A Visitor Levy for Gwynedd

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A VISITOR LEVY FOR GWYNEDD

Recommendations on how Cyngor Gwynedd might leverage its powers under the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill to improve the performance of the tourism sector in Gwynedd.

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EXECUTIVE SUMMARY

Gwynedd is one of Wales's most distinctive destinations, combining the rugged landscapes of **Eryri National Park**, the stunning coastlines of **Meirionnydd and the Llŷn Peninsula**, and a rich cultural heritage exemplified by **two UNESCO World Heritage Sites**, the Slate Landscape of Northwest Wales and its historic castles. These assets are complemented by the **Welsh language and the vibrancy of local communities**, which give Gwynedd a unique sense of identity and authenticity that enhances its appeal for visitors seeking meaningful cultural experiences.

Tourism is a cornerstone of Gwynedd's economy. It contributes around 10% of GVA and 15% of employment across the region, and is the mainstay of the private sector in many communities. However, evidence from stakeholder interviews and comparative performance analysis shows that the sector is performing below its potential. Fragmented governance, limited coordination, and underinvestment in shared infrastructure constrain destination-wide performance. The introduction of the **Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025** provides Cyngor Gwynedd with a strategic opportunity to address these challenges.

This report draws on four strands of evidence:

1. **Global practices in visitor levies**, highlighting governance models, spending priorities, and lessons from destinations such as South Tyrol, Catalonia, and Iceland.
2. **Stakeholder interviews**, which reveal consensus on the need for coordinated destination management and identify fragmentation as a key barrier.
3. **Comparative performance analysis**, showing Gwynedd's strong visitor volumes but relatively low yield per visitor and heavy reliance on non-serviced accommodation.
4. **Local survey and regression analysis**, indicating that willingness to pay a levy is influenced primarily by financial comfort and overall satisfaction, with limited sensitivity among most visitors at proposed rates.

The findings point to clear policy implications: the levy should be positioned as a mechanism for reinvestment and sustainability, not as a stand-alone tax. Governance must combine regional coordination with strong local involvement, supported by transparent reporting and meaningful community participation as mandated by legislation. Spending priorities should focus on infrastructure, environmental management, and cultural assets to enhance visitor satisfaction and destination resilience. If implemented effectively, the levy can transform Gwynedd's tourism sector, improving competitiveness, reducing pressure on sensitive environments, and delivering long-term economic and social benefits.

KEY RECOMMENDATIONS

1. **Adopt a layered governance model**: Establish a regional coordinating body (council-led or independent) supported by local tourism cooperatives, drawing on the South Tyrol model. Consider a **30:70 revenue split** between regional and local levels to balance strategic oversight with community autonomy.

2. **Embed legislative principles**: Go beyond minimum compliance with the Act by making annual reporting and community involvement substantive. Include community representation on decision-making boards and publish clear impact reports.

3. **Ring-fence levy revenues**: Apply hard hypothecation to ensure funds are dedicated to tourism-related purposes such as infrastructure, sustainability, and cultural heritage.

4. **Prioritise reinvestment in visitor experience**: Focus spending on areas that drive satisfaction and alleviate pressure. These might include transport connectivity, signage, public realm improvements, environmental measures, and UNESCO-linked cultural projects.

5. **Define functional destinations**: Commission research to map visitor flows and establish destination clusters as a basis for local tourism cooperatives, ensuring governance reflects real travel patterns rather than administrative boundaries.

6. **Support community adaptation**: Provide frameworks and planning certainty that enable communities to innovate and diversify their tourism offer, reducing vulnerability to price-sensitive segments.

7. **Implement robust monitoring of destination performance:** Develop a systematic framework to track the health and performance of Gwynedd's visitor economy, using clear KPIs on visitor satisfaction, infrastructure quality, environmental pressures, and local economic impact. These metrics should guide adaptive management and ensure sector-wide improvements over time.

8. **Communicate transparently**: Launch a public dashboard and annual report showing how levy revenues are spent and what benefits they deliver, reinforcing trust among residents and businesses.

9. **Undertake a formal post-implementation review of the levy:** Introduce a structured evaluation of the visitor levy's economic, social, and environmental impacts, assessing both benefits and any unintended consequences. This review should consider adjustments to levy rates, governance, or (if evidence indicates net negative effects) its withdrawal, ensuring the levy remains proportionate, effective, and publicly legitimate.

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GLOSSARY

Term / Acronym	Explanation
Designated body model	A governance approach where levy revenues are allocated directly to a tourism board or cooperative for spending.
Destination reputation	The perceived quality and attractiveness of a destination, influencing visitor decisions and business performance.
DMO	Destination Management Organisation – a body that coordinates tourism strategy, marketing, and infrastructure at a destination level.
Direct spending model	A system where local authorities spend levy revenues directly on tourism-related projects.
Elasticity estimates	Statistical measures indicating how one variable varies in response to another (see price elasticity of demand for a specific example).
Grant-making model	A system where levy revenues are pooled and distributed through competitive grants for tourism-related projects.
Hypothecation	The earmarking of tax revenues for specific purposes, such as tourism infrastructure or sustainability projects.
Non-serviced accommodation	Accommodation without daily services such as cleaning or catering, e.g., holiday parks, caravans, self-catering cottages.
Price elasticity of demand (PED)	A measure of how sensitive demand is to changes in price; in this context, how visitor numbers respond to the introduction of a levy.
Price Sensitivity	The degree to which demand for a product or service changes in response to price changes. In the context of tourism, it refers to how strongly visitors adjust their travel decisions when costs increase, such as through the introduction of a visitor levy. Higher price sensitivity means visitors are more likely to reduce spending or cancel trips when prices rise.
Serviced accommodation	Accommodation that provides daily services such as cleaning and meals, e.g., hotels and B&Bs.
STEAM	Scarborough Tourism Economic Activity Monitor – a model used to estimate tourism volume, economic impact, and employment.
Tourist tax	A mandatory fee imposed by a local or national government on visitors for short-term stays, typically added to the cost of their accommodation. Also known as a visitor levy, city tax, or occupancy tax.
Visitor levy	An alternative name for a tourist tax. This is the term used in the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025.
Visitor pressure	The intensity of tourism activity relative to local capacity, often measured by visitors per square kilometre or per resident.
Willingness to pay (WTP)	The maximum amount a visitor is prepared to pay for a product or service, including a tourism levy.

CONTEXT AND CHALLENGES

Tourism is a cornerstone of Gwynedd's economy, underpinning employment and contributing significantly to regional Gross Value Added (GVA).[3] The region boasts some of Wales's most iconic natural and cultural assets, including the rugged landscapes of Eryri National Park, and the stunning coastlines of Meirionnydd and the Llŷn Peninsula. These attractions are complemented by a rich cultural heritage, exemplified by two UNESCO World Heritage Sites – the Slate Landscape of Northwest Wales and historic castles that form part of Wales's global identity.

Despite these strengths, the governance structures that shape tourism development and management in Gwynedd are evolving. The introduction of the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill provides Cyngor Gwynedd with new powers to regulate and influence the sector. However, the effectiveness of these measures will depend on how they are implemented and supported by local institutional frameworks. Evidence from other regions suggests that strong governance, often through Destination Management Organisations (DMOs), can lead to more coordinated strategies, improved visitor experiences, and sustainable economic benefits. Conversely, weak or fragmented governance may limit the ability to manage visitor pressures and capture value for local communities.

This report addresses these challenges by examining the relationship between governance structures and tourism performance. It draws on international comparisons, interviews with key stakeholders, quantitative analysis of tourism data across European regions, and a local study of price sensitivity and willingness to pay among visitors to Gwynedd. The aim is to provide policy-focused recommendations that will help Cyngor Gwynedd leverage its new powers to enhance tourism outcomes while safeguarding the region's natural and cultural assets.

THE LEGISLATION

The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 became law on 18 September 2025. It empowers local authorities across Wales to introduce a per-person, per-night levy on overnight stays in visitor accommodation within their jurisdiction.

The stated objective of the legislation is to provide local authorities with a tool to generate funds dedicated to maintaining and enhancing tourism infrastructure, and to manage tourism pressures, ensuring fair cost-sharing between visitors and residents.

Local authorities have the discretion to decide whether to introduce the levy in their area. However, if they do introduce the levy, the rates are dictated by the legislation. These are fixed at

[3] The exact extent to which tourism contributes to employment and to GVA is contested. The 2022 STEAM report for Gwynedd reports a £1.523bn economic impact of tourism and 17,737 FTE jobs supported 14,264 of which are directly employed in the sector (STEAM 2022). In contrast, the ONS estimates the GVA of the Accommodation and Food Service Activities in Gwynedd in 2022 at £208mn (ONS 2025). The ONS Business Register and Employment Survey estimates a total of 8,000 jobs in Accommodation and Food Service Activities in Gwynedd in 2022 (Nomis 2025). The ONS measures suggest that the sector accounts for roughly 10% of GVA and roughly 15% of employment.

£1.30 per person per night for standard visitor accommodation (hotels, B&Bs, self-catering etc.) and £0.75 per person per night for camping and shared-room accommodation (e.g., hostels).

Revenues raised by the levy will be subject to a form of hypothecation. The legislation requires that net revenues are used to fund improvements to tourist services and infrastructure or to mitigate the effects of tourism on local communities. Local authorities are obliged to report annually on the use of these funds.

STRUCTURE OF THE REPORT

The remainder of this report consists of four sections of evidence followed by a consideration of the overall policy implications of our research.

