



John Swinney MSP
First Minister of Scotland
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

21 September 2026

Dear First Minister,

On behalf of the #VATsTheProblem campaign, we are writing to request the formal support of the Scottish Government for VAT to be reduced to 10% for hospitality in the UK.

As leading businesses, chefs and operators across Scotland, we see first-hand the powerhouse that is Scottish hospitality, nightlife, leisure and tourism.

It contributes £15 billion in economic activity to the Scottish economy every year.

It is an inclusive employer of 290,000 people, providing jobs for everyone and everywhere, from first jobs to routes into leadership and skilled careers across our dynamic sector.

Hospitality builds – and rebuilds – communities, acting as an economic and focal point for regeneration.

But the sector is under enormous pressure. Its tax burden is among the highest in the economy. This financial strain is causing business closures, lost jobs and harm to our communities, which are losing their much-loved local venues.

The #VATsTheProblem campaign has generated significant support, with more than 380,000 signatures from members of the public supporting our calls.

We wholeheartedly believe that reducing the rate of VAT for hospitality, bringing it in line with the rest of Europe, is an important step in enabling hospitality businesses to grow the economy, create jobs and support our communities across Scotland. 10% VAT is fair for hospitality.

Ahead of the UK Budget, we ask that the Scottish Government formally supports our calls for 10% hospitality VAT and writes to the Chancellor of the Exchequer and the Treasury urging them to act.

The Scottish Government has, in the past, been a supporter of hospitality's call for a reduced rate of VAT and we hope you can lend your government's support again.

Yours sincerely,

The #VATsTheProblem campaign

Signed by (listed alphabetically by business name):

- Jose Gomez, Cluster General Manager, Adagio Hotels UK Ltd
- Tom Jessop, Finance Director, Auchrannie Resort
- Alessandro Varese, Director, Blue Lagoon Fish & Chips
- Jane Elizabeth-Anne Foad, Director, Boutique Farm Bothies Ltd
- Russell Imrie, President, BWH Hotels GB
- Kenny Gray, On-Trade Director (Scotland and Northern Ireland), C&C Group
- Seumas MacInnes, Director, Cafe Gandolfi
- Lorna McNee, Executive Chef, Cail Bruich
- Dr Liz Cameron CBE, Founder and Director, Cameron Group
- Will Oakley, Managing Director, Cameron House Resort
- Carina Contini, Director, Centotre Ltd
- Jason Davidson, Owner, Champany Inn
- Paul Smith, MD, CLG
- Angus Macleod, Director, Cocoa Bothy Ltd
- Tracey Murray, General Manager, Columba Hotel by Compass Hospitality
- Andrew Donaldson, CEO, Comrie Croft
- Ina Davies, General Manager, Courtyard by Marriott
- Calum MacLeod, General Manager, Craigmonie Hotel
- Barry Makin, Managing Director, Cromlix LLP
- Dean Banks, CEO, Dean Banks Group
- Reon Puchert, General Manager, DoubleTree by Hilton Edinburgh City Centre
- Susan Young, Editor, DRAM Scotland
- Heather Graham, Owner, Drumad Leisure Limited
- Neil Ellis, Chair, Edinburgh Hotels Association
- Shashank Chandra, Director, Ernespie House Hotel
- Gillian Kirkland, Company Director, Eton Leisure Ltd
- Giovanna Eusebi, Owner, Eusebi Deli & Restaurant
- Jamie Aitken, General Manager, Fasque Events Ltd
- Greig Peal, Head Greenkeeper, Forbes of Kingennie
- Bruce Sheridan, General Manager, Forbes of Kingennie Country Resort
- William Willis, Director, Forest Farm Dairy Ltd
- Alexander Salussolia, Managing Director, Glendola Leisure Group

