



Submission for the 2013 Budget

From the Campaign for Reduced Tourism VAT

The Campaign for Reduced Tourism VAT is led by:



Supported by over 450 major companies, independent operators, national associations and other organisations within UK tourism

1. Introduction

The Campaign for Reduced Tourism VAT is led by the British Hospitality Association, Bourne Leisure Group, Merlin Entertainments Group, and the British Association of Leisure Parks, Piers and Attractions (BALPPA). The Campaign was established in 2011 and now enlists the support of over 450 businesses and organisations across the United Kingdom.¹

2. Executive Summary

For over 20 years the UK tourism industry has been concerned at the competitive disadvantage which it faces as VAT is applied to tourism in the UK at the standard rate. The UK is one of only four EU states not to take advantage of a reduced rate of VAT on visitor accommodation, and one of 14 EU countries that apply the full rate of VAT on admissions to amusement parks.²

Over the past two years the Campaign has commissioned independent research to assess the impact of a reduced rate of VAT on visitor accommodation and attractions.

“The Impact of Reduced VAT Rates on British Visitor Accommodation, Attractions and the Wider Economy: Report of Discussions with HM Treasury and Results of Dynamic Partial Equilibrium and Computable General Equilibrium Models”, published in December last year, found that a reduction in those sectors would be revenue neutral and contribute £4 billion each year to the UK economy.³ This research was carried out between 2011 and 2012 by Professor Adam Blake, a Treasury Adviser using the core of the Computable General Equilibrium (CGE) model in use by HMT.

An earlier report on the same subject was undertaken by Deloitte/Wason/Nevin and published in 2011.⁴ This research used a Dynamic Partial Equilibrium model and predicted an annual net fiscal gain to HM Treasury and the creation of 80,000 new jobs in the sector. Summaries of both reports can be accessed online.

This Budget Submission calls on Government to reduce the rate of VAT applied to visitor accommodation and attractions in the United Kingdom. This is not a request for stimulus or support for tourism. This policy will assist long-term and sustainable growth for the UK economy.

3. Importance of tourism in delivering sustainable growth

3.1 A successful British industry

The tourism industry is a major contributor to the economy. Research by Deloitte (2010) values this contribution at £52 billion in direct contribution or 4% of GDP, and a further £63 billion in indirect contribution or 4.9% of GDP.⁵

The UK Tourism Satellite account compiled by the Office of National Statistics (ONS) shows that tourism demand was responsible for 3.6% of all goods and services supplied in the UK economy and its direct gross value added (GVA) amounted to £44.6 billion in 2009.

¹ A full list is included at the annex of this document.

² European Commission, VAT Rates Applied in the Member States of the EU, 14th January 2013

³ Campaign for Reduced Tourism VAT (2012) www.cuttourismvat.co.uk/files//Cut%20Tourism%20VAT%20HMT%20discussion%20report%2004dec12.pdf

⁴ Deloitte/Wason/Nevin (2011) <http://www.cuttourismvat.co.uk/files//Tourism%20Sector%20VAT%20Analysis%20FINAL%20070211.pdf>

⁵ Deloitte (2010) *Economic Contribution of the Visitor Economy*

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However the contribution of the tourism industry to the UK is quantified, one thing is clear: the tourism industry plays a key role in generating growth for the UK economy and should not be underestimated.

3.2 Job creation

The tourism industry was responsible for the creation of 33% of all new jobs created between 2009 and 2011. The industry provides crucial employment opportunities: the number of people employed in businesses directly relating to tourism, or “tourism direct employment”, amounts to 1.8 million⁶, many of whom tend to be entry-level and lower-skilled, thus offering critical employment opportunities in the current climate of economic uncertainty.

The majority of employees in this sector are women, who tend to be under-represented in the labour market.⁷ The labour-intensive nature of the industry, and the fact that many of these jobs cannot be off-shored, means that tourism plays a crucial role in providing diverse employment opportunities, especially amongst young people and those seeking a start on the employment ladder.

