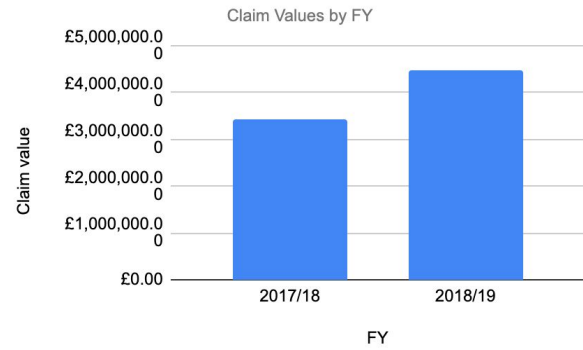
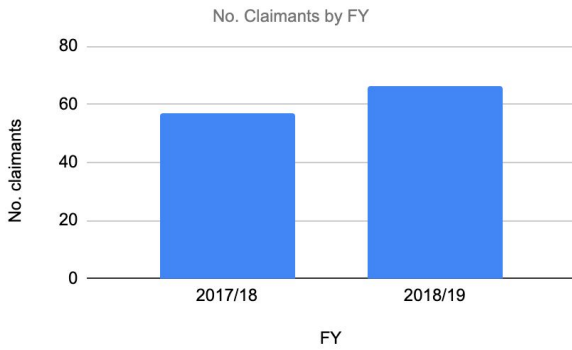
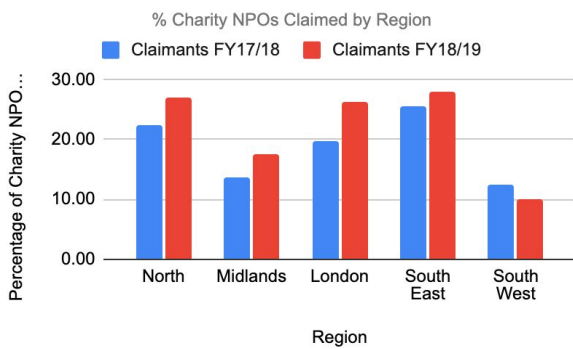


Museum and Gallery Exhibition Tax Relief Data Research Key Findings Summary

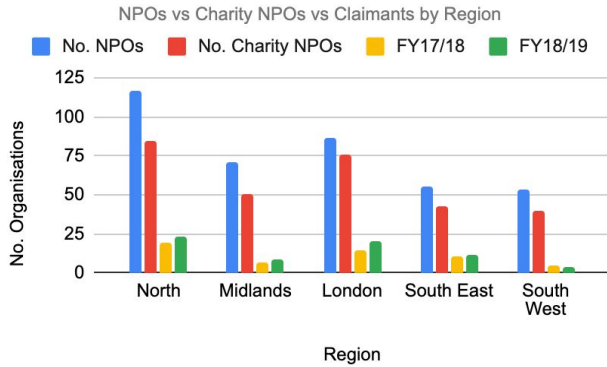
3rd February 2021



Overall the number and value of claims for TR have increased from FY17/18 to 19/20.

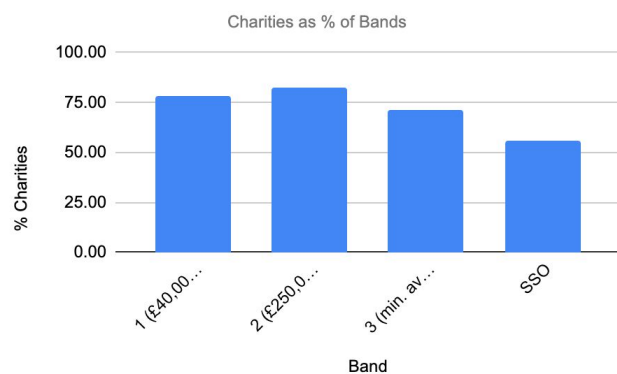


In all regions except the SW, a higher percentage of charitable NPOs claimed FY18/19 than FY17/18.



