



Llywodraeth Cymru
Welsh Government

E-mail request

Our ref: ATISN 14265
Date: 23 September 2020

Dear

ATISN 14265

Thank you for your request which I received on 26 August 2020. You asked:

The Welsh Government is considering the introduction of a 'Tourism Tax' for Wales. Could you please provide me with any information on what proposals the Welsh Government has on how the tax will be implemented? For clarification, the sort of information that I am looking for is:

- 1. How will this be paid by the tourist, will it be added to a hotel bill?*
- 2. Will the money that is collected centrally be then distributed to help the local economy?*
- 3. If a 'Tourism Tax' is introduced, how much will the tax be, is it a percentage figure or a set amount?*
- 4. How does the Welsh Government think that a 'Tourism Tax' will benefit the Welsh economy?*

Following the shortlist of new tax ideas announced in 2018, the Welsh Government set out in its Tax Policy Work-plan¹ that it would consider ways in which local authorities could be given permissive powers to develop and implement a tourism tax. This work is at an evidence gathering stage and the Welsh Government is in the early stages of exploring views on the desirability of a tourism tax. However, no specific policy proposals have been drafted and this work was paused in March 2020 following the advent of Covid-19.

It is important to note that the Freedom of Information Act 2000 gives individuals a right of access to recorded information held by a public authority at the time the request was received. It does not require an authority such as the Welsh Government to provide views or opinions where those views are not already recorded. This is confirmed by the Information Commissioner's guidance 'The Guide to Freedom of Information', page 7:

¹ Tax Policy Work-plan 2018: <https://gov.wales/tax-policy-work-plan-2018>



“The Act does not cover information that is in someone’s head. If a member of the public asks for information, you only have to provide information you already have in recorded form. You do not have to create new information or find the answer to a question from staff who may happen to know it.”

As such, I can confirm that in relation to questions 1-4 the Welsh Government does not hold recorded information that would answer them.

If you are dissatisfied with the Welsh Government’s handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government’s Freedom of Information Officer at:

Information Rights Unit
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

Or e-mail: Freedom.ofinformation@gov.wales

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner’s Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Telephone: 0303 123 1113

Website: www.ico.org.uk

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely