



Department  
for Culture,  
Media & Sport

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Claire Walker  
Co-Chief Executive  
UK Theatre and Society of London Theatre

Hannah Essex  
Co-Chief Executive  
UK Theatre and Society of London Theatre

[walkeressex@soltukt.co.uk](mailto:walkeressex@soltukt.co.uk)

Dear Claire Walker and Hannah Essex,

It was a pleasure to meet with you recently at the theatre and orchestra roundtable I hosted in my Department on 21 February to discuss Government support for our world-leading cultural sectors, including the important impact of our tax reliefs. I want to thank you for your valuable contributions at this meeting.

I am pleased to share that as part of his Spring Budget 2024 Statement, the Chancellor of the Exchequer has today announced permanent higher rates for Theatres (TTR), Orchestras (OTR) and Museums & Galleries Exhibition (MGETR) Tax Reliefs.

This means that from 1 April 2025, these rates will be permanently set at 40% (for non-touring productions) and 45% (for touring productions) rates of the Theatre Tax Relief (TTR) and Museums and Galleries Exhibitions (MGETR) Tax Relief, and a 45% rate for Orchestra Tax Relief (OTR). The sunset clause for Museums and Galleries Exhibitions Tax Relief will therefore be removed.

I hope you are as delighted by this announcement as I am, and the opportunities it brings to generate further inward investment into our world-class cultural sectors, enable more productions and exhibitions, job creation and economic growth.

These permanent increased rates will build on the considerable impact of these tax reliefs for our sectors to date, with £455 million paid out on Theatre Tax Relief, supporting over 20,395 productions since it was introduced in 2014; and £75 million paid out on Orchestra Tax Relief, supporting 2,940 productions since its introduction in April 2016.



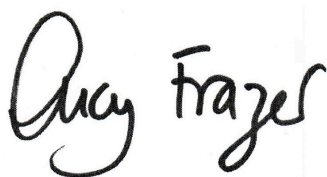
I am aware that many of you are already playing an important part in supporting a sector-led review of the impact of the cultural tax reliefs, and I welcome your ongoing commitment to building a robust evidence-base for the impact of the tax relief.

I hope that you will join us today in celebrating this boost for our cultural sectors, and I encourage you to share this letter with your membership in doing so. I look forward to the many theatrical and orchestral productions and exhibitions that these reliefs will help create.

Please let my officials know if you have any questions regarding today's announcement.

Thank you all again for your continued engagement and support in this work.

Yours sincerely,

A handwritten signature in black ink that reads "Lucy Frazer". The signature is written in a cursive, flowing style.

Rt Hon Lucy Frazer KC MP  
**Secretary of State for Culture, Media and Sport**