

## Important Notice – VAT Implications from 1/01/2010

### Change in rate of VAT

On 1<sup>st</sup> January 2010, the rate of VAT will return to 17.5%

### What does this mean to me?

The following items WILL experience an increase in price:

- Casual sporting activity
- Food and beverage (excluding vending)
- Retail products
- Sauna, Steam and Sunbeds

Isospa and H20 Membership prices WILL NOT be affected by the rate change.

Swimming Lesson prices WILL NOT be affected by the rate change.

The new rate of VAT (17.5%) will be applied to the next course of lessons commencing after 1<sup>st</sup> January.