

# Reduced VAT on Children's Meals

Summer 2026

## Summary

On 21<sup>st</sup> May 2026 the government announced a new scheme which includes a VAT cut on children's meals to just 5%.

**The intention is for you to be able to offer lower prices to families this summer.**

## Key Facts

Children's meals sold for consumption **on** the premises will pay a reduced VAT rate of **5%** between **25<sup>th</sup> June and 1<sup>st</sup> September 2026**



## Children's meal defined

The rules have been laid out specifically about what is considered a qualifying 'children's meal'. A business cannot consider any small portion meals as eligible for the discounted rate.

- The meal must be sold for consumption **on** the premises.
- Meals marketed as smaller portions or discounted full size meals are **not** eligible.
- The meal should be marketed for children (for example on a separate menu or children's section of a menu).
- Meals that include a non-alcoholic drink **do** qualify and in this case, if part of a single inclusive price, the drink also qualifies for the lower VAT rate.
- E.G. a children's menu lists a main meal, with a drink or dessert available for an additional charge. If these items are also on the children's menu, they may also benefit from the reduced rate. However, if additional items are selected from the standard menu, then the reduced rate does not apply.

# What should I do to prepare?

- Make sure your children's menu items are clearly defined to qualify on either the main menu, or a separate children's menu.
- Ensure your till is up to date and can report separate takings from the new 5% qualifying items. If you're not sure how to do this, speak to your till/epos supplier asap as we expect demand for help to be high.
- Report income from qualifying items to your accountant separately to your other income. They cannot claim the reduced VAT without you doing this.
- Roslyns clients can simply add another line to the Weekly Sheet on your Roslyns client portal (as below). If you have any questions, please speak with your Roslyns BDM who will be delighted to help.

It's easy to add a new entry to your Roslyns weekly sheet.

Daily Takings	Wet	Food
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Sunday		
<b>Sub Total</b>		

1) Go to weekly sheet and under the date, click to 'customise'.

Daily Takings	Wet	Food	Children's meals
Monday			
Tuesday			
Wednesday			
Thursday			
Friday			
Saturday			
Sunday			
<b>Sub Total</b>			

2) Then just select 'add daily column' and rename the new column to 'Children's meals' you can add another if needed for 'Children's Drinks'.

This is a great opportunity to maximise on family trade this summer. To avoid missing out though it is vital to start your preparations now, and to make sure you are able to report qualifying items to your accountant so they can claim the reduced rate for you.

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