Dear [MPs surname](https://members.parliament.uk/constituencies/), 27th July 2020

**Temporary VAT cut of 5% to amusement arcades**

On behalf of [insert business], I am writing to ask for your support for a temporary VAT cut to 5% for my tourism business, which was not included in the Chancellor’s recent financial statement. My seaside amusement arcades are just as much a part of the tourism industry as theme parks or other tourist attractions. Like them we need help to get us through the winter. We have only just opened/are still to open (delete as applicable) to the public and will in any case only see reduced numbers of customers for a truncated season. Coupled with the costs of implementing Covid-19 secure measures this means I will seriously struggle to make it through to next Easter. The Chancellor acknowledged these challenges in his statement but failed to include one important sector for relief, namely seaside arcades.

[insert further detail about your business and how you have been financially impacted by Covid-19]

One of the major costs to our business is the VAT charged on the net income of amusement machines. In the case of machines attracting VAT the rate is 20%. It is only fair that we receive the same support given to all other tourism and hospitality sectors, especially as seaside amusement arcades are so vital to the economy. For machines not subject to VAT we are required to pay Machines Games Duty. To ensure all machines are covered, this tax should also be equalised at 5%.

Seaside amusement arcades around the coast of Britain contribute around £1.6 billion to the UK economy each year. While we employ [insert the number of individuals employed and where], the sector as a whole employs close to 20,000 people. We invest in the coastal and seaside communities which we operate in, areas which are in desperate need of economic activity. However, this cannot be sustained and without the right support, redundancies and site closures are inevitable.

Temporarily reducing the rate of VAT and MGD would be a relatively small cost for the Treasury but would provide the lifeline my seasonal business needs to get through the winter. It would give us the breathing space to operate and help us invest for the future and safeguard the incomes of thousands of those employed across the sector.

As a seasonal business, our recovery process completely depends upon the financial support packages introduced by the government. Unfortunately, operating in this “new normal” where consumer habits have fundamentally changed, makes the challenge of operating all the greater. We are going to need all the help we can get.

I look forward to hearing from you.

Yours sincerely

[Insert first name and surname, job title and business]