3.3 Exports

We will further promote exports by pursuing our ambition to double UK exports to £1 trillion per year by 2020 through every means at our disposal. – Coalition Mid-Term Review, January 2013

Tourism is the UK’s sixth largest export-earner, generating over £20 billion (including fares to UK carriers) from overseas visitors every year.

Yet the majority of this visitor expenditure is subject to VAT. While some business visitors can reclaim VAT, the vast majority of visitors cannot. Tourism is thus the only UK export industry subject to VAT.

Reducing tourism VAT to 5% would also encourage more domestic holidays as well as overseas visitors, thus reducing the UK’s imbalance of tourism payments (currently £13.5 billion).

4. The case for a reduced rate of VAT for the sector

Over the past 20 years numerous detailed independent analyses have found that reducing VAT on UK tourism to a reduced rate of 5%⁸ would stimulate both domestic and overseas demand leading to expansion of the sector, the creation of jobs and a fiscal return to HM Treasury that would reverse the long-term trend of Britain's worsening tourism balance of payments.

This section provides an overview of the findings of the two most recent studies which used a Computable Equilibrium Model and a Dynamic Equilibrium Model.⁹

4.1 Analysis under the Dynamic Partial Equilibrium model

The first independent analysis of the impact of reduced rates of VAT on tourism and the UK economy in 1995 was based on comprehensive research, including case studies of tourism VAT changes in other countries and detailed analysis of the price sensitivity of UK tourism. Based on this research Messrs Nevin and Wason developed a fiscal model to illustrate the potential impact of the VAT reduction. The fiscal model was

⁶ Research by Deloitte (2010) calculates the amount jobs supported by the tourism industry to be 2.5 million

⁷ ONS (2012) The Economic Importance of Tourism: UK Tourism Satellite Account 2009

⁸ Applying the reduced VAT rate for tourism in the UK is not unprecedented. The 5% rate applies to hotels in the Isle of Man, sale of holiday caravans and small cable car transport.

⁹ A comparison of the models is provided in Section 5 of the [full report](#).

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developed and refined for subsequent studies, resulting in the Nevin/Wason DPE model in the Deloitte/Wason/Nevin report completed in February 2011.

A report for the EU in 2007 on the impact of reduced VAT rates by Copenhagen Economics ApS concluded that “*permanently lowering the VAT rate on a particular good (or service) sooner or later will lead to a reduction in the price of the good more or less corresponding to the monetary equivalent of the lower VAT rate*”. The Nevin/Wason DPE model makes a more cautious assumption that only 60% of the VAT cut will be passed on in lower prices, the remainder being allocated to investment in new or improved facilities, more employment and training and higher wages. It is assumed that 5% will be retained as increased profits. A further assumption is that most of this effect will take place within two years after the VAT cut and the full effect will occur within four years.

The immediate impact of cutting VAT on visitor accommodation and attractions from 20% to a reduced rate of 5% would be a loss of VAT yields. However, the base on which VAT is levied will not remain constant. Lower tax rates will feed through to lower prices, which will stimulate higher demand and so increase the total revenue base on which VAT is levied, benefiting the whole economy and not just the tourism sector. Using reasonable and plausible assumptions, the loss of fiscal income from the cut in VAT will more than be made good by additional income tax receipts, savings in social security payments, and an increase in profits, corporation tax payments and tax on dividends. **The DPE Model indicates that in total, the net fiscal gain as a result of the VAT reduction is estimated to grow to £835 million per annum by Year 10 following a VAT cut, and the Net Present Value (NPV) of the fiscal gains generated for the Exchequer over 10 years, compared to a ‘no change’ policy scenario, is £2.6 billion, at 2011 prices.**

Additional jobs will be created as a result of the higher spending induced by lower VAT rates and lower prices. Based on an average gross turnover per job (full- and part-time) of approximately £35,000 in the attractions sector and £45,000 in the accommodation services sector, the total number of jobs created by higher sector turnover will be 64,000 jobs in accommodation and 14,000 jobs in visitor attractions, representing approximately 52,000 full-time equivalent jobs. It is further assumed that 65% of these jobs will be new jobs that would not exist without the VAT reduction, while 35% will represent displaced jobs.

