



**National
Landscapes
Association**

VISITOR LEVY IN ENGLAND

National Landscapes Association consultation response

Open consultation: Ministry of Housing, Communities and Local Government and HM Treasury

Deadline: 18th February 2026

Submitted by: Joss Wozencroft, Policy and Advocacy Officer, National Landscapes Association
Joss.Wozencroft@national-landscapes.org.uk

Key points:

The National Landscapes Association welcomes the opportunity to respond to the government's consultation on a Visitor Levy in England. Our response centres on three core priorities.

First, where levy revenues are raised in or because of National Landscapes, **a meaningful share must be ring-fenced and made directly available to National Landscapes Teams**, the bodies statutorily charged with their conservation and enhancement. National Landscapes must be recognised as significant and irreplaceable yet fragile assets for the visitor economy, local communities, and our ecosystems. Attracting approximately **165 million visitors** annually these designated areas are foundational to regional tourism and the economic vitalities of the communities they support. Yet they receive **no direct funding for the provision and maintenance of visitor infrastructure**. Without this mechanism for direct reinvestment, the levy risks accelerating the very degradation of the assets that make these destinations desirable.

Second, accommodation providers pursuing a charitable or educational purpose **must be exempted from the levy**. These providers play a vital role in enabling inclusive access to National Landscapes, and additional financial burdens risk undermining their ability to operate. Similarly, low-income households, educational groups, young people, and other peoples deemed to be a priority locally should be exempted from the levy to ensure **equality of access** and **widespread engagement** with and enjoyment of National Landscapes.

Third, **National Landscape Management Plans** should serve as a guiding framework for the allocation of levy revenues. These statutory, co-created documents **provide an evidence-based, whole-landscape approach to decision-making**, and are particularly valuable where National Landscapes span multiple Strategic Authorities. National Landscapes Teams, including

National Landscapes Association
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LT
Company Registration No. 4729800
Registered Charity No. 1158871

www.national-landscapes.org.uk
f /NatLandAssoc
@NatLandAssoc
National Landscapes Association



Conservation Boards, must be formal consultees throughout the levy's design and implementation.

Questions and Responses:

Question:	National Landscapes Association Response:
<p>Question 1:</p> <p>Should the power to raise a visitor Levy also be extended to Foundation Strategic Authorities?</p>	<p><i>No Comment.</i></p>
<p>Question 2:</p> <p>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?</p>	<p>National Landscapes host some 165,000,000 visitors a year yet have no access to direct funding for the provision and maintenance of visitor infrastructure. As drivers of the visitor economy in many areas, caring for these landscapes is an integral part of often fragile rural economies. Where relevant, Mayors must be compelled to re-invest revenues into the National Landscapes that underpin their visitor economies. Revenues raised due to the natural beauty of these areas must be used to ensure the long-term health of these landscapes and associated visitor infrastructure.</p> <p>The most effective way to achieve this is by ensuring funds can be managed by the National Landscapes teams themselves. Typically hosted by local authorities these teams have the most intimate knowledge of these places and are explicitly charged with their conservation and enhancement. Funds raised by the new Visitor Levy, where relevant, <i>must</i> be ring-fenced for use by National Landscape Teams. As a UN Tourism report states: 'A tourist tax is a specialised tax and its revenues should be allocated and invested as such, in particular... [for] <i>regenerative purposes</i>'.</p> <p>National Landscapes conserve and enhance the natural beauty of the country's most unique and awe-inspiring places, supporting local economies and attracting tourists from around the globe. They underpin regional tourism, attracting an estimated 165,000,000 visitors across all areas of England to places such as Cornwall, the Cotswolds, and the North Pennines. They are the destinations that make England iconic internationally and provide local people with employment, economic opportunity, and grow our national pride.</p> <ul style="list-style-type: none"> - Paragraph 1.2.4 specifically references the need for revenues to 'directly support investment in the <i>destinations</i> [visitors] enjoy, enabling sustainable growth' (<i>italics added</i>). This must go beyond fiscal, institutional, or

