TourismAlliance
the voice of tourism

VAT, APD and tourism in Northern Ireland
VAT & Excise Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tourism Alliance Submission on the VAT, Air Passenger Duty and Tourism in Northern Ireland: Call for Evidence

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1 Introduction

The Tourism Alliance was established in 2001 as the voice of the UK tourism industry. It comprises 55 tourism industry associations that together represent some 200,000 business of all sizes throughout the UK. The Tourism Alliance's mandate is to work with Government on issues relevant to the growth and development of tourism and its contribution to the economy. This evidence to the CMS Select Committee inquiry on the impact of Brexit on the creative industries, tourism and the digital single market is provided in that capacity.

A list of member organisations is included as Appendix 1.

2. Background

Tourism is one of the UK's largest and best performing industries. It is made up of 200,000 inbound, outbound and domestic travel and tourism businesses which are integrally linked to one another, often utilising the same infrastructure, consumer base and regulatory framework. As well as comprising a very high level of SMEs, the UK has some of the world largest tourism companies including the world's largest hotel company, the world's second largest entertainment company and the world's second largest international airport.

Together, these businesses make the tourism industry the UK's third largest employer, providing jobs for 3.1m people (over 9.6% of the UK workforce) and contributing £126bn to the UK economy (7.1% of GDP). In international terms, the UK tourism industry is the sixth largest in the world based on value, contributing £28.4bn per annum to the UK economy in export earnings inclusive of revenue to UK airlines.

The tourism industry's importance to the UK's economic recovery has been highlighted by the Office for National Statistics research which has found that, since 2009, the UK tourism industry has:

- Provided growth at a faster rate than most other industries
- Provided additional employment at almost twice the rate of other industries
- Increased export earnings by 30%

Tourism has generated around 300,000 additional jobs for the UK economy since the 2008 global economic crisis. Importantly, unlike other industries, these jobs have been distributed throughout the UK - across rural, urban and seaside communities. All regions now have at least 90,000 people working in the tourism industry.

The tourism industry has also been instrumental in tackling areas of "problem unemployment". For example, with 39% of employees under the age of 30, tourism is leading efforts to reduce youth unemployment and provide school-leavers with the skills they need to start their career.

This submission is therefore not based on the premise that tourism is an industry that the Government needs to support through providing tax breaks. Rather, the view of the Tourism Alliance is that the UK tourism industry has proved itself to be extremely successful in the international market and that the Government should look to reduce barriers such as APD and VAT so that it can continue to grow and deliver benefits for the UK economy.

With the UK pivoting away from Europe as a result of Brexit, it is more important than ever to ensure that UK tourism businesses operate in a globally competitive tax regime. The extent to which the current tax regime makes tourism businesses in Northern Ireland, and the UK as a whole, uncompetitive is highlighted by the World Economic Forum's biennial Travel and Tourism Competitiveness Report. The 2017 report ranks the UK as the fifth most competitive tourism destination in the world. However, while the UK is highly competitive overall, the UK is ranked as the second worst destination in the world for Price Competitiveness.

The main reason for this poor performance is the level of taxation faced by visitors to the UK. Visitors to the UK are required to pay the highest level of aviation tax of any country in the world, the rate of VAT on accommodation is twice the amount paid by visitors to the four other main tourism destinations in Europe (Germany, France, Spain and Italy), VAT on meals is one of the highest in Europe and the high rate of taxation on fuel means that domestic tourists in the UK pay one of the highest costs in the world to fill up their car to go on holiday.

3. Answers to Specific Questions

What evidence is there that demonstrates the impact of VAT and APD on the tourism sector?

In 2001, the British Tourist Authority undertook a major study of the price elasticity of the UK tourism industry, *Sensitive Tourists - The effect of changes in exchange rates and income levels on the UK's international tourism earnings.* This research measured the changes in sterling exchange rates and income levels in source markets countries against 25 years of UK tourism expenditure data, using the UK's Trade Weighted Exchange Rate, and the OECD GDP, as proxies for changes in the cost of visiting the UK and overseas visitors' incomes respectively.

The results of this study enabled the impact of exchange rate movements on inbound tourism to be quantified and enabled the prediction of the impact that price changes, whether they be from currency movement or taxation, have on the UK's tourism earnings and employment.

