



ASSOCIATION OF VISITOR
EXPERIENCES & ATTRACTIONS



PRE-BUDGET 2026 SUBMISSION

www.avea.ie

AVEA Budget Priorities 2026 – Summary

Ireland's visitor attractions are central to tourism, drawing 19M+ annual visitors and generating €90M in revenue—much of it reinvested locally.

AVEA's 120+ members, mostly regional SMEs, face rising operational pressures.

Targeted support in Budget 2026 is essential to sustain their cultural and economic impact.

Key Statistics:

- **6,000 staff employed**
- **€11 median ticket yield**
- **46% of revenue from admissions**
- **Staff costs = 52% of expenditure**
- **Insurance costs up 12% year-on-year**

1. Cost of Doing Business

Urgent relief needed for energy, insurance, food, and wage-related costs. SMEs must be supported to maintain competitive pricing and viability.

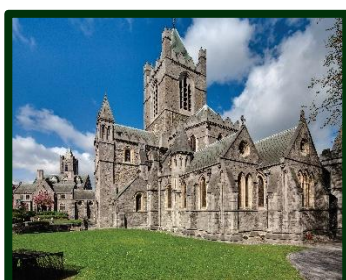
“Visitor numbers down 11%, spend down 14.75% year to date” — CSO, July 2025

2. VAT Reduction to 9%

Extend 9% VAT rate to attractions (currently applies to food services). Estimated cost: €15M for 24M tickets—minimal fiscal impact, major regional benefit.

3. Strengthen Ireland's Tourism Ecosystem with a Unified Strategy for Tourism's Sustainable Growth

Support tourism and its agencies in its new DETE home by focusing on innovation, integration and investment.





AVEA Budget Priorities 2026

Overview

Ireland's visitor experiences and attractions are vital to the national tourism ecosystem. Our [members](#) include some of the most visited, most recognised, and most culturally and historically significant sites to visit on the island of Ireland. They provide a key motivation to visit Ireland, and to journey into regional and rural areas.

AVEA's 120+ members — in the main SMEs, many located regionally — face mounting operational pressures that threaten their viability. AVEA calls for targeted fiscal and policy interventions in #Budget2026 to ensure their sustainability, competitiveness, and future-proofed contribution to Ireland's cultural and economic landscape. Extended opening hours at visitor attractions are key to delivery on Ireland's season extension and regional dispersal objectives.

Some key metrics*:

- AVEA's members employ almost 6,000 staff.
- In 2024, our members generated revenues of over €90m, much of which flowed into local economies in the purchase of goods and services.
- We welcome over 19m visitors every year.
- Our median yield per ticket sold is just €11.00.
- Ticket sales (admissions) make up 46% of our revenue.
- Our staff costs represent 52% of operating expenditure.
- Insurance represents 3% of operating expenditure. Insurance premiums for our members increased by 12% 2024 v 2023, and by 12% 2023 v 2022.

* www.avea.ie/reports

1. Cost of Doing Business: A Critical Barrier

The rising cost of doing business is the most urgent challenge facing the sector. AVEA urges Government to:

- **Address Input Costs:** Prioritise relief on energy, insurance, food, and other operational inputs.
- **Recognise SME Burden:** Policy implementation, in particular around wage legislation, must consider the disproportionate impact on small and medium-sized enterprises.
- **Enable Competitive Pricing:** Support mechanisms are needed to help attractions remain affordable and attractive to domestic and international visitors.
- **Visitor numbers are down 11% and visitor spend is down 14.75% compared with 2024 (CSO, July 2025 figures). Regional SMEs must be empowered to price competitively and remain viable.**

2. VAT Reduction to 9% for Attractions

- **Extend VAT Relief:** AVEA advocates for the extension of the 9% VAT rate—already committed for food services in the Programme for Government—to include visitor attractions.
- **Minimal Fiscal Impact, Broad Benefit:** The cost to the Exchequer is negligible, while the benefit to regional economies is substantial.
- **Evidence-Based Advocacy:** Data from Fáilte Ireland and AVEA's annual business survey indicates that a projected 24 million tickets in 2026 at the 9% VAT rate would cost just €15 million.

3. Strengthen Ireland's Tourism Ecosystem with a Unified Strategy for Tourism's Sustainable Growth

Innovate, Integrate and Invest

- **Full Integration in DETE Brief:** Tourism must be embedded in enterprise, innovation, productivity, competitiveness, and employment strategies, to enable tourism to achieve its full economic potential.
- **Independent Voice & Consultation:** Ensure industry representation in the new Tourism Policy steering group and reconvene the Tourism & Hospitality Forum.
- **Economic Inclusion:** Tourism should be present in all business, economic and strategic investment forums to shape a growth-friendly environment.

Strengthen Tourism Agencies & Market Access

- **Boost Budgets for Fáilte Ireland & Tourism Ireland:** Ensure continued investment in overseas marketing and new market development and diversification.
- **Remove Infrastructure Barriers:** The cap at Dublin Airport is a major constraint—regional and seasonal tourism targets depend on expanded capacity.
- **Support Innovation & Inclusion:** Fund digital transformation, new product development, sustainable tourism, and accessibility initiatives.

