caveats that are relevant to the local level assessment are:

- At a national level, the majority of visitor spending can reasonably be expected to be captured in Wales. That is not the case at a smaller area – for example, some spending of someone who visits Anglesey may be in Gwynedd (and vice versa). For the purposes of this assessment, we assume that all spending is 'lost' from Anglesey and so this a worst-case scenario in terms of the impact on the visitor economy.
- Similarly, the spending of the levy will also have a higher level of leakage as some businesses who benefit from contracts through the spending of the levy may not be based in Anglesey. To be conservative we have assumed a high level (50%) of leakage and tested a lower leakage as a sensitivity test.
- The Welsh Government analysis assume that a change in the price of tourism (i.e. the levy) results in a decrease in demand for tourism. It does not consider changes in visitor spending patterns within the trip (for example reducing other trip costs by the cost of the levy). This is likely to be worst case scenario in respect to the impact of the levy on the Welsh economy (assuming that the PED picks up all of the change in visitor behaviour). The same approach is taken in the local assessment – again this is likely to be worst case.
- There are significant uncertainties in the elasticities – this is the case at a Welsh level and is even more acute if used at a smaller study area. There is no alternative evidence and so we have used the range of elasticities of demand used in the Welsh Government assessment.

- The national level assessment (necessarily) assumed that the levy will be imposed across all of Wales – there will be different impacts if one local authority implements the charge, but its neighbouring authorities do not, compared to if all neighbouring authorities implement the charge. It is not possible to accurately assess what the impact of different combination of local authorities introducing the levy is, but the effect on the magnitude of the impact is considered.
- The scenario where the levy is passes onto businesses does not account for supply-side changes, such as providers exiting the market due to the levy.
- It also does not account for reductions in employment and assumes that the savings are found within the 'value add' of the businesses operations. In reality, it would likely result in a reduction of jobs too.

5.6 As with the Welsh Government analysis, the analysis does not include inflation (it considers the annual impact if the levy was in place in 2024 – the latest year for which data is available), it does not include administration costs, and it does not include costs that are outside of Wales (this means the analysis likely slightly overestimates the impact of the levy, particularly for international visitors – for whom out of Wales costs will be higher).

5.7 Given the lack of evidence, there are assumptions (such as elasticities of demand) where we have not sought to make the assumptions Anglesey specific – but instead have indicated whether the estimates are likely to under or overestimate the impacts, and provided sensitivity tests as appropriate.

5.8 It has been assumed that VAT will be included on the Visitor Levy.

Visitor levy passed entirely on to tourists

5.9 This section assumes that 100% of the visitor levy is passed on to consumers. It first considers the impact of the loss of visitor spending and then considers the extent to which the spending of the levy itself would offset the loss.

The impact of the potential loss of visitor spending

5.10 According to the Great British Tourism Survey, there were 0.28m domestic overnight visitors to Anglesey per year – who spend an average of 4 nights and spend £305 per person per trip.

Table 5.1: Domestic overnight visits to Anglesey

	Total (GBTS) (avg over 2022-2024)
Total visits to Anglesey by domestic overnight visitors	0.28m
Total Anglesey domestic bed nights	1.142m
Average trip length (nights)	4.0
Total Anglesey domestic overnight expenditure (including VAT)	£86.33m
Cost per trip (including VAT)	£305
Cost per night (including VAT)	£76

5.11 The data is not available by accommodation type for Anglesey – i.e. whether those visitors are in the lower band or standard band accommodation for the purposes of the visitor levy.

5.12 However, we can make assumptions on the split based on two datasets:

- Data on the number of bed spaces by accommodation type by local authority – this can be compared to the total bed nights for the GBTS.
- Data on the split of visitors between lower band or standard band accommodation in Conwy and Gwynedd

5.13 Comparing these dataset suggests that that Anglesey has higher occupancy rates than neighbouring local authorities (Gwynedd or Conwy).

5.14 This results in a two scenarios – (1) a lower bound scenario which assumes the same ratio between bed spaces and bed nights in Gwynedd and then scales to meet the Anglesey total bed nights. (2) A core scenario which assumes that the ratio of bed spaces to occupants remains the same for lower band accommodation and the higher occupancy rate in Anglesey is as a result of higher occupancy in standard accommodation. The lower bound scenario is included as a sensitivity test later in this section.