Evidence 1 reviews global practices in visitor levies, drawing on case studies from Europe and North America to identify governance models, spending priorities, and lessons for Gwynedd.

Evidence 2 examines the role of Destination Management Organisations (DMOs) through stakeholder interviews, highlighting fragmentation as a key barrier and exploring options for coordinated governance.

Evidence 3 presents a comparative analysis of Gwynedd's tourism performance using STEAM data, benchmarking visitor numbers, economic impact, and sector structure against similar destinations.

Evidence 4 reports findings from a local survey on price sensitivity and willingness to pay, supported by regression analysis to identify factors influencing visitor attitudes toward a levy.

Finally, we draw implications for the implementation of the visitor levy in Gwynedd, outlining risks, opportunities, and governance options informed by the preceding evidence.

Data and technical details are presented in the appendices.

EVIDENCE 1: GLOBAL PRACTICES IN TOURIST TAXES

This section summarises key findings from the Welsh Government-commissioned report 'Review of Impacts of Visitor Levies in Global Destinations' (ap Gwilym & Osti, 2024). The full report is publicly available and provides detailed case studies and recommendations. Here, we present an overview of international practices most relevant to Gwynedd's context.

On our count, Wales will become the 25th country in Europe to introduce a tourism tax, and the 50th worldwide (Osti and ap Gwilym 2024). Most of these taxes are structured as overnight stay levies, such as those in Spain, Italy and the US (where it is known as the "lodging tax"). However, some countries impose entrance taxes at borders, as seen in New Zealand, or charge entrance fees for day visitors, as in the recent example of Venice.

Our research considered a total of 61 destinations, across 32 different countries, where tourism taxes of various types are levied, though we delved more deeply into seven case study destinations which collect an overnight stay levy. These seven case study destinations are identified in Figure 1.

Figure 1: Location of Case Study Destinations

1 = Jackson Hole, Wyoming. 3 = Orange County, Florida.
2 = Gunnison County, Colorado.

4 = Iceland. 6 = The Balearic Islands.
5 = Catalonia. 7 = South Tyrol.

HYPOTHECATION:

The earmarking of visitor levy revenues for specific purposes is a common feature of tourism tax regimes worldwide. The vast majority of the destinations that we considered apply some form of hypothecation, with only the Netherlands and Switzerland showing no evidence of this practice. The strength of hypothecation varies significantly. In places like Orange County and the Balearic Islands, legislation strictly defines how revenues are spent, making these systems highly dependent on levy income. This rigidity became evident during the COVID-19 pandemic when revenues collapsed, forcing Orange County to halt convention centre expansion and the Balearic Islands to suspend new projects. In contrast, destinations with weaker hypothecation, such as Jackson Hole and Gunnison County, were better able to adapt because their systems allow more flexible allocation of funds.

Other jurisdictions adopt intermediate models. Catalonia and South Tyrol channel all levy revenues to tourism boards or cooperatives, but these bodies also receive other funding streams, reducing reliance on the tax while still maintaining a strong link between levy income and tourism-related spending. Gunnison County illustrates a hybrid approach: some rates are hypothecated for specific purposes like public transport or affordable housing, while others flow into general funds. Iceland stands out as the only case where hypothecation was formally weakened over time. Initially, 60% of revenues were earmarked for the Tourist Site Protection Fund, but this legal link was removed in 2017. Despite this, most jurisdictions continue to favour hypothecation because it enhances transparency, accountability, and public support for visitor levies.

REVENUE ALLOCATION MECHANISMS

We identified three primary mechanisms by which hypothecated revenues are allocated to spending activities or projects. The grant-making model channels revenues into a central fund that awards grants for specific projects, though eligibility rules vary by destination. The designated body model allocates revenues directly to tourism boards or cooperatives, which have defined objectives but considerable flexibility in spending. Finally, the direct spending model allows local governments to spend the revenues themselves. Some jurisdictions employ a combination of these models. This is summarised in Table 1.

Table 1: Direct Spending, Designated Bodies and Grant-making Models

	Direct Spending model	Designated Bodies model	Grant-making model
Balearics	×	×	✓
Catalonia	×	✓	×
Gunnison	✓	✓	×
Iceland	×	×	✓
Jackson Hole	✓	✓	✓
Orange County	×	✓	✓
South Tyrol	×	✓	×

Source: ap Gwilym & Osti (2024).

A variety of organisations involved in the allocation of visitor levy revenues. These include various levels of government, government agencies, statutory bodies, advisory groups, associations, co-operatives, and joint ventures.

Central government, local government and the tourism industry are commonly represented in the decision-making forums of funding or spending organisations. Other sections of civil society, including trades unions, cultural groups and environmental groups are far less commonly represented.

GEOGRAPHICAL SCALE

The case studies reveal that visitor levies operate at very different geographic scales, from highly centralised systems to decentralised local models. In destinations such as the Balearic Islands, Iceland, and Orange County, both tax collection and revenue allocation are centralised, with funds managed by a single authority. For example, the Balearics allocate all revenues through a central commission, while Iceland's Tourist Site Protection Fund distributes grants nationally but requires alignment with local Destination Management Plans. These centralised systems often cover large or diverse areas, such as Iceland's vast territory with a small population, or Orange County's dense urban region.

By contrast, other jurisdictions adopt more decentralised approaches. Catalonia splits revenues between a regional tourist board and local agencies, reflecting its mix of large urban municipalities like Barcelona and smaller rural areas. South Tyrol operates at an even finer scale, with municipalities levying taxes and local tourism associations managing spending, though a regional agency also receives a share. In the U.S., Gunnison County and Jackson Hole illustrate multi-level systems where state, county, and town governments all raise and allocate taxes, sometimes alongside designated bodies. These variations highlight two key conclusions: visitor levies can be implemented at multiple geographic levels, and revenue allocation often involves complex sharing arrangements between central and local authorities to balance strategic priorities with local needs.

TYPES OF SPENDING

Visitor levies fund a wide range of projects and activities, from large-scale infrastructure to small community initiatives, with significant variation in scope and purpose across destinations. In grant-making systems like the Balearics and Iceland, spending is focused on discrete, time-limited projects such as environmental restoration or safety improvements. In contrast, other jurisdictions prioritize ongoing activities, including destination marketing, event sponsorship, and public services.

Visitor levy revenues fund a broad spectrum of activities, but destination marketing is the most common use, covering tourism boards, offices, and campaigns that range from growth-focused strategies to sustainability initiatives.

Beyond marketing, levies support cultural and sporting events, heritage conservation, and tourism infrastructure. Environmental projects, public transport, workforce training, scientific research, and even social housing are financed in several jurisdictions.

The scale of investment can differ markedly: Orange County concentrates most of its revenues on major projects like convention centre expansions worth hundreds of millions of dollars, while smaller or more decentralized destinations such as South Tyrol and Jackson Hole finance modest cultural events, trail maintenance, and local transport. This diversity reflects differences in governance models, local priorities, and the economic weight of tourism within each region.

Visitor levies are justified economically for two main reasons: funding local public goods and mitigating tourism-related externalities. Public goods, such as destination marketing, benefit all tourism businesses. Externalities include waste management, infrastructure wear, congestion, and housing pressures. Across the case studies, the emphasis on these objectives varies widely. Orange County prioritises public goods, directing most revenues to large-scale projects like convention centres and marketing, whereas the Balearic Islands focus heavily on alleviating externalities through environmental and sustainability initiatives. Other destinations, such as Iceland and South Tyrol, strike a balance between both aims. Across the destinations studied, the focus of spending has shifted over recent years away from marketing and infrastructure development towards sustainability and mitigating the externalities of tourism.

Destinations such as Jackson Hole and South Tyrol tend to allow a degree of flexibility in how funds are allocated, depending on emerging needs each year. While the use of funds is monitored, they stress the importance of maintaining some flexibility, given the dynamic nature of tourism.

EVALUATION OF SPENDING

Formal impact evaluation of visitor levy spending is rare across the case studies, with most jurisdictions focusing on auditing compliance rather than assessing outcomes. Grant-making systems like the Balearics and Iceland require progress and completion reports with financial evidence, while Orange County audits funded organisations and uses economic impact estimates to justify future investments. In Catalonia and South Tyrol, scrutiny occurs through governing bodies or cooperative structures, ensuring some level of accountability, and U.S. examples such as Gunnison and Jackson Hole rely on oversight by elected boards and conditional funding for events based on prior performance. Overall, while spending is monitored, systematic post-implementation impact assessments are uncommon, except when projects seek additional funding and must demonstrate previous results.

IMPLICATIONS FOR GWYNEDD

While Gwynedd's context is unique, several parallels can be drawn with the destinations studied above. Like Iceland, Gwynedd's tourism offer is rooted in its natural environment – mountains, coastline, and protected landscapes – making issues of visitor pressure, infrastructure maintenance, and environmental stewardship highly relevant. South Tyrol provides another useful comparison: its governance model accommodates strong cultural and linguistic identity, with Ladin-speaking communities shaping tourism priorities through local cooperatives. This resonates with Gwynedd's Welsh language and cultural heritage, suggesting that levy governance should reflect local identity and community voice. Other destinations, such as Catalonia and the Balearics, highlight the importance of balancing economic benefits with sustainability, while U.S. examples like Gunnison and Jackson Hole show how levies can support housing and transport solutions in rural, high-demand areas—issues that also affect Gwynedd's communities.

A STRONG CASE FOR HYPOTHECATION AND TRANSPARENCY: Public support for visitor levies is higher when revenues are clearly earmarked for tourism-related purposes. Gwynedd should adopt hard hypothecation, ensuring funds are ring-fenced for destination management, infrastructure, and sustainability projects. Transparent reporting will build trust among residents and businesses.

