

Tourism Levy Consultation

Visit Northumberland Response

18th February 2026

Introduction

In a pre-budget announcement in November 2025, the UK Government opened consultation seeking views on the design of a new power to implement a levy on overnight trips. The new powers would 'enable England's mayors to invest in local growth in transport, infrastructure, and the visitor economy through a new levy on overnight stays'.

The consultation sought views on the design of this new power. As the accredited Local Visitor Economy Partnership and convener of the Northumberland visitor economy, Visit Northumberland has prepared the following response.

Consultation notes can be found here:

<https://assets.publishing.service.gov.uk/media/6926e212a245b0985f03409c/overnight-visitor-levy-in-england.pdf>

Summary

This response has been prepared collaboratively by Visit Northumberland, the accredited Local Visitor Economy Partnership (LVEP) and Northumberland County Council and reflects engagement with local visitor economy businesses and stakeholders.

Northumberland supports the ambition to grow the North East visitor economy and recognises the strategic role that Mayoral and Foundation Strategic Authorities may play in shaping regional growth. However, given the structure, seasonality and price sensitivity of Northumberland's predominantly rural visitor economy, which includes extensive areas of National Park and National Landscape designation and internationally significant heritage assets such as the Hadrian's Wall UNESCO World Heritage Site, both Visit Northumberland and Northumberland County Council maintain a position of significant caution regarding the introduction of a visitor levy.

Informed by local business sentiment and economic and rural characteristics of Northumberland, the response therefore sets out:

- The Northumberland County Council administration's position of non-support for a levy in Northumberland, alongside Visit Northumberland's position of caution.

- A clear framework of safeguards that would be essential should Government proceed with granting levy powers, including full ring-fencing of locally generated revenues, meaningful local governance involvement (including engagement with the Northumberland National Park and Northumberland Coast National Landscape where relevant), proportionality in rate setting, and recognition of rural and protected landscape market conditions.
- A strong emphasis on transparency, additionality, administrative simplicity and alignment with Destination Management Plans, regenerative tourism principles and environmental stewardship priorities.

The response also highlights the importance of ensuring that any levy framework reflects rural economic, protected landscape and internationally designated heritage realities, protects micro and seasonal businesses from disproportionate burdens, and provides visible, demonstrable local benefit to maintain business and community confidence.

Section 1 - The case for a Local visitor levy in England

Question 1: Should the power to raise a visitor levy also be extended to Foundation Strategic Authorities?

Visit Northumberland recognises that this question relates specifically to whether Foundation Strategic Authorities should be granted the power to introduce a visitor levy, rather than whether a levy should be introduced in principle but are taking the opportunity to set out our position.

Northumberland County Council and Visit Northumberland recognise the North East Combined Authority's ambition to double the value of the North East visitor economy. However, both maintain a position of significant caution regarding the introduction of a visitor levy in the North East.

The view of the Northumberland County Council administration is clear that it does not support the introduction of a visitor levy in the Northumberland given the structure and sensitivities of the visitor economy. Should a visitor levy nonetheless be implemented, the position of the administration is that all revenue generated from Northumberland businesses must be fully ringfenced and reinvested within Northumberland and that this reinvestment must be governed through a joint arrangement involving NECA, Northumberland County Council, and Visit Northumberland, ensuring funds are directed toward priorities that benefit the county.

Visit Northumberland as a Local Visitor Economy Partnership is taking a position of caution and acknowledges that, if a levy is imposed, strict local reinvestment safeguards are essential.

A recent straw poll of Northumberland visitor economy businesses indicated that 74% of respondents did not support the principle of introducing a levy. Concerns centred particularly on potential impacts on demand, ancillary spend and administrative burden for small businesses.

Northumberland's visitor economy is rural, predominantly leisure-based, subject to seasonal fluctuation and for some parts of the visitor economy, subject to price sensitivity. A substantial proportion of accommodation stock comprises caravan and camping sites, short-term lets, rural cottages and small B&Bs, many serving families and visitors who maybe more sensitive to increases in price. Average lengths of stay are typically longer than in urban destinations, meaning that even a modest per-night charge may be more visible in overall booking costs. Relatively small cost differentials could potentially influence destination choice, length of stay and overall visitor spend.