Table 5.2: Domestic overnight visits to Anglesey – split between accommodation types are estimated

UK-resident visitors	Lower bound - (lower standard accommodation)			Core		
	Standard Band (est)	Lower Band (est)	TOTAL (GBTS)	Standard Band (est)	Lower Band (est)	TOTAL (GBTS)
Visitors (trips)	143,800	139,638	283,438	240,710	42,728	283,438
Bed nights	565,204	576,915	1,142,120	950,284	191,836	1,142,120
Average trip length (nights)	3.9	4.1	4.0	3.9	4.5	4.0
Overnight expenditure	£50.57m	£35.76m	£86.33m	£76.23m	£10.09m	£86.33m
Cost per trip	£352	£256	£305	£317	£236	£305
Cost per night	£89	£62	£76	£80	£53	£76

5.15 The Welsh Government 2025 analysis estimated that 22% of those in the Lower Band accommodation were children and so we exempt from the levy. It is assumed that this assumption holds at an Anglesey level – were the proportion of children to be lower the impact of the levy would be higher, and conversely were the proportion of children to be higher the magnitude of the impact of the levy would be smaller.

5.16 The table below include only eligible visitors (i.e. it excludes children visiting lower band accommodation) and also includes the international visitor data (take from the international visitor survey).

5.17 Note that all international visitors are assumed to stay in standard accommodation and so pay the levy. Were there to be children in lower bound accommodation within this group, the magnitude impact of the levy would be smaller.

Table 5.3: All eligible overnight visits to Anglesey – split between accommodation types and visitor type – core scenario

	UK-resident visitors (Standard Band)	UK-resident visitors (Lower Band)	International
Eligible overnight visits	240,710	33,328	41,497
Eligible Anglesey bed nights	950,284	149,632	218,434
Average trip length (nights)	3.9	4.5	5.3
Eligible Anglesey overnight expenditure (inc VAT)	£76.23m	£7.87m	£25.03m
Cost per trip	£317	£236	£603
Cost per night	£80	£53	115

5.18 The levy is £1.30 per person, per night for standard accommodation and 75p for lower band accommodation. It is assumed that VAT is charged and so those costs increase to £1.56 and 90p. Based on the average trip length and the total cost per trip, it is estimated that the visitor levy would be between 1.1% and 2.3% of the trip cost depending on trip / visitor type.

5.19 The elasticity is assumed to be -0.74. This is in line with the Welsh Government (2025) appraisal (for the neutral scenario). We have also tested the more pessimistic elasticity (-1.12) and more optimistic elasticity (-0.38) from the Welsh Government appraisal – this range is presented at the end this section.

5.20 As is set out above, there is very little evidence on local level elasticities as a result of visitor levies – the relatively limited analysis that exists is based on national evidence. In the absence of more locally specific evidence the range of multipliers has been applied.

5.21 It should also be noted that elasticity of demand in Anglesey will be affected (to some extent) by whether neighbouring local authorities also introduce the visitor levy – if Anglesey is the only local authority to introduce the levy, the impact on visitor behaviour will likely to be higher (as visitors may choose to go to Gwynedd or Conwy instead) whereas if more local authorities introduce a charge, the impact is likely to be lower.

5.22 Using the neutral multiplier (-0.74) results in a reduction in demand of between 0.8% and 1.7% depending on trip / visitor type.

Table 5.4: Change in demand as a result of the levy – core scenario

	UK-resident visitors (Standard Band)	UK-resident visitors (Lower Band)	International
Levy per person per night (ex VAT)	£1.30	£0.75	£1.30
Levy per person per night (inc VAT)	£1.56	£0.90	£1.56
Average trip length (nights)	3.9	4.5	5.3
Avg per-trip expenditure (inc VAT)	£317	£236	£603
Per trip Visitor Levy:	£5.51	£5.39	£6.82
a) As a % of trip cost	1.7%	2.3%	1.1%
b) Elasticity	-0.74	-0.74	-0.74
Percentage change in consumer demand (a x b)	-1.3%	-1.7%	-0.8%

5.23 This reduction in demand results in a £1.3m reduction in spending by visitors per year (including VAT) and £1.1m (excluding VAT).

