

# VAT CUT ON FAMILY DAYS OUT THIS SUMMER

The government has introduced a temporary VAT reduction on a range of family activities, running from 25 June to 1 September 2026 under its Great British Summer Savings scheme. For businesses and individuals alike, it's worth understanding what's covered and how it works.

## WHAT'S INCLUDED

VAT on eligible activities will drop from 20% to 5% for the duration of the scheme.

The reduced rate applies to:

- Children's meals served in restaurants (from a children's menu, for consumption on the premises).
- Children's and family tickets for cinemas, theatres, concerts and exhibitions.
- Admission tickets for adults and children to attractions such as amusement parks, soft play centres, zoos, nature reserves, circuses and adventure parks.

## WHAT'S NOT INCLUDED

Activities that are already exempt or zero-rated for VAT purposes fall outside the scheme.

This includes:

- Admission to not-for-profit museums, zoos or theatres under cultural exemption.
- Season tickets or passes that allow re-entry beyond 1 September 2026 (unless priced the same as a standard single-entry ticket).

## FOR BUSINESSES

HMRC has published guidance for businesses within scope of the scheme. Businesses are expected to pass the VAT saving on to customers. If your business operates in any of the eligible sectors and you have questions about how to apply the reduced rate correctly, we can help.

## WE CAN HELP

If you have any questions about how these changes affect your business or personal tax position, please get in touch with our team on **01753 888211** or email [info@nhllp.com](mailto:info@nhllp.com).