

From: UFS Communications
Sent: 10 July 2020 10:49
Subject: VAT Announcement for Attractions

Dear all

The Government has announced that there will be a temporary VAT rate reduction from 20% to 5% for supplies related to the hospitality and tourism sectors. This rate change comes into effect on 15 July 2020 and will end on 12 January 2021.

The reduced rate will apply to:

- **food and non-alcoholic drinks** –sold by restaurants, pubs, bars, cafés and similar premises across the UK.
- **accommodation and attractions** – supplies of accommodation and admission to attractions across the UK, including campsites, hotels, cinemas, theme parks and zoos.

HMRC have published guidance on the scope of this relief which we are considering further in relation to the impact for the University and will give further guidance shortly.

This will not affect student accommodation and catering, where VAT exemption applies. Also, entry to our museums is free of charge so will be unaffected. However, supplies of food/drink sold at attractions may be impacted.

More information to follow.

Issued by [Angela Fearnside](#) - Interim Deputy VAT Manager