4.2 Analysis under the Computable General Equilibrium model

The CGE model, before adjustment to reflect some of the assumptions in the DPE model and particular characteristics of tourism, shows a net fiscal cost to the Exchequer of a reduction in VAT on visitor accommodation and attractions. However this cost is far lower than the direct VAT loss. There is actually a small fiscal gain of £77 million in the year prior to the reduced rate becoming effective, followed by a loss of £232 million in 2013 (compared to the direct VAT loss of £1.7 billion in 2013) and slowly increasing year-on-year deficits thereafter.

The results of the impact of a reduction in tourism VAT in the CGE model were compared with the results of other hypothetical tax changes as follows:

- Scenario 1 - a reduction in VAT on accommodation and visitor attractions to 5%; and
- Scenario 2 – Scenario 1, plus a reduction in VAT on food and beverage services to 5%
- A 2p reduction in the standard rate of corporation tax (simulation CT)
- A 20% reduction in rates for employers’ national insurance contributions (NIC)
- A 1p reduction in the standard VAT rate (VAT).

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To make the comparison between these five scenarios more precise, GDP and fiscal impact effects over the nine year period 2012-2020 are discounted and added up. This gives a resulting ratio between fiscal impact to GDP, which can be interpreted as the fiscal cost (when, as is always the case in these results, it is negative) of each pound of GDP gained. The results are:

Comparisons between discounted GSP and fiscal impacts from tax comparison scenarios
(£m, discounted at a rate of 3% p.a.)

	Scenario 1	Scenario 2	CT	NIC	VAT
Discounted GDP over 9 years	19,271	79,430	29,615	103,354	28,337
Discounted fiscal impact over 9 years	-3,493	-18,150	-17,973	-24,603	17,830
Fiscal impact to GDP ratio	-0.18	-0.23	-0.61	0.24	-0.63

With a ratio of -0.18, reducing VAT on visitor accommodation and attractions represents “one of the most efficient, if not the most efficient, means of generating GDP gains at low cost to the exchequer that I have been seen with the CGE model”, according to Professor Blake.

Professor Blake considered a number of alternative assumptions in the CGE model reflecting those that underlie the DPE model. Not all of these could readily be reflected due to the structure of the CGE model. Of the assumptions discussed, Professor Blake chose to consider four, two assumptions relating to elasticities within the model and two alternate assumptions relating to employment. One of these relates to a (hypothetical) commitment by which the tourism industry, as part of a collaborative agreement, agrees to take on an additional 10,000 workers who have previously been long-term unemployed. **These results show substantially higher GDP gains, peaking at £4 billion per year (rather than £3 billion without these additional assumptions), a positive fiscal impact for the first 4 years and a cumulative fiscal impact over the 2012-2020 period that is only slightly negative at -£151 million.**

5. Industry commitment to job creation and growth

Professor Blake’s CGE analysis with additional assumptions included an adjustment for the effects that the expansion of employment in tourism would have on benefit payments, particularly at a time of high unemployment, and notably youth unemployment. This takes account of the high level of part-time employment and the relatively high proportion of low-skilled employment in tourism. Thus it is believed that expansion of the tourism sector at the present time will create jobs, a significant proportion of which will be taken up by the unemployed, the young and part-time workers, many of whom may be new to the workforce and with limited alternative employment opportunities. The opportunities will arise in all parts of the UK, including seaside resorts and rural communities.

