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Summer VAT Relief 2026: What it Means for You and Your Business



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From 25 June to 1 September 2026, the Government is introducing a temporary reduction in VAT from 20% to 5% on a range of family-focused activities and children's meals.

This short-term measure is designed to help ease the cost of summer holidays for families, while also supporting businesses during a key trading period.

We've outlined what's included - and what it means in practice - for both individuals and businesses.

What's Included?

The reduced 5% VAT rate applies to a defined set of qualifying activities, provided they are clearly marketed and priced as intended for children or families.

Children's Meals in Restaurants

Meals must be served for consumption on the premises and offered as part of a dedicated children's menu.

Tickets for Entertainment

This includes children's and family tickets for cinemas, theatres, exhibitions, shows and concerts.

Admission Attractions

The relief covers entry (for both adults and children) to a wide range of family-friendly venues, including:

- Theme parks, fairs and amusement parks
- Zoos, aquariams and wild attractions
- Museums, heritage sites and cultural venues
- Soft play centres and indoor play areas
- Circuses and adventure parks
- Observation attractions such as viewing platforms

The scheme applies across England, Wales, Scotland and Northern Ireland, aligning with the main school holiday period.

What Could Families Save?

If businesses pass the VAT reduction on in full, families could see savings across a range of activities.

Examples indicate that a family of four may save:

- Around £20 on theme park tickets
- Up to £17 on wildlife park visits
- Approximately £11 on aquariam trips

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- £9 on circus tickets
- Smaller savings on soft play, cinema tickets and children's meals

While the individual amounts may be modest, they can quickly build up over the course of the summer.

In addition, children aged 5-15 in England will be able to travel free on local buses throughout August, further reducing the cost of days out.

What Does This Mean for Your Business?

If you operate in hospitality, leisure or cultural sectors, there are a few key areas to consider ahead of implementation:

- System Updates: Ensure tills, booking platforms and accounting systems are ready to apply to 5% rate correctly from 25 June.
- Existing Bookings: For tickets already sold covering the relief period, businesses may choose to adjust pricing or refund the difference, although this is not mandatory.
- Pricing Decisions: The Government expects businesses to reflect the VAT reduction in consumer prices. Lower pricing may also help drive increased footfall during peak season.
- Record-Keeping: Clear documentation will be essential - particularly where you offer both qualifying and non-qualifying products - to ensure the correct VAT treatment is applied.

It's also important to note that not all services are included. For example, standalone sports admissions remain outside the scope of relief.

A Short-Term Change, But One That Matters

While the relief is temporary and scheduled to end on 1 September 2026, it still requires careful handling. Applying the wrong VAT treatment could lead to issues later, particularly given the narrow eligibility criteria and emphasis on how products are marketed and priced.

For both families and businesses, understanding how the rules apply in practice will be key to making the most of the opportunity this summer.

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Get in Touch

If you'd like to talk through how the relief applies to your business, our team would be happy to support you.

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