

Agenda – Y Pwyllgor Newid Hinsawdd, Amgylchedd a Materion Gwledig

Lleoliad: I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 1 – Y Senedd Marc Wyn Jones
Dyddiad: Dydd Iau, 18 Gorffennaf 2019 Clerc y Pwyllgor
Amser: 13.15 0300 200 6363
SeneddNHAMG@cynulliad.cymru

1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau

1.1 Cafwyd ymddiheuriadau gan Neil Hamilton AC.

2 Cynnig o dan Reol Sefydlog 17.42(vi) i benderfynu gwahardd y cyhoedd o'r cyfarfod heddiw ar gyfer eitemau 3, 4 a 7

PREIFAT (13.15 – 13.30)

3 Trafod y Flaenraglen Waith

(Tudalennau 1 – 5)

Dogfennau atodol:

Papur Preifat

4 Egwyddorion Amgylcheddol a Llywodraethu ar ôl Brexit – trafod llythyr drafft at Weinidog yr Amgylchedd, Ynni a Materion Gwledig

(Tudalennau 6 – 9)

Dogfennau atodol:

Llythyr drafft

CYHOEDDUS (13.30 – 14.45)



5 Bil Anifeiliaid Gwyllt a Syrcasau (Cymru) – sesiwn dystiolaeth gyda Gweinidog yr Amgylchedd, Ynni a Materion Gwledig

(Tudalennau 10 – 27)

Lesley Griffiths AC, Gweinidog yr Amgylchedd, Ynni a Materion Gwledig

Jackie Price, Uwch Swyddog Cyfrifol, Bil Syrcas – Llywodraeth Cymru

Richard Lewis, Cyfreithiwr, Adran Gwasanaethau Cyfreithiol Llywodraeth Cymru – Llywodraeth Cymru

Tom Henderson, Rheolwr y Bil Syrcas – Llywodraeth Cymru

[Bil Anifeiliaid Gwyllt a Syrcasau \(Cymru\), fel y'i cyflwynwyd](#)

[Memorandwm Esboniadol](#)

Dogfennau atodol:

Briff Ymchwil

6 Papurau i'w nodi

6.1 Gohebiaeth gan Weinidog yr Amgylchedd, Ynni a Materion Gwledig at y Cadeirydd – Bil Anifeiliaid Gwyllt a Syrcasau (Cymru)

(Tudalennau 28 – 30)

Dogfennau atodol:

Gohebiaeth gan Weinidog yr Amgylchedd, Ynni a Materion Gwledig – 8

Gorffennaf 2019

6.2 Gohebiaeth gan Gadeirydd y Pwyllgor Cyllid at y Cadeirydd – Cyllideb ddrafft Llywodraeth Cymru 2020–21

(Tudalennau 31 – 38)

Dogfennau atodol:

Gohebiaeth gan Weinidog y Pwyllgor Cyllid – 10 Gorffennaf 2019

PREIFAT (14.45 – 15.00)

- 7 Bil Anifeiliaid Gwyllt a Syrcasau (Cymru) – Trafod y dystiolaeth a gafwyd gan Weinidog yr Amgylchedd, Ynni a Materion Gwledig o dan eitem 5**

Mae cyfyngiadau ar y ddogfen hon

Eitem 4

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Eitem 5

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref MA-L/LG/0489/19

Mike Hedges AC
Cadeirydd
Y Pwyllgor Newid Hinsawdd, Amgylchedd a Materion Gwledig
Cynulliad Cenedlaethol Cymru
Tŷ Hywel
Bae Caerdydd
Caerdydd
CF99 1NA

SeneddNHAMG@cynulliad.cymru

8 Gorffennaf 2019

Bil Anifeiliaid Gwyllt a Syrcasau (Cymru)

Yn sgil cyflwyno Bil Anifeiliaid Gwyllt a Syrcasau (Cymru) i Gynulliad Cenedlaethol Cymru ar 8 Gorffennaf 2019, amgaeaf gopi o datganiad o fwriad polisi. Darperir y dogfen hyn i helpu'r Pwyllgor wrth iddo graffu ar y Bil.