5.24 Not all of that spend would have been spent in Anglesey - some would have been spent in other local authorities (either day trips or on the journey) but to be conservative it is assumed that all of the loss is felt in Anglesey. This will overestimate the (negative) impact on the Anglesey economy.

Table 5.4: Loss in trip expenditure – core scenario

	UK-resident visitors (Standard Band)	UK-resident visitors (Lower Band)	Overseas visitors (Standard Band)	Total
Eligible Anglesey overnight expenditure (inc VAT)	£76.2	£7.9	£25.0	£109.1
Percentage change in demand	-1.3%	-1.7%	-0.8%	
Post-trip Visitor Levy Expenditure (£m) (inc VAT)	£75.2	£7.7	£24.8	£107.8
Gross Trip Expenditure Losses (direct) (£m)	-£0.98	-£0.13	-£0.21	-£1.3
Gross Trip Expenditure Losses (direct) (£m)	**-£0.82**	**-£0.11**	**-£0.17**	**-£1.10**

5.25 Based on Welsh Government multipliers for 'accommodation and food' – indirect and induced effects are also included. Again, these would not all have been felt in Anglesey and so this is likely to overestimate (the negative) impact of the loss of expenditure as a result of the levy.

5.26 We apply both a type 1 (which captures direct and indirect effects) and type 2 multipliers (which capture direct, indirect and induced effects) for accommodation and food[12] – this is used as a proxy for all spending and it likely to capture the majority of the spending patterns.

5.27 This results in a loss of between £0.8m and £0.9m of annual GVA per year – which results in the loss of between 22 and 25 FTE jobs.

Table 5.5: Loss in annual GVA and employment as a result of loss of visitor spending – core scenario

	Type 1	Type 2
Change in direct annual output (exl VAT)	-£1.1m	-£1.1m
Multiplier	1.23	1.39
Change in total annual output	-£1.4m	-£1.5m
Ratio of Output to GVA	0.58	0.58
Change in annual GVA	**-£0.8m**	**-£0.9m**
GVA per FTE (accom and food) in Anglesey	£35,492	£35,492
Change in FTE Employment	**-22**	**-25**

[12] This is based on Welsh Government Indicative economic multipliers (input-output tables): 2019

The impact of the Visitor Levy spending

5.28 The visitor levy will result in an increase in economic activity. The visitor levy can be spent on:

- mitigating the impact of visitors;
- maintaining and promoting use of the Welsh language;
- promoting and supporting the sustainable economic growth of tourism and other kinds of travel;
- providing, maintaining and improving infrastructure, facilities and services for use by visitors (whether or not they are also for use by local people

5.29 For the purpose of this assessment, it is assumed that the impact is felt equally across different sectors of the economy (and so Anglesey averages have been used).This could be updated when further information on the type of investment that the visitor levy is spent on is available.

5.30 The Levy would result in £1.6m of additional spending (see Table 5.6) – this accounts for the reduction in demand as a result of the levy and excludes children from the lower band accommodation. Not all of this will be spent with Anglesey employers and so a 50% leakage is applied. This is an conservative estimate (and is likely to overstate leakage) - a lower leakages is included in a sensitivity test.

5.31 Again, we apply type 1 and type 2 multipliers and a ratio of GVA to output[13] – this result in an increase of approximately £0.5m in annual GVA in Anglesey supporting 6-7 FTE jobs (see Table 5.7).

Table 5.6: Loss in trip expenditure and levy revenue – core scenario

	UK-resident visitors (Standard Band)	UK-resident visitors (Lower Band)	Overseas visitors (Standard Band)	Total
Post-levy in scope bed-nights (million)	0.94	0.15	0.22	£1.3
Levy per person per night (ex VAT)	£1.30	£0.75	£1.30	
Visitor Levy Revenue (ex VAT) (£m)	**£1.2**	**£0.1**	**£0.3**	**£1.6**
Visitor Levy Revenue (inc VAT) (£m)	£1.48	£0.13	£0.34	£2.0

[13] Multiplier and ratio based on Welsh Government Indicative economic multipliers (input-output tables): 2019

Table 5.7: increase in annual GVA and employment as a result of spending of the Visitor Levy – core scenario