GOVERNANCE MODEL CHOICE: We highlighted three models for dispersing revenues – grant-making, designated bodies, and direct spending. For Gwynedd, a designated body model (e.g., a strengthened Destination Management Organisation) offers flexibility and local accountability while avoiding the complexity of competitive grant schemes. Incorporating elements of grant-making for community-led projects could enhance inclusivity.

SPENDING PRIORITIES: Global practice shows levies fund destination marketing, infrastructure, environmental projects, and social measures. For Gwynedd, priorities should reflect local challenges: managing visitor pressure on Yr Wyddfa and other 'hotspots', improving public transport links, and supporting cultural heritage tied to UNESCO sites.

SCALE AND LOCALISATION: Gwynedd should ensure levy revenues benefit the communities most affected by tourism. This could mean allocating funds at community level to address local needs such as path maintenance or seasonal congestion.

LEGAL AND POLICY FRAMEWORK: Welsh legislation allows flexibility, but Gwynedd should define clear criteria for spending to avoid disputes and ensure alignment with sustainability goals. Embedding impact assessment requirements—currently rare globally—would position Gwynedd as a leader in evidence-based tourism policy.

EVIDENCE 2: THE ROLE OF DESTINATION MANAGEMENT ORGANISATIONS

Tourism sector performance in Gwynedd depends on coordinated, destination-wide action that goes beyond individual business interests. Yet the current governance structure is fractured across multiple organizations with overlapping mandates and unclear coordination mechanisms. This section examines how tourism stakeholders understand sector-wide performance, what they identify as primary challenges and barriers to improvement, and what they see as possible solutions.

The evidence provided in this section of the report is the result of 9 semi-structured interviews conducted among different tourism stakeholders in Gwynedd. These 9 stakeholders represent different tourism sectors, from accommodation, to attractions and activities, and to the public sector.

The study reveals a consensus: all nine stakeholders recognize that collective action determines destination performance, yet the current system prevents the coordinated investment and strategic planning necessary to achieve it.

TOURISM SECTOR PERFORMANCE IN GWYNEDD

TOURISM AS A SYSTEM

Interviewees understand tourism sector performance across multiple dimensions. It is not simply visitor numbers or business revenue, but a complex interaction of destination reputation, infrastructure quality, business capability, visitor experience, and sustainability.

Furthermore, they believe that performance extends beyond direct tourism providers to the entire tourism ecosystem, as for example food suppliers, electricians, accountants that sustains tourism operations. Performance, therefore, is not seen as an individual business metric but a destination-wide phenomenon requiring systemic coordination.

INFRASTRUCTURE AS PERFORMANCE ENABLER

Infrastructure is another issue that was widely recognised as essential to overall sector performance. It is believed that a consistent, joined-up system for visitor information would make it far easier to direct guests to attractions and services, yet the current setup remains scattered and difficult to navigate. This reinforces the view that visitor satisfaction, and therefore business performance, depends on infrastructure that individual operators cannot deliver alone.

Related to this is the commonly raised problem of public facilities, parking and signage. It was noted that these elements shape the visitor experience from the moment they arrive and influence how every business in the area is perceived. Infrastructure is seen as a shared asset for the whole destination, and when it is inconsistent or delivered in fragments, it is understood to weaken performance across the sector.

THE DESTINATION REPUTATION

Multiple interviewees recognize that destination-wide reputation directly impacts individual business performance. A park owner, articulates this spillover effect: "The destination reputation matters... if we're promoted as a quality destination, it helps all of us."

This observation shows that individual businesses believe that they cannot control destination reputation independently. A single business's marketing effort, regardless of quality, cannot establish a destination as "quality." This requires coordinated, destination-wide messaging. Yet current funding constraints severely limit this coordination.

FRAGMENTATION AS THE PERFORMANCE BARRIER

THE NEED FOR COORDINATION

A consistent message across stakeholders was the recognition that coordination remains limited and that this lack of alignment has real consequences for how the sector functions. It was widely acknowledged that, although partnership structures are in place, coordination between them is still fragmented and often harder than it should be.

It was explained that destination management activity is formally delivered through various partnerships, yet these arrangements still operate in ways that feel disjointed. This reflects a broader structural reality: councils, national park authorities, destination organisations, heritage bodies and individual businesses all work toward partly overlapping but ultimately different aims.

Without a clear, shared point of coordination, fragmentation is seen as unavoidable. The issue is not a lack of willingness among organisations, but the simple fact that each operates within its own remit, creating gaps and overlaps that the current structures struggle to bridge.

THE CHALLENGE OF PARTNERSHIP

It was recognised that the partnership model used for managing the destination adds a layer of complexity to coordination. For example, different initiatives in a territory depend on negotiation and cooperation with multiple entities and organisations, each with their own responsibilities and authority. While this partnership approach is essential, it inherently slows decision-making and reduces efficiency. Effective destination performance is therefore believed to require a mechanism, such as a Destination Management Organisation (DMO), to reduce the coordination burden and enable more aligned action.

THE CONSEQUENCES OF FRAGMENTATION

The consequences of fragmented governance are tangible. Broken information systems, duplicated efforts, and missed strategic opportunities were consistently highlighted. Public facilities, parking, and signage are known to affect the visitor experience and influence the reputation of all businesses, yet no single organisation is responsible for ensuring they work together seamlessly. Different entities manage parking, signage, and visitor information, creating gaps and inconsistencies in the experience offered to visitors.

Similarly, the absence of a unified visitor information system was seen as a barrier to guiding guests effectively to attractions and services. Fragmented governance means each business produces its own information, resulting in duplication and gaps rather than smooth, coordinated visitor support.

THE ROLE OF DMOS IN ENABLING PERFORMANCE

Stakeholders consistently highlighted that DMOs play a critical role in enabling sector performance in ways that individual businesses or fragmented public organisations cannot.

STRATEGIC COORDINATION

A key function is strategic coordination of diverse actors. With multiple businesses, landowners and public bodies operating with different priorities, a central body is necessary to bring these actors together. It was recognised that council-level coordination is often broad, slow and influenced by political processes. A dedicated DMO can coordinate more efficiently, aligning the efforts of businesses and organisations and ensuring that initiatives work together rather than in isolation.

BUSINESS SUPPORT

Another major function is business support and capacity building. DMOs provide guidance, training, access to best practices, quality certification frameworks and market intelligence that strengthen the capability of tourism businesses across the sector. Small businesses, which often deliver essential services such as local food, retail and accommodation, are unable to fund these types of support on their own. It was recognised that without this coordinated support, many smaller operators would remain underserved. Evidence from the sector shows that access to these frameworks can enable businesses to achieve and maintain high standards consistently, reflecting both the commitment of the operators and the support structures facilitated by the DMO.

INFRASTRUCTURE DEVELOPMENT AND PRODUCT INTEGRATION

A further function is infrastructure development and product integration. DMOs coordinate visitor information systems, wayfinding and integrated product offerings—resources that individual businesses cannot fund independently but on which all depend for success. Fragmented provision of facilities, signage and information systems weakens the visitor experience, while unified systems improve both satisfaction and sector performance.

MARKETING AND BRANDING

Finally, destination branding and marketing play an important role. By maintaining a clear, destination-level identity, DMOs help create the reputation context in which all businesses operate. Individual businesses can promote their own services, but only a DMO can sustain a coherent message about the destination as a whole. Strong branding has the potential to increase visitor flows across the sector, while weak branding can constrain performance, even when individual businesses offer high-quality experiences.

THE VISITOR LEVY AS A SOURCE OF FUNDING FOR DMOS

Stakeholders consistently highlighted that the ability to plan and deliver coordinated services across the destination is constrained by current funding arrangements. It was recognised that reliance on voluntary contributions can limit the resources available for both long-term initiatives and continuous support to businesses. While existing organisations play a role in marketing and connecting businesses, their capacity to fund infrastructure, support programs, or strategic coordination is inherently limited.

The introduction of the visitor levy was seen as a mechanism that could fundamentally address these limitations. The discussion among stakeholders revealed that the levy, if properly managed, could improve performance of the tourism sector. The levy has been said to provide:

- **Stable, predictable funding**: Unlike voluntary contributions or fees dependent on business profitability, revenue from the visitor levy reflects actual visitor numbers, creating multi-year income that can support long-term strategic planning.
- **Infrastructure investment**: Stable funding allows coordinated improvements in shared infrastructure, including unified visitor information systems, clear directional signage and navigation, accessibility enhancements, and integrated booking platforms. These are investments that individual businesses cannot fund alone but which benefit the sector as a whole.
- **Inclusive support**: Levy funding operates as a public good, ensuring that all businesses, regardless of size or ability to pay, have access to services that improve performance. This helps overcome the inequity created by membership-based models.
- **Strategic capacity development**: With reliable funding, DMOs can invest in understanding market trends, identifying product gaps, and supporting business training and quality initiatives across the sector, enhancing overall performance.

Stakeholders also highlighted legitimate concerns that need careful consideration for successful implementation:

- **Fairness and competitiveness**: Businesses expressed concern about potential impacts on pricing and competitiveness, and the need to ensure that the cost does not disadvantage local operators.
- **Governance and accountability**: Questions were raised about how levy revenue will be managed, distributed, and monitored. Clear governance structures, transparent allocation mechanisms, and regular reporting were seen as critical to maintaining trust and demonstrating the value of the investment.
- **Equitable distribution**: Ensuring that both large and small businesses benefit from the levy was emphasised as essential to its acceptance and effectiveness.
- **Demonstrated impact**: Stakeholders stressed the importance of showing a clear link between levy revenue and tangible improvements in sector performance to build confidence and support for the initiative.