	<p>political sustainability to incorporate the long-term flourishing of the <i>assets themselves</i>. Natural beauty, including the lived environment, nature, biodiversity, wildlife diversity, heritage, and culture, are at the centre of maintaining the UK's position as a leading tourist destination and <i>cannot</i> be overlooked.</p> <ul style="list-style-type: none"> - As Paragraph, 3.1.2 makes clear, the intention of this levy is to 'support local leaders to drive economic growth... and make their places more desirable to visit, live, and do business in'. National Landscapes are the foundations of economic vibrancy and desirability for many. The Visitor Levy in England must make clear the obligations local leaders have in maintaining and supporting these spaces if they want long-term prosperity and economic resilience. - The need for this obligation to be made explicit becomes clear in paragraph 3.2.1, whereby examples of investment opportunities are listed as 'improved public transport, regeneration of the public realm, or providing housing to live closer to their places of work and investing in cultural and visitor attractions'. We welcome these areas of investment but emphasise that natural attractions must be added to the list. Paragraph 1.2.6 recognises the impacts tourism can have on these assets. By the government's own recognition, increased visitor numbers bring additional costs. Failing to ring-fence funds to meet these additional costs would enable the degradation of our National Landscapes. Already, National Landscapes teams 'enhance and protect the cultural and environmental assets' of our National Landscapes. They balance the tension effectively, enhancing <i>and</i> protecting through targeted actions including path maintenance, nature recovery schemes, and culture and arts events. As we aim to open these spaces to more visitors domestically and globally, investment of funds raised through the levy must be ring-fenced and made available to these teams so they can expand the scope of their work to meet the increasing pressures higher numbers of visitors would create. <p>The visitor Levy represents a critical opportunity to embed genuine sustainability into England's tourism economy. Ring-fencing levy revenues for National Landscapes Teams ensures</p>
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	<p>the economic foundations upon which regional prosperity depends remain viable and are accurately recognised.</p> <p>Without explicit obligations requiring reinvestment into the natural assets that drive visitor economies, we risk the slow degradation of the very features that make these destinations desirable, undermining the levy's very purpose.</p> <p>For the levy to deliver genuinely meaningful impact, an approach is needed that actively supports the restoration and enrichment of protected landscapes: ecologically, culturally and economically. It's about leaving the landscape better than we found it by empowering local communities, deepening visitors' understanding and care for the natural world, and creating meaningful experiences that foster lasting connections to place.</p> <p>We urge the government to recognise National Landscapes as essential infrastructure, deserving the same consideration as transport networks or cultural institutions in any framework for long-term tourism development.</p>
<p>Question 3:</p> <p>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?</p>	<p>National Landscape Management Plans must guide Mayors in a clear, obligatory, and substantive way when determining the distribution of revenue shares, with National Landscapes Teams included as key consultees throughout the decision-making process.</p> <p>Management plans are statutory documents co-created with local authorities that cover the whole geographic area of the National Landscape. They outline the 'vision and strategy for conserving and enhancing its natural beauty, including wildlife and cultural heritage, and promoting opportunities for the public understanding and enjoyment of its special qualities' (DEFRA, 2025).</p> <p>Co-creation means each Management Plan aligns with the wider socio-economic agenda of the local authorities whilst furthering the purposes of the National Landscape. Its five-year renewal cycle and statutory status make it an effective and clear framework for medium- and long-term planning. Management plans would provide an eloquent and simplistic way for evidence-based, co-created decisions regarding the distribution share of revenues from the levy to be made.</p> <p>Alongside this there should be a clear mechanism ensuring that National Landscapes are represented in the decision-making process regarding the distribution of levy revenues within their areas. This includes <i>all</i> National Landscapes, those hosted by Local Authorities <i>and</i> independent Conservation Boards. Conservation Boards must be explicitly recognised in any mechanism and the commitments of the Authority or Authorities that these National Landscapes span across must be made <i>clear and indisputable</i>.</p>

	<p>This would be through clearly defined engagement and statutory obligations from the consultation through to the delivery stages. As mentioned in our response to question 2, this would be best delivered by National Landscapes Teams having direct management of a collectively decided portion of funds raised by the Levy. Without this direct allocation, there is no way of ensuring funding will make its way back to support these foundational and irreplaceable assets.</p> <p>Given the discretionary nature of the Visitor Levy, National Landscapes spanning multiple Strategic Authorities risk being negatively impacted by competing, conflicting, or confusing approaches across their constituent Authorities. This must be avoided where possible. Subsequently, there should be a clear requirement that where a National Landscape spans multiple Strategic Authorities these Authorities must co-ordinate a consistent and clear approach that spans the <i>whole</i> area of the National Landscapes. National Landscape Management Plans provide an ideal ‘whole landscape’ approach that would facilitate such cross-border and cross-organisational coordination as they encompass the whole geographical span of the National Landscape. To further facilitate this coordination The National Landscapes Team must be involved in this cross-authority decision-making process, as they must be in any singular-authority process.</p> <p>Paragraphs 3.2.4, and 3.2.5 ask ‘whether a minimum revenue share for local authorities should be set’ and ‘where local authorities are involved in the administration of local levies, a portion of revenues may be used to support the administration of the tax’ respectively. We would support both the introduction of a minimum revenue share for local authorities, and a sufficient portion of revenue may be used to support the administration of the tax. Given that many of our National Landscapes teams are embedded in Local Authorities, we cannot allow their already constrained budgets to suffer further pressures through administrative costs.</p>
<p>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)?</p>	<p>All commercially let visitor accommodations should be considered for the levy. However, exemptions should include consideration for scale, purpose and impact, matching levy contribution to these.</p> <p>As regards impact, mitigations based on sustainability could be explored in collaboration with National Landscape teams and other key stakeholders.</p> <p>As regards purpose, it is important that provisions are made for exemptions or reduced rates for children and young people (in line with Wales), educational groups, low-income households, those in the care system, and other groups identified locally as priorities. Similarly, exemptions to the levy should be extended to</p>