	Low Scenario - Type 1	High Scenario - Type 2
Visitors Levy revenue (ex VAT) – direct output	£1.6m	£1.6m
Leakage	50%	50%
Visitors Levy revenue (ex VAT) in Anglesey – direct output	£0.8m	£0.8m
Multiplier	1.21	1.33
Change in total output (including direct etc) in Anglesey	£1.0m	£1.1m
Ratio of Output to GVA	0.5	0.5
Change in GVA in Anglesey	**£0.50m**	**£0.55m**
GVA per FTE across all industries (Anglesey)	£80,541	£80,541
Change in FTE Employment in Anglesey	**6**	**7**

Total impact of the Levy

5.32 The combined impact of the levy is the loss of visitor spending plus the increase economic activity as a result of the levy spending in Anglesey.

5.33 In the core scenario that is anticipated to be a £0.3m loss of annual GVA (which is a 0.02% decrease in Anglesey's annual GVA) and the loss of 16 to 18 jobs (which is 0.1% of the Anglesey workforce). Even the core scenario is relatively conservative (pessimistic) as it assumes the Anglesey suffers all of the loss of visitor spending, and only half of the gain from the spending of the levy.

5.34 The core scenario is based on an elasticity of -0.74. Applying Welsh Government's optimistic elasticity (0.38) reduces the impact to the loss of 5-6 jobs and results in an increase in annual GVA of £0.1m.

5.35 Applying a more pessimistic elasticity (-1.12) results in a larger loss of up to 31 jobs and £0.8m annual loss in annual GVA.

Table 5.8: Change in annual GVA and employment combined effect – core scenario

	Lower Bound (based on elasticities)	Core (based on elasticities)	Higher bound (based on elasticities)
Change in annual GVA	**-£0.7m to -£0.8m**	**-£0.3m**	**£0.09m**
Anglesey GVA (2023)	£1,455m	£1,455m	£1,455m
Approx percent of Anglesey Economy GVA	-0.05% to -0.06%	-0.02%	0.01%
Change in FTE Employment	**-28 to -31 jobs**	**-16 to -18 jobs**	**-5 to -6 jobs**
Anglesey FTE Total	18,065	18,065	18,065

Approximate percent of Anglesey Workforce	-0.15% to -0.17%	-0.09% to -0.10%	-0.03%

Sensitivity test and impacts of assumptions

5.36 There are a number of assumptions made above which effect the scale of the impact. The key assumption are set out in the table below, alongside the implications for the magnitude of the impact.

5.37 Two additional sensitivity tests are carried out below – those are set out in Table 5.10.

Table 5.9: Implications of assumptions on likely magnitude of impact

	Sensitivity test	Implication
Split of visitors is as per lower bound in Table 5.2: Lower proportion in standard accommodation	Yes	Tested in sensitivity test – **very little change to magnitude of impact**
Proportion of children in standard accommodation is higher than 22%	No	Lower impact in terms of loss of visitor expenditure (as more children, who are exempt) + Lower impact in terms of spending of levy = **Lower magnitude of impact**
Proportion of children in standard accommodation is lower than 22%	No	Higher impact in terms of loss of visitor expenditure (as fewer children, who are exempt) + Higher impact in terms of spending of levy = **Higher magnitude of impact**
More pessimistic elasticity of demand	Included in Table 5.8 (lower bound)	Included in lower bound above = **Higher magnitude of impact**
More optimistic elasticity of demand	Included in Table 5.8 (higher bound)	Included in higher bound above = **Lower magnitude of impact**
Anglesey only local authority to introduce levy	Not explicitly	Not explicitly but likely to be closer to 'more pessimistic elasticity of demand' = **Higher magnitude of impact**
Anglesey and neighbouring authorities local authority to introduce levy	Not explicitly	Not explicitly but likely to be closer to 'more optimistic elasticity of demand' = **Lower magnitude of impact**
Lower level (25%) of leakage is applied	Yes	Tested in sensitivity test = **Lower magnitude of impact**

