

Representation to the Autumn Budget 2025

by Making Music (the National Federation of Music Societies)

Making Music is the UK association for leisure-time music, with 4,000 music groups in membership, comprising around 240,000 hobby musicians. We represent approximately 30% of that sector, based on data from DCMS/ACE 'Our Creative Talent' report 2008. Our members include vocal groups (54%), instrumental groups (36%) and volunteer promoters (10%). These can be any genre, size or purpose, ranging from community choirs singing for wellbeing to choral societies of 150+ singing at the BBC Proms.

SUMMARY:

Suggestion: to widen the applicability of Orchestra Tax Relief (OTR) to choirs of 12+ unamplified voices.

OTR is a **low-cost geographically distributed high impact measure** that has had a proven positive effect on the growth of amateur orchestras and allied trades and professions.

Making Music has helped members claim c.£2m over 7 years, leading to an **average increase of 50% in their production budgets**, spent on music professionals, music in copyright, new music, equipment, venues, free/affordable access to concerts, etc.

OTR was introduced in 2016 to address the anomaly that although Orchestras were an eligible cost for Film, TV, Games and Theatre Tax Relief, an Orchestra itself could not claim for its core business of concert production. **This anomaly persists for choirs: An Orchestra can claim for the production of a concert with a choir, but a choir cannot claim for its own activity of producing choral concerts.**

Extending OTR is a straightforward measure, as the choir production model is the same. Making 'voice' an eligible instrument, eg, would mean concerts of 12+ acoustic voices could fall in scope, aligning Choirs with other non-commercial performing arts: **their business model, like that of orchestras, theatre, opera and dance suffers from permanent market failure; they rely on income from public subsidy, member subscriptions and charitable donations – these are not commercial music organisations.**

There are c.9,000 amateur choirs in the UK, and c.20 professional ones. We estimate the outlay for HMRC per year at c.£1.1m for amateur and £1.7m for professional choirs.

FULL TEXT (WITH SOME REDACTIONS FOR CONFIDENTIALITY)

Suggestion for inclusion in the Finance Bill with the 26 November budget: to widen the applicability of Orchestra Tax Relief (OTR) from only instrumental acoustic groups of 12+ instruments to also apply to acoustic vocal groups of 12+ voices.

Rationale:

Orchestra Tax Relief is a **low-cost geographically distributed high impact measure** that has had a **proven positive effect on the growth and development of amateur orchestras (as well as professional ones) and thus on allied trades and professions** (professional musicians, music publishers, venue owners/ building managers) since its introduction in 2016.

Making Music has helped its members claim approx. £2m over 7 years, leading to an average 50% increase in their production budgets, with more spending on music professionals (conductors, soloists), music in copyright, new music, equipment (e.g. percussion instruments), venues, free/affordable access to concerts, etc.

Creative Tax Relief was extended to Orchestras in 2016, to address the **anomaly** that although Orchestras were an eligible cost for Film, TV, Games and Theatre Tax Relief, an Orchestra itself could not claim for its core business of concert production. 9 years later, **the anomaly persists for choirs: An Orchestra can claim for the production of a concert with a choir, but a choir cannot claim for the production of its own concerts of choral music.**

Extending OTR to include choirs is a straightforward measure. The production/distribution model inherent in all Creative Tax Reliefs is the same for Choirs, and extending the definition of eligible instruments to include 'voice', eg, would mean concerts of only choral music (unamplified, acoustic voices) would fall in scope. This measure would align Choirs with other non-commercial performing arts; **the business model of choirs, similar to that of orchestras, theatre, opera and dance suffers from permanent market failure, and they rely on income from public subsidy, member subscriptions and charitable donations – These are not commercial music organisations.**

1. Likely effectiveness and value for money

1.1 Orchestra Tax Relief has had a significant impact on the growth of the amateur instrumental group sector (evidenced in case studies below), with an average 50% growth of production budgets over 3 years. **Choirs and large vocal ensembles work on a very similar model so we would expect that the impact of tax reliefs would be replicated.**

1.2 Currently, 16% of eligible instrumental groups claim OTR via Making Music's service, and this number is growing every year; we would expect at least the same if not greater percentage of choirs in our membership to make claims, if that was enabled.