It was recognised that, if implemented effectively, the visitor levy could transform how the tourism sector in Gwynedd operates. By providing a stable, inclusive, and strategically managed funding source, it enables the creation of a dedicated DMO that has the potential to improve infrastructure, support all businesses, and foster a more coordinated, high-performing tourism sector across the region.

CONCLUSIONS

The evidence gathered from stakeholders reveals a tourism sector that is individually capable but collectively fragmented. Businesses strive for quality and sustainability; yet destination infrastructure and services are divided among multiple organisations with weak coordination and inconsistent funding. Such fragmentation undermines the potential for sector-wide performance gains.

For the tourism sector to reach its full potential, a coordinated structure is needed, one that offers destination-level coordination, supports business capacity building, and funds shared infrastructure and services. Dedicated, well-resourced DMOs that serve the entire destination is essential to deliver the collective goods and strategic planning that the market alone cannot provide.

The proposed visitor levy offers a viable mechanism to deliver stable, inclusive funding, for the creation of a system of DMOs able of long-term planning, infrastructure investment, and support for all businesses. If implemented with transparent governance, fair distribution, and clear accountability, the levy, through DMOs, can improve infrastructure, visitor experience, and sector resilience.

In short, for Gwynedd's tourism sector to achieve sustained performance improvement, three elements must align: (1) unified destination coordination with clear authority and hierarchical levels, (2) sustainable funding not dependent on membership fees, and (3) commitment to strategic planning and accountability at sector level.

Examples of how such a structured and strategic model of DMOs can work in practice can be found in the frameworks developed by the province of South Tyrol in Italy and by Visit England.

South Tyrol has developed a tourism financing and governance structure where the visitor levy funds a coordinated system of DMOs. All revenue flows directly to tourism organizations rather than general provincial and municipal budgets, ensuring funds are dedicated to tourism development and marketing. The organisational structure reflects a deliberate design principle: each municipality or cluster of municipalities is represented by a single registered tourism association or cooperative. This monopoly principle, one organisation per territory, eliminates the fragmentation that weakens collective action. All organisations must meet provincial criteria, maintain transparent financial reporting, and demonstrate capacity in tourism promotion and management. Rather than operating as isolated entities, these local organizations are embedded within a coordinated provincial system anchored by the IDM (Innovation Development Marketing Südtirol/Alto Adige), the provincial destination marketing organization. Rather than centralising all functions, the IDM operates through decentralised territorial branch offices, each serving a cluster of local organisations within a defined area. The result is a system that achieves both strategic coherence and local responsiveness, with stable funding enabling long-term infrastructure investment and sector-wide planning.

Visit England has similarly foreseen the development of a structured network of DMOs in response to findings of the de Bois Review (2021) that the English landscape had become fragmented and complex. The new model creates a clear hierarchy of responsibility and coordination. Under the new scheme, DMOs will be renamed Local Visitor Economy Partnerships (LVEPs), and new Destination Development Partnerships (DDPs) will set regional priorities for the visitor economy. LVEPs will lead, market and manage destinations in their geography, collaborating with other destination organisations, local government and businesses, with an expectation of eventually around 40 LVEPs across England, whilst DDPs will operate at regional level, with expected 15 to 20 DDPs across England. VisitEngland was charged with responsibility for creating, maintaining and supporting this new tiered structure. By establishing this tiered governance model with clear strategic focus, accreditation standards, and hierarchical coordination through VisitEngland, England is moving toward a structured system that enables coherent destination management across regions whilst preserving local autonomy and knowledge.

Both frameworks demonstrate how strategic governance structures and coordinated funding mechanisms can transform fragmented tourism sectors into coherent, strategically aligned systems. We favour the South Tyrol model for two key reasons. First, it is a proven system that has been successfully implemented, whereas the English reforms remain largely aspirational. Second, South Tyrol's structure achieves far greater geographic granularity, with local organisations embedded in a decentralised network. This approach is better suited to Gwynedd's cultural and linguistic diversity, which more closely resembles South Tyrol than England, and ensures that local voices are meaningfully represented within a coherent regional framework.

EVIDENCE 3: COMPARATIVE TOURISM PERFORMANCE

This section presents a comparative analysis of the tourism sector in Gwynedd using STEAM data.[4,5] The analysis compares Gwynedd with Anglesey, the Yorkshire Dales National Park, Angus Council, the North York Moors National Park, Fife Council, and Cheshire West & Chester.[6] North Wales is included as a regional benchmark. Because Gwynedd is part of North Wales, its data necessarily contributes to the wider North Wales totals.

Gwynedd is one of Wales' most important tourism destinations, shaped by coastal assets, extensive caravan and holiday park infrastructure, and nationally significant landscapes. The STEAM framework provides consistent data allowing an evidence-based assessment of how Gwynedd performs relative to similar rural and semi-rural destinations.

VISITOR NUMBERS

In 2022, Gwynedd received 7.9 million visitors. This is significantly higher than many comparator areas, including Anglesey with 1.9 million visitors, Angus with 1.2 million, and Fife with 3.2 million. The Yorkshire Dales received 5.1 million visitors, placing Gwynedd comfortably above most national park destinations. The North York Moors recorded 9 million visitors, slightly above Gwynedd and covering a smaller geographical area.

North Wales as a whole received 31 million visitors. Because Gwynedd contributes nearly 8 million to this total, it accounts for roughly one quarter of all visitors to North Wales. This illustrates the extent to which the regional visitor economy depends on Gwynedd's activity. At the same time, there remains substantial visitor concentration in neighbouring areas of North Wales, which means Gwynedd is not the sole anchor of the regional sector.

A key distinction in Gwynedd's visitor profile is the dominance of staying visitors. 52.2% of visitors to Gwynedd stay overnight, considerably higher than in regions dominated by short-stay tourism such as Cheshire West & Chester, where only 5.6% of visitors are staying visitors. Gwynedd's proportion is also higher than the North Wales average of 34.0%, suggesting Gwynedd contributes disproportionately to the region's overnight visitor base. The only comparator with a higher percentage is Anglesey, where 62.4% of visitors stay overnight. Gwynedd's strong staying-visitor share helps explain the higher overall economic importance of the sector. However, this

[4] The analysis presented here relies on STEAM (Scarborough Tourism Economic Activity Monitor) data, which is widely used across the UK for tourism benchmarking. While STEAM provides a consistent framework for estimating visitor numbers, economic impact, and employment, it is based on modelled data rather than direct measurement. Inputs such as accommodation occupancy, visitor surveys, and transport flows are combined using assumptions that may not fully capture local variations. Consequently, figures should be interpreted as indicative rather than absolute, and comparisons between destinations should be viewed in the context of methodological limitations.

[5] A detailed overview of the data is provided in Appendix 1.

[6] The analysis uses the latest STEAM data available (2022 or 2023) for Gwynedd and comparator regions. Selecting comparators was partly determined by data availability, which is not straightforward because STEAM coverage varies across the UK and some destinations do not publish recent figures. The chosen areas represent reasonable benchmarks due to their rural or semi-rural character, reliance on natural assets, and structural similarities to Gwynedd's visitor economy. These destinations provide a meaningful basis for comparison while reflecting practical constraints in sourcing consistent data.

also means Gwynedd experiences more sustained visitor presence, which increases pressure on local environments, roads, and public services.

ECONOMIC IMPACT

The total economic impact of tourism in Gwynedd in 2022 was £1.523 billion. This places Gwynedd ahead of comparable rural authorities such as Angus, which generated £306 million, Fife with £513 million, and the Yorkshire Dales with £427 million. Gwynedd also exceeded the North York Moors, which recorded £1 billion. This demonstrates that Gwynedd is economically one of the strongest rural tourism destinations within the comparator group.

However, in absolute terms, Gwynedd still falls short of the largest regional economies. Cheshire West & Chester recorded £1.99 billion, and North Wales as a whole generated £4.16 billion. Because Gwynedd accounts for £1.523 billion of this total, it contributes approximately 37% of all tourism value created within North Wales. This indicates that Gwynedd is a major driver of regional economic output, although its contribution must be interpreted in the context of broader regional activity.

Measured per visitor, Gwynedd produced £193.30 of economic value. This is higher than North Wales as a whole (£134.40), the North York Moors (£111.50), Cheshire West & Chester (£69.40), and the Yorkshire Dales (£83.90). At the same time, Gwynedd underperforms relative to smaller, higher-yield destinations such as Anglesey (£229.70) and Angus (£255.00). Gwynedd therefore occupies a middle position: it is more productive per visitor than most large destinations but achieves lower yields than smaller and same sized competitors.

A defining structural feature of Gwynedd's visitor economy is the dominance of non-serviced accommodation, which generated £1.158 billion or 76% of total tourism value. This proportion is far greater than in North Wales as a whole (58.1%), the Yorkshire Dales (29.1%), or Cheshire West & Chester (3.3%). While this sector provides significant economic value, it also introduces vulnerabilities. Regions heavily reliant on non-serviced accommodation, such as Gwynedd and Anglesey, typically exhibit lower expenditure per visitor per day. A comparison between day-visitor expenditure and non-serviced accommodation expenditure per visitor per day shows that Gwynedd generates £61.7 per visitor per day in the non-serviced sector. Aside from the North Wales average (£57.0), this is the lowest figure among all comparable regions, with Anglesey displaying similarly modest levels. Notably, this value is very close to the day-visitor spending level in Gwynedd (£54.6). Across regions, this is the smallest gap observed between day-visitor spending and non-serviced accommodation spending.