Implement Dublin Taskforce Recommendations

- **Enhance First Impressions:** Dublin is the gateway to Ireland—its visitor experience must reflect national tourism ambitions.
- **Cross-Departmental and Agency Collaboration to Deliver Taskforce Recommendations:** AVEA calls for an action plan led by the Department of An Taoiseach, with DETE, tourism agencies, and tourism stakeholders working in concert.

Support for Rural & Regional Tourism SMEs

- **Empower Local Economies:** Focus on enabling tourism SMEs in rural areas to thrive.
- **Action Plan for Rural Tourism:** AVEA's submission to the Joint Oireachtas Committee under the previous Government should inform future policy and investment.

Investment in Education & Skills

- **Support Career Pathways:** Advance the work of the Careers Oversight Group to address recruitment and retention challenges.
 - **Build Sustainable Jobs:** Invest in training for meaningful, rewarding roles in tourism and visitor experience sectors.
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Association of Visitor Experiences & Attractions – 2025 Members			
14 Henrietta Street	Adare Heritage Centre	Airfield Estate	An Díséart
Annesley Gardens & Arboretum	Ardgillan Castle	Arigna Mining Experience	Armagh Observatory & Planetarium
Athlone Castle & Luan Gallery	Avoca Mill	Ballintubber Abbey	Belvedere House
Beyond the Trees Avondale	Birr Castle Demesne	Blarney Castle & Gardens	Bunratty Castle & Folk Park
Burren Smokehouse	Butler Gallery	Caherconnell Fort & Sheepdogs	Canal Boat Restaurant
Castletown House	Chester Beatty	Christ Church Cathedral	Cliffs of Moher
Clondalkin Round Tower	Clonfert Farm	Cobh Heritage Centre	Craggaunowen
Cuilcagh Lakelands Geopark	Dalkey Castle Heritage Centre	Discover Limerick / King John's Castle	Doolin Cave
Doolin Ferry	Dublin Bay Cruises	Dublin Discovered Boat Tours	Dublinia
Dunbrody Famine Ship Experience	Emerald Park	Enniscorthy Castle & National 1798 Rebellion Centre	EPIC The Irish Emigration Museum
Experience Glasnevin	Fanad Lighthouse	Fota House, Arboretum and Gardens	Foxford Woollen Mills
Foynes Flying Boat Museum	GAA Museum Croke Park Tours	Game of Thrones Studio Tour	Glenarm Castle
GPO Museum	Guinness Storehouse	Hillsborough Castle and Gardens	Hook Lighthouse
House of Waterford Crystal	Howth Cliff Cruises	Hugh Lane Gallery	Hunt Museum
IMMA Irish Museum of Modern Art	Irish National Heritage Park	Irish National Stud & Gardens	Irish Whiskey Museum
Jameson Distillery Bow Street	Johnstown Castle	Kilbeggan Distillery	Killary Fjord Boat Tours
King John’s Castle	Knappogue	Kylemore Abbey and Gardens	Lismore Heritage Centre
Living Youghal / Youghal Clock Gate Tower	Loop Head Lighthouse	Lough Boora Discovery Park	Lough Gur Heritage Centre
Lough Key Forest & Activity Park	Lullymore Heritage Park	Malahide Castle & Gardens	Midleton Distillery Experience
MoLI – Museum of Literature Ireland	Mount Congreve Gardens	Muckross House, Gardens & Traditional Farms	Museum of Medieval Kilkenny
Nano Nagle Place	National Gallery of Ireland	National Library of Ireland	National Museum of Ireland - Archaeology
National Museum of Ireland - Decorative Arts and History	National Museum of Ireland - Museum of Country Life	Newbridge Silverware Experience	Oakfield Park
OPW Donegal Castle	OPW Dublin Castle	OPW Dún Aonghasa	OPW Kilkenny Castle
OPW Kilmainham Gaol	OPW National Botanic Gardens	OPW Newgrange Brú na Bóinne	OPW Ross Castle
Patrick Kavanagh Centre	Pearse Lyons Distillery	Powerscourt Distillery	Powerscourt House & Gardens
Roe & Co Distillery	Rothe House & Garden	Russborough House & Parklands	Saint Canice's Cathedral & Round Tower
Saint Nicholas' Collegiate Church	Saint Patrick’s Cathedral	Saint Patrick’s Centre Downpatrick	Shackleton Experience
Shannon Aviation Museum	Skerries Mills	Slane Distillery Visitor Centre	Slane Castle

Sliabh Liag Experience

Smithwick's Experience
Kilkenny

Strokestown Park House & Gardens,
and National Famine Museum

Swords Castle

Teeling Whiskey Distillery

The Abbey Theatre

The Gobbins

The Irish RocknRoll Museum
Experience

The National Leprechaun
Museum

The National Wax Museum
Plus

The Shed Distillery of PJ Rigney

Thoroughbred Country

Titanic Experience Cobh

Tower Museum, Derry

Trinity College Dublin & Book of Kells

Tullamore D.E.W.

Valentia Island Lighthouse

Vandeleur Gardens

Vintage Tea Trips

Westport Estate

Wicklow Historic Gaol

World of Illusion





**ASSOCIATION OF VISITOR
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