A further assumption, to underpin the plausibility of tourism jobs being taken by the unemployed, is that the tourism industry would enter a collaborative agreement including the VAT reduction, along the lines of the French ‘contrat d’avenir’, which might include taking on more workers who have previously been long-term unemployed. In the CGE model with additional assumptions, it is assumed that an additional 10,000 long-term unemployed would be taken into employment in visitor accommodation and attractions.

As part of a government decision to reduce VAT on visitor accommodation and attractions the industry would be willing to explore a series of further commitments that would seek to ensure that the benefits of the VAT reduction would reach consumers, employees, suppliers and the economy as a whole. Such commitments might encompass:

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- passing on at least 50% of the VAT reduction in the form of lower prices;
- creating an agreed number of new jobs, including those for young people;
- increasing spend on staff training, working with the Department of Business Innovation & Skills; and
- investing in improvements to the tourism product, thereby generating demand in building services.

These assumptions were to an extent tested by a survey of Campaign supporters undertaken in January 2012. Over 95% of over 200 respondents said that if a 5% VAT rate were achieved some or all of it would be passed on. Eighty-two per cent said they would invest more in their product/facilities, 67% would employ more people, 57% would invest more in training and just under half (48%) would increase staff wages.

6. Compliance with the Chancellor's taxation principles

Consideration has been given by the Campaign to how well the tourism VAT reduction proposal adheres to the key principles that should underpin formulations of tax policy as enumerated by the Chancellor in the 2011 Budget statement.

- **Growth and Economic Efficiency:** Our modelling shows that a VAT cut in the tourism sector could do more to boost growth than the Government's current strategy of reducing the rate of corporation tax. VAT on the tourism sector represents a highly economically distortive tax that adversely affects UK business investment and the balance of payments. The tourism sector has the potential to provide the right kind of jobs that are needed to support the wider government policy agenda of reducing benefit dependency and helping young people, part-time workers and the long-term unemployed to find valuable and structured employment opportunities.
- **Fairness:** Not only is the current VAT regime highly distortive, it is uncompetitive too. Key European tourism destinations have cut their tourism sector VAT rate in order to obtain a greater share of European tourist spend. Analysis shows that the UK is an attractive destination to visit, but it is not price competitive.
- **Certainty and Simplicity:** A lower VAT rate will increase demand in the tourism sector and help businesses generate the cash internally to drive investment.
- **Practicability and Coherence:** While VAT can be claimed back on some foreign tourist purchases, the system is only partial and can be confusing. Lower VAT payments for items such as accommodation could stimulate tourism spending in other areas of the economy.
- **Sustainability:** The tax system faces a range of long-term challenges. A VAT rate cut in the tourism sector can help rebalance the tax system to become more growth supporting, thus sustaining tax revenues in the long-term.

7. Conclusions

Having examined the impact of reduced VAT on tourism using both CGE and DPE models, the Campaign is strongly of the view that reducing VAT on visitor accommodation and attractions will create jobs and stimulate growth throughout the economy at a time of great need, and at very low risk to Exchequer income.

It is believed by the Campaign that cutting VAT on tourism will lead to fiscal surpluses over time that will - combined with a basket of complementary policy measures such as increased marketing spend and improved visa regulations and procedures - reverse the long-term trend in the decline of the UK's tourism balance of

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payments and go some way towards achieving the Prime Minister's goal of increasing the proportion of UK residents' spend on domestic tourism from 36% to 50%.

This is not a request for stimulus or support for the tourism sector. This policy is commended as a measure to assist long-term and sustainable growth for the UK economy. The tourism sector is willing to explore working with the Government to support 10,000 long-term unemployed back into work to make this policy measure fiscally viable.