This narrow difference suggests that visitors staying in non-serviced accommodation spend only marginally more than day visitors. In comparative terms, this pattern points to untapped opportunities and a relatively weak performance of Gwynedd's non-serviced tourism economy, indicating significant potential for growth in ancillary spending, local services, and value-adding tourism products.

EMPLOYMENT

Tourism supports 17,737 full-time equivalent jobs in Gwynedd, of which 14,284 are direct and 3,453 are indirect. This places Gwynedd among the most tourism-dependent labour markets in the entire comparison set. Gwynedd supports substantially more tourism employment than Anglesey with 4,326 FTEs, Fife with 5,621, or the Yorkshire Dales with 5,114. It also exceeds the North York Moors, which supports 11,682 FTEs

Only North Wales and Cheshire West & Chester support more tourism employment. North Wales has 45,201 FTEs in total. Gwynedd's share of 17,737 indicates it contributes close to 40% of regional tourism employment. This underscores the structural importance of tourism within Gwynedd's labour market.

In terms of productivity, Gwynedd's economic impact per FTE is £85,866. This is broadly aligned with the North York Moors (£85,605) and slightly below the North Wales average (£92,033). This figure suggests Gwynedd's tourism sector is competitive in labour productivity, though it does not outperform the regional average. In this sense, Gwynedd performs well but does not stand out.

STAYING AND DAY VISITORS

Gwynedd recorded 20.4 million staying visitor days, significantly higher than Anglesey's 5.8 million, the Yorkshire Dales' 2.1 million, or Angus' 1.8 million. Although North Wales has 49.8 million staying visitor days, Gwynedd's onsite visitor density is higher when scaled to its smaller population and land area. This sustained level of overnight demand provides stability for local businesses but also places pressure on housing, transport, and environmental capacity.

Day visitor days in Gwynedd reached 3.8 million, which is comparatively low when compared with areas dominated by day visits. Cheshire West & Chester recorded 27.1 million day visitor days, the North York Moors recorded 7.1 million, and North Wales as a whole recorded 20.2 million.

NON-SERVICED ACCOMMODATION

Non-serviced accommodation is the structural core of Gwynedd's visitor economy. Gwynedd hosted 3.3 million non-serviced visitors in 2022 (representing 79% of all staying visitors), a figure significantly higher than Anglesey's 0.8 million (71%), the Yorkshire Dales' 0.3 million (45%), or Fife and Angus, both at around 0.2 million (34% and 14% respectively). Even the North York Moors recorded only 1 million non-serviced visitors (52%), less than one-third of Gwynedd's total. Non-serviced accommodation generated £355.60 of economic impact per visitor in Gwynedd, a value similar to the North Wales average (£346.80) and Anglesey (£391.50). While Gwynedd's per-visitor value is not exceptional, the scale of the sector distinguishes it.

TOURISM PRESSURE

Tourism pressure indicators reveal that Gwynedd experiences moderate to high visitor intensity. Gwynedd recorded 3,108 visitors per square kilometre per year, higher than Angus (552) and the Yorkshire Dales (2,337) but significantly below the very densely visited North York Moors (6,247) and Cheshire West & Chester (31,632). This suggests that Gwynedd as a whole experiences notable but not extreme pressure relative to land area.[7]

Relative to population, Gwynedd received 67 visitors per resident, which is higher than North Wales as a whole at 45 and well above Fife's 8.5. However, Gwynedd falls below the Yorkshire Dales, which recorded 214.7 visitors per resident, and the North York Moors at 383.7.[8] This indicates that although Gwynedd is visitor-intensive, it is not at the uppermost end of tourism pressure amongst the comparator group.

Staying visitor intensity is particularly high. Gwynedd recorded 8,051 staying visitor days per square kilometre, nearly identical to the North Wales average and far higher than Angus (812), the Yorkshire Dales (985), or Fife (3,483). This reflects concentrated seasonal demand in popular areas, especially coastal destinations with large caravan site clusters. Such intensity provides substantial economic benefit but increases demands on infrastructure, services, and environmental management.

CONCLUSIONS

Gwynedd faces several structural challenges in its tourism economy.

There is a clear need for a strategic approach to improve coordination and enhance the economic impact of the non-serviced accommodation sector relative to other regions.

Increased public investment is required to support the infrastructure, services, and visitor experience that underpin non-serviced accommodation.

Given that Gwynedd's tourism economy is heavily concentrated in the non-serviced sector, it is crucial that the region transforms and strengthens this segment. If this sector is adversely affected, the overall tourism economy becomes vulnerable, underscoring the importance of targeted strategic development.

[7] Note that this analysis deals with Gwynedd as a whole and is not withstanding that Gwynedd has several hotspots (such as Yr Wyddfa) that experience significant visitor pressure and, due to their geographical and topographic characteristics, struggle to sustain high visitor numbers.

[8] Note that Yorkshire Dales and North York Moors data refer to the national park boundaries and, hence, have much lower population densities than Gwynedd, making these comparisons more ambiguous.

EVIDENCE 4: PRICE SENSITIVITY AND WILLINGNESS TO PAY IN GWYNEDD

In this section, we consider the willingness of tourists in Gwynedd to pay a visitor levy. We begin by summarising existing evidence from outside Wales before reporting the results of a survey that we conducted with tourists in Gwynedd.[9]

EXISTING EVIDENCE

Previous studies provide useful insights into price sensitivity in the tourism sector, but none relate directly to Gwynedd.

We have identified 28 academic or policy papers which model the effects of visitor levies on tourism arrivals and overnight stays, and a further 37 papers which provide evidence on tourists' willingness to pay (WTP) such levies.[10] Our main conclusions based on this survey of the literature are as follows:

- **Elasticity estimates** in the literature cluster around **-0.5 to -0.6** for accommodation-related taxes, but some contexts show near-zero elasticity for small levies.[11]
- **WTP is generally positive**, especially when tax revenues are earmarked for sustainability or local improvements.
- **Price sensitivity is higher for budget travellers** and lower for high-income or purpose-driven tourists (e.g. cultural or nature-based visitors).

Alma Economics (2022) conducted a meta-analysis of price and income elasticities, reporting that accommodation demand is generally price inelastic (median elasticity around -0.7), while income elasticity is positive and often greater than one, indicating tourism behaves like a luxury good.

Jones (2024) modelled the potential economic impact of a visitor levy in Wales using input-output analysis. He considered three scenarios based on different elasticity assumptions, concluding that even under the pessimistic scenario, demand reductions would be modest (typically 1–3%).[12]

These studies suggest that while price sensitivity exists, its magnitude is limited for small levies. However, none of this evidence is specific to Gwynedd, creating an important gap for local policy design.

[9] Note that the survey's participants were all visitors at holiday parks and so are not representative of all tourists in Gwynedd.
[10] See ap Gwilym and Osti (2024), Annex B, for extensive details of this literature.
[11] A price elasticity of demand of -0.5 implies that a 10% increase in the overall price of a holiday (including tax) would reduce demand by 5%.
[12] An optimistic scenario where demand reacts weakly to the new levy (PED = -0.38), a neutral scenario (PED = -0.74) and a pessimistic scenario where demand reacts strongly to increased costs (PED = -1.12).

SURVEY DESIGN AND SAMPLE

To address this evidence gap, we undertook a survey of visitors staying at holiday parks in Gwynedd. The aim was to understand attitudes toward a potential tourist tax and identify factors influencing willingness to accept such a levy.

The survey questions are detailed in Appendix 2. They were designed to capture visitor attitudes towards the proposed tourist tax in Wales and gather contextual information about their trip and preferences. It included questions on:

- **Trip characteristics**: first-time vs repeat visits, length of stay at the park and overall holiday, travel companions, and presence of children.
- **Tourist tax perception**: whether the introduction of a tax would affect likelihood of returning (Question 6), and the maximum per-person-per-night amount respondents would be willing to pay (Question 7), including variations if revenue were earmarked for specific purposes such as environmental protection, cultural projects, public services, attractions, or mitigating tourism impacts (Questions 8–13).
- **Satisfaction measures**: ratings of previous experiences at the park and in the local area, including natural and cultural environment, infrastructure, and overall satisfaction.
- **Spending intentions**: frequency of visiting restaurants, pubs, cafés, and participation in paid activities during the stay.
- **Background information**: prior experience with tourist taxes, countries visited, postcode or country of residence, demographic details (age, gender, family status), and self-reported financial comfort during the trip.

The questionnaire was anonymous and voluntary, with clear GDPR compliance statements.