1.3 The measure would cost Treasury an estimated £1.1m a year (for amateur choirs) but **because there are choirs in every constituency in the UK, the positive impact would be felt locally right across the UK, in every geography, representing excellent value for money.**

Note about professional choirs: there isn't a body representing professional choirs of acoustic voices; we have been given an estimate of around 20 that operate on a similar model to professional orchestras and therefore would be enabled to claim if OTR was extended.

Note about professional orchestras' choruses: most professional orchestras have a chorus and can currently claim for their concerts where the orchestra is the focus, but not for those where their chorus is the focus. We have been told that this discourages them from programming such concerts. An extension to OTR would therefore likely encourage more choral concerts by professional orchestras and lead to increased claims from them for OTR.

2. Revenue implications for the Exchequer

2.1 Estimated pay-out for HMRC

- **To amateur choirs: c. £1.1m a year**
- To professional choirs: with no body to represent professional choirs, we consulted informally with 4, from the very small to the large; they estimated between them annual claims of c. £355k; we have been told there are around 20 such choirs in the UK (this would aggregate to annual claims of c.£1.7m)
- Additional to professional orchestras for chorus-focussed concerts: We are not able to provide an estimate for this but the Association of British Orchestras would be able to

The **return on this very small investment could be significant** as the growth trajectory of the (amateur) orchestral production companies show: **around 50% growth in production budgets over 3 years being average.**

2.2 Estimated return to HMRC from this investment

- **From amateur choirs: additional income tax c.£178k annually, additional spending on ancillary trades c.£442k annually**
- From professional choirs: additional income tax from the 4 choirs consulted c.£40k annually, additional spending on ancillary trades c. £97k

2.3 Detail on prospective pay-out for Exchequer on amateur choirs:

2.3.1 Making Music has 2,160 choirs in membership, of which we estimate 820 to be eligible to claim, if OTR were available. If 16% of these were to claim (in line with our amateur orchestra members who claim), that would mean **131 additional claimants annually.**

2.3.2 In 2024, 77 amateur orchestras claimed £619,837 in OTR. If a similar percentage of amateur choirs (131) were to claim successfully for an average 26% of their production costs, this would be an additional annual cost to HMRC of **around £1.1m (£1,176,957) a year).**

2.3.3 Of the 4 professional choirs we consulted (of a potential sector of 20), they estimated between them potential claims of £355k a year.

2.3.4 When existing HMRC data on OTR claimants is interrogated, it is clear what a small percentage of creative tax reliefs are paid out to amateur groups. HMRC statistics show 260 claims made for OTR in relation to the 2023 to 2024 financial year, **totalling £50 million in OTR paid out. This was only 2% of the total amount of creative industries tax relief paid by HMRC (£2.4 billion in 23/24).** Currently, **amateur orchestras represent around 30% of OTR claimants (2023/2024 data), but around 1.5% of the total financial pay-out on OTR (£50m).**

2.3.5 As choirs and vocal ensembles have small turnovers, they are likely to be among the 27% of companies claiming £5,000 or less OTR (reported by HMRC for 2023 to 2024), resulting in only a relatively small cost impact.

2.3.6 Evidence for this case

Survey responses 7 February 2025 from 54 choirs (unamplified voices)

Total number of annual events: 203

Total number of participants in these choirs: 4080

Annual concert spend: £1,243,995

Spend on professionals: £727,748 Number of professionals engaged: 1652

Total production costs, apart from professionals: £381,551

Venue hire (rehearsals and concert): £298,659

Instruments and other equipment: £22,038

Sheet music hire/purchase: £60,854

Potential number of choir OTR claimants

Making Music choir members: 2,160

Potentially eligible to claim OTR: 820

(We calculate this eligibility by counting choirs with >£10k annual turnover and which promote their own concerts vs choirs which perform at events promoted by others.)

