

### How to include choirs in Orchestra Tax Relief

- 1.1 Orchestra Tax Relief has been sustaining the growth of professional and amateur ensembles of 12+ acoustic instruments since inception, even more so since the uplift of the rate to 50%. We welcome the recently announced permanent 45% rate.
- 1.2 The success of OTR, however, has highlighted the inequity that **professional or amateur choirs are not able to access such support**. This lack of inward investment is holding back the economic growth of this sector and the significant contribution choirs make to professionals' portfolio careers, engaging around 30,000 choir leaders, composers and singers every year, with potential for more.
- 1.3 Choirs operate in very similar ways to orchestras/acoustic instrumental ensembles, following the model of production costs leading to performances; the current legislation for OTR would therefore work equally well for acoustic vocal groups of 12+.
- 1.4 As has been proven by case studies and data submitted to HMRC and Treasury, OTR support translates into more ambitious and larger scale programming, more professionals engaged and commissioned, increased venue hires and growth in night-time economy. All this facilitates the sustainability of the music sector and a greater reach of audiences and new participants, with all the ensuing secondary benefits to individual wellbeing, educational attainment, pride of place, community cohesion, regeneration, and social inclusion.
- 1.5 We understand that creating a new choir tax relief, requiring primary legislation, would be difficult to prioritise in terms of the limited parliamentary time available. Therefore, the proposal now being put forward instead is that **Orchestra Tax Relief be extended to include 'voice' as one of the eligible instruments**.
- 1.6 Scale of impact: The number of professional choirs (i.e. where all singers are professional) in the UK is not clear, as there is no network organisation representing them. We can estimate it to be around 100, if the number is similar to professional orchestras. There is a larger number of choirs made up of non-professional singers, as the UK has a strong tradition of choral singing. Data suggest there are at least 9,000 across the UK.
- 1.7 However, it is unlikely thousands of choirs would claim OTR (resulting in a flood of returns to HMRC) **due to the administrative burden this would cause volunteer run organisations and the fact that claiming would only be worthwhile for choirs with a turnover above £10k a year. Some data:**
  - a. Making Music, the UK association for leisure-time music, estimates it has in membership **around 990 choirs with a turnover above £10k**
  - b. However, **of its 590 orchestras with a turnover above £10k eligible for OTR, after 5 years of OTR, 85 of them, or 14%, are actually claiming.**
  - c. **Applying that percentage to choirs would mean 139 choirs claiming after several years.**

**Making Music has been processing OTR claims for members for 5 years** and so has extensive experience in submitting compliant claims to HMRC. Amateur choirs not members of Making Music would be less likely to claim, as they would not have Making Music's expert support to do so.

**Proposal: that 'voice' should be included as one of the eligible instruments in Orchestra Tax Relief, to enable acoustic vocal ensembles of 12+ to claim for eligible events.**

**This proposal is being supported by a number of organisations in the music sector, please find their details on the next page.**

### Supporting organisations:

1. **Association of British Orchestras**, <https://abo.org.uk/>
2. **UK Music**, <https://www.ukmusic.org/>
3. **Musicians' Union**, <https://musiciansunion.org.uk/>
4. **Independent Society of Musicians**, <https://www.ism.org/>
5. **Making Music**, the UK association for leisure-time music, <https://www.makingmusic.org.uk/>
6. **Association of British Choral Directors**, <https://www.abcd.org.uk/>
7. **English Folk Dance and Song Society**, <https://www.efdss.org/#>
8. **Music Mark**, <https://www.musicmark.org.uk/>
9. **Association of Teachers of Singing**, <https://aotos.org.uk/>
10. **Royal College of Organists**, <https://www.rco.org.uk/>
11. **MD Brunch**, <https://www.mdbrunch.uk/>
12. **Sing for Pleasure**, <https://singforpleasure.org.uk/>
13. **The British Association of Barbershop Singers**, <https://www.singbarbershop.com/>
14. **Welsh Association of Male Voice Choirs**, <https://www.welshassocmalechoirs.co.uk/>
15. **Ladies Association of British Barbershop Singers**, <https://www.labbs.org.uk/>
16. **National Association of Choirs**, <https://www.nationalassociationofchoirs.org.uk/>
17. **Ex Cathedra**, <https://excathedra.co.uk/>
18. **The Sixteen**, <https://thesixteen.com/>
19. **Tenebrae**, <https://www.tenebrae-choir.com/>
20. **Echo Choir**, <https://www.echo-choir.com/>
21. **Three Choirs Festival**, <https://3choirs.org/>
22. **National Youth Choir**, <https://www.nationalyouthchoir.org.uk/>
23. **Sing Up**, <https://www.singup.org/>
24. **Young Voices**, <https://www.youngvoices.co.uk/>
25. **London Youth Choirs**, <https://www.londonyouthchoirs.com/>
26. **The Voices Foundation**, <https://www.voices.org.uk/>
27. **The Really Big Chorus**, <https://www.trbc.co.uk/>
28. **Peterborough Sings!**, <https://www.peterboroughsings.org.uk/>
29. **Choir with No Name**, <https://www.choirwithnoname.org/>
30. **Festival of Voice, St George's Bristol**, <https://www.stgeorgesbristol.co.uk/seasons/festival-of-voice/>
31. **Voces8 Foundation**, <https://voces8.foundation/>
32. **Music in the Round**, <https://musicintheround.co.uk/>
33. **Classical Sheffield**, <https://classicalsheffield.org.uk/>
34. **The Rodolfus Foundation**, <https://www.therodolfusfoundation.org.uk/>
35. **The Sing Space**, <https://thesingspace.com/>
36. **Debbie Wiseman OBE**, composer, President, Making Music, <https://www.debbiewiseman.co.uk/>
37. **Simon Halsey**, choral conductor, <https://www.intermusica.com/artist/Simon-Halsey>
38. **Paul Spicer**, choral conductor, composer, <https://www.paulspicer.com/>
39. **William Bruce**, Artistic Director Choral Partnerships, St Paul's Cathedral, <https://www.stpauls.co.uk/our-musicians>
40. **Baz Chapman**, Music Education Consultant, Choral Arranger, <https://www.bazchapman.org.uk/>