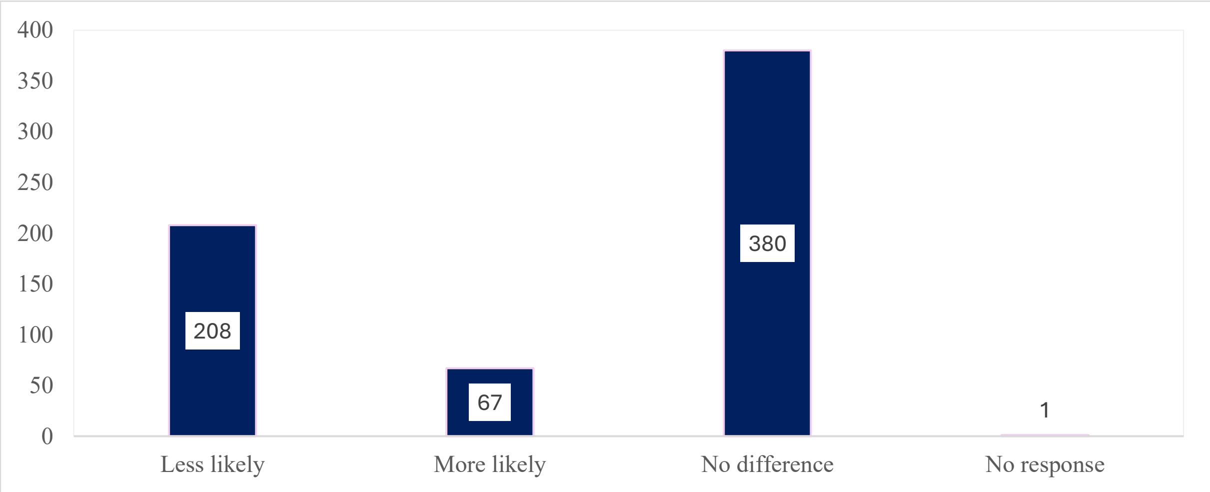
The survey was conducted between June and October 2025 across six Roberts Group holiday parks in Gwynedd, from Beddgelert to Barmouth to Pen Llŷn. A total of 656 responses were collected. Of these, 391 were first-time visitors and 264 were repeat visitors (one non-response). The average length of stay was 3.7 nights, with a minimum of 1 night and a maximum of 17 nights. Only five respondents were from outside the UK (four from Germany and one from the Netherlands), while 46 respondents reported home postcodes in the LL area and the remainder were from other UK regions.

SURVEY ANALYSIS AND RESULTS

The main question of interest was Question 6: ‘Would the introduction of the tourist tax change your likelihood to visit this holiday park in the future?’ Responses were as follows: 208 less likely, 67 more likely, 380 no difference, and one non-response (see Figure 2).

We carried out an analysis of the answers to this question using a regression model which is presented in detail in Appendix 3.

Figure 2: Would the introduction of the tourist tax change your likelihood to visit this holiday park in the future?



Source: Questionnaire Results

The results indicate a clear picture: fewer than a third of respondents reported that a tourism tax would make them less likely to return. This suggests a broadly tolerant baseline towards an accommodation levy, at least at the levels legislated for. However, the regression results show that willingness to absorb a tax is not the same across all visitors.

Two factors stand out. First, visitors who report being more financially comfortable are less likely to say a tourism tax would discourage them from returning. This implies that sensitivity to an additional charge is concentrated among more price-sensitive visitors. Second, visitors with higher overall satisfaction are also less likely to report that a tax would reduce their likelihood of returning. In practical terms, when visitors feel they are receiving a high-quality experience, they are more likely to accept an additional charge without changing their behaviour.

Importantly, the analysis did not find evidence that tourism tax perception differs systematically by trip characteristics such as visiting behaviour (restaurants/pubs/cafés), length of stay, peak vs off-season travel, family status, first-time vs repeat visitors, participation in paid activities, residence inside/outside Gwynedd, or the specific park visited.

Overall, willingness to accept a tourism tax in Gwynedd appears to be driven primarily by ability to pay and how positively visitors rate their experience, rather than by when they visit or what type of trip they take.

An interesting supplementary result from the questionnaire is the low salience of tourist taxes. We asked respondents to note whether they had previously visited Spain, France, Italy or Greece on holiday. We also asked them whether they had paid a tourist tax on any previous holiday. 570 of the respondents had visited at least one of these countries. Tourism taxes exist in all four of these countries, but only 265 respondents replied that they had previously paid such a tax. Most notably, 392 respondents had visited France, where the Taxe de Sejour is almost ubiquitous, but only 183 of these noted that they had ever paid a tourist tax. This suggests that most tourists do not even notice when they are required to pay a visitor levy.

IMPLICATIONS FOR POLICY

CONTEXT AND STRATEGIC RATIONALE

Gwynedd's tourism sector is a cornerstone of the local economy, yet evidence from both qualitative interviews and comparative performance analysis indicates that it is performing below its optimum level. Stakeholders consistently highlighted fragmentation and weak coordination as barriers to destination-wide performance. This is reinforced by STEAM data, which shows that while Gwynedd attracts high visitor volumes and generates significant economic impact, its yield per visitor and ancillary spending remain modest compared to similar destinations. The dominance of non-serviced accommodation further underscores structural vulnerabilities, as this segment tends to deliver lower per-day expenditure and is highly dependent on repeat visits.

The introduction of the Visitor Levy provides Cyngor Gwynedd with a unique opportunity to address these challenges. Rather than viewing the levy as a stand-alone revenue measure, it should be positioned as a strategic tool to reinvest in the visitor experience, strengthen governance, and support a more resilient and higher-value tourism economy. International evidence and local willingness-to-pay analysis suggest that a well-designed levy, linked to visible improvements, can enhance both visitor satisfaction and sector performance.

The **Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025** provides not only the power to introduce a levy but also sets clear requirements for annual reporting and community involvement in decisions about how revenues are used. These provisions should be treated as foundational principles for governance in Gwynedd, ensuring transparency and meaningful participation rather than minimal compliance.

STRUCTURAL REFORM: DESTINATION MANAGEMENT

The evidence points to a clear need for structural reform in destination governance. Interviews with stakeholders revealed widespread agreement that fragmented coordination undermines infrastructure development, marketing, and visitor experience. Global practice demonstrates that strong governance through Destination Management Organisations (DMOs) can overcome these barriers. For Gwynedd, the most promising model is inspired by South Tyrol: a **regional DMO** responsible for strategic functions such as branding, marketing, and overarching coordination, complemented by a **network of local tourism cooperatives or associations** operating at destination level.

Defining what constitutes a "destination" in Gwynedd is critical. Visitor behaviour suggests functional clusters rather than administrative boundaries. For example, Caernarfon and Aberdyfi serve distinct markets, while Beddgelert and Betws-y-Coed (outside Gwynedd) share visitor flows. A networked model allows for local responsiveness while maintaining a unified regional identity. Governance should not be industry-exclusive; community representation is essential to ensure legitimacy and alignment with local well-being. Options include hybrid boards combining businesses, community groups, and public bodies, or cooperative governance structures that embed inclusivity and accountability.

RISKS AND OPPORTUNITIES

The primary risk associated with the levy is its potential impact on price-sensitive visitors and communities reliant on low-cost tourism. Regression analysis of survey data shows that financial comfort is the strongest predictor of negative tax perception. This suggests that areas dominated by budget accommodation may experience greater pressure if the levy is perceived as reducing affordability. Without adaptation, these communities could face longer-term competitiveness challenges.

Conversely, the levy creates significant opportunities. Overall satisfaction emerged as a key determinant of levy acceptance, meaning reinvestment in visible improvements – such as infrastructure, cleanliness, transport, and cultural assets – can mitigate the risk of reduced demand and enhance value. Higher-quality experiences attract financially comfortable visitors who spend more across the local economy, supporting a shift toward a higher-value tourism model. Strategic reinvestment can therefore strengthen resilience, reduce pressure on sensitive environments, and deliver broader economic benefits.

SHARED RESPONSIBILITY

Effective implementation of the visitor levy requires coordination at regional and local levels. Local tourism cooperatives should be central to operational delivery, shaping priorities that reflect community needs and visitor patterns. However, challenges such as transport connectivity, signage consistency, and destination marketing cannot be solved within isolated localities. A Gwynedd-wide DMO could align investment across destinations, ensure levy revenues deliver benefits beyond community boundaries, and provide strategic leadership for shared infrastructure and sustainability goals.

Communities most exposed to visitor pressure or reliant on low-cost segments may need support to diversify their offer, improve quality, and engage in cooperative governance. This shared responsibility ensures that levy revenues deliver tangible benefits across the destination while fostering local ownership and trust.

The **South Tyrol model** offers a useful precedent: a **30:70 split in levy revenues** between provincial and local bodies ensures that strategic functions (such as marketing and infrastructure that spans destinations) are funded while maintaining strong local autonomy. Gwynedd should consider a similar approach, supported by a formal analysis of governance options to determine which structure best meets the needs of individual communities and the region as a whole.

PRACTICAL IMPLEMENTATION PRIORITIES

Three priorities stand out for effective implementation:

1. **Transparency and communication**: Public trust depends on clear reporting of how visitor levy revenues are used. Annual impact reports or a public dashboard can demonstrate accountability and reinforce the link between the levy and improved visitor experience. The legislative mandate for reporting and community engagement offers an opportunity to embed these practices into the governance model. Rather than tokenistic

consultation, Gwynedd should establish structured mechanisms that demonstrate how levy revenues deliver tangible benefits for residents and visitors.

2. **Targeted reinvestment**: Spending should focus on factors that drive satisfaction and alleviate pressure—such as infrastructure upgrades, public realm improvements, environmental measures, transport connectivity, and visitor services.

3. **Support for community adaptation**: Governance structures should create conditions that enable local innovation, including planning certainty and partnership frameworks that encourage investment in quality improvements and product diversification. Critically, DMOs should manage tourism as a territorial priority, viewing the destination not as an isolated visitor economy but as a dynamic system in which tourists, residents, commuters, and all living entities interact and create both positive and negative externalities. By focusing on territorial quality and the well-being of all stakeholders in strategic decision-making, DMOs can ensure that levy revenues contribute to sustainable, equitable development. This integrated approach strengthens community support and positions tourism as integral to broader territorial well-being rather than as a narrowly focused economic sector.