Edrychaf ymlaen at ddarparu tystiolaeth i'r Pwyllgor maes o law.

Rwyf yn anfon copi o'r llythyr hwn at Gadeirydd y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol.

Cofion,

Lesley Griffiths AC/AM

Gweinidog yr Amgylchedd, Ynni a Materion Gwledig
Minister for Environment, Energy and Rural Affairs

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1NA

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
0300 0604400

Gohebiaeth.Lesley.Griffiths@llyw.cymru
Correspondence.Lesley.Griffiths@gov.wales

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Bil Anifeiliaid Gwyllt a Syrcasau (Cymru)

Datganiad o Fwriad Polisi ar gyfer Is-ddeddfwriaeth

Is-ddeddfwriaeth

Mae'r pwerau sydd yn y Bil i wneud is-ddeddfwriaeth yn rhai sydd i'w defnyddio yn ôl disgrisiwn, ac nid oes unrhyw fwriad i ddefnyddio'r pwerau hyn yn syth. O'r herwydd, ni pharatowyd rheoliadau drafft; yn lle hynny, bwriedir i'r wybodaeth isod esbonio sut y mae'r pwerau i gael eu defnyddio (ar yr adeg berthnasol).

Adran 3: Ystyr "anifail gwyllt"

Yn y Bil, mae "anifail gwyllt" yn golygu math o anifail nad yw yn aml yn cael ei gadw fel anifail domestig yn Ynysoedd Prydain. Mae'n bosibl y bydd ansicrwydd neu wahaniaeth barn ynghylch a yw math o anifail i'w ystyried yn wyllt ai peidio. Caiff Gweinidogion Cymru, drwy reoliadau, bennu math o anifail (a) sydd i'w ystyried yn anifail gwyllt, a/neu (b) nad yw i'w ystyried yn anifail gwyllt. Fodd bynnag, nid yw'r pŵer i wneud rheoliadau yn rhagfarnu natur gyffredinol y diffiniad o anifail gwyllt yn y Bil. Nid yw'r pŵer hwn yn ei gwneud yn ofynnol i Weinidogion Cymru restru pob anifail gwyllt mewn deddfwriaeth.

Adran 4: Ystyr "syracas deithiol"

Yn y Bil, mae "syracas deithiol" yn golygu syracas sy'n teithio o un lle i'r llall er mwyn darparu adloniant yn y lleoedd hynny, er bod cyfnodau pan nad yw'n teithio o un lle i'r llall. Mae'n bosibl y bydd achosion lle y bydd ansicrwydd neu wahaniaeth barn ynghylch a yw math o ymgymeriad, perfformiad neu adloniant yn cael ei ystyried yn syracas deithiol ai peidio. Caiff Gweinidogion Cymru, drwy reoliadau, bennu math o ymgymeriad, perfformiad neu adloniant (a) sydd i'w ystyried yn syracas deithiol, a/neu (b) nad yw i'w ystyried yn syracas deithiol. Fodd bynnag, nid yw'r pŵer i wneud rheoliadau yn rhagfarnu natur gyffredinol y diffiniad o syracas deithiol yn y Bil. Nid yw'r pŵer hwn yn ei gwneud yn ofynnol i Weinidogion Cymru restru, mewn deddfwriaeth, bob math o ymgymeriad, perfformiad neu adloniant sydd i'w ystyried, neu nad yw i'w ystyried, yn syracas deithiol.

Adran 11: Rheoliadau

Mae rheoliadau o dan y Ddeddf i gael eu gwneud gan Weinidogion Cymru. Mae pŵer i wneud is-ddeddfwriaeth i'w harfer drwy offeryn statudol, ac mae'n cynnwys pŵer i wneud darpariaeth wahanol at ddibenion gwahanol. Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau oni bai bod drafft o'r offeryn wedi ei osod gerbron y Cynulliad ac oni bai ei fod wedi ei gymeradwyo drwy benderfyniad gan y Cynulliad.