Northumberland's rural visitor economy also encompasses areas of nationally designated landscape importance including the Northumberland National Park and the Northumberland Coast National Landscape. These landscapes serve as custodians of natural heritage and attract visitors precisely for rural character, tranquillity and landscape quality. This distinct context differs markedly from urban destinations and underlines the necessity for a visitor levy framework that reflects rural and protected landscape market conditions.

Northumberland's visitor economy also includes assets of international cultural significance, including the Hadrian's Wall UNESCO World Heritage Site. The stewardship, conservation and management responsibilities associated with globally designated heritage assets further distinguish Northumberland from metropolitan destinations and reinforce the need for any visitor levy framework to recognise protected landscape and heritage economies.

There is also concern that locally determined levies, varying in structure and rate across England, could create a fragmented and complex landscape for visitors and for businesses operating across multiple destinations, particularly tour operators, coach operators and group travel providers.

Should Government decide to proceed with granting the power, it must operate within clear national guardrails to ensure simplicity, transparency and fairness, while allowing

meaningful local flexibility to reflect the distinct characteristics of different destinations. Any levy must be proportionate, modest in scale and carefully calibrated so as not to dampen demand in rural and seasonal markets.

For predominantly rural destinations such as Northumberland, visitor pressures, seasonality patterns and business structures differ significantly from metropolitan centres. The visitor economy is characterised by micro and seasonal enterprises, dispersed accommodation stock and infrastructure constraints. It is therefore essential that constituent local authorities have a defined and meaningful role in decisions relating to adoption, scope and implementation, and that sufficient flexibility exists to ensure rural needs are fully considered alongside wider regional ambitions.

If a levy is introduced, strong ring-fencing and additionality principles must underpin its design. Levy revenues should be demonstrably additional to existing local authority and national funding streams and should deliver visible and tangible benefits to the places and communities hosting visitors. In rural areas experiencing seasonal pressures, investment should support visitor management, infrastructure, environmental stewardship and the development of year-round demand to strengthen business resilience and employment stability.

Section 2 - Use of revenues

Question 2: Do you agree that Mayors should be able to invest the revenues from a levy in interventions to support economic growth, including the visitor economy?

Given our position of caution and the need for further testing of potential economic impacts, any levy revenues should, if introduced, be clearly reinvested in the visitor economy and the communities hosting visitors.

As part of this reinvestment approach, the principle of double devolution should be embedded within the formal design principles of the levy. Double devolution ensures that levy revenues operate at both regional and local scales, empowering local authorities, the National Park, the National Landscape, town and parish councils, and LVEPs to deliver visible improvements to local facilities, visitor infrastructure, natural landscapes and community assets.

Embedding this commitment within the national framework would help guarantee that growth strengthens the places hosting visitors, rather than placing additional pressure on them. From a National Park and National Landscape perspective, investment should prioritise visitor management and environmental stewardship to protect landscape quality and support sustainable, long-term tourism. In counties such as

Northumberland, where visitor activity supports the long-term stewardship of nationally designated landscapes and internationally recognised heritage assets such as the Hadrian's Wall UNESCO World Heritage Site, levy revenues should prioritise landscape management, conservation, visitor infrastructure, sustainable transport and year-round destination resilience. These principles also support transparency, local accountability and the ability for communities to clearly see the benefits generated by the levy.

It is important that businesses and residents can clearly see and feel the benefits of any levy introduced. Levy investment should therefore support both local and regional priorities, aligned with the broader destination management responsibilities of LVEPs. For Northumberland, this means that revenues generated locally should deliver meaningful local benefit, aligned with the Northumberland Destination Management Plan and regional regenerative tourism principles. Every LVEP has a Destination Management Plan, coproduced with the sector, that provides the strategic framework through which they manage product and experience development, visitor dispersal, business support, skills development, infrastructure planning, investment alignment and long-term sustainable growth. The levy should therefore resource destination management functions beyond promotional activity alone, ensuring that local interventions are amplified through regional positioning and regenerative tourism ambitions. This alignment will ensure levy funding contributes coherently to place development, strengthens coordination across geographies, and delivers joined-up benefits for businesses, visitors and communities.