The key finding from this research was that for every 1.0% change in the cost of visiting the UK, the country's international tourism earnings will change by 1.3% in the opposite direction.

While increasing the price of products does not normally result in a fall in total sales value, this finding demonstrates that international tourism is highly competitive and, as a result, highly price sensitive. This means that, while there are many other factors that play a part in the decision-making process of visitors including the standards of products and services, the experiences on offer, perceptions of safety and infrastructure, price remains one of the key determinants.

The importance of cost in the decision-making process is supported by the research finding that there was a 0.97 correlation between the price changes and the UK's tourism earnings, which suggests that changes in the other factors have had minimal impact on the UKs tourism revenue over a period of 25 years.

Other findings of note from this study of relevance to this call for evidence are:

- Visitors from long-haul markets, who spend more per trip to the UK, are more price sensitive than visitors from short-haul markets. This is because any change in price has more impact if you are spending more per trip.
- Visitors travelling on holiday are more price sensitive than either business travellers or those visiting friends and relatives. This is because business travel is more determined by economic growth and VFR travellers, through staying with friends and relatives, are less impacted by price.
- Inbound tourism is much price sensitive than outbound tourism so taxes on aviation impact on inbound tourism much more than outbound tourism. This is because UK residents need to fly to get to most destinations while overseas tourists have a choice of many other destinations if the cost of travelling to the UK increases. As such, increasing APD causes the UK's tourism trade deficit to worsen.

There is a question as to whether the findings of the 2001 research still hold true today. However, this can be tested using the impact of the fall in the value of the pound after the referendum on 23 June 2016. As a result of the referendum, the pound fell by around 15% against the currencies of those countries that comprise the majority of visitors to the UK. The price elasticity model indicates that this should have resulted in an increase in UK tourism revenue of 20%, with around half of that increase occurring in the first year after the change.

On this basis, the model predicts that the UK's tourism earnings in 2017 should have increased 10% (£2.25bn) to a record £24.75bn. Data from the preliminary International Passenger Survey suggests that inbound tourism revenue increased by 8% to £24.29bn in 2017. This would suggest that the price elasticity research is still reasonably accurate and therefore can be used to provide estimates of the impact of VAT and APD both in Northern Ireland and the UK.

What evidence is there that cost is a significant factor to tourists considering visiting Northern Ireland? What proportion of the cost of a holiday in Northern Ireland is made up of VAT and APD?

The latest full IPS figures show that in 2016 there were 404,000 overseas visitors to Northern Ireland who contributed £231m to the economy with average expenditure of £570 per person per trip. By comparison, there were 37.2 m overseas visitors to the rest of the UK at an average of £596 per person per visit.

To get an indication of the impact of APD and VAT rates on tourism to Northern Ireland it would be instructive to compare the performance of the Northern Ireland tourism economy to that of Ireland and the UK as a whole. The following table compares the performance of Northern Ireland to all other UK countries and Ireland since the global economic crisis; the reason for using this time period being that the crisis caused the tourism taxation policies of Ireland and the UK to diverge significantly as the Irish Government further reduced VAT on accommodation and removed APD on flights in order to stimulate the growth of the industry in Ireland.

During the period between 2009 and 2016, inbound tourism to Northern Ireland increased by 13.9% in terms of volume and 19.5% by value. While these figures seem respectable, they are poor in comparison to the UK as a whole, where visitor numbers increased by 25.8% and expenditure increased by 35.8% over the same period.

Inbound Tourism Expenditure

	Spend (bn)2009	**Spend (bn)**	**% increase**

		2016	
England	14.43	19.69	36.5
Scotland	1.37	1.85	35.0
Wales	0.33	0.44	33.3
NI	0.19	0.23	19.7
UK Total	16.52	22.41	35.8
Ireland	3.4	5.1	50.0

Importantly, the table above shows that tourism revenue growth in the UK was very evenly spread throughout England, Scotland and Wales with each country achieving revenue growth of between 33-37% and that Northern Ireland has significantly underperformed the rest of the UK. However, the comparison between tourism to Northern Ireland and tourism to Ireland is much more stark.

In 2009, Ireland received 6.60m visitors who spent €3.4 billion. With the reduction on VAT and APD rates introduced by the Irish Government in order to stimulate the industry, inbound tourism to Ireland increased to 8.74m visitors who spent €5.1 billion by 2016. This means that inbound tourism to Ireland increased by 32.4% and expenditure generated by these visitors increased by 50%.