Ymgynghori ar is-ddeddfwriaeth

Mae Llywodraeth Cymru yn ymgynghori ar gynnwys is-ddeddfwriaeth pan mae o'r farn ei bod yn briodol gwneud hynny. Byddai penderfyniad yn cael ei wneud ar yr adeg briodol am union natur unrhyw ymgynghoriad ar arfer y pwerau i wneud

is-ddeddfwriaeth.

Asesiad Effaith Rheoleiddiol

Mae'r dadansoddiad a gyflwynir yn yr Asesiad Effaith Rheoleiddiol yn seiliedig ar y diffiniadau cyfredol o "anifeiliaid gwyllt" a "syracasau teithiol", sy'n rhai a dderbynnir yn gyffredinol. Bydd angen RIA i gyd-fynd ag unrhyw is-ddeddfwriaeth yn y dyfodol sy'n pennu pa fath o anifail (a) sydd i'w ystyried yn anifail gwyllt a/neu (b) nad yw i'w ystyried yn anifail gwyllt neu i bennu pa fath o ymgymeriad, perfformiad neu adloniant (a) sydd i'w ystyried yn syrucas deithiol a/neu (b) nad yw i'w ystyried yn syrucas deithiol. Ni ragwelir ar hyn o bryd y bydd angen deddfwriaeth o'r fath ac ar hyn o bryd, yr amcangyfrif gorau o gost unrhyw is-ddeddfwriaeth yw dim.

Gweithdrefn

Bydd gwneud Rheoliadau i benderfynu ar yr hyn sydd yn neu nad yw'n anifail gwyllt neu i bennu math o ymgymeriad, gweithred neu adloniant sydd i'w ystyried neu nad yw i'w ystyried yn syrucas deithiol yn berthnasol i'r drosedd, ac felly, byddai'n ofynnol i'r Cynulliad eu cymeradwyo'n benodol cyn iddynt ddod yn gyfraith (drwy'r 'weithdrefn gadarnhaol').

Cadeirydd y Pwyllgor Plant, Pobl Ifanc ac Addysg
Cadeirydd y Pwyllgor Newid Hinsawdd, Amgylchedd a Materion Gwledig
Cadeirydd y Pwyllgor Diwylliant, y Gymraeg a Chyfathrebu
Cadeirydd Pwyllgor yr Economi, Seilwaith a Sgiliau
Cadeirydd y Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau
Cadeirydd y Pwyllgor Materion Allanol a Deddfwriaeth Ychwanegol
Cadeirydd y Pwyllgor Iechyd, Gofal Cymdeithasol a Chwaraeon

10 Gorffennaf 2019

Annwyl Gadeiryddion y Pwyllgorau

Cyllideb Ddrafft Llywodraeth Cymru ar gyfer 2020–21

Yn ein cyfarfod ar 1 Mai 2019, cytunodd y Pwyllgor Cyllid ar y modd y byddai'n craffu ar y gyllideb. Rwy'n ysgrifennu at holl Gadeiryddion y pwyllgorau pwnc i rannu ein syniadau ac i annog eich pwyllgorau i drafod sut y gallwch wneud eich rhan i sicrhau bod y gwaith o graffu ar gynlluniau gwariant y Llywodraeth yn cael ei gwblhau yn y modd mwyaf cydlynol ac effeithiol bosibl.

Y prif feysydd craffu

Rydym wedi cytuno i barhau â'r un dull a ddilynwyd yn ystod y blynyddoedd blaenorol, sef bod y gwaith o graffu ar y gyllideb yn canolbwyntio ar y pedair egwyddor sy'n sail i waith craffu ariannol: fforddiadwyedd, blaenoriaethu, gwerth am arian a phroses. Dyma'r egwyddorion:

- **Fforddiadwyedd** – edrych ar y darlun ehangach o ran cyfanswm y referniw a'r gwariant, ac a oes cydbwysedd priodol;
- **Blaenoriaethu** – a ellir cyfiawnhau'r modd y caiff y dyraniadau eu rhannu rhwng y sectorau/rhaglenni gwahanol ac a ydynt yn gydlynol;
- **Gwerth am arian** – yn y bôn, a yw cyrff cyhoeddus yn gwario eu dyraniadau'n ddoeth – yn ddarabodus, yn effeithlon ac yn effeithiol (h.y.) canlyniadau;
- **Prosesau'r gyllideb** – a ydynt yn effeithiol ac yn hygyrch ac a yw'r cynlluniau corfforaethol a chynlluniau'r gwasanaethau, a'r gwaith o reoli perfformiad a rheoli cyllid wedi'u hintegreiddio?