MONITORING AND EVALUATION

Global evidence shows that formal impact evaluation of levy spending is rare, yet it is essential for accountability and learning. Gwynedd should embed systematic monitoring and evaluation into its governance framework. Key performance indicators might include visitor and resident satisfaction scores, infrastructure quality metrics, and measures of local economic impact. Regular assessment will not only demonstrate value but also inform adaptive management, positioning Gwynedd as a leader in evidence-based tourism policy.

STRATEGIC POSITIONING

The levy should be framed as a mechanism for reinvestment and sustainability, not as an additional charge. Embedding governance principles—transparency, inclusivity, and accountability—will be critical to maintaining public and industry support. By linking levy revenues to visible improvements and community benefits, Cyngor Gwynedd can transform the levy from a potential source of contention into a catalyst for long-term resilience and destination competitiveness.

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APPENDICES

APPENDIX 1: STEAM DATA

Comparative Overview	Gwynedd (2022)	North Wales (2022)	Anglesey (2022)	Yorkshire Dales National Park (2022)	Angus Council (2023)	North York Moors National Park (2023)	Fife Council (2023)	Cheshire West & Chester (2022)
Total Visitor Number (in Million)	**7.9**	31.0	1.9	5.1	1.2	9.0	3.2	28.7
Total Visitor Days (in Million)	**24.2**	70.0	6.5	6.6	2.5	14.5	6.2	30.9
Staying Visitor (% of visists)	**52.2%**	34.9%	62.4%	11.9%	39.0%	21.0%	51.0%	5.6%
Day visitors (% of visits)	**47.8%**	65.1%	37.6%	88.1%	61.0%	79.0%	49.0%	94.4%
Nights Spent (in Million)	**16.3**	39.0	4.6	2.1	1.8	7.4	4.6	3.8
Nights spent in serviced accomodation	**1.8**	1.8	1.7	1.7	1.9	1.9	1.2	1.8
Nights spent in non serviced accomodation	**5.8**	6.1	6.2	5.5	5.4	5.7	5.5	6.8
Nights spent SFR	**2.4**	2.4	2.4	4.6	4.6	4.4	4.4	2.4
Average Nights Spent	**4.0**	3.6	4.0	3.5	3.9	3.9	2.8	2.4
Economic Impact (in Million £)	**1,523.0**	4,160.0	431.1	427.0	306.0	1,000.0	513.0	1,990.0
Economic Impact - Serviced (in Million £)	**142.3**	625.0	57.9	99.7	52.7	214.0	234.1	258.0
Economic Impact - Non Serviced (in Million £)	**1,158.0**	2,415.0	324.6	124.2	134.6	465.0	106.1	65.1
Economic Impact - SFR	**16.9**	118.1	10.0	7.1	64.7	9.0	79.2	46.2
Economic Impact - Day Visitors (in Million £)	**205.9**	1,000.3	38.6	196.1	53.8	351.0	93.1	1,617.0
Non Serviced Visitor Number (in Million)	**3.3**	7.0	0.8	0.3	0.2	1.0	0.2	0.1
Serviced Visitor Number (in Million)	**0.7**	2.8	0.2	0.3	0.2	0.9	0.9	0.9
SFR Visitor Number (in Million)	**0.2**	1.1	0.1	0.0	0.1	0.0	0.5	0.5
Visitor Days Serviced (in Million)	**1.2**	4.9	0.4	0.5	0.3	1.7	1.1	1.7
Visitor Days non Serviced (in Million)	**18.8**	42.4	5.2	1.5	0.8	5.6	1.2	0.9
Visitor Days SFR (in Million)	**0.4**	2.5	0.3	0.1	0.7	0.1	2.3	1.3
Total FTE	**17,737.0**	45,201.0	4,326.0	5,114.0	3,725.0	11,682.0	5,621.0	20,233.0
FTE - Direct	**14,284.0**	36,065.0	3,358.0	4,154.0	2,705.0	9,461.0	4,031.0	15,783.0
FTE - Indirect	**3,453.0**	9,136.0	968.0	960.0	1,020.0	2,221.0	1,590.0	4,450.0

Source: STEAM Reports

Additional Calculations	Gwynedd (2022)	North Wales (2022)	Anglesey (2022)	Yorkshire Dales National Park (2022)	Angus Council (2023)	North York Moors National Park (2023)	Fife Council (2023)	Cheshire West & Chester (2022)
Staying visitor number (in Million)	**4.1**	10.8	1.2	0.6	0.5	1.9	1.6	1.6
day visitor number (in Million)	**3.77**	20.2	0.7	4.5	0.7	7.1	1.6	27.1
Day visitor days (in Million)	**3.8**	20.2	0.7	4.5	0.7	7.1	1.6	27.1
staying visitor days (in Million)	**20.4**	49.8	5.8	2.1	1.8	7.4	4.6	3.8
Nights (in Million)	**16.3**	39.0	4.6	1.5	1.3	5.5	3.0	2.2

Area & Population Information	Gwynedd (2022)	North Wales (2022)	Anglesey (2022)	Yorkshire Dales National Park (2022)	Angus Council (2023)	North York Moors National Park (2023)	Fife Council (2023)	Cheshire West & Chester (2022)
Area (km2)	**2,535.0**	6,172.0	714.0	2,178.0	2,176.0	1,436.0	1,330.0	907.0
Population	**117,591.0**	687,000.0	69,050.0	23,711.0	114,820.0	23,380.0	374,760.0	361,694.0

Performance Analysis	**Gwynedd (2022)**	North Wales (2022)	Anglesey (2022)	kshire Dales National Park (2022)	Angus Council (2023)	orth York Moors National Park (2023)	Fife Council (2023)	Cheshire West & Chester (2022)
Total Visitor Number / Area	**3,108.5**	5,016.2	2,628.9	2,337.0	551.5	6,246.5	2,406.0	31,631.8
Total Visitor Number / Population	**67.0**	45.1	27.2	214.7	10.5	383.7	8.5	79.3
Total Economic Impact / Total Visitor Number	**193.3**	134.4	229.7	83.9	255.0	111.5	160.3	69.4
Economic Impact - serviced / Total Economic Impact	**9.3%**	15.0%	13.4%	23.3%	17.2%	21.4%	45.6%	13.0%
Economic Impact - Non services / Total Economic Impact	**76.0%**	58.1%	75.3%	29.1%	44.0%	46.5%	20.7%	3.3%
Economic Impact - SFR / Total Economic Impact	**1.1%**	2.8%	2.3%	1.7%	21.1%	0.9%	15.4%	2.3%
Economic Impact Day Visitors / Total Economic Impact	**13.5%**	24.0%	9.0%	45.9%	17.6%	35.1%	18.1%	81.3%
Economic Impact serviced / Total Days in serviced accomodation	**117.9**	127.3	141.5	184.2	173.5	127.5	210.0	155.1
Economic impact non serviced / Total Days non serviced accomo	**61.7**	57.0	62.9	84.0	160.3	83.3	87.5	73.6
Economic Impact SFR / Total Days SFR	**39.3**	46.8	39.3	57.5	99.2	62.1	34.8	35.7
Economic Impact Day Visitors / Day Visitor Days	**54.6**	49.6	54.7	43.7	73.5	49.5	59.4	59.7
Economic Impact serviced / Serviced visitor number	**210.3**	225.7	245.7	321.5	329.7	244.9	258.4	279.0
Economic Impact SFR / SFR Visitor Number	**94.1**	111.3	93.6	261.8	452.3	272.7	153.5	85.2
Economic Impact - Non serviced / Non Serviced Visitor Number	**355.6**	346.8	391.5	458.3	868.5	474.0	477.8	501.2
Economic Impact Day Visitor / Day Visitor Number	**54.6**	49.6	54.7	43.7	73.5	49.5	59.4	59.7
Total Economic impact / Total FTE	**85,865.7**	92,033.4	99,657.9	83,496.3	82,147.7	85,605.2	91,264.9	98,354.2
Total Economic Impact / Total Visitor Days	**62.99**	59.45	66.06	64.40	122.40	68.97	82.74	64.34
Total Number of Visitor / FTE	**444.27**	684.94	433.89	995.31	322.15	767.85	569.29	1,417.98
Staying Visitor Days / Population	**205.6**	101.9	94.5	279.6	21.8	620.2	16.5	85.5
Staying Visitor Days / area	**8,051.3**	8,070.3	8,152.2	985.2	812.5	5,162.7	3,482.7	4,233.7
Staying Visitors per day / population	**0.48**	0.20	0.23	0.25	0.04	0.87	0.03	0.03
Staying Visitors per day / area	**22.1**	22.1	22.3	2.7	2.2	14.1	9.5	11.6
One Day Visitors per day / population	**0.1**	0.1	0.0	0.5	0.0	0.8	0.0	0.2
One Day Visitors per day / area	**4.1**	9.0	2.7	5.6	0.9	13.5	3.2	81.8
Total Visitors per day / area	**26.1**	31.1	25.0	8.3	3.1	27.7	12.8	93.4
Total Visitors per day / population	**0.6**	0.3	0.3	0.8	0.1	1.7	0.0	0.2
Total Tourist per day	**66,246.6**	191,726.0	17,879.5	18,164.4	6,849.3	39,726.0	16,986.3	84,739.7
One Day Visitors per day	**10,328.8**	55,260.3	1,932.3	12,285.7	2,005.5	19,414.5	4,295.9	74,219.2
Staying Toursits per day	**55,917.8**	136,465.8	15,947.1	5,878.7	4,843.8	20,311.5	12,690.4	10,520.5

APPENDIX 2: VISITOR QUESTIONNAIRE

Thank you for taking part in this survey!