Investment should focus on sustainably growing the visitor economy across the county, strengthening visitor infrastructure, supporting environmental stewardship, enhancing community resilience and addressing seasonal pressures. Given the scale and dispersed nature of Northumberland's geography, funding should support measures that spread benefits across rural, coastal and market town locations, rather than concentrating impact in a small number of hotspots.

Culture and cultural heritage are also core components of Northumberland's visitor economy and wider placemaking agenda, and levy design should recognise cultural heritage infrastructure as essential visitor-economy infrastructure rather than peripheral activity.

Northumberland's sustained investment in the Hadrian's Wall World Heritage Site and recent investment in cultural anchors, such as Lilidorie at The Alnwick Garden, Ad Gerin's Anglo Saxon Museum and Whisky Distillery, The Maltings, Berwick's Creative & Cultural Zone, the Market Pavillion in Blyth alongside major cultural events,

demonstrates how cultural heritage drives regeneration, year-round visitation, town-centre vitality, distinctiveness, and community pride.

Strengthening the cultural ecosystem through the existing LVEP structures supports seasonality extension, attracts new audiences, enhances wellbeing, and animates both rural and urban places. Levy investment and LVEP support should therefore embed cultural heritage as a fully integrated priority, ensuring that cultural assets and programmes contribute visibly to economic resilience and to the character and identity of the places hosting visitors.

Levy investment should operate within a published investment framework, supported by clear governance, measurable outcomes and transparent reporting. Revenues must be demonstrably additional to existing funding streams and not substitute for core services or duplicate. Levy-funded business support for instance is an opportunity that must also align clearly with existing regional and local Business Support Frameworks. Northumberland has worked to ensure that tourism business support is integrated with wider economic development mechanisms, and the Northumberland Small Business Service will continue to play a vital role in supporting rural visitor economy enterprises.

Any levy-funded activity should therefore complement, rather than duplicate, current provision and should be positioned to deliver structured, measurable improvements in visitor-economy productivity and quality within LVEP delivered programmes.

Embedding this alignment within the levy's investment framework will ensure coherence, value for money, and a consistent support pathway for businesses across the region.

This approach would help ensure that any levy supports sustainable growth, strengthens year-round demand and complements wider regional ambitions while maintaining business and community confidence.

Question 3: Should a share of revenues for local authorities be allocated on the basis of the proportion of overnight stays in the authority or some other centrally defined metric, or should the distribution within the area be determined entirely by Mayors and other local leaders?

Yes. Distribution based on overnight accommodation stays provides the clearest and most proportionate basis for allocation, as it directly reflects where levy revenues are generated.

At the same time, it is important that decisions regarding distribution and investment are informed by local insight and reflect the distinct characteristics of different destinations. For Northumberland, where visitor pressures can be significant despite lower accommodation density than urban centres, it is essential that levy revenues deliver clear and visible benefits to the communities and environments hosting visitors.

A balanced approach should therefore combine strategic regional investment with meaningful place-based benefit. Allocation mechanisms should be transparent and responsive to differing patterns of seasonality, infrastructure pressure and environmental impact, ensuring that rural and coastal destinations are not disadvantaged within a wider regional framework.

Maintaining this balance will be critical to sustaining business and community confidence and ensuring that the levy supports both regional growth and local resilience.

For Northumberland in particular, it is essential that the levy framework provides a strengthened and explicit line of sight between the revenues generated locally and the investment delivered locally. Businesses, residents, communities and elected representatives will expect demonstrable, visible benefit. While a rigid allocation formula may not be appropriate, the national framework must ensure transparent reporting on how income raised in rural, coastal and National Park areas is reinvested; that investment strengthens local infrastructure, destination resilience and community facilities; and that local benefit sits alongside, complements and contributes to wider regional growth interventions.

Without this clarity, confidence in the levy, both locally and across the visitor economy, risks being significantly weakened.

Section 3 - Scope of the levy

Question 4: Do you agree that all overnight stays in commercially let visitor accommodation should be within scope of a levy, unless otherwise exempted within the national framework or by Mayors (see sections 4.3-4.5)?

