

VAT Bulletin September 2023

The lower VAT rate that the hospitality and service sector enjoyed over the past while, has reverted back to the original rate from today

From 1 September 2023 the following items are subject to VAT at 13.5% (up from 9%)

- catering and restaurant supplies (excluding alcohol, soft drinks and bottled water)
- hot take-away food, and hot tea and coffee
- hotel lettings, for example, guesthouses, caravan parks or camping sites
- admissions to cinemas, theatres, certain musical performances, museums, art galleries or exhibitions
- amusement services of the kind normally supplied in fairgrounds or amusement parks
- admission to an open farm
- hairdressing services
- **and**
- certain printed matter such as brochures, leaflets, catalogues or printed music (excluding books).

If your business is impacted by this change in VAT rate , please update the VAT rate on your accounting / till systems. If you need any help with this change, do call us.

Best wishes from all the team at LSMQ.