Eligible amateur orchestras – percentage claiming OTR: 16%

16% of eligible choirs = **131 additional claimants by the end of year 3** (set-up time and gradual build-up of numbers taken into consideration).

2.3.7 Projection – OTR claims by Making Music member choirs:

Year 1 – pay-out based on current budgets for 131 choirs: £784,638 (26% of production budgets)

Year 3 – pay-out based on 50% increased budgets: **£1,176,957**

2.4 Detail on projected return to HMRC from investment in OTR

2.4.1 We surveyed choirs in our membership about their production budgets. We found that if choirs' spending on production costs were to increase to the same extent as amateur orchestras' costs over 3 years (50%), this would mean:

2.4.2 Additional spend of c.£890k on fees for professionals across 131 choirs by year 3, meaning additional income tax returned annually to HMT of c. £178k, depending on their personal circumstances.

CHOIR C - We would be able to put on more ambitious concerts - better known soloists, larger orchestras, more ambitious programmes to attract larger audiences and more new members. We currently have one small (cheap!) concert per year and one more ambitious, we live very much from hand to mouth with what we are able to deliver for our concerts.

CHOIR D - We would like to be able to engage an orchestra for more of our concerts.

2.4.3 Other tax income, e.g. VAT, would also increase in line with increase of production budgets of around 50%, meaning c.£462k more spend annually by the 131 choirs on ancillary trades, venue hire etc. by year 3.

2.4.4 This is based on data from our amateur instrumental groups claiming OTR:

2.4.4.1 Total spending on productions by OTR claimant amateur orchestras in 2024 was £2,345,620, of which 55% (£1.29m) on engaging professionals. This means claimants spent c.£531k more annually on professionals in 2024 compared to 2022, meaning increased income tax to HMT of c. £106k a year compared to 2022, depending on their personal circumstances

2.4.4.2 Other production costs for amateur orchestras include venue hire, sheet music purchase and hire, rehearsal costs also increased compared to 2022, with c. £442k additional annual spending, meaning increased income for allied trades, such as music publishers and music hire companies, venues, local hospitality and night time economy etc. and returns in tax, including VAT, for HMT

Case study: XXXX Orchestra increased their production budgets by 53% between 2022 and 2024, including an increase of 660% on professional musicians, at an additional cost of around £13k per year, meaning an additional return to HMT in income tax of approx. £2.7k per year (depending on their personal circumstances)

Case study: XXXX Symphony Orchestra increased their production budgets by 45% between 2022 and 2024, and their biggest increase was on hire and purchase of sheet music where their spend tripled (291%), bringing additional income of c. £1.5k annually to music publishers (and additional tax revenue to HMT).

Case study: XXXX Symphony Orchestra increased their production budgets by 82% between 2022 and 2024 and their spending on the hire and purchase of sheet music more than quadrupled (423%), meaning additional annual revenue for music publishers and hire companies of £3.2k a year compared to 2022

Case study: XXXXX Youth Orchestra more than doubled its production budgets from £36k to £82k between 2022 and 2024, including £28k more on professionals, meaning an additional estimated return in income tax to HMT of £5.6k a year in 2024 compared to 2022, depending on their personal circumstances

3. How this policy change supports growth

3.1 Since 2017, we have seen how Orchestra Tax Relief has had a profoundly positive impact on the growth and development of amateur orchestras (which we represent) as well as professional ones and thus on allied trades and professions.

3.2 At Making Music, because we submit claims on behalf of amateur orchestras, we have evidence to show this growth for the orchestras: increased production budgets, increased audience numbers and ticket revenue for the claiming companies.