Yn dilyn cyfarfod i randdeiliaid yn Aberystwyth ar 27 Mehefin, rydym wedi penderfynu canolbwyntio ar nifer o feysydd penodol yn ystod y gwaith craffu, sef:

- *Sut y dylai Llywodraeth Cymru ddefnyddio pwerau trethu a benthyca, yn enwedig o ran Cyfradd Treth Incwm Cymru*
- *Agwedd Llywodraeth Cymru tuag at wariant ataliol, a sut y caiff hyn ei adlewyrchu yn y broses o ddyrannu adnoddau (Gwariant ataliol = gwariant sy'n canolbwyntio ar atal problemau a lleihau'r galw am wasanaethau yn y dyfodol, drwy ymyrryd yn gynnar), yn enwedig o ran ariannu byrddau iechyd lleol a gwasanaethau iechyd a gofal cymdeithasol*
- *Cynaliadwyedd gwasanaethau cyhoeddus, arloesi a thrawsnewid gwasanaethau*
- *Polisiau Llywodraeth Cymru i hybu twf economaidd, lleihau tlodi ac anghydraddoldeb rhywiol, a lliniaru effeithiau'r diwygiadau lles*
- *Cynlluniau Llywodraeth Cymru ar gyfer Brexit a pharodrwydd ar gyfer Brexit*
- *Sut y mae tystiolaeth yn llywio gwaith Llywodraeth Cymru o ran pennu blaenoriaethau a dyrannu'r gyllideb*
- *Sut y mae Deddf Cenedlaethau'r Dyfodol yn dylanwadu ar y broses o ddatblygu polisiau*
- *Wrth gyhoeddi 'argyfwng hinsawdd', a yw'n amlwg bod Llywodraeth Cymru yn bwriadu ymateb i'r her honno a darparu'r adnoddau angenrheidiol*

Rydym yn eich annog i ganolbwyntio ar rai o'r meysydd hyn wrth graffu ar y gyllideb.

Ymgynghori ynghylch y gyllideb ddrafft

Yn ôl yr arfer, byddwn yn cynnal ymgynghoriad ar ran yr holl Bwyllgorau yn ystod toriad yr haf a bydd yr ymatebion yn cael eu rhannu â chi yn yr hydref er mwyn eich helpu i graffu ar y gyllideb ddrafft.

Amgaeaf grynodedb o'r sylwadau a glywsom yn y cyfarfod i randdeiliaid a gynhaliodd y Pwyllgor Cyllid yn Aberystwyth cyn gosod y gyllideb. Mae'n bosibl y bydd y rhain o gymorth ichi pan fyddwch yn craffu ar y gyllideb.

Amserlen

Caiff y gyllideb ddrafft ei chyhoeddi ym mis Hydref fel arfer. Eleni, fodd bynnag, mae Llywodraeth y DU wedi cadarnhau y byddai'n cynnal Adolygiad Cynhwysfawr o Wariant a gaiff ei gwblhau'r un pryd â Chyllideb y DU. Felly, ar hyn o bryd nid oes



gan Lywodraeth Cymru unrhyw wybodaeth ynghylch faint o gyllid a gaiff gan Lywodraeth y DU ar gyfer 2020–21 i seilio ei chyllideb arni. Mae'r Gweinidog Cyllid a'r Trefnydd wedi cyhoeddi bod Llywodraeth Cymru yn bwriadu cyhoeddi'r Cyllidebau amlinellol a manwl drafft gyda'i gilydd ar 10 Rhagfyr 2019, a chyhoeddi'r Gyllideb derfynol ar 3 Mawrth 2020.

Fel y gwychoch, newidiodd y darpariaethau'n ymwneud ag adroddiadau pwyllgorau polisi yn 2017, a gall pob pwyllgor baratoi ei adroddiad ei hun yn awr (os dymunwch), a gellir defnyddio'ch adroddiad fel dogfen ategol yn y ddadl ar y gyllideb ddrafft.