	<p>all non-profit accommodation, registered charities and social enterprises providing accommodation in pursuit of charitable objectives, and low-cost small- and medium-sized enterprises (SMEs) operating below a defined financial margin. These measures will prevent the additional costs of a levy becoming a barrier to enjoying the outdoors whilst ensuring the spaces that provide purpose-driven accommodation can continue to operate.</p>
<p>Question 5: <i>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.</i></p>	<p>Providers operating in pursuit of educational or charitable purposes should be exempted.</p>
<p>Question 6: <i>Do you agree that the following exemptions should apply at a national level? Please provide details for why any additional exemptions should be considered.</i></p> <p><i>Exemptions could include:</i></p> <p><i>a) Stays in registered Gypsy and Traveller sites where the accommodation is a primary residence.</i></p> <p><i>b) Stays in charitable or non-profit accommodation provided for shelter, respite, or refuge, where the accommodation is not commercially operated.</i></p> <p><i>c) Other types of accommodation, such as for statutory Temporary Accommodation arranged by local authorities (please provide details for why</i></p>	<p>We suggest an amendment to exemption b that removes the narrow definition 'provided for shelter, respite, or refuge, where the accommodation is not commercially operated'. Accommodation provided in pursuit of a charitable objective represents the purpose-driven approach we outlined in our response to Question 4 when evaluating Visitor Levy contributions.</p> <p>This accommodation is often crucial for the operation of charities and non-profit organisations and this risks being undermined by the additional costs imposed by a visitor levy. All charitable or non-profit accommodation should be exempted to ensure these organisations are not prevented from achieving their objectives.</p> <p>We would also like to see exemptions or reduced rates for children and young people, educational groups, low-income households, and other groups identified as local priorities as outlined in our response to question 4.</p>

<p><i>any additional exemptions should be considered).</i></p>	
<p>Question 7: <i>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.</i></p>	<p>If low-cost accommodation such as youth hostels and bunkhouses are not to be exempt nationally then there should be a power to introduce additional local exemptions to ensure that Mayors and other local leaders can exempt this type of accommodation where it plays a particularly important role in supporting inclusive access to National Landscapes.</p>
<p>Question 8: <i>Do you agree that a levy should be set as a percentage of accommodation costs?</i></p>	<p><i>No Comment.</i></p>
<p>Question 9: <i>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)?</i></p>	<p><i>No Comment.</i></p>
<p>Question 10: <i>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?</i></p>	<p>It is important that rates are the same across the whole geographic area of individual National Landscapes, particularly where National Landscapes span multiple Strategic Authorities. This would save administrative costs and confusion amongst visitors.</p>

<p>Question 11:</p> <p><i>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</i></p>	<p>No Comment.</p>
<p>Question 12:</p> <p><i>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.</i></p>	<p>No Comment.</p>
<p>Question 13:</p> <p><i>Are there any other flexibilities or safeguards that should be built into the rate-setting framework?</i></p>	<p>No Comment.</p>
<p>Question 14:</p> <p><i>Should Mayors and other local leaders have powers to vary the rate for different types of accommodation, including short term lets?</i></p>	<p>No Comment.</p>
<p>Question 15:</p> <p><i>Do you agree that Mayors should have the flexibility to decide whether the levy applies to different constituent authorities within their region?</i></p>	<p>Only if this is introduced in conjunction with a requirement to ensure consistency across a National Landscape area.</p>
<p>Question 16:</p> <p><i>Should Mayors and other local leaders be able to vary the application of a levy in their areas based</i></p>	<p>No Comment.</p>

