

OTR1.1 Eligibility flowchart

If you are thinking about claiming OTR for your group, the first thing you need to do is decide if your concerts are:

- 1 Orchestral concerts (as defined by HMRC for the purposes of OTR)
- 2 Qualifying orchestral concerts

You claim per concert – so if some of your concerts do qualify and some don't – you can still claim for the ones that do.

These flowcharts are to help you work out if any (or all) of your concerts qualify for OTR. If you think they will the next step is to decide if claiming OTR will be financially beneficial for you group. We have a sample calculation to help with this and further detailed guidance on how OTR works and how to claim.

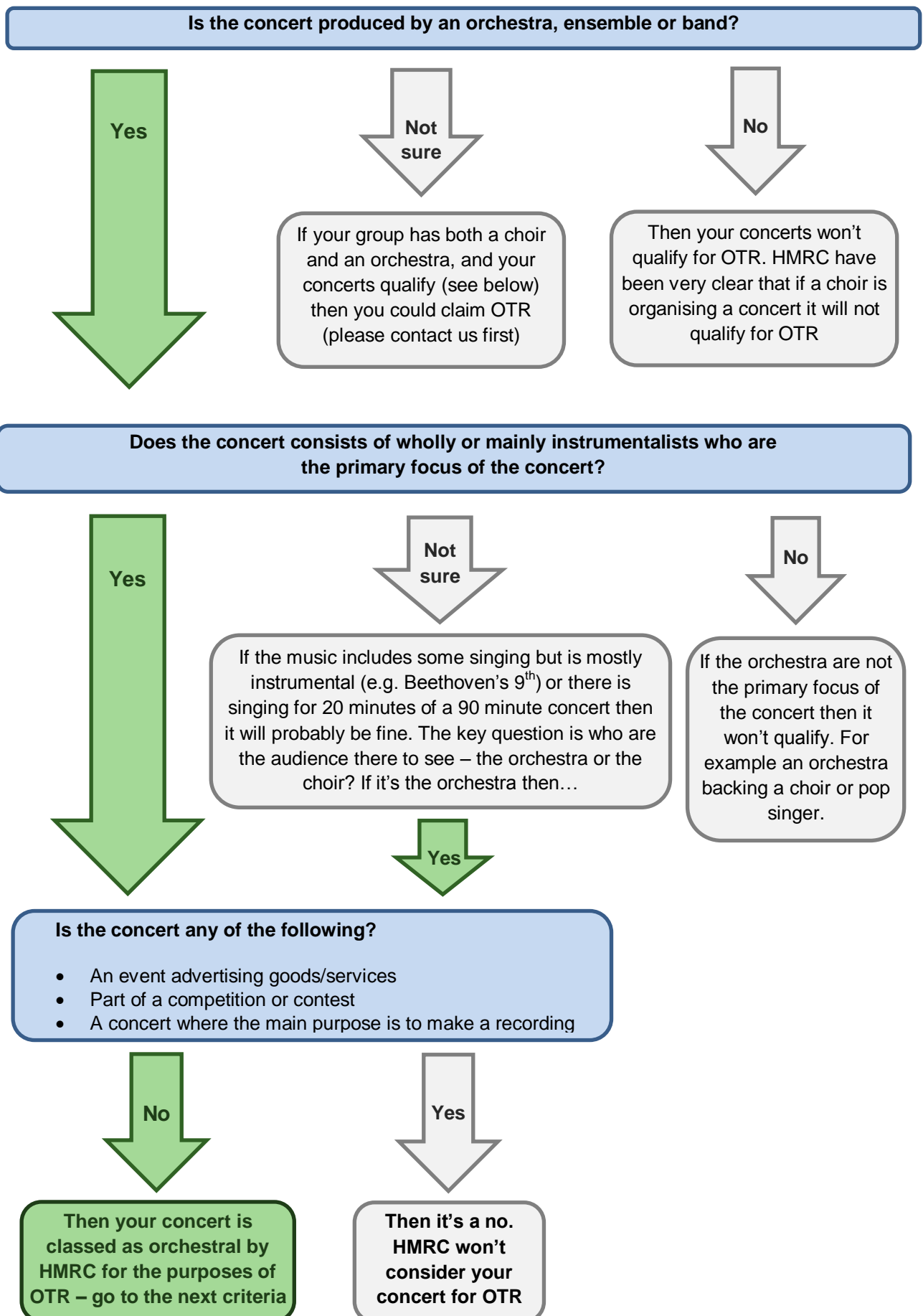
First criteria: is your concert an orchestral concert? HMRC use criteria to establish whether a concert is classed as an orchestral concert for the purposes of OTR. Use the flow chart below to help you decide.

