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## VAT on admission charges to attractions

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**Check which attractions are eligible for the temporary reduced rate of VAT from 15 July 2020.**

A new temporary reduced rate of VAT of 5% was announced on 8 July 2020 for admission to certain attractions. This temporary rate will apply from 15 July 2020 to 12 January 2021.

### **Who this applies to:**

This applies to businesses that make supplies of admissions that are currently taxable at the standard rate. This includes:

- shows
- theatres
- circuses
- fairs
- amusement parks
- concerts
- museums
- zoos
- cinemas
- exhibitions
- similar cultural events and facilities

Examples of where the reduced rate may apply could be attractions such as:

- a planetarium
- botanical gardens
- studio tours
- factory tours

It does not include any supplies that are exempt under [Items 1 or 2 of Group 13 of Schedule 9 to VAT Act 1994](#).

The temporary reduced rate does not apply to admission to [sporting events](#).

This temporary reduced rate only applies to admission fees.

However, where goods are part of the admission fee and are incidental to the main supply, the whole supply is eligible for the temporary reduced rate.

Further information can be found in [paragraph 8.1 of VAT guide: VAT Notice 700](#).

### **Supplies which include other incidental supplies**

If the main supply is the admission fee to one of the attractions listed above and any other supplies included are incidental, the whole supply will be eligible for the temporary reduced rate. It is the responsibility of each taxpayer to demonstrate that its supplies are eligible for the temporary reduced rate.

#### **Example 1 :**

The supply of admission to a tour of a brewery or distillery includes an incidental supply of food and drink as part of the tour. This will be a single supply and will benefit from the temporary reduced rate. However, if the provision of food and drink is the main purpose of the supply, it would not qualify.

#### **Example 2:**

The supply of admission to an event such as an exhibition that includes an incidental supply of a brochure or activity book, would be a single reduced rated supply.

### **Live online performances**

If an admission fee is charged to view an online live performance (not a pre-recorded event), this may be eligible for the temporary reduced rate of VAT. This depends on the circumstances in each case and is subject to the fee not already being covered by the [Cultural VAT exemption](#). When considering the correct VAT liability, you should also check the HMRC Public Notice [741A 'Place of Supply of Services'](#), which also includes links to relevant guidance on digital services.

If you have any queries please do not hesitate to contact us or visit our website for further information.

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