Yes. All visitor accommodation types. Northumberland's high proportion of short term lets and caravan and campsites necessitate a comprehensive scope, ideally aligned with the forthcoming national short-term lets registration scheme for effective capture and fairness. A comprehensive scope ensures a level playing field and clarity for all types of holiday maker, unless exemptions apply (such owned second homers, holiday park accommodation etc)

Question 5: Should the government introduce a threshold below which providers are not liable for a levy? If so, what form should this take? Please provide evidence for why any suggestions should be considered.

Yes, this should be considered. Northumberland's visitor economy consists largely of micro businesses and sole traders, many below the VAT threshold. Exempting the smallest providers reduces operational burdens and could protect rural business viability. This should be included in future consultation, and could for instance be set for micro providers (e.g. serviced accommodation with 6 or less bedspaces as was the case for covid recovery grants; those with turnover below a certain limit; number of nights available for holiday lets etc) should be exempt to reduce administrative burden, reflecting concerns from small rural businesses.

Question 6: Do you agree that the following exemptions should apply at a national level? Please provide details for why any additional exemptions should be considered. Exemptions could include: a) Stays in registered Gypsy and Traveller sites where the accommodation is a primary residence. b) Stays in charitable or non-profit accommodation provided for shelter, respite, or refuge, where the accommodation is not commercially operated. c) Other types of accommodation, such as for statutory Temporary Accommodation arranged by local authorities (please provide details for why any additional exemptions should be considered).

Yes. These are typically outside of Northumberland's visitor economy. Primary residence Traveller sites, non profit shelter, and statutory temporary accommodation should be exempt.

Additional exemption should be carried for owners of holiday park caravans/chalets where used by the owner or their guests for non-transactional/commercial purposes.

Question 7: Do you think that Mayors and other local leaders should have the power to introduce additional local exemptions to those outlined nationally? Please provide examples of specific exemptions, and evidence for these.

Not at Mayoral level. This should be determined by or collaboratively with the relevant LA. Local exemptions may be required in sparsely serviced Northumberland destinations with diverse accommodation or where supports specialist accommodation needs such as voluntourism or agri tourism enterprises, and seasonal worker accommodation. Scale and scope of this would need to be determined through local consultation.

Section 4 - Levy rates

Question 8: Do you agree that a levy should be set as a percentage of accommodation costs?

While sector consultation was largely undecided in their view, with even split between either option, Visit Northumberland prefers a flat per person per night charge for simplicity and transparency. If a percentage model is mandated nationally, it should be simple, consistent across the country and capped. Percentage systems risk complexity for small operators and those with variable demand-driven pricing mechanisms.

Question 9: How should a percentage-based levy be applied to inclusive packages where accommodation is only part of the total cost, noting the challenges of applying a levy to part of the cost of a stay (for example, packages that include meals, entertainment, or transport)?

If a percentage model is mandated nationally, a standardised national formula (e.g. fixed to the accommodation proportion of the total package price) should apply. This will make it clear to trade operators their responsibility, and ease apportionment to the customer, and evidence when administering levy collection to avoid disputes and administrative complexity. However it is done, a mandated requirement must be that booking platforms and tour operators show levy costs separately and transparently at point of sale for consumer to understand.

Question 10: Do you agree that Mayors and other local leaders should have the flexibility to set levy rates locally? Please describe any factors that should be considered in setting a rate

A nationally defined framework, such as a standard rate or rate band, would support clarity, simplicity and consumer understanding across England. Consistency at a national level would reduce complexity for visitors and for businesses operating across multiple destinations.

Within such a framework, limited local flexibility may be appropriate, developed collaboratively with constituent local authorities and sector representatives.

This would allow consideration of factors such as price sensitivity, seasonality, infrastructure pressures and differing rural and urban market conditions, while maintaining overall simplicity and transparency.

Question 11: Should the government put in place a cap on the maximum tax rate? If so, at what level should a cap be set? Please provide evidence in support of your views.

Yes. A cap protects competitiveness and visitor affordability, and more importantly a consistent nationwide amount would help with consumer understanding. Rural tourism is price sensitive, and there is broad concern from the sector and politicians that excessive rates risk deterring demand at the lower end of the market.

Question 12: Should the government put in place a limit on the maximum number of consecutive nights to which a levy applies? If so, at how many nights should that limit be set? Please provide evidence in support of your views.