Table 5.10: Sensitivity tests

	Core	**Lower proportion in standard accommodation**	**Lower level (25%) of leakage is applied**
Change in annual GVA	**-£0.3m**	**-£0.3m to -£0.4m**	**-£0.05m to -£0.08m**
Anglesey GVA (2023)	£1,455m	£1,455m	£1,455m
Approx percent of Anglesey Economy GVA	-0.02%	-0.02% to 0.03%	< -0.01%
Change in FTE Employment	**-16 to -18 jobs**	**-16 to -18 jobs**	**-13 to -15 jobs**
Anglesey FTE Total	18,065	18,065	18,065
Approximate percent of Anglesey Workforce	-0.09% to -0.10%	-0.09% to -0.10%	-0.07% to -0.08%

Visitor levy entirely borne by the accommodation provider

5.38 This scenario assumes that businesses absorb the cost of the Visitor Levy which means that there is no change to the level of visitors to Anglesey. This means that the businesses absorb £1.96m including VAT (this is worst case as some businesses will pass VAT on).

Table 5.11: Total cost to be absorbed by the business

	UK-resident visitors (Standard Band)	UK-resident visitors (Lower Band)	International	TOTAL
Eligible Anglesey bed nights	0.95m	0.15m	0.2m	1.3m
Levy per person per night (inc VAT)	£1.56	£0.90	£1.56	
Total cost to be absorbed	£1.48m	£0.13m	£0.34m	£1.96m

5.39 Businesses absorb £1.96m of additional cost and this is paid for business revenues – the Welsh Government appraisal assumes that this is ‘found’ from within the value added and so in the same as GVA. In reality, it would likely there would also be some reduction in jobs.

5.40 The Welsh Government appraisal also assumes that neither input prices change, nor do visitor volumes, nor economic scale. This means that there are no ‘Type 1’ supply chain multiplier effects. There are however some indirect effects consequent on the Levy squeeze, reducing income to be spent (in part) across the Anglesey economy and so a multiplier of 1.3 is applied to include direct and induced, but excludes indirect GVA. This results in a loss of £2.6m in annual GVA.

Table 5.12: Change in annual GVA due to impact of Levy being absorbed by the business

	TOTAL
Direct annual GVA	-£1.96m
Multiplier (direct and induced, excludes indirect)	1.3
Total annual GVA	-£2.6m

5.41 As set out above, the spending of the levy is expected to result in an increase of £0.5m in GVA per year and an increase of 6 to 7 jobs (accounting for leakage of 50%). This results in a combined impact of a loss of £2.1m in annual GVA and an increase in 6-7 jobs.

Table 5.13: Change in annual GVA and employment combined effect – core scenario

	Annual GVA	Employment
Change due to impact of Levy being absorbed by the business	-£2.6m	0
Change due to spending of the Levy being	£0.5m	6-7 jobs
Net change	**-£2.1m**	**6-7 jobs**

5.42 A sensitivity shows that if leakage were reduced to 25%, the reduction in annual GVA would reduce from -£2.1m to -£1.9m, and the employment change would increase from 6-7 jobs to 9-10 jobs.