3.3 Evidence of impact of OTR on growth of amateur ensembles

3.3.1 We now have data from 2018-2024 showing that the ability to claim OTR has meant **amateur orchestras increased spending on productions by an average 50%** (comparison 2020, last full year before Covid, to 2024), **from £20,139 per group in 2020 to £30,462 per group in 2024.**

3.3.2 These increased spends translate directly into:

- a. an expanded market for music professionals (performers, conductors, composers) and a greater contribution to their portfolio earnings
- b. support for local night-time economies, including venues, hospitality outlets, local transport, etc.
- c. additional income for allied trades, e.g. music publishers

3.3.3 This means that OTR leads to greater tax revenues for HM Treasury.

Case study – Amateur Orchestra (North East)

Impact of additional income from OTR claims

- Enabling the performance of in-copyright music. They performed the UK premiere of William Grant Still's 5th symphony in 2023, 4th in 2024 and have programmed 3rd in 2025 as part of their performance cycle of all his symphonies. Cost was around £450 per hire which would have been out of their price range. No other orchestra in the UK has performed these works by this 20th century African-American composer
- Enabling the performance of more contemporary music, e.g. Panufnik Polonia suite, cost £376, and works less often played e.g. Tomasi Trumpet concerto, cost £430
- Performing works that need (paid) extra players e.g. Shirley Thompson's New Nation Rising symphony, with rapper, chorus, and many additional instruments
- Maintain current (low) admission costs in a low income North East region

Quote - "With the benefit of OTR, we are building a large, committed and enthusiastic audience (between 300 and 400 per concert), a significant increase on pre COVID levels, who have told us they appreciate hearing and being educated in music they have not experienced before. We would anticipate a drop in audience numbers and income if we stopped being so innovative."

Case study – Amateur Orchestra (North West)

Impact of additional income from OTR claims

- Increase in scale of performances: they are planning a performance of a huge orchestral work (Mahler 2) in XXXX Cathedral in 2025.
- Enabling performance of orchestral works in copyright, meaning a greater number of pieces based on popular themes and with larger percussion sections.
 - **2021 - 22 season (pre OTR) spend on music hire - £256**
 - **2022 - 23 season spend on music hire - £1051**
- They offered more concession price tickets in 2022 following the elevated OTR rate. These were to Ukrainian settlers and carers as well as for disabled concert goers, helping spread orchestral music to a wider audience.
- They can keep ticket prices and member subscriptions low and pay the professional musicians they employ at rates which reflect living wages and inflation.

Quote - “With the elevated OTR permanent, we can plan to keep our ticket prices and member subscriptions low and pay our Leader, Musical Director, percussionists and Soloists at rates which reflect living wages and inflation.”

3.4 Will choirs see similar growth?

An amendment to OTR to include choirs would inevitably lead to similar growth of this important sector of the creative industries as we have seen in amateur orchestras. Data suggests there are at least 9,000 choirs across the UK made up of non-professional singers, as the UK has a strong tradition of choral singing.¹ See data under 2.4

3.5 See also Arts Council England/Nordicity’s new ***Cultural Tax Reliefs Impact Review***

4. Wider macroeconomic implications

4.1 Providing employment for music professionals

4.1.1 Engagements in the amateur (leisure-time) music sector are a crucial part of many freelance music professionals’ income. Our own survey valued these engagements as on average 10% of their income (Making Music Big Survey Report Group Expenditure) - and this being the average, income from these engagements are likely to be far more significant for some professionals.

4.1.2 Leisure-time music groups engage professionals as Music Directors, vocal or instrumental soloists, music creators or arrangers, workshop leaders, chamber ensembles, entire bands or orchestras to accompany choirs, accompanists (keyboards) and organists etc. Making Music members offer around 48,870 engagements per year, many for early career professionals, thus giving opportunities for development and career sustainability.

¹ The Big Choral Census – Voices Now 2017 stated 7000 listed choirs, excluding school and church choirs. 36% community choir, 18% choral society, 15% chamber choir. 9000 includes unlisted estimate.

4.1.3 We estimate that **professional and amateur choirs together employ around 30,000 choir leaders, composers and singers every year** and growth of this sector would provide employment for even more.

4.2 Sustainability of local night time economies

4.2.1 Leisure-time groups hire venues both for rehearsal and performance, and the revenue income generated for arts and community venues is crucial to their operational models. Venues as large as Glasshouse in Gateshead and the Royal Albert Hall are supported by lets to non-professionals, but smaller venues are most impacted, and venues such as St George's Bristol will benefit from increased letting by groups with increased production budgets.