No. Northumberland's stay length is often longer than urban destinations, with ALS of 4.3nights across the year in 2024. Imposition of a limit would confuse and make the system much more complicated to administer. Much like train bookings, consumers will seek ways to split longer bookings to avoid longer stays if a length of stay cap was introduced. This could create an avoidance loophole.

Question 13: Are there any other flexibilities or safeguards that should be built into the rate-setting framework.

Yes. The framework should include clear review mechanisms to assess whether the levy remains proportionate, effective and aligned with local and regional economic conditions.

Provision should also be made to pause or adjust collection during significant economic shocks or sector downturns, subject to transparent governance processes. Strong ring-fencing and additionality requirements should remain central to the framework to ensure revenues deliver visible local benefit.

Question 14: Should Mayors and other local leaders have powers to vary the rate for different types of accommodation, including short term lets?

Yes, provided that any variation in rates is proportionate, transparent and informed by local evidence.

In a diverse visitor economy such as Northumberland's, which includes high volumes of short-term lets, caravan and camping sites, glamping accommodation, rural cottages and small B&Bs, flexibility to vary rates by accommodation type can support fairness and operational practicality. This is particularly important where accommodation types serve more price-sensitive markets or operate seasonally.

Rate variation should be applied in a way that supports competitiveness and demand, including where appropriate to strengthen shoulder-season performance, and should

be developed in consultation with constituent local authorities and sector representatives to reflect local market conditions.

Clear national guardrails and simplicity of structure will remain essential to avoid unnecessary complexity for businesses and visitors.

Beyond acknowledging price-sensitivity among certain accommodation categories, this flexibility should also reflect the seasonality challenges faced by predominantly rural providers. If given the power, the implementation of a tiered or differentiated structure could better recognise the operational realities of accommodation types such as campsites, camping and glamping sites, farm stays and small B&Bs, each of which faces distinct revenue patterns and demand pressures. Such tiering would provide a useful and proportionate tool to ensure the levy framework fairly reflects these differences while supporting rural business resilience.

Question 15: Do you agree that Mayors should have the flexibility to decide whether the levy applies to different constituent authorities within their region?

Any decision to apply a levy to different constituent authorities should require the explicit support of the relevant local authority, recognising that rural and urban destinations face materially different market conditions and visitor pressures.

Given the diversity of destinations within the North East, including predominantly rural counties such as Northumberland alongside metropolitan centres, it is important that any decision regarding geographic application reflects differing visitor pressures, accommodation markets and infrastructure capacity.

Mechanisms should therefore ensure that constituent authorities have a clear and defined role in decisions relating to adoption and implementation within their area, so that the levy can be applied in a way that is proportionate and responsive to local circumstances.

Maintaining this balance will help ensure that the levy supports regional growth ambitions while retaining the confidence of rural and coastal communities.

Question 16: Should Mayors and other local leaders be able to vary the application of a levy in their areas based on, for example, seasonality? Please provide details of any other flexibilities that should be considered.

Yes, provided that any variation is proportionate, transparent and informed by local evidence.

In destinations such as Northumberland, flexibility to vary the application of a levy can support year-round demand, strengthen business resilience and encourage more stable employment patterns. Adjustments to support shoulder-season and mid-week activity may help smooth demand and reduce over-reliance on peak summer periods.

At the same time, the ability to apply variation during peak periods could support the management of infrastructure pressures and align with regenerative tourism objectives, ensuring that visitor growth remains sustainable and beneficial to host communities.

Any seasonal flexibilities should be developed in consultation with constituent local authorities and the sector, and operate within clear national guardrails to maintain simplicity and avoid unnecessary complexity for businesses and visitors.

Section 5 - Transparency and accountability

Question 17: Do you agree that a formal consultation process conducted by Mayors and, if powers are extended to them, Foundation Strategic Authorities should be required before a levy is introduced and that this approach is proportionate?

Yes. Visit Northumberland strongly supports thorough consultation, including businesses, communities and LVEPs, before adoption, especially due to rural business concerns and administrative burdens before adoption. Consultation also helps ensure that any levy revenue is genuinely targeted at the pressures visitors create and at improving the visitor experience.

Question 18: Do you agree with the proposed components of the prospectus?

Yes, but the prospectus needs to include additional items to be decision-useful and to protect accountability. Would be useful to include clear ring-fencing commitments and outline admin simplification for micro businesses. Visit Northumberland would also seek impact monitoring aligned with DMP priorities and transparent governance in relation to collection, administration and distribution.