Second criteria – is your concert a qualifying concert? You have established that your concert is classed as an orchestral concert by HMRC for the purposes of OTR. The next stage is to establish whether it is a *qualifying* concert – i.e. it meets the qualifying criteria for OTR and so can be eligible for an OTR claim. Use the flow chart below to help decide.

Disclaimer:

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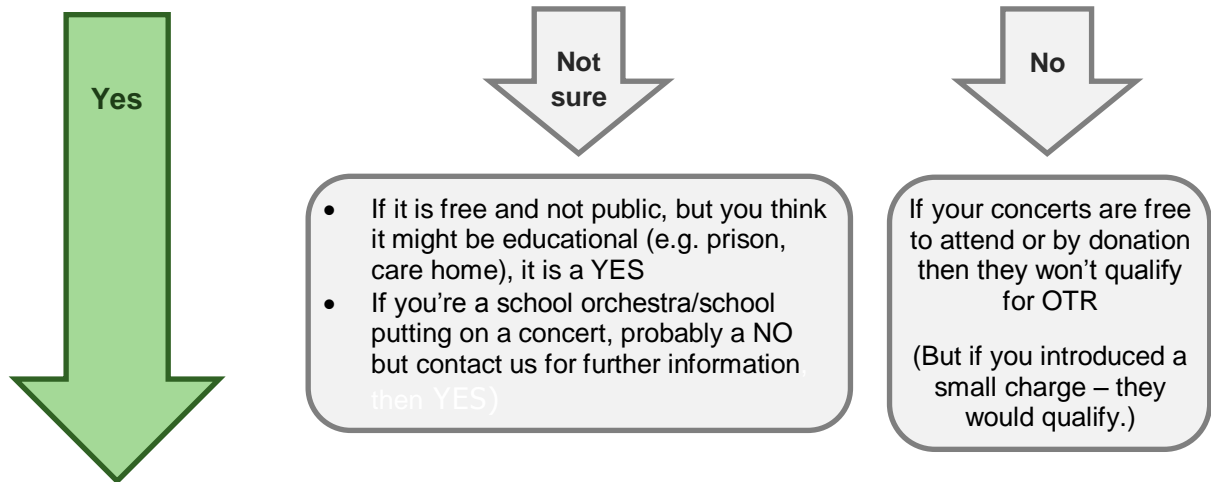
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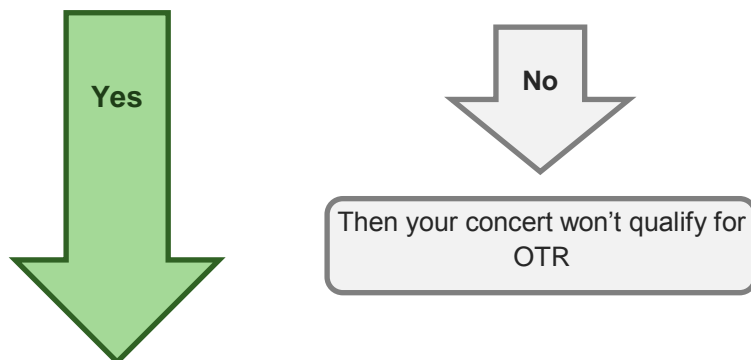
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Is your concert:

- Live and before a paying public
- Or for educational purposes



Are there at least 12 instrumentalists (can be the same instrument but voice does not count) playing in the concert?



Are none, or a minority, of the instrumentalists directly amplified (a generally miked concert is fine)?