The rate of tourism revenue growth to Ireland has therefore been over 2.5 times that of Northern Ireland since the economic crisis, indicating that the low tax policies adopted by the Irish Government have succeeded in significantly boosting their tourism economy.

Moreover, the figures also show that Northern Ireland's performance has been poor in comparison to the rest of the UK which maintained a high tax policy for tourism during this period. This indicates that Northern Ireland has suffered the "double whammy" of not just maintaining a high tax environment for the tourism industry during this period but, by being located beside a country which has adopted a low tax environment, its tourism industry has suffered displacement through being less competitive.

Domestic Tourism in Northern Ireland

On the domestic level, a comparison of domestic tourism over the five-year period from 2011 to 2016 shows that, in Northern Ireland, visitor numbers decreased 3% from 2.04m to 1.98m. By comparison, domestic tourism in Ireland increased 4% from 9.0m in 2011 to 9.4m in 2016. This suggests that the divergence of tax regimes in Ireland and Northern Ireland also impacted on the domestic market, although to a lesser extent than the inbound tourism market.

Are there additional challenges, unique to the tourism industry in Northern Ireland, which might be addressed through VAT or APD changes?

There is significant evidence in Europe that visitors, both inbound or outbound, will cross international borders in order to access cheaper flights. Indeed, one of the main reasons that Aviation Tax rates across Europe are very low is that competitive pressure between countries has forced Governments to remove high charges. The propensity of consumers to take longer, more inconvenient trips in order to save money was highlighted by a 2008 Ipsos-Mori survey for BALPA which found that 76% of people flying from the UK said they would prefer to transfer via Amsterdam Schiphol rather than fly directly to a destination if it meant saving £85 on a long-haul journey.

Northern Ireland therefore suffers a unique problem for a UK destination of not only sharing a land border with another country but having more than half their population living within 120miles of Dublin Airport. This makes both accommodation and aviation businesses in Northern Ireland particularly vulnerable to customers seeking to save money by using competitor's products and services in Ireland.

What impact do current VAT reliefs, exemptions and refunds have on the tourism industry in Northern Ireland? Are they a significant benefit?

The main tax relief available to tourism businesses in Northern Ireland is the VAT Threshold, which is currently set at £85,000. While this is good for supporting the growth of start-up businesses, it causes problems in the tourism accommodation sector by discouraging the growth of small businesses. The main reason for this is that, unlike many businesses, the costs associated with the expansion of accommodation businesses beyond the VAT threshold are often greater than the benefits to be derived from increased revenue. While other businesses can simply relocate to different premises or invest in new equipment to boost production in their existing premises, accommodation businesses are unable to move and increasing production requires the building of more rooms which is expensive and time consuming.

As such, the incentive for a small accommodation business is to operate until revenue reaches the VAT threshold and then to close for the remainder of the year. This, in turn, impacts the seasonality of destinations as a whole and discourages investment which in turn, impacts the quality of accommodation in destinations and the quality of destinations as a whole. These problems are compounded for businesses located near competitors who have an 11% price advantage though having a lower VAT rate.

What impact do VAT and APD have on people considering visiting Northern Ireland for business purposes?

The 2001 BTA price elasticity research shows that business visitors to destinations are more determined by the level of economic activity and, as such, have a lower price sensitivity. This means that they will be less affected by the higher VAT and APD rates in Northern Ireland.

That said, there are two important factors to consider when discussing the impact of VAT and APD on the business market. The first is that a report by the Business Visits and Events partnership shows that a very large segment of business travel is discretionary and therefore is able to be influenced. Their report, Britain for Events, shows that, in the UK, this market is worth over £36bn per annum and directly employs 530,000 people (this figure is now calculated to be £42bn).

Secondly, it is important to recognise that holiday and business markets are closely connected and impacts to the holiday market will impact on business travel as business travellers use the same accommodation, restaurants and travel infrastructure as holiday visitors. As such, if investment in the development of tourism-related services and facilities is reduced through a lack of competitiveness with other destinations, then the ability of that destination to attract discretionary business travel will also decrease.

This, in turn, will reduce the viability of aviation routes, where business travel often supports holiday visitor travel, and the viability of tourism businesses that rely on business travel for revenue outside the main tourism season.