Table 5.14: Sensitivity tests

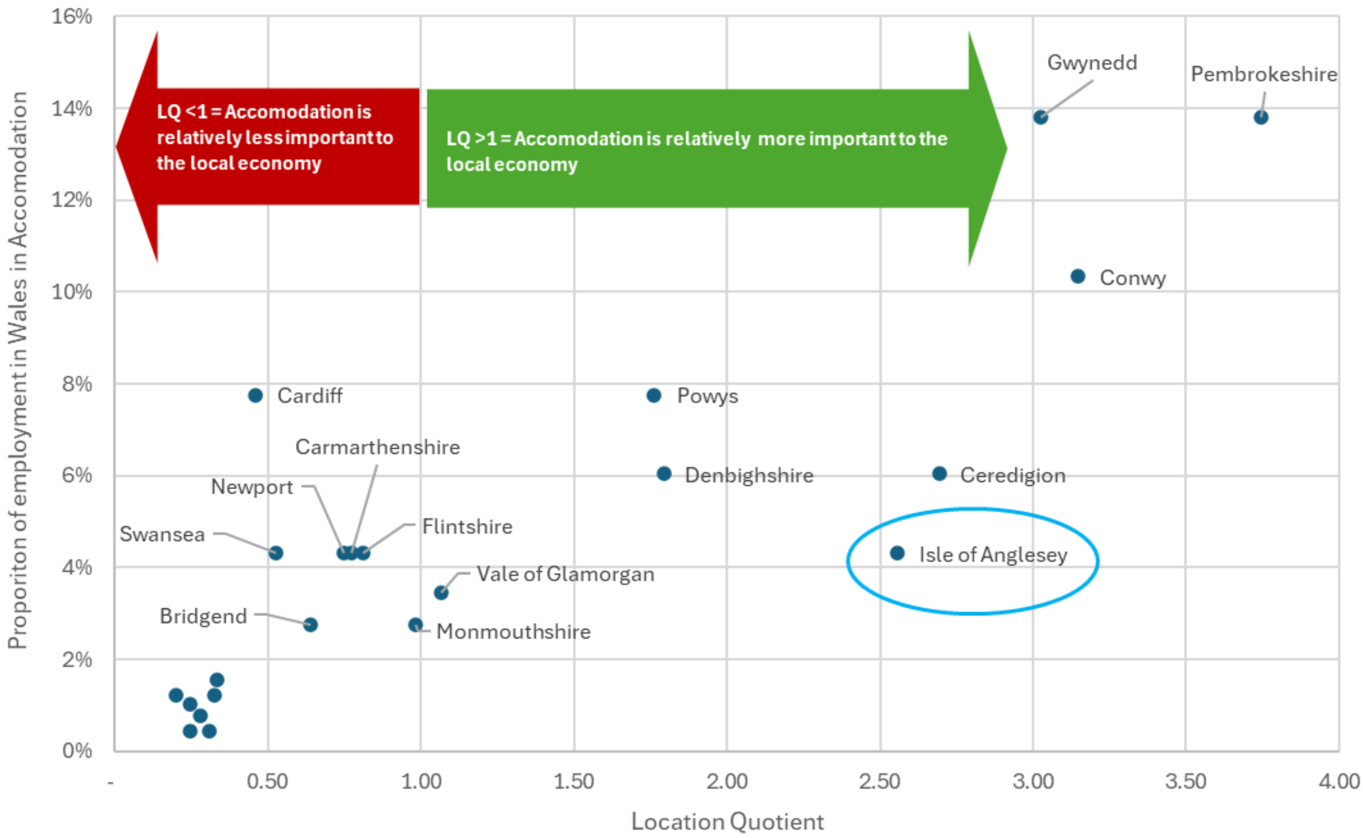
	Annual GVA	**Employment**
Core	-£2.1m	6-7 jobs
Lower proportion in standard accommodation	-£1.9m	9-10 jobs

6 Cross checking with the Welsh Government Analysis, accounting for the relative importance of tourism to Anglesey

6.1 We have therefore also conducted 'sense checks' which uses the overall impact of the Visitor Levy on the Welsh economy (from the Welsh Government analysis) to estimate the likely impact on Anglesey. Note this does not address the caveats with the Welsh Government analysis, or its applicability at a more local level, but it does provide additional confidence in the analysis.

6.2 First, it should be noted that while Anglesey has a relatively small proportion of the overall Welsh tourism market (and therefore employment), its economy is disproportionately reliant on it. This is shown in Figure 5.1 which shows that Anglesey has just over 4% of Wales' total employment in Accommodation but that it has a location quotient of 2.54 which means that accommodation is disproportionately important to the local economy.

Figure 5.1: Accommodation employment in Wales -Location Quotient and proportion of employment in Wales



6.3 The table below shows that based on a number of different measures (employment, bed spaces, visitors); the Anglesey tourism sector is between 3% and 7% of the Welsh tourism economy.

Table 6.1: Anglesey tourism sector as a proportion of Wales total

	Proportion of Welsh total tourism sector
Employment in Accommodation	4.3%
Employment in Accommodation and Food	3.1%
Bedspaces	5.2%
Number of domestic visitors	3.7%
Number of international visitors (excl own home and family and friends)	6.6%

6.4 As a sense check, we have applied this to the findings of the Welsh Government 2024 Appraisal, which found that:

- Across Wales, the Levy would result in between a loss of 100 and -400 jobs
- And a change in annual GVA of between -£7.5m and an increase of £11.1m

6.5 If we applied the range above (3% to 7%) we would expect an impact of between -12 and plus 7 jobs and a change in GVA of between a loss of £0.53m and a gain of £0.78m. This compares to the estimates in Section 5 of -6 to -31 FTEs[14] and between a loss of £0.8m to a gain of £0.09m in annual GVA.