<p><i>on, for example, seasonality? Please provide details of any other flexibilities that should be considered.</i></p>	
<p>Question 17: <i>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?</i></p>	<p>Yes: National Landscapes Teams must be formal consultees in this process. This list <i>must</i> include National Landscapes Teams, including Conservation Boards, given their irreplaceable role and the extent to which the implementation of or amendments to a Visitor Levy would influence them</p>
<p>Question 18: <i>Do you agree with the proposed components of the prospectus?</i></p>	<p>The prospectus should be expanded to include any impacts and benefits on National Landscapes.</p>
<p>Question 19: <i>Do you think that the proposed length of the notice period of 12 months is appropriate?</i></p>	<p>No Comment.</p>
<p>Question 21: <i>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?</i></p>	<p>No Comment.</p>
<p>Question 22:</p>	<p>No Comment.</p>

<p><i>If Foundation Strategic Authorities have powers to introduce a visitor levy, what are your views on the consent mechanism in Foundation Strategic Authorities where a levy is applied to a smaller area within the Foundation Strategic Authorities' geography?</i></p>	
<p><i>Question 23: What further or different governance and accountability mechanisms are needed in Foundation Strategic Authorities, Mayoral Strategic Authorities or the Greater London Authority?</i></p>	<p>No Comment.</p>
<p><i>Question 24: Do you agree with the proposed approach to reporting, and should any further accountability mechanisms be considered?</i></p>	<p>No Comment.</p>
<p>Question 25: <i>Do you agree that it should be the visitor accommodation provider that is ultimately liable?</i></p>	<p>Yes.</p>
<p><i>Question 26: How could digital booking platforms or intermediaries best be integrated to streamline levy assessment, collection and tax returns?</i></p>	<p>No Comment.</p>
<p><i>Question 27: Do you agree that a self-assessed model is the most appropriate approach for</i></p>	<p>No Comment.</p>

<i>administering a visitor levy?</i>	
Question 28: <i>Do you agree that the tax point of a levy should be the point of arrival?</i>	<i>No Comment.</i>
Question 29: <i>In your view, should levies be administered locally by relevant authorities, through a centralised approach, or a combination of local and central authorities?</i>	<p>Levies must be administered through an approach that champions shared partnership working across constituent and strategic authorities.</p> <p>Given many National Landscapes span multiple Foundation Strategic Authorities and some may span multiple Mayoral Strategic Authorities there must be mechanisms of co-ordination across Authorities to minimise the levels of bureaucracy and confusion imposed on National Landscapes Teams and their stakeholders.</p>
Question 30: <i>Do you agree a portion of levy revenues should be retained by the relevant authorities to fund administration costs, if levies are administered locally?</i>	Yes, administration of the levy should not impact on the capacity of local authorities to deliver day-to-day services and cannot be allowed to impact other budgets. At a time of financial pressure for many authorities this would undermine the ultimate objectives of the levy.
Question 31: <i>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?</i>	<i>No Comment.</i>
Question 32: <i>What processes or solutions for collecting revenues could be introduced to minimise the burden on businesses?</i>	<i>No Comment.</i>
Question 33:	<i>No Comment.</i>

<p><i>What further support could reduce the administrative burden on businesses in collecting and remitting a levy?</i></p>	
<p>Question 34: <i>Tax authorities will require enforcement powers to ensure compliance with a levy. Do you agree with the powers listed?</i></p> <p><i>a) Civil information and inspection powers, including those to enquire into tax returns, audit records retained by visitor accommodation providers, and inspect premises.</i></p> <p><i>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.</i></p> <p><i>c) Discretionary debt relief powers, for example the ability to reduce a debt to nil or to not issue a penalty in certain circumstances.</i></p>	<p><i>No Comment.</i></p>
<p>Question 35: <i>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.</i></p>	<p><i>No Comment.</i></p>
<p>Question 36: <i>Do you have any views on the potential impacts of</i></p>	<p>If exemptions are not made for charitable organisations, non-profits, educational trips, low-income households, or other groups deemed locally important these proposals risk negatively</p>

the proposals in this consultation on persons who share a protected characteristic?

impacting several intersections of society who share a protected characteristic.

There is potential for *positive actions* to be undertaken through the implementation of a levy. There should be a commitment that a portion of the funds will be used to develop ways that might facilitate greater engagement from or support for persons who share a protected characteristic.

If the events and initiatives being funded do not have access and inclusivity as core guiding principles it should be considered as disproportionately impacting on people with protected characteristics.