**Please email your MP (and any peers with whom you have a relationship) regarding SOLT & UK Theatre’s submission in response to the draft legislation concerning TTR.**

Emails to MPs and Peers should come from a senior leader in your organisation (Artistic Director, Executive Director/CEO, Chair, Company Owner/Founder etc)

If you don’t know who your MP is you can find their details here: [www.writetothem.com](http://www.writetothem.com), by entering your postcode.

This copy is only meant as a guide – please do feel free to adapt the wording to suit you/your organisation.

Always ensure that your address and postcode is at the top of your email – MP’s offices receive 100s of emails in a week and will require this information before they respond/take action.

Please cc [publicaffairs@soltukt.co.uk](mailto:publicaffairs@soltukt.co.uk) into your email, so we can track engagement on this issue.

**Subject: Please raise [Your Organisation]’s concerns regarding the draft corporation tax legislation with Minister Atkins**

[Your Name]

[Your Organisation]

[Your Address]

[Your Postcode]

Dear [MP/Peer Name],

**Response to proposed legislative changes to Part 15C (Theatrical Productions) of the Corporation Tax Act 2009**

As you may know, [Your Organisation] is based in your constituency.

[Paragraph of intro/detail about your organisation.]

Theatre Tax Relief (TTR) is a relief against corporation tax, claimable against qualifying costs when developing and creating new theatre productions. TTR has been vital in driving economic activity and job creation by incentivising increased private investment, including Foreign Direct Investment, and amplifying the value of existing support mechanisms directed towards the not-for-profit sector.

I am emailing today to highlight a significant risk to TTR, which will adversely impact our operations and ability to deliver for audiences in the constituency, included in draft legislation that was produced over the summer. Details of the proposed changes can be found at these web pages:

<https://www.gov.uk/government/publications/creative-industry-tax-reliefs-administrative-changes>

<https://www.gov.uk/government/publications/clarifications-of-the-rules-for-cultural-tax-reliefs>

The Society of London Theatre (SOLT) and UK Theatre are employer trade bodies for those who are actively producing or presenting theatre and managing or owning theatres. Their roles are to champion theatre and support their members to thrive, ensuring a dynamic, sustainable and world-class theatre sector in the UK. [Your Organisation] is a member of [SOLT / UK Theatre].

To the best of our knowledge, no one in the theatre sector was consulted before this draft legislation was released.

SOLT & UK Theatre have studied the draft legislation carefully and, with the aid of accountants and advisers who specialise in the theatre sector, have submitted a formal response to the consultation delivered by HM Treasury and HMRC. Their response can be found here: <https://res.cloudinary.com/solt-ukt/image/upload/v1695053582/SOLT_UKT_Response_to_Finance_Bill_Draft_Legislation_Final_kcopup.pdf>

In brief, their response strongly opposes 3 potentially damaging new clauses in terms of the operation and delivery of TTR:

* An amendment that changes the language around the level of audience participation for qualifying productions
* An amendment that would exclude the ‘profit’ element of connected party transactions from qualifying costs for the purposes of TTR
* An amendment that would state that a company must be a going concern to claim TTR.

We share those concerns.

[Para about the potential impact on your work/local implications.]

As our local MP, we would be hugely grateful if:

* **You would write to the responsible Minister, Minister Atkins (Financial Secretary to the Treasury), and:**
  + Highlight SOLT & UK Theatre’s response to the proposed legislation
  + Share our concern with the new language and the potential impact on us and your constituency.
  + Ask the Minister to commit to working with SOLT & UK Theatre to implement their proposed mitigations to the damaging new clauses on behalf of us and 100s of other theatre organisations.

Please support theatre sector organisations and their audiences in your constituency sector by raising this concern with the Minister.

If you would like to visit our organisation to learn more about our work in the community, we would be delighted to host you either at a performance or for a constituency visit.

Please do not hesitate to contact me if you wish to discuss this issue or any of our work.

Likewise, if you would like to hear more about theatre’s impact on a national scale, David Leigh-Pemberton, Head of Policy & Public Affairs at SOLT & UK Theatre, can be contacted at [david@soltukt.co.uk](mailto:david@soltukt.co.uk) or on 0207 557 6721.

Yours truly,