



Finance Act 2022

2022 CHAPTER 3

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Creative reliefs

20 Orchestra tax relief

- (1) Part 15D of CTA 2009 (orchestra tax relief) is amended as follows.
- (2) In section 1217PA(2) (meaning of “orchestral concert”), before paragraph (a) insert—
 - “(za) it is produced for training purposes,”.
- (3) In section 1217RA (companies qualifying for orchestra tax relief), after subsection (6) insert—
 - “(6A) A concert performed before the public is not regarded as being performed before the paying public unless—
 - (a) it is separately ticketed, and
 - (b) it is intended that a significant proportion of the earnings from the concert should be obtained by such ticketing.
 - (6B) For the purposes of subsection (6A), the fact that a ticket covers things reasonably incidental to the concert (such as, for example, a programme or food to be consumed during the course of the performance) does not prevent the concert from being separately ticketed, provided that the price paid can reasonably be apportioned between the concert and those other things.
 - (6C) A concert is only regarded as performed for educational purposes if it is performed entirely or mainly for the purpose of educating the audience.”
- (4) In section 1217RC (meaning of “core expenditure”), at the end insert—

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, Section 20. (See end of Document for details)*

- “(4) For the purposes of subsection (3)(a), expenditure by an educational body on teaching or training participants in a concert or concerts is expenditure on a matter not directly involved with putting on the concert or concerts, except to the extent that the teaching or training takes place as part of a rehearsal for the concert or concerts.
- (5) In this section, “educational body” includes a body mentioned in section 71.”
- (5) The amendments made by this section have effect in relation to a concert or series of concerts only where the production process starts on or after 1 April 2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Section 20.