Professional Association of Self-Caterers UK

NEWSLETTER

15 September 2026 Issue 332

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COMMENTARY

The announcement by the Westminster Government on Thursday 10 September that all Mayoral and Foundation Strategic Authorities would be able to introduce an Overnight Visitor Levy (OVL) across England overshadowed the latter part of the week.

The policy is being led by HM Treasury and Ministry of Housing, Communities and Local Government (MHCLG) and the announcement confirmed some key areas of what the Levy might look like.

- It will be a % Model, not a per person per night
- The Government has not set a cap on how high the percentage can be

- It applies to all accommodation providers, the self-catering sector, hotels, guest houses, holiday parks and B&B's
- Mayoral and Foundation Strategic Authorities have to consult locally before introducing a levy
- Visitor Accommodation Providers (VAPs) will be liable for charging, collecting paying the OVL to the central administrator and be responsible for self-assessment
- Strategic authorities will administer and collect the levy and be given additional powers to enforce compliance
- How the money will be spent is deliberately ill-defined.

We have a more detailed section below and have published today a paper covering the most Frequently Asked Questions (FAQs) that we have received about the Levy. That can be found HERE.

We will be meeting as many MPs as we possibly can on this at the Party Conferences over the next three weeks.

It is not a foregone conclusion that every part of England will introduce the Levy, we have seen limited uptake in Wales, and we will continue to advocate against the harm that we believe this levy will do to rural and coastal visitor economies. The Mayors have already decided that they will have it in cities.

We've got several online meetings and webinars coming up over the next couple of weeks, covering everything from 182 updates in Wales, Visitor Levys in England, changes to your 2025/26 tax return and learning about how a Property Management System can help your business. Please do register for those which are useful and of interest to you:

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Date: Wednesday 16th September
Time: 1030
Location: Zoom
Register **HERE.**

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5/ PASC UK x Bookster - What is a PMS (Property Management System) and how can it help me?
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Time: 1100
Location: Zoom
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Thanks as always,

Alistair & the PASC UK Team

POLITICAL UPDATE

Another busy week for the visitor economy, with hospitality VAT firmly back on the political agenda, MPs debating holiday lets and plenty of reaction to the Government's Overnight Visitor Levy plans.

And with the Budget and three more party conferences ahead, the autumn is only just getting started.

The Tourism Tax Takes Shape

As mentioned earlier, Government has now published its proposed approach to the Overnight Visitor Levy, with significant decisions over rates, exemptions and implementation left to Mayors and strategic authorities.

Our focus now moves firmly onto influencing what happens next. We will continue engaging Government, Parliament and strategic authorities directly, pushing for proper economic and price-elasticity assessments, meaningful industry involvement and the lowest possible burden on businesses.

There is already significant political opposition. Conservative and Reform Mayors have indicated they are unlikely to use the powers, while there are dissenting voices within Labour too. We hope others will follow.

Perran Moon Gets Stuck In

Meanwhile, Perran Moon MP used a Commons debate last week to take aim at holiday lets in Cornwall, presenting the sector primarily through the lens of housing pressures.

We think that fundamentally misunderstands the role professional self-catering plays across rural and coastal communities.

These are businesses bringing visitors into towns and villages and supporting cleaners, pubs, cafés, attractions, shops and tradespeople. Perran clearly holds a strong view and it may be difficult to shift, but we will keep engaging. Ultimately, poorly targeted interventions have consequences for his constituents whose jobs and livelihoods depend on a successful Cornish visitor economy.

Keep the Pressure on VAT

There was better news on another of our big priorities.

More than 800 hospitality businesses, alongside leading chefs including Tom Kerridge, Angela Hartnett and Heston Blumenthal, have written to Prime Minister Andy Burnham urging him to follow through on his previous support for reducing hospitality VAT from 20% to 10%.

PASC UK strongly supports that call. Cutting VAT would improve the competitiveness of British holidays.

Our Budget Submission Goes In

And on that theme, last week PASC UK submitted our formal representation to HM Treasury ahead of the Autumn Budget.

We have set out five clear priorities: protecting tourism businesses as the Overnight Visitor Levy is developed; retaining the 70-night business rates threshold; examining a permanent reduction in tourism and hospitality VAT; ensuring domestic tourism is properly valued in Government economic appraisal; and cutting red tape through a new 'tell Government once' approach.

The submission makes the wider economic case too. Professional self-catering contributes around £5.9 billion in GVA and supports 120,300 jobs in England, while every £100 spent on accommodation generates another £78 in the local economy.