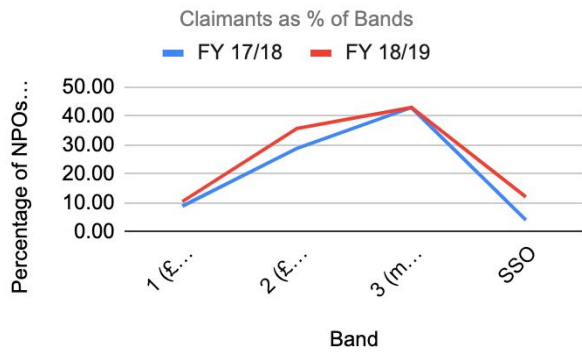
However, still very small proportions of charitable NPOs in each region are claiming TR.

On average in England, 23.4% of charitable NPOs claimed TR in FY18/19.



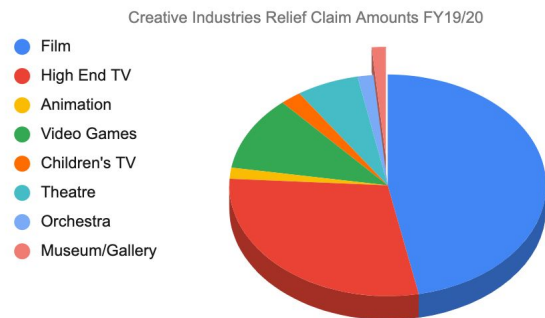
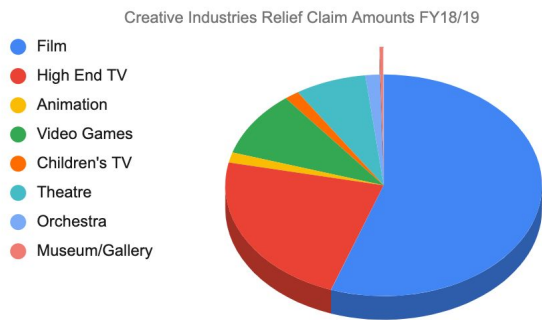
Based on charitable status, there are more eligible institutions in Bands 1 and 2.

I.e. A higher percentage of the smaller institutions are potentially eligible for TR than the larger organisations, despite the larger organisations being more likely to claim (see below).

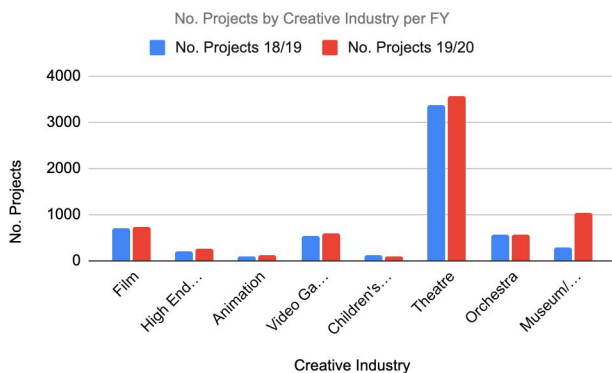


The percentage of institutions claiming TR increases significantly as their size (judged on basis of ACE band) does so.

I.e. The larger the institution, the more likely they are to have claimed TR. Also, fewer SSOs claim than any other band.



Though increasing, the value of MGETR compared to other Creative Industries is far lower.



Despite claiming the least monetary value in TR out of the CIs, Museums and Galleries claim on more projects than many other industries. There was also a larger increase in claims by Museums and Galleries than any other CI FY17/18 to FY18/19.

I.e. Museums and Galleries tend to make more but smaller claims.

The notable increase in value of TR claimed and number of claims by Museums and Galleries is indicative of productive awareness and advocacy work to promote MGETR, the newest of the TR incentives.

Assumptions / Notes

- ACE NPO Tax Relief data does not specify which form of TR has been claimed therefore analysis is based on TR claimed by Visual Arts, Combined Arts and Museum institutions.
- DCMS FY19/20 data is subject to change as further claims are submitted within the two year window which is currently still open.
- Some CITR incentives were introduced considerably earlier than Museums and Galleries e.g. Film initiated in 2007 and most others around 2013/14.