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Annex: List of supports of the Campaign for Reduced Tourism VAT

The businesses and organisations below have actively declared their support for the Campaign for Reduced Tourism VAT as of 31st December 2012

Associations

Association for Events Management Education	National
Association of British Professional Conference Organisers	National
Association of Conferences and Events	National
Association of Festival Organisers	National
Association of Leading Visitor Attractions	National
Association of Scotland's Self Caterers	Scotland
Association of Scottish Visitor Attractions	Scotland
Banffshire Coast Tourism Partnership	Local
British Hospitality Association	National
British Association of Leisure Parks, Piers & Attractions	National
Bude Area Tourist Board	Local
Business Visits and Events Partnership	National
Cheltenham Hospitality Association	Local
Conference Centres of Excellence	National
Dartmoor Partnership	Local
Eventia	Exeter
Events Industry Alliance	National
Events Industry Forum	National
Falmouth & District Hotels Association	Local
Hotel Booking Agents Association	National
International Congress & Convention Association	National
ISES (International Special Events Society) UK Chapter	National
Lancashire and Blackpool Tourism Board	Local
Liverpool Hoteliers Association	Local
London & Partners	Local
Midland Association for Restaurants, Caterers Hotels and Entertainment	Local
Meetings Industry Association	National
Meeting Professionals International UK Chapter	National
National Outdoor Events Association	National
New Forest Destination Partnership	Local
New Forest Tourism Association	Local
Resort Developments Organisation	National
Scottish Seafood Association	Regional
South West Tourism Alliance	South West
Timeshare Consumers Association	National
Tourism Alliance	National
Tourism South East	South East
Vale Marketing Group: Tourism Association	Local
Welsh Association of Self Catering Operators	Wales
West Norfolk Hospitality Association	Local
Groups	
A.G.M. Hotels Ltd	London
Best of Wales / Y Gorau o Gymru	Wales
Bourne Leisure Group	National
Caparo Hotels Ltd	England
Caravan Club	National
Carluccio's limited	National
Compass Hotels Ltd	National
Côte Restaurants	England
Elite Hotels	South East England
Euro Hostels	Scotland, Newcastle

Farm Stay UK	National
InterContinental Hotels Group, Jumeirah	National London
Millennium and Copthorne Hotels	National
Guoman & Thistle Hotels	National
Hilton Worldwide	National
Historic Sussex Hotels	Sussex
Jurys Inn	National
Langham Hotel Group	London
Legacy Hotels and Resorts	National
Milsons Hotels	East Anglia
Macdonald Hotels	National
Marriott International	National
Merlin Entertainments Group	National
Methodist Holiday Hotels	North Yorkshire
New Steine and Gulliver's Hotels	National
Park Plaza Hotels Europe	London
Premier Cottages Ltd	National
Q Hotels	National
Sleeperz Hotels	National
Starwood Hotels & Resorts	National
TA Hotel Collection	National
Tampopo	England
Thistle Hotels	National
Town House Collection	National
Travelodge Hotels Ltd	National

Individual Accommodation & Attractions

Abacus Hotels Limited	Swaffham
Abbey Guest House	Abingdon
Abbey Hotel	Worcestershire
Activity World, Peterborough	Cambridgeshire
Adelaide House	Brighton
Africa Alive!	Lowestoft, Suffolk
AGM Hotels (Shakespeare Hotel)	London
Allenheads Inn	Northumberland
Aitchison Hotels	Muir of Ord
Alvia Guesthouse	Brighton
AM:PM Hotels	Aberfeldy
Amberley House Cottage Holidays Ltd	West Sussex
The Anderson	Inverness
Antique Inns	Cheshire
Apex Hotels	Edinburgh
Army & Navy Club	London
Arundell Arms, Dartmoor	Devon
Ash House Hotel	Somerset
Ashleigh House	Devon
Hotel Atlanta Guesthouse	East Sussex
Aultguish Inn	Inverness
Aviary Court Hotel	Redruth, Cornwall
Aylsham Lodge Hotel	Norwich
Badger Towers	Cheltenham
Balmoral Lodge Hotel	Southport
Bancourt Hotel	Torquay
Banham Zoo	Norfolk
Barry House Hotel	London
Baskerville Arms Hotel	Powys, Hereford
Bateman Arms	Herefordshire
Battledown Bed and Breakfast	Cheltenham
Bath Hotel	Devon
Bay Horse Inn	York
BW Beamish Hall Country	Co Durham