Our message to Treasury is - domestic tourism can deliver growth in every region. Give genuine businesses the stability and competitiveness they need to do it.

One to Read

Finally, Simon Calder has written an excellent column in *The Telegraph* on Britain's approach to taxing tourists.

His argument is well worth a read, continually making Britain more expensive risks accelerating rather than reversing the decline in our tourism competitiveness.

OVERNIGHT VISITOR LEVY FAQ'S MEETINGS AND WEBINARS

PASC UK have produced and published what we know about the OVL or Tourism Tax. This takes the form of Frequently Asked Questions (FAQs).This is a live document that has tried to answer all the question that have come in since the announcement.

You can find the document HERE for Members and HERE for Non Member.

This is a 'work in progress'. We will find out more about the Tax as days and weeks go by, and will update the FAQs. You can help too, by sending in any unanswered questions that you can think of so that they can be included to support@pascuk.co.uk and put Tourism Tax Question in the subject line.

The first Meeting on this will be Members Only.

PASC UK Members Tourism Tax Meeting.

Date: 24th September
Time: 1130
Location: Zoom
Register HERE.

We will follow up calling further Members Meetings and free Webinars for all on this as soon as we have a bit more information and feedback.

PASC UK MEDIA COVERAGE ON THE TOURISM TAX

PASC UK has been featured across the media making our position clear. Here are some examples that we have been able to clip.

PASC UK has been interviewed for BBC Spotlight South West, Times Radio and LBC in relation to Thursdays announcement on the Tourism Tax.

TOURISM TAX IN CORNWALL MEETING

On Friday, the day after the announcement PASC UK and many of our Members were present at a conference in Newquay on the tax, organized by the Cornwall Chamber of Commerce.

Alistair presented and was on the panel representing both PASC UK and the SW tourism Alliance.

It was a well-attended event with around 150 delegates, and a mix of speakers, including Cornwall Council.

The meeting was open to all, however very few pro levy advocates attended. Business of all kinds, the accommodation providers, visitor attractions and the supply chain were unanimous that this is the wrong tax at the wrong time.

Lots of useful evidence was provided by the speakers as they made their case. In response Cornwall Council was adamant that no decision has been made yet, and that they would consult before doing so.

The asks from the room were as follows.

- There has to be an Economic Impact Assessment carried out
- Any public Consultation must be fair and balanced and avoid the classic, 'would you like the bins emptied more often?' or 'would you like the loos to be open more often?' which without balance would compromise the integrity of the consultation
- There cannot be 'taxation without representation" those that have to charge it, collect it and administer it must have a proportionate say in how it is spent.

We will be working with the group in Cornwall to keep pushing back on the tax, and use the experience to help us build a body of documents to aid businesses throughout the country, challenge the introduction of any Visitor Levy.

WHAT WE KNOW ABOUT THE TOURISM LEVY IN ENGLAND SO FAR:

More will emerge over the coming days and weeks and we will keep you abreast of developments and changes. We will keep the FAQs document on the Levy updated too.

- The levy would apply to all overnight stays, hotels, holiday lets, and B&Bs, per night, in any area that chooses to introduce it
- No confirmed cap on the rate, and it's unclear whether the number of nights it applies to (Edinburgh caps at five) will be limited either
- Revenue is intended to support local authority finances, 35 councils are currently relying on emergency government support
- Percentage model not fixed rate
- Implementation end of 2027 to be taxing bookings in 2028

What we're saying

Whilst the supportive mayors have come back saying that they will keep the levy to a 'modest 5%' (that's 6% inc VAT) what have they based that on? Modest? We will be providing data that shows that overall, our sectors prices have hardly risen by 6% in the last two years, despite inflation.

We, along with every other trade association in hospitality are asking that HM Treasury must do an Economic Impact Assessment and that any local authority planning to introduce the Levy must do so too. In different parts of the country a levy will have different impacts.

Government needs to set one national framework rather than leaving mayors to set their own rates and rules and ring-fence every pound raised for the visitor economy that raised it. We need a workable design developed in conjunction with business."

PASC UK will continue to press government on:

- **Sector-specific impact assessment**, commissioned now and acted on.
- **Administrative simplicity** that works with how booking platforms actually process payments.
- **One national framework**, not local authorities setting their own rates and rules.
- **A fixed VAT interaction**, the levy should not attract VAT and Levy income doesn't count towards the VAT registration threshold.
- **Ring-fenced revenue** and empowered public-private forums.
- **Tracking wider spending impact**, not just what the levy raises directly.

