

## **Supplementary Evidence by [Booking.com](https://www.booking.com) following Oral Evidence: Development of Tourism and Regulation of Visitor Accommodation (Wales) Bill**

### **Overview**

Following our written and oral evidence to the Economy, Trade and Rural Affairs Committee (week commencing 17 November 2025), we provide additional information to support points raised in our session and to respond to subsequent comments made by the Cabinet Secretary.

### **Tax Obligations**

We committed to follow up on a question from Jenny Rathbone MS regarding tax obligations for operators using digital platforms.

From 1 January 2024, UK digital platform operators must collect, verify and report specified seller information to HMRC, including income, transaction volumes and identifiers for reportable sellers. Reports for each calendar year must be submitted by 31 January of the following year, and platforms must share reported information with sellers to support tax compliance. These rules apply to platforms facilitating short-term accommodation.

<https://www.gov.uk/guidance/selling-goods-or-services-on-a-digital-platform>

This means income generated via Booking.com is captured under HMRC's platform reporting regime, supporting accurate tax compliance.

### **Cabinet Secretary's Comments (20 November 2025)**

During our evidence session we noted the Cabinet Secretary's earlier characterisation of the Bill as primarily health and safety focused. His later comments following our evidence session referenced a dual purpose of housing and health and safety. Had this been stated earlier, we would have addressed both in greater depth, including the data below on housing and the case for a proportionate registration scheme.

As highlighted in our evidence, and echoed by Alun Davies MS, our concern about the Bill's pace relates to the limited time for scrutiny and the increased risk of unintended consequences. Experience shared by Fiona Campbell MBE and Marc Crothall MBE regarding Scotland illustrates that such issues can arise even with longer scrutiny periods; a shorter timetable increases this risk further. We welcome Welsh Government's initial intention to ensure that self catering business operators are compliant with relevant health and safety regulation, our cause for concern relates to the speed at which legislation is to pass through the Senedd and able to be commented and scrutinised not just by Members of the Senedd but by industry and businesses as well and of the changing perspective on what the purpose of the Bill is by Welsh Government itself.

We would appreciate clarification on the true policy intention of the Bill following the differing statements by the Cabinet Secretary.

## **Registration Scheme**

We support a national registration scheme as the fastest way to create an authoritative dataset of all visitor accommodation, which has already been passed via the Visitor Accommodation (Registration and Levy) Etc. (Wales) Act 2025. We recommend using this scheme to underpin enforcement of existing health and safety requirements. As discussed with DCMS on their English scheme, we would support a document-upload model enabling businesses to demonstrate existing compliance. This would reduce administrative burdens, avoid the need for a national licensing authority, lower costs, and allow operators to evidence compliance directly, including the ability to update documents at the time of their renewal. We can provide further information on how we see such a scheme could operate.

Given the Cabinet Secretary's additional comments on housing, we are concerned that the number of licences could become restricted over time, preventing long-standing, compliant businesses from operating despite meeting all legal obligations.

## **Fitness for Visitor Accommodation (Section 7)**

We note the requirements outlined within the Bill on Section 7 do not always relate to health and safety requirements but on subjective standards to supply visitor accommodation. We note that additional evidence on these points is made by both the Professional Association of Self Caterers and the Short Term Accommodation Association and defer to their evidence on this matter.

## **Platform Obligations on Display of Registration Numbers**

Further to our written and oral evidence on Sections 46 and 47, these provisions remain a concern. The issue affects not only larger platforms but also smaller ones that also rely entirely on operator-provided information. We strongly recommend amending these sections to reflect concerns raised across platforms of all sizes.

We wish to underline our existing processes to remove unlawful or non-compliant listings. We take compliance seriously and are in discussions with the Welsh Revenue Authority on steps to minimise errors in registration-number entry with a meeting having taken place on Tuesday 25 November following our evidence session and further discussions planned. However, as a third-party advertising service, platforms should not be held liable for inaccurate registration numbers supplied by operators.

## **Housing**

It is essential to distinguish between the private rented sector and short-term visitor accommodation. Self-catering accommodation serves visitors, holidaymakers, workers, patients and people visiting family, on short stays with no long-term tenancy characteristics. Their regulatory needs align more closely with other visitor accommodation sectors than with primary residences.

Welsh Government's *Evaluation of Rent Smart Wales: final report, 2025* shows that between 2019 and 2024, the number of private rental properties increased, indicating that perceived

growth in short-term lets has not reduced availability of housing within the private rental market. This demonstrates the need for accurate data when assessing links between housing pressures and short-term rentals. The registration scheme, combined with Rent Smart Wales data, will enable clearer evidence-based policy in future.

Looking beyond the private rental sector to housing in Wales more broadly, the ONS reported 102,875 empty homes in Wales in 2021, the most up to date data available. Housing shortages are influenced by multiple factors, including empty homes, missed housing-supply targets and population growth, and occur in regions with and without significant tourism.

Importantly, not all self-catering units are suitable for long-term housing supply as they can involve:

- primary residences let out only when the owner is away;
- individual rooms within occupied homes;
- second homes used by owners for part of the year; and
- properties of a size, location or standard unsuitable for long-term habitation.

While localised issues may exist, this reinforces why we have consistently advocated for registration schemes globally: policymakers should base decisions on reliable data. Most operators are part of the communities in which they operate, and their businesses support wider local employment: from cleaning and maintenance services to the many local shops and businesses that depend on visitor spending. Reducing the supply of self-catering accommodation without robust evidence risks harming those same communities.