4.2.2 Attendances at concerts drives up traffic on public transport and income for the restaurants, bars and other hospitality in town and city centres.

4.3 Improving Health and Wellbeing

4.3.1 A growth in choir activity means more opportunities for people to sing, an activity which has proven health benefits, with knock on **benefits to the health service** (reduced need for GP and other medical services, availability of choirs for Social Prescribing). The benefits of choirs to people's mental and physical health, and prevention of a range of conditions, including mental health issues and age-related cognitive decline, are well-recognised in NHS strategies. **Enabling the singing sector to grow will support social prescribing and other NHS non-medical strategies for patient-centred support.**

4.3.2 Social Prescribing (includes referrals to choirs) has been shown in studies² to reduce demand on GP and other medical services, **improving NHS financial outcomes**

4.3.3 Research shows **positive health and well-being impact** of singing on specific health conditions (e.g. Long Covid³, COPD⁴), mental health (e.g. releases hormone serotonin⁵, found in many antidepressants), building mental resilience (confidence, social interaction, prevention of loneliness etc.), loneliness⁶, general health and maintaining cognitive health in older age⁷.

4.3.4 This recent report for DCMS on Culture and Heritage Capital⁸ estimates **annual benefit per person of £553 of adults 65+ attending choir once a week for 3 months**

² <https://socialprescribingacademy.org.uk/read-the-evidence/the-impact-of-social-prescribing-on-health-service-use-and-costs/>

³ [https://www.thelancet.com/journals/lanres/article/PIIS2213-2600\(22\)00125-4/fulltext](https://www.thelancet.com/journals/lanres/article/PIIS2213-2600(22)00125-4/fulltext)

⁴ <https://pmc.ncbi.nlm.nih.gov/articles/PMC9673938/>

⁵ <https://www.ox.ac.uk/research/choir-singing-improves-health-happiness-%E2%80%93-and-perfect-icebreaker>

⁶ <https://www.psychologytoday.com/gb/blog/the-athletes-way/201811/feeling-lonely-singing-could-be-joyful-remedy>

⁷ <https://www.singingforhealthnetwork.co.uk/research-overview>

⁸ https://assets.publishing.service.gov.uk/media/678e2ecf432c55fe2988f615/rpt_-_Frontier_Health_and_Wellbeing_Final_Report_09_12_24_accessible_final.pdf

4.4 More accessible opportunities for young people to make music

4.4.1 Choirs are **contributors to the government's mission to break down barriers to opportunities, especially for young people**, offering performance and development opportunities that schools or music hubs cannot.

5. Sectoral impacts

5.1 The leisure-time music sector comprises at least 13,500 music groups (based on DCMS/ACE report 'Our Creative Talent' 2008), of which an estimated 9,000 are choirs. They should be considered as an important sector of the creative industries, as they intersect with and have a significant impact on the whole music industry.

5.2 As shown, growth in activity by leisure-time vocal and choral groups would result in increased employment for freelance music professionals with portfolio careers; music directors, soloists, accompanists, composers. We have seen in case studies that increased production budgets result in more ambitious programming, or the programming of work that is expensive as still in copyright. This means that living composers are more likely to be performed, that unusual works are unearthed, resulting not only in creative development of musicians but increased audiences attracted by work they have not had access to.

5.3 Our case studies also show that increased budgets enable groups to offer lower priced or free tickets to groups they want to support or attract: tickets for disabled people, young people and asylum seekers were all examples of where financial benefits were passed on. This meets the aims of the Government and the UK Arts Councils to widen access to the arts.

5.4 Intersection with professional ecology: UK professional and amateur choirs **put the UK on the global stage and contribute to the £7.6 billion (2023) generated by the music industry for the UK** (e.g. The Sixteen⁹, a professional touring choir, e.g. to Oslo on 30 Mar 2025, with an international reputation; Crouch End Festival Chorus¹⁰, an amateur choir, at the BBC Proms).