Os oes gennych gwestiynau am unrhyw agwedd ar broses y gyllideb ddrafft, mae croeso i chi gysylltu â mi neu Bethan Davies, Clerc y Pwyllgor Cyllid, ar 0300 200 6372, neu Bethan.Davies@Cynulliad.Cymru.

Yn gywir



Llyr Gruffydd AC
Cadeirydd y Pwyllgor Cyllid



Stakeholder Engagement: Welsh Government

Draft Budget 2020–21

Finance Committee | July 2019

The Committee held an informal stakeholder event at the Marine Hotel, Aberystwyth on 27 June 2019. The event focussed on the draft budget for 2020–21.

1. Preventative Spend, Health & Social Care

Prevention and early intervention should be at the heart of budget allocation.

Stakeholders discussed the increased pressure on local authority budgets especially within social care due to demographical changes and workforce pressures. Current financial pressures for local authorities include workforce parity of treatment re-dress (eg changes to National Living Wage and sleep-in payments), high-cost high-need care packages and increased responsibilities following introduction of new policies and legislation (eg Additional Learning Needs Bill and Sustainable Drainage Systems Standards). Stakeholders felt that duties or responsibilities of local authorities are not reduced when budgets are cut.

Many local authorities are reaching “saturation point” and cannot absorb any additional costs. This is leading to significant cuts in preventative services despite specific focus in recent legislation on the importance of early intervention and prevention (eg Social Services and Well-being Act, Well-being of Future Generations Act, Violence Against Women Domestic Abuse and Sexual Violence (VAWDASV) etc). Cutting non-statutory services such as leisure, culture and transport can have a potentially negative impact on the physical and mental well-being of the local population. In the long term, this can lead to increased pressure on statutory services. Cuts to public transport, for example, can have a significant impact on the local population, especially in rural areas.

Some stakeholders suggested that the affordability of universal services such as free public transport and free prescriptions needs to be revisited by Welsh Government given the current financial climate and reduction in budgets.

Out-of-county placements have huge cost implications for local authorities. It was suggested that local authorities need to work together on a regional basis to develop



specialist, not-for-profit services locally in order to avoid sending children and adults to high cost out-of-county placements.

However, stakeholders discussed the tension between preventative action, which often tends to be longer term, and addressing short term, immediate pressures.

2. Long-Term Planning & Strategies

Despite the Finance Committee's recommendations in 2017, the financial implications of new legislation remain difficult for local authorities to plan for. Even when Welsh Government provides assurances that any changes will be "cost neutral", this is rarely the case in practice. It is not just about the direct costs but also the impact of re-direction of resources away from other services. There is often an impact on the third sector too, for example the introduction of the VAWDASV Act had significant resource implications for domestic abuse charities.

Several stakeholders raised concerns about the potential impact of Brexit and the lack of clarity around post-Brexit policy and the Shared Prosperity Fund. It will be necessary to fill some legislative "gaps" post-Brexit but Welsh Government needs to carefully consider the cost implications of this. For example, if Welsh Government is considering raising regulatory standards for farming post-Brexit this could have significant resource implications for local authorities who would be expected to carry out additional inspections. They felt that the Welsh Government should be preparing for a New Deal Brexit, in order to be best prepared for that possible eventuality.

There is a need for more joined up working between health, social care and the third sector, for example on the Adverse Childhood Experiences (ACEs) agenda as this can impact on many areas of society.

Stakeholders stressed that long-term spending and vision were imperative as part of longer-term planning. There was a feeling that short term projects and yearly budgets do not allow for strategic spending nor for value for money – that budgets are being spent for the sake of being spent rather than to follow strategies and with priorities in mind.

A suggestion was made for 'disruptive' budgets, moving away from annual budgets and moving closer to the principles of the Wellbeing of Future Generations Act to ensure requirements are met. Budgets should have an emphasis on meeting the need, working in areas that require action and co-working across sectors rather than adheres to a departmental structures and encourage competition between sectors.