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Beamish Wild Adventure Park	Co Durham	Dinosaur Adventure	Norfolk
Belmont Hotel	Leicester	Dolphin Holidays, Looe	Cornwall
Bentley Hotel	Lincoln	Dolphin Hotel	London
Bermondsey Square Hotel	London	Dolvean House	Cornwall
Berry Head Hotel	Brixham, Devon	Donnington Valley Hotel and Spa	Newbury
Bingham Hotel and Restaurant	Richmond, London	Drayton Manor Hotels	Staffordshire
Blanch House Hotel	Brighton	Drayton Manor Theme Park	Staffordshire
BW Premier Blunsdon House Hotel	Swindon	Duchally Country Estate	Perthshire
Boatside Inn, Hexham	Northumberland Bolankn	Dunbobbin Hotels (Appleby Manor Hotel)	Cumbria
Cottage B&B	Cornwall	Egerton House Hotel	London
Boturnell Farm Cottages	Cornwall	Ellerthwaite Lodge	Cumbria
Bowden Lodge	Southport	Elm Grove Country House, Tenby	Pembrokeshire
Briarfields Motel and Touring Park	Cheltenham	Empire Hotel & Spa, Llandudno	North Wales
Broadgate Farm Cottages	Yorkshire	English Lakes Hotels, Resorts and Venues	Cumbria
Brooklands Hotel	Surrey	Epperstone Hotel, Llandudno	Gwynedd, Wales
Brown's Hotel (Rocco Forte)	London	Euro Hostel	Newcastle
BW Bruntsfield Hotel	Edinburgh	Exeter Court Hotel	Exeter
Bryn Bras Castle	Wales	Fairlawns Hotel & Spa	Birmingham
Budock Vean Hotel	Cornwall	Fairlight Lodge Hotel, Hastings	East Sussex
Burgh Island Hotel	South Devon	Fal River	Cornwall
Burnham Beeches Hotel	Buckinghamshire	Feathers Hotel	Herefordshire
Caer Beris Manor Hotel	Wales	Hotel Felix	Cambridge
Cantley House Hotel	Berkshire	Flemings Hotel	London
Caparo Hotels	Torquay	BW Forest and Vale Hotel	North Yorkshire
Captains Club Hotel	Dorset	BW Forest Hills Hotel	Cheshire
Carlton Club	London	Four Seasons Hotel	London
Carmichael Country Cottages	South Lanarkshire	Fox and Hounds Country Hotel	Devon
Castle Hotel Conwy	North Wales	Fox Valley Cottages, Looe	Cornwall
Cavalaire Guest Accommodation	Brighton	BW Gables Hotel	Bristol
Central Hotel	Cheltenham	The Garrack Hotel and Restaurant	St Ives
Chardon Management	Glasgow	George Hotel	Norwich
Chariet Ltd (Crown Spa Hotel)	Scarborough	George Hotel	Swaffham