5.5 Amateur choirs are part of the wider music ecology and **an investment in choirs is an investment in the creative industries**. Amateur groups employ professional freelance musicians, hire professional concert venues (e.g. Festival of Massed Male Voice Choirs at the Royal Albert Hall), purchase sheet music and pay PRS fees, and feed the night-time economy and allied trades such as music publishing - all of which contributes to the growth and success of professional creative industries.

5.6 **Professional orchestras rely on amateur singers who make up their choruses e.g. London Symphony Chorus**, but this part of their regular and popular repertoire is not currently supported by creative tax reliefs – Orchestras cannot claim for productions of primarily choral music. Including voice in OTR would mean productions of classical works which depend on choral sections would become eligible, enabling further growth of orchestras and professional

⁹ <https://thesixteen.com/>

¹⁰ <https://www.cefc.org.uk/>

music producing highest quality productions for the global stage e.g. BBC Proms and Edinburgh International Festival.

5.7 Music education: Choirs are part of the music sector ecology, providing access to the music industry in every local area, and, alongside formal music education in schools and music hubs, part of the pyramid's broad base which leads to those excellent musicians who help deliver an annual financial benefit to the UK from the music industry of 7.6 billion in 2023. In football, this is clearly recognised: every 5 year old should have the opportunity to play, so that in due course there will be a Wayne Rooney, a Gary Lineker, a Rachel Yankey. Hence the widespread availability of out of school football clubs and coaching. In music it could and should be similar, but it isn't at present. Not every young person is able or has available to them the opportunity to get involved in music in school or music hub offering.

5.8 Choirs are present in all communities to complement more formal offers, and also give young people opportunities that schools or hubs cannot: see, for instance, the famous **Scunthorpe Cooperative Junior Choir** which has won numerous awards and led to young people from an area with many economic and other challenges to perform on national stages (Royal Albert Hall) and broadcasters (BBC Choir of the Year) and regularly perform abroad, raising confidence and ambition for participants. Another example is the **Barnsley Youth Choir**, supporting 700+ children in their areas through 10 choirs and giving them opportunities such as a tour to South Africa in 2024 (fundraised for and supported by a cohort of 70 volunteers).

5.8.1 Stoneleigh Youth Orchestra has been an OTR claimant for a number of years and the additional funds have allowed them to buy new equipment, keep participation free for young people and increase the performance opportunities for them in prestigious venues.

6. Distributional impacts

None

7. Locational impacts

7.1 This policy change would create *geographically dispersed growth* as there are choirs in every constituency and every community in the whole of the UK and in all four nations.

7.2 For example, there are 20 choirs within a 10 mile radius of **Bristol** city centre; 13 choirs within a 15 mile radius of **Wigan**; 15 choirs within a 10 mile radius of **Leeds** city centre; 10 choirs within a 15 mile radius of **Swanage** in Dorset; 18 within a 20 mile radius of **Kendal** in Cumbria; 5 in a 10 mile radius from **Aberdeen**; 5 in the 20 miles around **Bangor, Wales**; and 11 in the 20 miles around **Bangor, Northern Ireland**.

7.3 Leisure-time music groups exist in communities all over the UK, distributed in equal measure to population. There are more choirs and vocal ensembles than any other type of music group: choirs outnumber instrumental ensembles in the amateur sector by 2:1. This policy would therefore reach ALL parts of the UK – urban, rural, deprived, affluent, and all four nations. This means that this policy measure would **support the government's intention to ensure that growth and opportunities are available throughout the UK** - "good jobs and productivity growth in every part of the country".

8. Administrative and compliance costs and issues

8.1 We do not anticipate that adding choirs and vocal ensembles to the companies eligible to claim will result in thousands of new claims or have a considerable cost impact. The administrative burden that claiming would cause these mostly volunteer-run organisations and the fact that claiming would only be worthwhile for those with a turnover above £10k a year means we estimate only 16% of our vocal members would claim this relief.