3. Economy, businesses & the Third Sector

The Welsh Government needs to do more to promote the economy and business in Wales. Wales should be procuring “from Wales for Wales”, for example, currently most of the education books are procured from England. This is often because procurement rules make it difficult for small suppliers to bid for contracts.

Stakeholders felt that having more support for local businesses would lead to increase in local economic growth and that the Welsh Government needs to work together with local authorities to achieve this.

The third sector is often expected to “take up the slack” when local authorities are forced to cut services but many of these organisations are also working at full capacity and having to turn people away due to lack of resources. Many smaller third sector organisations have been lost in recent years due to lack of funding or forced to merge with other organisations in order to survive and this has led to a loss of local knowledge, expertise and support.

Public transport was seen as key to communities and especially in rural communities, as well as being integral to enabling economic opportunities. Key considerations around transport were availability, affordability and quality.

Stakeholders were wary of providing funding for large innovative schemes and the risks that may surround that funding and suggested that those resources may be used to support other services. For example, stakeholders questioned whether it was for Wales to take the lead in unproven technologies such as tidal.

Stakeholders discussed the need for a fair work strategy.

4. Education funding

Stakeholders suggested that the education budget needed to be clarified and simplified.

Stakeholders from the education sector highlighted that certain industries, facilities and services operate across different areas and rather than competing for budgets, sectors should be working together with outcomes in mind.

5. Local services

There were also concerns that community facilities, including leisure centres, were closing. It was noted that this has a significant impact on health and well-being of those communities, which in many cases is preventative, either through opportunities to exercise or for mental health reasons. It was also noted that community facilities provided structures to build social capital.



There was a concern that services and assets were being transferred from local authorities to community and town councils. This leads to a significant risk in terms of the ability of the organisations responsible for service having capacity to operate them, with a local authority likely to have larger specialist teams and a wider pool of expertise compared to a community and town council. Stakeholders suggested that transfer of services needed to be supported by adequate transfer for funding and resources.

Stakeholders suggested that assets needed to be utilised better, and that all tiers of government needed to work together to understand what assets they had and how these may best be used.

There was a general feeling that there was increasing strain being placed upon local authorities due to the lack of funding, which would lead to reduction in staff and a lack of resources, which would only create further issues; stakeholders described this as an endless cycle that wasn't being resolved.

6. Housing

Local authorities need more support from Welsh Government to enable them to fulfil their priorities on the availability of affordable housing. For example, when borrowing to purchase own housing stock, it would be helpful if local authorities could pay back at the lower rate rather than the market rate that Registered Social Landlords are required to pay.

Some stakeholders wanted to see a resolution to the 'loophole' in second home tax, wanting to provide local Welsh residents more housing opportunities.

7. Transparency & Scrutiny

There's not a clear understanding of Welsh Government's spending decisions and focus needs to be on outcomes and the need of the citizen. The Future Generations Act is integral to impact assessments for local authorities, yet many commented that it has not had a significant impact. Stakeholders acknowledged that the Future Generations Act will likely have a positive impact in the long run, however there will be no immediate benefit and instead will only restrict upon how much money local government will receive. Stakeholders felt that the Future Generations Act needed to be fed into any other additional plans and not be treated as a standalone Act.

Some stakeholders felt that the Welsh Government was overspending and there was an unfairness with regards to funding for health services. Some stakeholders questioned how the Welsh Government is monitoring health boards' spending, given the number of boards in special measures.



8. Equality & Vulnerable Groups

Cuts to public transport often have a disproportionate impact on certain groups in society, for example disabled people, older people or victims of domestic abuse. Stakeholders noted that poverty should be at the core of all budget decisions and that the budget should utilise a poverty impact assessment methodology.

9. Taxation

Stakeholders were concerned that local taxes were increasing whilst services are being reducing. Stakeholders were keen to understand what additional taxes might be considered for Wales and what might be appropriate. There was an emphasis on the importance of the public being aware what Welsh taxes will fund and cross border concerns with taxes differing in England.

Stakeholders were keen on the idea of a 'Tourist Tax' for people visiting Wales and it's National Parks, arguing that tourists use resources such as the health services, so this could counter balancing that.