- Ben Larsen, Operations Director, Glenmoriston Townhouse Hotel - Larsen and Ross South Ltd
- Gary Atkinson, Owner, Golden Lion Hotel, Stirling
- Alessandro Quartini, Director, Granary Dunfermline Ltd
- Janice Fisher, Co-Chair, Greater Glasgow Hotels Association
- Nick Mackenzie, CEO, Greene King
- David McBride, Brand Operations Director, Greene King
- David Whiteford OBE, Group Chairman, Highland Coast Hotels
- Cameron White, General Manager, Hotel Indigo Edinburgh Princes Street
- Hattie Forster, Office Manager and Business Development, House of Soutra
- Gregory De Clerck, General Manager, Hyatt International
- Jason McKerrell, General Manager, ibis Budget Glasgow
- Janice Fisher, General Manager, Ibis Glasgow
- Paul Melrose, Sales Director, Instock Group
- Laura Irving, MD, JKS Restaurants
- Tracy Blair, Director, JSB (Scotland) Ltd
- Craig Ewan, Operations Director, Kingsmills Hotel
- Shona Calder, Hotel Manager, Kingsmills Hotel
- Anthony Story, CEO, Kingsmills Hotel Group
- Tom Kitchen, Chef, Kitchen Group
- Tony Singh, Director, Kusbia Ltd
- Gordon Nelson, Group Financial Controller, La Vita Restaurant Group
- Alex Quinn, Procurement Manager, Lisini Pub Co Ltd
- Calum Ross, Managing Director, Loch Melfort Hotel Ltd
- Louise Booth, Owner, Logie Newton Lodges
- Lindsay Robertson, Director, Long Island Retreats & Larder
- Hugh Gillies, CEO, Macdonald Hotels
- D Murray, Jennifer and Helen Lamont, Partners, Mackays Hotel
- Paul Duncan, Director, Mamma's Pizza Co Ltd
- Stefan Smith, Regional Head of Operations, Mansley Serviced Apartments
- John Crawford, Proprietor, Market Inn Hotel
- Mark Scobbie, General Manager, Milton Hotels Ltd
- Phil Urban, CEO, Mitchells & Butlers
- Eric Montgomery, Proprietor, Montys Bar
- Gavin Stevenson, Managing Director, Mor-Rioghain Group
- James Fraser, General Manager, Mount Royal Hotel Edinburgh
- Morgan Layberry, General Manager, Moxy Edinburgh
- Kevin Staines, Hotel Manager, Ness Walk
- Niall Bowser, Partner, NM Bowser

- Karen and Jose Arellano, Directors, No88 Kitchen & Bar
- Janice Fisher, General Manager, Novotel Glasgow
- Carmie Murdaca, Sales Operations Manager, PayFacto UK
- Beth Rehman, Managing Director, Perle Hotels Ltd
- Emma Urquhart, Director, Piccalilli
- Richard Turner, Cluster General Manager, Place Hotels
- Kenneth Hutton, Managing Director, Priory Hotels Ltd
- Andy Spencer, CEO, Punch Pubs & Co
- Richard Mayne, Cluster General Manager, Radisson Hotels
- Neil Morrison, Director, Rocks Leisure
- Douglas Rowan, Effie Rowan, Eileen Macinnes and Mairead Rowan, Directors, Rowan Guesthouse Group Ltd
- Louisa Johnstone, Sales & Events Coordinator, Saltire Hospitality
- Jennifer Young, Manager, Saltire Patisserie
- Corina McQuat, Director of Revenue, Scotsman Collection
- Jan Coskun, General Manager, Scotsman Hotel
- David Weston, Chair, Scottish B&B Association
- Stephen Montgomery, Director, Scottish Hospitality Group
- Colin Wilkinson, Managing Director, Scottish Licensed Trade Association
- Marc Crothall MBE, Chief Executive Officer, Scottish Tourism Alliance
- Martijn Zengerink, Multi-Property General Manager, Sheraton Grand Edinburgh, Residence Inn Edinburgh, Residence Inn Aberdeen, Courtyard Aberdeen
- Rory Forrest and Louise MacLean, Directors, Signature Pubs Limited
- Neil & Patricia Picken, Partner, Solway View
- Elizabeth Anne Gracie, Owner, Sonas Hospitality Ltd
- Ruth Sutherland, Manager, Soutra
- Billy Gold, President, Strathclyde Licensed Trade Association
- Mike Grieve, Owner and Chair, Sub Club and NTIA Scotland
- Scott Mitchell, Managing Director, Surgeons Quarter Limited
- Mark Mckenzie, General Manager, Ten Hill Place Hotel
- Fiona Campbell, Chief Executive, The Association of Scotland's Self-Caterers (ASSC)
- Andrew McPherson, General Manager, The Balmoral Hotel - Edinburgh
- Claire Beck, Director, The Cocoa Bean Company Limited
- Mario Gizzi, Director, The DRG
- Graham Suttle, Owner, The Finnieston, Rogue Bar & Distillery, Porter & Rye, Lebowskis
- Alex McKie, Group Managing Director, The Fusion Group of Companies
- Caroline Millar, Director, The Hideaway Experience Limited

- Marco Lazzurri, Director, The Lazzurri Group
- Caroline Gregory FIH MI, Director Owner, The Lovat Loch Ness Limited
- Moira Henderson MBE, Owner, The Rings/Firm of M C Henderson
- Steven Ceates, Director, The Shed Annan ai Ltd
- Iain Reid, Owner, The Tap Yard
- Daniel Rose-Bristow, Owner, The Torridon
- Eilidh Macnaughton, Accounts Manager, Turas Hotels
- Leon Thompson, Executive Director, UKHospitality Scotland
- Mafalda Albuquerque, General Manager, Virgin Hotels Edinburgh
- Marcello Ventisei, Area General Manager - Scotland, voco Grand Central Hotel and Kimpton Blythswood Square Hotel
- Ken Millar, General Manager, W Edinburgh
- Phillip Farquhar, Owner, Wagleys Bar

cc:

Deputy First Minister and Cabinet Secretary for Finance and Local Government
Cabinet Secretary for Economy, Tourism and Transport