
Theatre Tax Relief – Basic Eligibility Checklist

The below checklists outline some of the specific conditions that companies must meet in order to be able to claim the theatre tax relief. Most of the eligibility points are fairly straight forward but unfortunately some may mean that many companies in the outdoor arts sector are barred from claiming; specifically the condition that the performances should be to paying members of the public, an issue if you are presenting your work at a free festival.

From reading the briefing notes, and hearing from Sean Egan first hand, it is apparent that the relief is aimed primarily at traditional indoor companies with box office income. However, this is an extremely new proposition and this seminar is a chance for outdoor companies to receive all the information they need to assess how, if at all, they can benefit from this new tax relief.

Eligibility Checklist

- Only Limited Companies can claim
- Only the production company, responsible for producing, running and closing the production can claim.
- Only one production company can claim per production.
- The actors, singers, dancers or other performers must give their performances wholly or mainly through the playing of roles.
- Each performance in the proposed run of performances is to be live.
- The presentation of live performances must be the main object, or one of the main objects, of the company's activities in relation to the production.
- All, or a high proportion of, the live performances it proposes to present will be to paying members of the general public, or provided for educational purposes.

Ineligibility Checklist

- If the production's main purpose, or one of the main purposes, is to advertise or promote goods or services it cannot claim.
- If the performances consist of or include a competition or contest it cannot claim.
- If the performance includes a wild animal in it, it cannot claim.
- If the production is of a sexual nature it cannot claim (i.e. where the sole or principal purpose of production is to sexually stimulate any member of the audience (whether by verbal or other means)).
- If the making of a relevant recording is the main object, or one of the main objects, of the company's activities in relation to the production it cannot claim (i.e. meaning a recording of a performance as (a) a film (or part of a film), for an exhibition, to be played to the general public at the commercial cinema; or (b) for broadcast (including TV, radio or the internet) to the general public, paying general public at the commercial cinema).