What evidence is there that changes to the VAT and APD rate applied to tourism in other countries has had a significant impact on the demand for tourism in those countries?

In 2012, the Aviation APPG undertook an inquiry into APD at which evidence was provided showing that other European countries, including Belgium, Denmark, Ireland and the Netherlands had all introduced APD charges lower than those now being applied in the UK and subsequently reduced or abandoned these charges due to the adverse impact that they were having on their aviation sector and inbound tourism.

Particularly significant evidence from the Netherlands showed that the introduction of APD resulted in Dutch residents travelling to Germany to begin their international flights. Although the tax was generating €300m for the Dutch Government, it was found to have caused a loss of €1.3bn to the broader Dutch economy through displacement. This experience clearly showed that sharing a land border with a lower tax regime incentivises consumers to change behaviour to secure best value.

Do VAT and APD impact different tourism related businesses in different ways?

The Office for National Statistics runs an annual Tourism Satellite Accounts survey to determine the proportion of revenue generated by different sectors that is directly attributable to tourism. The latest figures from 2015 are below.

Product	Tourism Ratio	Tourism Direct GVA (£m)
Accommodation services for visitors	73.00%	£8,879
Food and beverage serving activities	28.40%	£8,850
Railway passenger transport services	48.10%	£2,270
Road passenger transport services	26.00%	£1,058
Water passenger transport services	26.40%	£697
Air passenger transport services	73.10%	£4,777
Transport equipment rental services	2.90%	£220
Travel agencies & other reservation services	78.20%	£8,607
Cultural activities	33.10%	£1,630
Sport and recreation activities	17.20%	£2,371
Exhibitions & Conferences etc	1.80%	£24
Other consumption products	1.50%	£23,024

This table shows that tourism accounts for 78.2% if the aviation sector and 73% of the accommodation sector in the UK. Therefore, removing APD, and VAT on accommodation, would have the most focused benefit. However, in terms of boosting tourism GVA, reducing VAT on food and beverage services would have an impact on tourism similar to accommodation and aviation. However, as 72% of the GVA generated by food and beverage service activities is from residents, lowering VAT on this sector would have much larger and wider benefits to the Northern Ireland economy as a whole.

Would a lower rate of APD encourage outbound tourism from Northern Ireland? What effect would this have on the tourism industry there?

As mentioned above in the discussion on price elasticity, inbound visitors are more sensitive to changes in price than outbound travellers. As such, while it would be expected that outbound travel from Northern Ireland would increase as a result of lowering APD, the research indicates that inbound tourism would increase more, thereby providing a net benefit.

There is also significant evidence that lower APD rates are already encouraging an increase in outbound tourism from Northern Ireland. However, the evidence is that this increased flow is through Dublin Airport rather than Belfast airports.

The following table shows that outbound tourism by Northern Ireland residents through Northern Ireland airport has remained static between 2010 and 2016 at just under 4.5m passengers per annum. Yet over the same period, the number of people crossing over the border to fly from Dublin Airport has increased by 130% to just under 1m passengers per annum, meaning that almost 1 in four of all Northern Ireland residents who fly overseas, now do so from the Republic of Ireland.

This is a very significant loss to the Northern Ireland economy both in terms of revenue and in terms of infrastructure investment. It is also notable from the table that the growth in Northern Ireland residents travelling across the border to fly from Dublin occurred after the Irish Government removed APD on flights from Ireland.

NI Passengers by Airport	2010	2011	2012	2013	2014	2015	2016
All Northern Ireland Airports	**4,430,000**	**4,210,000**	**4,330,000**	**4,050,000**	**3,990,000**	**4,250,000**	**4,670,000**
George Best Belfast City Airport	1,490,000	1,360,000	1,230,000	1,380,000	1,370,000	1,440,000	1,360,000
Belfast International Airport	2,810,000	2,670,000	2,930,000	2,530,000	2,510,000	2,720,000	3,200,000
City of Derry Airport	130,000	180,000	170,000	140,000	120,000	80,000	100,000
All Republic of Ireland Airports	**460,000**	**440,000**	**480,000**	**560,000**	**720,000**	**870,000**	**1,030,000**
Dublin Airport	430,000	420,000	460,000	540,000	680,000	840,000	990,000
All Northern Ireland Air Passenger Flow	**4,890,000**	**4,650,000**	**4,810,000**	**4,610,000**	**4,710,000**	**5,120,000**	**5,700,000**

What would be the individual and/or collective impact of a change to VAT on: accommodation, leisure activities and restaurants, other tourism related activities and/or a change to APD rates in Northern Ireland on tax revenue and the wider economy?