HERE is the Fiscal Devolution Statement from the Government.

HERE is the Press Release.

UPDATED PAPER: VISITOR LEVY FAQS

In light of Thursdays Visitor Levy announcement for England, we have released Version 3 (and counting!) of our Visitor Levy FAQs paper. This covers both England and Wales.

This is very much a moving piece, with a lot of detail still absent – we will continue to revise the document as more information is made available.

This paper is available to all on the PASC UK website.

Members can download it **HERE.**

Non Members can download it **HERE.**

This is going to create a huge amount of work for PASC UK, our Members and our Industry Partners - we will be pushing hard on levy design, making sure the practical realities of running small accommodation businesses are understood.

We will continue to demand full economic impact assessments before Local Authorities introduce levies, and as Local Authorities start considering their own plans, local engagement will become critical.

Every self-catering business supports other businesses around it, from pubs and restaurants to attractions and local shops. Getting this wrong has consequences well beyond our sector.

There is a lot still to come, and plenty of work ahead.

Please read Version 3 of the Visitor Levy FAQ Paper on the PASC UK website and keep checking future newsletters for updates.

For Members, we are holding a Members Meeting on Thursday 24th September @ 1100 on Zoom. Members can register **HERE.**

NEW PAPER: WELSH REGISTRATION FAQS

We have prepared a new PASC UK Cymru paper answering the key questions Members are asking about Statutory Registration in Wales.

Registration is the first phase of the Welsh Government's wider scheme for visitor accommodation. It will require accommodation providers to register and will give Government details of who is operating, where they operate and how they operate.

Our new FAQ paper cuts through the noise and sets out what owners need to know, what we know so far, and the questions that still need answers.

Registration in Wales opens on 1st October 2026, with a 6-month window to complete the free registration process. If you have property in Wales, you will need to have completed this by 31st March 2027.

Members can download the paper **HERE.**

Non Members can download the paper **HERE.**

ZEAL TAX GUIDE: YOUR 2025/26 TAX RETURN

The abolition of the Furnished Holiday Lettings (FHL) tax regime is now very real, and owners completing their 2025/26 tax return will see the difference.

Our partners at Zeal Tax have produced a useful guide explaining what has changed and what owners need to look out for.

The old FHL section has disappeared from the Self-Assessment tax return. Short-term letting income and expenses now sit within the single UK Property section alongside other property letting income.

There are some important changes around expenses too.

New furniture, equipment and embedded fixtures no longer qualify for capital allowances under the old FHL rules, and finance costs such as mortgage interest are no longer deducted when calculating taxable profits. Instead, Zeal explains that a 20% tax reducer applies to qualifying finance costs.

There is some better news.

Unused FHL losses or capital allowance pools can still be available to offset against rental profits, and this can now include profits from long-term lets.

The deadline for submitting the **2025/26 online tax return is 31 January 2027**. If you haven't yet checked if you've got unclaimed Capital Allowances, we can't emphasise enough that the clock is ticking on your ability to claim these. If you want to check where you stand, you can book a call with the Zeal Tax team to find out more. Click HERE to book.

Members can download the guide HERE.

Non Members can download the guide HERE.

We know this will cause some concern for many operators, so we will be hosting an open to all Webinar with Matt Jeffery from Zeal to explain what this means for your 2025/26 tax return, and to answer questions.

Date: Thursday 8th October 2026
Time: 0930
Location: Zoom
Register HERE.

VISIT ENGLAND ROSE AWARD WINNERS

We are delighted to announce that Self-Catering was well represented in the annual Visit England Rose Awards. This is an award ceremony to recognise the top 100 accommodation providers that are graded by Visit England, based on quality of offer and customer service.