Chellowdene Guest House	Cornwall	George Hotel	Isle of Wight
Cheltenham Short Breaks (Trading Places)	Cheltenham	BW George Hotel	Staffordshire
Chessman Hotels Ltd	Cheshire	Georgian House	London
Chester Grosvenor	Chester	Gipsy Hill Country Hotel	Exeter
BW Chilworth Manor Hotel	Southampton	Gliffaes Country House Hotel	Crickhowell, Wales
Chycara Holiday Complex, Truro	Cornwall	BW Gonville Hotel	Cambridge
Clacton Pier Company	Essex	Gorwell Farm	Dorset
Claremont House Hotel	Brighton & Hove	Grange Country House, Keswick	Cumbria
Claverton Country House	East Sussex	Grange Hotel	York
BW Cliffe Hotel	Bath	Green Lawns Hotel & Restaurant	Cornwall
Cliffeside Hotel	Bournemouth	GreenWood Forest Park , Y Felinheli	Gwynedd
Coast Holidays (The Royal Bridlington)	Bridlington	Grim's Dyke Hotel	Middlesex
Coast Hotels and Leisure	Bournemouth	Grosvenor Hotel	Ilfracombe, Devon
Colchester Zoo	Essex	Hall Green Greyhound Stadium	Birmingham
Colwall Park Hotel	Worcestershire	Hambleton Hall Hotel	Peterborough
Combe House Hotel	Devon	Marriott Hanbury Manor Hotel	
Congham Hall Hotel	Norfolk	and Country Club	Hertfordshire
Cossington Park	Somerset	H10 Hotels (Waterloo)	London
Cottage in the Wood	Worcestershire	Harbour Hotels	Dorset
Countryman Inn, Redhill	West Sussex	Hardwicke Hall Manor Hotel	Co Durham
Cove	Cornwall	Hart Hambleton Plc	Overton
Cranleigh Guesthouse	Bath	Hayes Barton Guest House, Shanklin	Isle of Wight
Craw's Nest Hotel	Scotland	Hazelwood Park	Devon
Crealy Great Adventure Park	Cornwall	Headlam Hall Hotel, Spa and Golf	Darlington
Crieff Hydro Hotel	Crieff, Scotland	Headland Hotel, Newquay	Cornwall
Crowne Plaza Docklands	London	Headlands Hotel	Scarborough
Crown Spa Hotel	Scarborough	Heath Court Hotel	Suffolk
Cumberland Hotel	Bournemouth	Hele Barton Farm	Devon
Da Vinci Hotel	Eastbourne	Hendra Touring Caravan & Camping Park	Cornwall
Days Hotel	Dorset	Hideaway Hotels Ltd	North Yorkshire
BW Plus Dean Court Hotel	York	Higher Wiscombe	Devon
De Rougemont Manor, Brentwood	Essex	Holiday Inn London Camden Lock	London
BW Derwant Manor	Northumberland	Hope Street Hotel	Liverpool