The GBTS domestic tourism expenditure figures show that are five main areas of expenditure that account for 95% of all domestic tourism expenditure. These are:

	% of Visitor Spend
Accommodation	35%
Travel	20%
Eating and drinking	20%
Shopping	14%
Entertainment	6%

These percentages are remarkably stable and have only varied by a couple of percentage points over the last seven years. If domestic tourism in Northern Ireland follows a similar pattern, then the £237m spent on domestic tourism in Northern Ireland is broken down into £83m on accommodation, £47.5m on both travel and food & drink, £33m on shopping and £14m on entertainment.

The average expenditure on a domestic trip in Northern Ireland is £119.70, of which £41.89 is spent on accommodation, £23.94 is spent on both Travel and Food and Drink, £1676 is spent on shopping and £7.18 is spent on entertainment.

Applying the domestic price elasticity of tourism from the 2001 research to these figures suggests that if VAT was reduced from 20% to 5% on accommodation, this would decrease cost of accommodation from £41.89 to £36.43 and the overall cost of a visitor trip to £114.24. The overall reduction of a trip would therefore be 4.6%.

Using the price elasticity figures from the 2001 research therefore suggests that reducing VAT on accommodation to 5% would boost domestic tourism revenue in Northern Ireland by 4.0%. This would see an increase in total revenue of £9.5m per annum. If the reduction in VAT is applied to accommodation and food, then the cost of a trip reduces to £111.12 and there is a 6.2% increase (£14.7m) in total domestic tourism revenue to £251.7m

It should be noted that figure will underestimate the benefits to Northern Ireland as it is based on domestic tourism figures for Great Britain where distances, and therefore travel costs, are greater. This means that a higher proportion of domestic tourism expenditure in Northern Ireland will be associated with accommodation and food & drink, making the impact of tax cuts greater.

On the inbound tourism side, figures from the ONS indicate that overseas visitors to Northern Ireland spend £570 per person per visit. Add the cost of a return airfare from above and the total expenditure is £705 per person per visit. Past research by the ONS on visitor expenditure in the UK as a whole indicates that around 33% of this (£188) is on accommodation and further 17.5% (£100) is on food and drink.

Therefore, removing APD from the cost of travel to Northern Ireland would reduce the cost of a holiday for visitors from the rest of the UK by 3.7% (£26) and boost inbound tourism revenue by 4.8% (£11.4m) per annum. Reducing VAT on accommodation from 20% to 5% would reduce the cost of a holiday by 3.4% (£24), boosting inbound tourism by a further 4.4% (£10m) per annum while reducing VAT on food would add a further 3.8% (£13) and add £8.7m to tourism revenue.

Altogether then removing APD and reducing VAT on accommodation and food could add up to £44.8m to the Northern Ireland tourism economy each year and generate 830 FTE jobs.

How would businesses in the tourism sector respond to VAT and APD changes and to what extent would those changes would be passed through to consumers in the form of lower prices?

The international tourism industry and the UK tourism industry are highly competitive markets with very low margins for operators. In such an environment, it would be expected that competitive pressures would ensure that most of the reduction in VAT or APD would be either passed on to customers, invested into the business or used to recruit staff rather than be retained by businesses as additional profit

As an example, in 2011, the French Parliament reduced the VAT rate on restaurant meals from 19.6% to 5.5%, which was a sector with a turnover of €22 billion per annum. As the fast food sector was already taxed at 5.5% and alcoholic beverages remained taxed at 19.6%, the real decrease in the VAT rate was 11.8% and the net loss of revenue for the French Treasury was €2.6 bn.

Research by INSEE, the French Official Institute of Statistics, two years after VAT was lowered, showed that the decrease in VAT had, among other things, lowered prices in restaurants by 2.75%, created 62,700 jobs, reduced VAT fraud by 67% and increased wages to employees by €1.0 bn. In total, they calculated that restaurants generated benefits of € 3.6 bn per annum for clients, employees and the French Treasury.

