STATUTORY INSTRUMENTS

2026 No. 576

VALUE ADDED TAX

The Value Added Tax (Reduced Rate) (Hospitality and Tourism) Order 2026

Made - - - -	*2nd June 2026*
Laid before the House of Commons - - - -	*3rd June 2026*
Coming into force - -	*25th June 2026*

The Treasury make this Order in exercise of the powers conferred by sections 29A(3) and (4) and 96(9) of the Value Added Tax Act 1994(**1**).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Reduced Rate) (Hospitality and Tourism) Order 2026 and comes into force on 25th June 2026.

Modifications of Schedule 7A to the Value Added Tax Act 1994

2. The following modifications of Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate)(**2**) have effect in relation to the period beginning with 25th June 2026 and ending with 1st September 2026.

3. Part 1 (index to reduced-rate supplies of goods and services) has effect as if, at the appropriate places, there were inserted—

"Course of catering (children's meals)	Group 17
Shows and certain other family attractions	Group 18".

4. Part 2 (the groups) has effect as if, at the end, there were inserted—

(**1**) 1994 c. 23; Section 29A was inserted by section 99(4) of the Finance Act 2001 (c. 9); section 96(9) was amended by paragraph 5 of Schedule 31 to the Finance Act 2001.

(**2**) Schedule 7A was inserted by section 99(5) of, and paragraph 1 of Schedule 31 to, the Finance Act 2001, and was amended by paragraph 6 of Schedule 26 to the Finance Act 2012 (c. 14) and by S.I. 2006/1472, 2007/1601 and 2013/430. Non-textual modifications were also made by S.I. 2020/728, which provided for Schedule 7A to have effect for the period beginning with 15th July 2020 and ending with 30th September 2021 as if it contained Groups 14 to 16. Those numbers have not been re-used in this Order to avoid confusion.

"GROUP 17: COURSE OF CATERING (CHILDREN'S MEALS)

Item No.1 Supplies in the course of catering of any food which is—

(a) for consumption on the premises on which it is supplied, and

(b) part of a children's meal

other than any supplies that are exempt supplies by virtue of Item 4 in Group 6 or Item 9 in Group 7 of Schedule 9(**3**).

Notes

(1) "Food" includes drink.

(2) Note (3A) to Group 1 of Schedule 8(**4**) applies in relation to this Group as it applies in relation to Note (3) in that Group.

(3) For the purposes of this Group a children's meal is a meal which is only held out for sale as a meal for a child.

GROUP 18: SHOWS AND CERTAIN OTHER FAMILY ATTRACTIONS

Item No. 1. Supplies of a right of admission to shows, exhibitions, theatres, concerts, and cinemas where—

(a) the right of admission is only held out for sale as a right of admission for a child, or

(b) the right of admission is only held out for sale as a right of admission for a family which includes one child or more.

Item No. 2. Supplies of a right of admission to circuses, fairs, amusement parks, adventure parks, soft-play centres, zoos, observation attractions, farm visitor attractions and nature reserves other than a right of admission to any events or facilities which are within Item 1 in this Group.

Item No. 3. Supplies of a right of admission to museums and other similar cultural facilities other than a right of admission to any events or facilities which are within Item 1 in this Group.

Notes

(1) This Group does not include the supply of a right of admission which allows a person to be admitted on a date which does not fall within the period beginning with 25th June 2026 and ending with 1st September 2026 ("the relevant period") unless—

(a) the right of admission allows admission on more than one date,

(b) the first date falls within the relevant period, and

(c) the amount of consideration for the supply is less than or equal to the amount of consideration for the supply of a right of admission on that date.

(2) This Group includes the supply of a right of admission which allows a person to be admitted to one or more attractions on one or more dates provided—

(a) all of the dates fall within the relevant period, and

(b) the supply of a right of admission to each of the attractions if supplied on its own would otherwise fall within this Group.

(**3**) Item 4 in Group 6 of Schedule 9 was amended by section 47(2)(a) of the Finance Act 2025 (c. 8); Item 9 in Group 7 of Schedule 9 was substituted by S.I. 2002/762 and amended by S.I. 2003/24.

(**4**) Note (3A) to Group 1 of Schedule 8 was inserted by paragraphs 1 and 2 of Schedule 26 to the Finance Act 2012.

(3) This Group does not include any supplies of a right of admission to—

(a) a sports event or sports facilities;

(b) an event or facilities for physical education or recreation.

(4) This Group does not include any supplies that are exempt supplies by virtue of Items 1 or 2 in Group 13 of Schedule 9(**5**).

(5) For the purposes of this Group an "observation attraction" is a visitor attraction comprising an observation structure, including an observation wheel or viewing platform.".

Gen Kitchen
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

2nd June 2026

(**5**) Group 13 of Schedule 9 was inserted by S.I. 1996/1256.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order modifies Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate) by inserting new Group 17 and new Group 18 to provide for a temporary reduced rate of value added tax for certain supplies of children's meals for consumption on the premises and certain supplies of rights of admission to shows and other family attractions. The reduced rate has effect in relation to the period beginning with 25th June 2026 and ending with 1st September 2026.

A Tax Information and Impact Note covering this instrument will be published on the GOV.UK website at https://www.gov.uk/government/publications/temporary-reduced-rate-of-vat-for-childrens-meals-tickets-and-family-attractions.