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Horn of Plenty	Devon	Park Plaza County Hall	London
Hoxton	London	Parkview Hotel, Eastbourne	East Sussex
Hudsons Guesthouse	Brighton	Penrose Holiday Park	Truro, Cornwall
Hunstanton Model Shop	Norfolk	Pig in a Poke Wines	Maidenhead
Inn at Lathones, St Andrews	Scotland	Pleasureland, Arbroath	Angus
Isle of Eriska Hotel	Oban, Scotland	BW Premier Moor Hall Hotel	Sutton Coldfield
Keeston Hill Cottages	Pembrokeshire	Quayside Hotel	Brixham
Kesgrave Hall Hotel	Suffolk	Queens Hotel	Brighton
BW Kings Manor Hotel	Edinburgh	Queens Hotel	Newton Abbot
King William IV Country Inn & Restaurant	Norfolk	BW Queens Hotel	Oban
Kitley House Hotel	Plymouth	Queens Hotel & Spa	Bournemouth
Knights Hill Hotel	Norfolk	Queensbury Hotel	Brighton
Knockomie Hotel	Forres, Scotland	Queensberry Hotel and Olive	
Landmark	London	Tree Restaurant	Bath
Langham Hotel	Eastbourne	Queensferry Hotels	Edinburgh
Langstone Cliff Hotel	Devon	M J Pengelly Ltd	Dorset
Langstone Hotel	Portsmouth	Old School, Boyndie, Banff	Aberdeenshire
Langtry Hotel	Clacton-on-Sea	Penrose Holiday Park	Cornwall
The Lansdowne Club	London	Raincliffe Hotel	Scarborough
Lavenham Priory Ltd	Suffolk	Ramada Birmingham	West Midlands
Lea Marston Hotel	Warwickshire	Rhos Country Cottages	Boduan, Wales
Leadstone Camping	Devon	Rising Sun Hotel, Lynmouth	Devon
Lee Wood Hotel	Buxton	River Hotel	Oxford
Linthwaite Country House Hotel	Cumbria	Rockliffe Hall Hotel	County Durham
Little Leaf Guest House, St Ives	Cornwall	Rose and Crown Hotel	County Durham
Little Orchard Village	Cornwall	Rosemoor Country Cottages	Pembrokeshire
Llandudno Esplanade Hotel Ltd	Llandudno, Wales	Rosemoor Nature Reserve,	
Llwyn Beuno Holiday Cottage, Pwllheli	North Wales	Walwyn's Castle	Pembrokeshire
Lochalsh Hotel, Kyle	Scottish Highlands	Roslin Beach Hotel	Essex
The Lodge at Winchelsea	Sussex	Roundhouse Barn Holidays	Cornwall
London Metropole	London	Royal Air Force Club	London
Lords of the Manor	Cotswolds	BW Royal Beach Hotel	Portsmouth
Low Urpeth Farm	County Durham	BW Hotel Royale	Bournemouth
Lucknam Park Hotel and Spa	Bath	Royal Garden Hotel Limited	London
Lythe Hill Hotel Restaurant and Spa	Surrey	St Brides Spa Hotel	Wales
Mahal Hotels Ltd	West Midlands	Salcombe Harbour Hotel	Salcombe
Manor House Conference Centre	Godalming, Surrey	Savoy	London
Marriott	Portsmouth	Savoy Park Hotel	Ayrshire, Scotland
Meadowsweet Hotel	Llanrwst, Wales	Scarborough Hill Country Inn	Norfolk
Melglow Ltd	London	Sea Breeze	Brighton
Melia White House Hotel	London	SeaQuarium	Rhyl, North Wales
Mendip Inn	Bath	SeaQuarium	Weston-s.-Mare
Menzies Strathallan Hotel	Birmingham	Shakespeare Hotel	London
Le Meridien Piccadilly	London	Shibden Mill Inn	West Yorkshire
Methuen Arms, Corsham	Wiltshire	Solley Hotel	Edinburgh
Metropole Hotel & Spa	Wales	BW Strathaven Hotel	Lanarkshire
Middlethorpe Hall & Spa	York	Strawberry Fields	Brighton
BW Monkbar Hotel	York	Suncliff Hotel	Bournemouth
Morningside Hotel	Torquay	Tamar Valley Donkey Park	Devon
Mount Royale Hotel	York	Tamar Donkey Sanctuary	Devon
Mullion Cove Hotel	Cornwall	BW Tiverton Hotel	Devon
Myhotel Brighton	Brighton	Thorpeness Food Company (Dolphin Inn)	Suffolk
BW Mytton Fold Hotel	Blackburn	Thurlestone Estates Ltd	Devon
Nelson North West Hotels	Chester	Torquay Leisure Hotels Ltd	Torquay
New Lanark Mill Hotel	Lanarkshire	Tregenna Guest House, Falmouth	Cornwall
Hotel Noir	North Yorkshire	Trevor Arms Hotel	Wrexham
BW North Shore Hotel	Lincolnshire	Tre-ygawen Hall Hotel and Spa	Llangefni, Wales
Old Rectory at Broseley	Shropshire	Torridon	Scotland
One Aldwych Hotel	London	Unstuffy Hotel Co, Windermere	Cumbria
BW Orton Hall Hotel and Spa	Peterborough	Varsity Hotel and Spa	Huntingdon Road
Osborne Hotel	Torquay	Weetwood Hall Ltd	Leeds
BW Palm Hotel	London	West Lodge Hotel	Hertfordshire
Paradise Wildlife Park	Hertfordshire	White Swan Inn	Pickering
Parc Coed Machen	Cardiff, Wales	Whittlebury Hall Hotel and Spa	Northamptonshire
Park Farm Estates	Derbyshire	Windmill	Scarborough

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