At Roberts Group, we care about our customers and are committed to providing the best possible holiday experience. By completing this short questionnaire, you will help us understand how the proposed tourist tax in Wales might affect your future visits.

Participation is entirely voluntary, and the survey is anonymous. No personally identifiable information is collected. All responses will be handled in accordance with the UK GDPR and the Data Protection Act 2018.

1. **Is this your first time at Rhos y Foel?**

   ☐ First time ☐ Been here once before

   ☐ 2–4 times before ☐ 5+ times before

2. **How many nights are you staying at Rhos y Foel for this visit?** .... no. nights

3. **In total, how many nights are you staying away from home for this holiday?** .... no. nights

4. **Who are you travelling with during this trip?**

   ☐ Alone ☐ Partner ☐ Friends ☐ Children

   ☐ Other family members ☐ Other ....

5. **If you are travelling with children, what are their ages?**

Child 1 ....; Child 2 ....; Child 3 ....; Child 4 ....; Child 5 ....

> The Welsh Government is introducing a law to allow local councils to charge a tourist tax for each person staying overnight in hotels, campsites, hostels, or private accommodation. This might range from £0.75 to £1.30 per person per night.

6. **Would the introduction of the tourist tax change your likelihood to visit Rhos y Foel in the future?**

   ☐ More likely ☐ Less likely ☐ No difference

> Imagine planning a holiday at Rhos y Foel next year, for the same period, with the same group, and the same length of stay. The cost of accommodation would be the same, but you would need to pay the tourist tax in addition.

7. **What is the highest PER PERSON PER NIGHT rate that you would be willing to pay?** £ ....

Would your answer be different if you knew the funds raised were used by the local council to fund the following?

8. Local natural environment? £ ....
9. Local cultural projects? £ ....
10. Local tourist/public services? £ ....
11. Local attractions? £ ....
12. To reduce the negative impacts of tourism on the local communities? £ ....
13. For all of the above? £ ....

14. If you have stayed at Rhos y Foel before, how satisfied were you with the park in your past stays?

Not satisfied at all ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 Very satisfied

15. If you have visited this part of Wales before, how satisfied were you with the local resources and services?

	Not satisfied at all 1	2	3	4	Very satisfied 5
Natural environment	☐	☐	☐	☐	☐
Cultural environment	☐	☐	☐	☐	☐
Road conditions	☐	☐	☐	☐	☐
Public transport	☐	☐	☐	☐	☐
Tourist/public services	☐	☐	☐	☐	☐
Leisure attractions	☐	☐	☐	☐	☐
Overall satisfaction	☐	☐	☐	☐	☐

On a scale from 1 to 5, where 1=never and 5 =every day, **during this stay, how often do you plan to:**

16. Visit local restaurants/pubs/cafes?

Never ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 Every day

17. Undertake paid activities, for example guided tours, entrance to castles, leisure attractions, courses, etc.?

Never ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 Every day

18. Have you paid a tourist tax on any previous holidays?

☐ Yes ☐ No ☐ Not sure

19. Which of the following countries have you visited on holiday?

☐ Spain ☐ France ☐ Italy ☐ Greece

20. Where do you currently live?

UK, please include the first 4 digits of your post code ....

International, please specify country ....

21. What is your gender?

☐ Male ☐ Female ☐ Other ☐ Prefer not to say

22. What is your age?

☐ Below 30 ☐ 30-44 ☐ 45-59 ☐60-74 ☐ 75 or over

23. Family status

☐ Single ☐ Married / long-term relationship ☐ Other

24. How many children/dependents do you care for? ....

25. How would you describe your financial situation during this trip?

☐ I have to budget very carefully and limit spending

☐ I can afford most things but am cautious with expenses

☐ I am financially comfortable and can enjoy various experiences

Thank you for taking the time to complete this questionnaire.

26. If you would like to clarify any of your answers, or make any other comments, please do so below.

APPENDIX 3: REGRESSION ANALYSIS

To understand what influences visitors' perceptions of a potential tourism tax, we carried out a regression analysis. This approach allows us to examine how the tourism tax perception outcome is associated with several visitor and trip characteristics at the same time, rather than looking at each factor in isolation. The analysis is based on data collected through the visitor questionnaire. The Tourism Tax Perception variable is shown in Figure 2.

A total of 656 questionnaire responses were collected. Of these, 208 respondents said they would be less likely to return if a tourism tax were introduced, while 68 said they would be more likely to return. The majority of visitors stated that the tax would make no difference to their likelihood of continuing to visit holiday parks in the future. The analysis examines which factors are associated with visitors reporting that they would be less likely to return.

The questionnaire included several questions with "category" answers (for example: yes/no, or choosing from a set of options). To include these responses in the regression analysis, the answers were recoded into numerical values. Table 3 summarises each variable used in the model, explains what it measures, and shows the coding applied (i.e., which answer corresponds to which number).

Based on these variables, the following model was estimated to examine how Tourism Tax Perception relates to the other factors in the dataset. The model results are presented in Table 4.

$$TaxP_i = \alpha_1 + \beta_1 Visits_i + \beta_2 Nights_i + \beta_3 FS_i + \beta_4 SF_i + \beta_5 Season_i + \beta_6 Family_i + \beta_7 Time_i + \beta_8 Activity_i + \beta_9 PC_i + \beta_{10} Park_i + \varepsilon_i$$

The results highlight two clear drivers of visitors' responses to a potential tourism tax. Both financial situation (FS) and overall satisfaction (SF) are statistically significant predictors of Tourism Tax Perception, suggesting they play an important role in shaping whether visitors say they would be less likely to return if a tax were introduced.

1. Financial situation (FS) is positively associated with Tourism Tax Perception. In other words, visitors who report being more financially comfortable are less likely to say that a tourism tax would discourage them from returning.
2. Overall satisfaction (SF) is positively associated with Tourism Tax Perception. This suggests that visitors who are more satisfied with their experience are less likely to report that a tourism tax would reduce their likelihood of returning.

Based on our sample, we found no evidence that Tourism Tax Perception differs systematically by the following factors:

1. Visiting behaviour (e.g., whether visitors go to local restaurants/pubs/cafés)
2. Length of stay (Nights), suggesting visitors are unlikely to shorten their trips to offset the tax
3. Season of travel (peak vs off-season)
4. Family status (no indication of a different response among families)
5. First-time vs repeat visitors (Time)
6. Spending on paid activities (Activity)

7. Residence (no difference between visitors from Gwynedd and those from outside Gwynedd)
8. Park visited (no meaningful differences across the six parks in the sample)

Table 3: Overview of Variables

Variable	Definition	Numeric Values
TaxP	Tourism Tax Perception (TaxP) is coded as a binary variable, distinguishing between visitors who said they would be less likely to return if a tourism tax were introduced and those who said it would make no difference to their behaviour. Responses indicating visitors would be more likely to return were excluded, so the analysis focuses specifically on the factors associated with a reduced likelihood of returning (i.e., potential non-returning visitors).	"More Likely" = 1 "No Difference" = 0 "Less Likely" = -1
Visits	Visits refers to whether visitors reported visiting local restaurants, pubs, or cafés.	Numerical Question
Nights	Nights refers to the total number of nights the visitor spent on their holiday.	Numerical Question
FS	Financial Situation (FS) refers to the visitor's budget.	"Limited Spending" = 0 "Cautious Spending" = 1 "Financially Comfortable" = 2
SF	Satisfaction (SF) is an overall satisfaction score created by combining several satisfaction questions into a single index (using Principal Component Analysis). It summarises visitors' ratings of the natural environment, cultural environment, road conditions, public transport, public services, and leisure attractions into one score.	Numerical Question
Season	Season indicates whether the visit took place in the peak season or off-season. Peak season is defined as mid-July to the end of August.	"Peak Season" = 1 "Off-Season" = 0
Family	Family is a binary variable and refers to visitors that travel with or without their family.	"No" = 0 "Yes" = 1
Time	Time is a binary variable indicating whether the respondent is a first-time visitor or a repeat visitor.	"Repeat Visitor" = 0 "First Time" = 1
Activity	Activity measures how often visitors take part in paid activities.	Numerical Question
PC	Postcode (PC) distinguishes between visitors who live in Gwynedd and those from outside Gwynedd.	"Non-Gwynedd Visitors" = 0 "Gwynedd Visitors" =1
Park	Data were collected across six different parks. Each park was assigned a numeric code from 1 to 6. To protect anonymity, the mapping between these codes and specific parks is not reported.	Scale: 1-6

Table 4: Regression Results

TaxP	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig.
Visits	-.025	.020	-1.26	.208	-.065	.014	
Nights	-.003	.005	-0.65	.519	-.013	.007	
FS	.131	.036	3.63	0.00	.060	.201	***
SF	.049	.024	2.01	.045	.001	.097	**
Season	.020	.051	0.39	.698	-.080	.120	
Family	-.029	.057	-0.50	.619	-.141	.084	
Time	.013	.050	0.25	.802	-.086	.111	
Activity	.006	.022	0.25	.802	-.038	.049	
PC	.126	.085	1.48	.140	-.042	.294	
Park	-.011	.022	-0.49	.627	-.054	.032	
Constant	-.384	.114	-3.35	.001	-.609	-.159	***

Mean dependent var	-0.366	SD dependent var	0.482
R-squared	0.055	Number of obs.	418
F-test	2.356	Prob > F	0.010
Akaike crit. (AIC)	574.100	Bayesian crit. (BIC)	618.490

**** p<.01, ** p<.05, * p<.1*

Source: Authors' estimates based on the visitor questionnaire data.