How would a UK-wide change to VAT or APD benefit the tourism industry?

The UK is one of the top global tourism destinations, ranking 7th behind the USA, Spain, France, China, Italy and Germany. Receipts from inbound tourism alone provide £25.4bn for the UK economy while UK carriers earn a further £3bn per annum in sales to overseas nationals. Together, this expenditure brings in £28.4bn in overseas revenue, making tourism the UK's six largest export earner and, accounting for around 5% of the country's total export receipts.

Increases in APD rates since its introduction mean that the tax is now a significant component of the cost of travel to the UK. RDC's Apex database of airline fares shows that the weighted average one-way basic economy fare between Sep-16 and Aug-17 was £67.38. This means that APD adds 25%, to the cost of the average one-way short haul ticket price from the UK.

It is also very important to recognise that under current EU rules, APD must be applied to each leg of a return flight within the UK but on only the outbound leg of return flights to any other destination. This means that Northern Ireland is at a competitive disadvantage to all other countries in attracting visitors from the rest of the UK through what is, effectively, double taxation on flights.

This level of taxation on Northern Ireland and UK tourism, which is essentially an export industry, is akin to the country imposing a unilateral trade barrier on itself in a globalised market where connectivity is increasingly important. There are several studies that show that removing this trade barrier would be beneficial to the UK economy and cost neutral to the Government. This includes work undertaken by the World Travel and Tourism Council which suggests that removing APD would result in an increase to the UK economy of up to £4.2bn per annum in GDP and create 91,000 jobs, and the 2013 PWC report on the economic impact of APD which found that abolition of APD could provide an initial short-term boost to the level of UK GDP of around 0.45 percent in the first 12 months and boost the UK economy by £16bn over the first two years.

The Tourism Alliance also supports the findings of the Cut Tourism VAT group in that reducing VAT on accommodation and attractions to 5% would, over a 10 year period, create 130,000 new jobs, improve the UK's balance of trade by £24 bn and raise over £5.2 bn million for the Exchequer.

4. A final VAT Issue

One final tourism taxation issue is the ability for tourists from outside the EEA to reclaim VAT on products purchased in the UK for use in the visitor's country of origin – the VAT Retail Export Scheme. While this is beneficial for generating tourism demand from a number of markets, the Tourism Alliance believes that the Government should consider a similar reclaim scheme for business visitors that allows them to reclaim the VAT on hotels and attendance at conferences and exhibitions.

This would significantly enhance the status of the UK as a place to undertake business and enable the UK conference industry to be more competitive in the international market, and deliver benefits to the UK economy as a whole.

Kurt Janson
Director

President: Sir David Michels
Chairman: Deirdre Wells OBE
Policy Director: Kurt Janson
Telephone: 020 3117 0664

Email: kurt.janson@tourismalliance.com
Web: www.tourismalliance.com

Tourism Alliance:3 Gainsford Street, London, SE1 2NE

Appendix One - Tourism Alliance Membership

ABTA - The Travel Association
Airport Operators Association
AIPO
ALVA
ANTOR
Association of Group Travel Organisers
ASAP
ATHE
BACTA
BALPPA
Bed & Breakfast Association
British Beer & Pub Association
British Destinations
British Educational Travel Association
British Holiday & Home Parks Association
British Marine Federation
Business Visits & Events Partnership
Camping & Caravanning Club
Caravan and Motorhome Club
Churches Visitor and Tourism Association
Coach Tourism Association
Confederation of Passenger Transport
Country Land and Business Association
Cumbria Tourism
EASCO
English UK
European Holiday Home Association
European Tour Operators Association
Family Holiday Association
Go New Forest
Group Travel Business Forum
Heritage Railway Association
Historic Houses Association
Institute of Tourist Guiding
Liverpool City Region LEP
Marketing Manchester
National Caravan Council
National Coastal Tourism Academy
National Trust
Outdoor Industries Association
PASC
Premier Cottages
Resort Development Organisation
South West Tourism Alliance
The Tourism Society
Tourism For All
Tourism Management Institute
Tourism South East
UKHospitality
UKInbound
Visit Brighton
Visit Cornwall
Visit Greenwich
Visit Kent
Visit Wiltshire
Wine and Spirit Association

Observers

Local Government Association
VisitBritain
VisitEngland