6.6 This approach of pro-rating the Welsh Government analysis would be expected to be higher than the analysis set in Section 5 because prorating the Welsh Government analysis assumes that Anglesey claims its (relative) share of the spending of the visitor levy (once non-regional spending is accounted for).

6.7 The analysis in Section 5 assume that there is leakage of the spending of the Anglesey levy outside of Anglesey and does not account for Anglesey business 'gaining' as a result of the levy from other local authorities (for example an Anglesey business being employed on a project in Gwynedd paid for by the levy).

6.8 It should be noted that these estimates are only indicative – the approached are not like for like. Nonetheless the similarity of the figures provides confidence in the analysis set out in Section 5.

[14] Note this is comparing jobs and FTEs so it's not comparing like for like

Table 6.2: Cross checking compared to Welsh Government Approach - 100% of the Levy passed on

			Pessimistic	Core	Optimistic
Employment	WG approach - Welsh level	Jobs	-400	-140	100
	WG approach - Anglesey level 3%	Jobs	-12	-4.2	3
	WG approach - Anglesey level 7%	Jobs	-28	-9.8	7
	Caveated Anglesey approach (passing Levy onto visitors) – Section 5	FTEs	-28 to -31	-16 to -18	-5 to -6
Annual GVA (£m)	WG approach - Welsh level		-7.5	2.1	11.1
	WG approach - Anglesey level 3%		-0.23	0.06	0.33
	WG approach - Anglesey level 7%		-0.53	0.15	0.78
	Caveated Anglesey approach (passing Levy onto visitors) – Section 5		-0.8	-0.3	0.09

6.9 Taking the same approach for the scenario where businesses absorb the levy, then applying the 3% to 7% range would result in between 11 and 25 additional jobs (compared to 6-7 in Section 5) and between -£1.0m and -£2.3m (compared to -£2.1m in Section 5). Again, it would be expected to be lower given the leakage applied to the spending of the levy.

Table 6.3: Cross checking compared to Welsh Government Approach – 0% of the levy passed on

			Core
Employment	WG approach - Welsh level	Jobs	360
	WG approach - Anglesey level 3%	Jobs	11
	WG approach - Anglesey level 7%	Jobs	25
	Caveated Anglesey approach (businesses absorb) – Section 5	FTEs	6-7
Annual GVA	WG approach - Welsh level		-£32.3m
	WG approach - Anglesey level 3%		-£1.0m
	WG approach - Anglesey level 7%		-£2.3m
	Caveated Anglesey approach (businesses absorb) – Section 5		-£2.1m

7 Conclusion

7.1 The evidence on the impact of visitor levies on local economies is relatively limited, and there are some gaps in data, and therefore this appraisal should be read in that light.

7.2 We have sought to replicate the appraisal methods used by Welsh Government, making them relevant at a local level where possible, and including assumption and caveats transparently. We have also added sensitivity tests and sense checks to add robustness to the appraisal.

7.3 Despite the caveats associated with the evidence base and methodology, we are confident that the impact on the Anglesey will be relatively small in terms of both the impact on employment and annual GVA,

7.4 It is anticipated even with conservative assumptions (i.e. assumptions that could overestimate the negative impact) that:

- A change in employment could be between -31 and +7 – this is between a loss of -0.17% or an increase of 0.04% of employment in Anglesey.
- A change in annual GVA could be between -£2.1m and +£0.09m – this is equivalent to between a loss of -0.14% and an increase of 0.01% of Anglesey's economy.

Table 7.1: Summary of likely impacts

			Likely range
Employment	Caveated Anglesey approach (passing Levy onto visitors)	FTEs	-31 to -5
	Caveated Anglesey approach (businesses absorb)	FTEs	6-7
	Combined range	FTEs	-31 to +7
Annual GVA (£m)	Caveated Anglesey approach (passing Levy onto visitors)		-£0.8 to +£0.09m
	Caveated Anglesey approach (businesses absorb) – Section 5		-£2.1m
	Combined range		-£2.1m to +£0.09m