Question 19: Do you think that the proposed length of the notice period of 12 months is appropriate?

Yes, but as a minimum. 12 months gives time to communicate changes in a way that avoids guest confusion and sector frustration/imposition. However, more time is likely need for actual implementation to allow small rural businesses time to adjust pricing and systems. This would not be sufficient for longer-lead time requirements of international tour operators.

Question 20: Do you agree that introduction of a levy, and any subsequent changes to the core elements of a levy, should be subject to the relevant 40 statutory Mayoral budget voting process in MSAs?

Yes, provided that the existing statutory budget and decision-making processes within Mayoral Strategic Authorities offer appropriate democratic oversight and accountability.

The introduction of a levy, and any subsequent changes to its core elements, should be subject to transparent scrutiny and formal approval mechanisms that ensure constituent local authorities have a clear role within the decision-making process. Robust governance arrangements will be essential to maintain confidence among businesses, communities and visitors.

Clear reporting, review mechanisms and ongoing engagement with stakeholders should also accompany any formal voting process to ensure the levy remains proportionate, effective and aligned with both regional and local priorities.

Question 21: If Foundation Strategic Authorities have powers to introduce a visitor levy, do you agree that a simple majority council vote should be required ahead of consultation on a levy, ahead of implementation and this be repeated ahead of any changes to the core elements of a levy? Is this approach fair and proportionate?

Yes, provided that statutory voting arrangements are combined with meaningful consultation and assessment of local impacts.

Any decision to introduce or amend a levy should demonstrate proportionality and transparency, and ensure that constituent local authorities have a clear and defined role within the decision-making process. Governance arrangements should support local accountability and confidence across diverse destinations.

Question 22: If Foundation Strategic Authorities have powers to introduce a visitor levy, what are your views on the consent mechanism in Foundation 41 Strategic Authorities where a levy is applied to a smaller area within the Foundation Strategic Authorities' geography?

Mechanisms should ensure that constituent authorities are not required to implement a levy without meaningful consent and consideration of local circumstances.

Given the diversity of destinations within larger geographies, including rural, coastal and urban areas, it is important that differing market conditions, visitor pressures and

business structures are properly reflected in decisions regarding geographic application.

Question 23: What further or different governance and accountability mechanisms are needed in Foundation Strategic Authorities, Mayoral Strategic Authorities or the Greater London Authority?

Involvement of LVEPs within the geography to shape, direct and determine fit/priorities within their DMP.

Question 24: Do you agree with the proposed approach to reporting, and should any further accountability mechanisms be considered?

Agree. Add requirement to publish amount of levy due vs collected, local impact case studies to showcase best practice of levy use and impact on consumer and business sentiment toward the levy.

Section 6 - Liability and assessment model

Question 25: Do you agree that it should be the visitor accommodation provider that is ultimately liable?

No. We believe a system where the visitor is responsible at time of booking.

Our strong preference would be for levy collection to occur at the point of booking through digital platforms or intermediaries wherever possible, thereby minimising administrative burden for accommodation providers, particularly micro and seasonal businesses prevalent in rural destinations.

Where this is not feasible, any self-assessment model must be nationally standardised, proportionate and supported by simplified digital systems to avoid placing undue compliance burdens on small providers.

Question 26: How could digital booking platforms or intermediaries best be integrated to streamline levy assessment, collection and tax returns?

Digital platforms should collect levies at checkout to reduce administrative pressure and improve accuracy, especially important for short-term let operators to ensure the many Northumberland holiday etc that use Sykes, Cottages.com, AirBnB and other consolidated OTA platforms etc have the means and ability to simplify collection.

Question 27: Do you agree that a self-assessed model is the most appropriate approach for administering a visitor levy?

Yes. A self-assessment model could be appropriate provided it is nationally standardised, supported by simplified digital systems and designed to minimise manual reporting requirements.

However, priority should be given to platform-based or automated collection mechanisms wherever possible. Additional support will be necessary for businesses with limited digital capacity or those operating outside established booking platforms.

Question 28: Do you agree that the tax point of a levy should be the point of arrival?