8.2 The additional costs of processing claims from choirs and vocal ensembles would be minimal to HMRC. The creative tax reliefs unit already exists, and our proposal is that these companies make claims using existing OTR systems. We believe the HMRC creative tax reliefs team would be able to accommodate additional claims from choirs as these would not all arrive immediately. Our experience with OTR for amateur orchestras suggests it would take 3 years to build up to 16% of eligible choirs claiming.

8.3 In terms of **compliance, Making Music has been providing a service to its members**, making submissions on their behalf and 100% of these have been approved by the HMRC team and been compliant with all requirements. We would of course extend this service to our choir members and thus would anticipate few compliance issues to be raised for the HMRC team.

8.3.1 Making Music OTR Service for members (amateur groups)

- Set up 2018
- Registered agent with HMRC
- Submit claims on behalf of members for OTR and more recently Theatre Tax Relief
- Service includes free templates of legal documents to set up a production company and for producing annual accounts and the supplementary information required by HMRC. Making Music checks the format and eligibility of information and submits to HMRC
- Staff are fully trained in Anti Money Laundering
- 100% of claims submitted since 2018 have been approved by HMRC

8.3.2 If the policy change is approved, **Making Music will expand its capacity to deliver this service, creating an additional (estimated) two full-time employed roles**, bringing HMRC additional tax, NI and pension income of approximately £11k annually.

9. Legislative and operational requirements

9.1 The suggested policy change requires primary legislation but would be a **small amendment to an existing tax structure** which could be accommodated as part of the Finance Bill with the budget on 26 November.

9.2 It will **solve an inherent problem with the architecture of OTR**, whereby the production of some concerts by groups of 12+ acoustic instruments can be claimed for, and not others (i.e. not those that are primarily choral music). The **correction of this anomaly will benefit existing OTR claimants and extend the relief to those who have not previously been eligible to claim i.e. choirs; groups producing exclusively choral music concerts.**

9.3 This **requires minor amendments to the creative tax reliefs legislation, and minor administrative changes** to take effect. For instance, the mechanism could be to add ‘voice’ as one of the eligible instruments to Orchestra Tax Relief (requiring minimal legislative changes).

9.4 Operationally, there is already an HMRC creative tax reliefs team, and Making Music would be happy to meet with them to discuss implementation of such a change and coordinate any wider industry input efficiently to save civil service time.

9.5 **Detail of required changes:**

9.5.1 This policy change would require changes to the Finance Act 2016, Schedule 8 (Tax Relief for Production of Orchestral Concerts). Renaming e.g. to ‘Tax Relief for Production of Orchestral and Choral Concerts’; and changing any references from ‘orchestral’ to ‘orchestral or choral’

9.5.2 Amending Chapter 1 1217PA (1) e.g. from ‘In this Part “orchestral concert” means a concert by an orchestra, ensemble, group or band consisting wholly or mainly of instrumentalists who are the primary focus of the concert’ to ‘In this Part “orchestral or choral concert” means a concert by an orchestra, choir, ensemble, group or band consisting wholly or mainly of instrumentalists or singers who are the primary focus of the concert.’

9.5.2 Amending Chapter 3, 1217RA (3) (a) e.g. from ‘instrumentalists’ to ‘instrumentalists or singers’

9.5.3 Amending Chapter 3, 1217RA (3) (b) e.g. from ‘in which none of the musical instruments to be played, or a minority of those instruments, is electronically or directly amplified’ to ‘in which none of the musical instruments to be played or singers, or a minority of those instruments or singers, is electronically or directly amplified.’

10. Environmental impact

10.1 The environmental impact of this policy would be the growth in the number of concert events, with the knock-on impact of additional travel and consumption of resources.

10.2 However, growth in performances by choirs and vocal ensembles will likely be greater in the leisure-time music sector. These performances are usually local; performed by people from that community, with journeys between home and venue short, and using existing community venues. Their environmental impact is minimal.

10.3 The provision of cultural events in communities reduces the need for audiences to travel to cultural events further from home with greater environmental impacts.