Our congratulations to the following PASC UK Members who were recognised at the 2026 Rose Awards:

Derwent at Churchdale Holidays, Bakewell (Self Catering)
Marris Barn at Thorganby Hall, Grimsby (Self Catering)
Barn Drift, Clay next the Sea (Self Catering)
Seaford, Weybourne (Self Catering)
Curlew Cottage at Low Steads, Alnwick (Self Catering)
The Pig Pen at Betley Court, Crewe (Self Catering)
Benchwood House, Hastings (Self Catering)
Cavasson Cottage at Pitt Farm, Totnes (Self Catering)
Cherry Tree at Littlecourt Cottages, Sidmouth (Self Catering)
Cliff Cottage, Lyme Regis (Self Catering)
Gitcombe Retreat at Gitcombe Country Cottages, Cornworthy (Self Catering)
Hyssop Cottage at Nethway Farm Holiday Cottages, Kingswear (Self Catering)
Swift Cottage, Newton Abbot (Self Catering)
The Mill House at Little Comfort Farm, Braunton (Self Catering)
The Stone Barn at Exmoor Character Cottages, Minehead (Self Catering)
Penblaith Barn, Ross on Wye (Self Catering)
Grand Barn at Dovecote Barns, York (Self Catering)
Unique Retreats – West End Farm, Ruston Parvaon Parva (Self Catering)
In our trawl through the winners it's possible we may have missed a winning Member, please let us know if we have and we'll give you a plug next week.

A huge well done to all!

SCALE FEST TICKETS & DISCOUNT CODE

Alistair will be at SCALE Fest in Barcelona on 24 & 25th October, and Damian, Louise and the team at SCALE have kindly provided a discount code for tickets for PASC UK.

Taking place on 24–25 October at the World Trade Center Barcelona, SCALE Fest isn't your typical industry conference.

It's part conference, part festival with expert-led sessions and workshops alongside festival-style experiences: music, wellness, food trucks and plenty of time and space in the agenda to meet professional property managers from across Europe and around the world.

And at a time when we are facing some of the toughest regulatory challenges, SCALE Fest is also an opportunity to look beyond our own borders and learn from what is happening elsewhere.

Alistair will be speaking on The Global Regulation Panel, alongside colleagues from across Europe.

How are other destinations around the world navigating short-term rental regulation?

Come and hear directly from short-term rental associations and property managers from different countries as they share what is happening in their markets, what's working, where the challenges remain and what the future could look like.

Different countries. Different regulations. Different approaches.

A rare opportunity to look beyond our own market and hear first-hand how the same challenges are being tackled around the world.

Find out more **HERE** and use the code PASCUK to get a 25% discount on tickets!

PASC UK WEBINAR PROGRAME FOR 2026

Previous webinars and meetings can be viewed on the PASC UK Website at: https://www.pascuk.co.uk/webinars/ Members only recordings are in the Members area.

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PASC UK ON THE ROAD AND IMPORTANT MEETINGS AHEAD

PASC UK will be present at the following events:

- 16 September. PASC UK Members Meeting – Isle of Wight – **BEING RESCHEDULED**
- 19 September. Liberal Democrats Conference
- 22 September. Tourism Alliance Council Meeting
- 23 September. PASC UK, SuperControl & KeyData – Connecting the Cotswolds – Agency & Property Manager Event
- 27 September. Labour Conference
- 27 September: Coastal Parliamentary Labour Party Reception, Liverpool
- 2 October. Plaid Conference
- 4 October. Conservative Party Conference
- 19 October. Family Holiday Charity Parliamentary Reception
- 20 October: UK Hospitality Parliamentary Reception
- 24 October. Scale Barcelona
- 29 October: Croeso Awards
- 11 November. PASC UK Members Meeting – Cotswolds
- 1 December. Tourism Alliance Council Meeting

SUPPORT LOBBYING BY JOINING PASC UK

There is a huge amount of work and lobbying to do to help support you all in the self-catering sector. There are thousands of you that have had the benefit of this newsletter and the lobbying done on behalf of the sector.

We are now asking that as many of you as possible join PASC UK. The fight is on so many fronts, and we get much better results when we engage proper legal advice and proper PR firms to assist with campaigns. Memberships to other organisations that provide common lobbying, information feeds and support also cost many thousands of pounds a year.

Membership fees are as follows:

- Single cottage £90 plus VAT
- 2 – 4 Units £150 plus VAT
- 5 – 10 Units £235 plus VAT
- 11 + Units £335 plus VAT

Members get telephone support and priority email support.

You can join here and it takes 2 mins: https://www.pascuk.co.uk/join-pasc-uk/

Wishing every one of you all the best.

Best regards

Alistair Handyside MBE
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DISCLAIMER

The content of this newsletter does not constitute legal advice. PASC UK are not legally qualified and make no representation or warranty of any kind regarding the completeness, accuracy, adequacy, availability, validity, reliability and suitability of the information contained herein. Any reliance you place on such material is therefore strictly at your own risk and PASC UK will not be liable for any losses/damages you suffer as a result of your reliance.

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