No. Payment at booking will ease admin burden for businesses (and may also reduce non-payment risks).and be directly linked to the actual stay. If no stay occurs, no levy should be charged and mechanisms to remove liability within any collection or reporting system should be built in. This would align with platform-based collection, but refund mechanisms will need to be integrated.

Section 7 - Administration

Question 29: In your view, should levies be administered locally by relevant authorities, through a centralised approach, or a combination of local and central authorities?

A hybrid approach would be preferable.

A centrally digitised collection mechanism would support consistency, reduce administrative burden for accommodation providers, particularly micro and seasonal businesses, and minimise complexity across multiple destinations. National alignment of systems and reporting requirements would help ensure transparency and efficiency.

At the same time, oversight of levy revenues and decisions on reinvestment should operate at a local and regional level, ensuring that funding aligns with Destination Management Plans, regenerative tourism objectives and clearly defined local priorities. This would allow communities hosting visitors to see tangible benefits while maintaining robust governance and accountability.

A balanced model, centralised for collection and compliance, locally informed for investment and oversight, would help ensure the levy is simple to administer, proportionate for businesses and responsive to place-specific needs.

Question 30: Do you agree a portion of levy revenues should be retained by the relevant authorities to fund administration costs, if levies are administered locally?

Yes, provided that administration costs are proportionate, transparent and clearly reported.

A defined and reasonable proportion of levy revenues may be retained to ensure effective compliance, system maintenance, oversight and governance. It will be important that administration costs do not materially reduce the funding available for visitor economy investment and that reporting clearly distinguishes between collection costs and reinvestment outcomes.

Question 31: Should the registration process for accommodation providers to support the administration of the visitor levy be operated locally or nationally alongside the registration scheme for short-term lets in England?

Yes. Businesses could potentially have two major policy changes to have to adapt to in the same period. It makes sense to align these to enhance compliance, simplify data collection and support improved LVEP oversight of Northumberland's significant short term let sector.

Question 32: What processes or solutions for collecting revenues could be introduced to minimise the burden on businesses?

Simplified automated digital collection platform at time of booking – either through booking platforms or via a visitor responsible collection system.

Question 33: What further support could reduce the administrative burden on businesses in collecting and remitting a levy?

Practical resources or systems to aid LVEPs communicate the structures, processes and likely outputs from the levy, with clear delineation of what's collected and where it will go. This will provide reassurance concerned about admin burdens, visitor deterrence and support communities that feel tourism impacts them disproportionately. Things such as supported training, communications toolkit, FAQ B2B and B2C resources to explain what's being collected and why to show transparency for guests.

Compliance and enforcement

Question 34: Tax authorities will require enforcement powers to ensure compliance with a levy. Do you agree with the powers listed? a) Civil information and inspection powers, including those to enquire into tax returns, audit records retained by visitor accommodation providers, and inspect premises. b) Civil powers to charge interest and penalties, and to recover unpaid tax, where a visitor accommodation provider

fails to undertake their statutory obligations relating to the visitor levy. c) Discretionary debt relief powers, for example the ability to reduce a debt to nil or to not issue a penalty in certain circumstances.

Preference would be for the liability to rest with the consumer or the booking platforms that collect the levy.

Question 35: Do you agree that an appeals process should enable providers to appeal on the basis of liability, classification or enforcement action? Please provide details of any additional areas which should be considered.

Yes, especially where administrative mistakes are made, or if the liability rests elsewhere in relation to a booking/collection.

Equalities impacts

Question 36: Do you have any views on the potential impacts of the proposals in this consultation on persons who share a protected characteristic?

Yes. Northumberland has the highest proportion of caravan/camping accommodation in the north east which tends to cater for more price-sensitive/low-income travellers that could be most impacted by the introduction of a levy. While not a protected characteristic, affordability concerns could adversely impact Northumberland.

Disabled travellers. Availability already is limited hence driving demand and making travel for those with additional needs higher. Cost of providing specialist equipment is often clawed back in higher room rates. Disabled travellers often travel with a carer – how would a levy work where carer rooms are offered on complimentary basis if no fee is being charged? Where not offered on a complimentary basis, costs for disabled travellers are then disproportionately higher already, notwithstanding the additional element of a visitor levy. This will adversely affect this sector.

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