



HOUSE OF COMMONS

LONDON SW1A 0AA

Sir Chris Bryant MP  
Shadow Minister for Creative Industries and Digital  
House of Commons  
Westminster  
SW1A 0AA

17 April 2024

Dear Sir Chris,

**Re: Labour Party and Creative Tax Reliefs**

Thank you for your letter of 13 March 2024.

It is a matter of fact that the Labour Party has consistently voted against the Conservative legislation which provided tax reliefs for the creative industries and cultural sectors. I would note:

- **On 2 July 2013 Labour opposed legislation that provided high-end TV productions and video games with tax relief.** By voting against the Finance Act 2013 at Third Reading, Labour opposed tax reliefs for the creative industries by opposing tax relief for high-end TV productions and the video game industry.
- **On 2 July 2014 Labour opposed legislation that provided the film industry, TV productions, video game development, theatrical productions and amateur sports clubs with tax relief.** By voting against the Finance Act 2014 at Third Reading, Labour opposed tax reliefs for the creative industries by opposing tax relief for the film industry, TV productions, video game development, theatrical productions and amateur sports clubs.
- **On 25 March 2015 Labour opposed legislation that provided the film industry, children's TV programmes and other TV productions with tax relief.** By voting against the Finance Act 2015 at Third Reading, Labour opposed tax reliefs for the creative industries by opposing tax relief for the film industry, children's TV programmes and other TV productions.
- **On 6 September 2016 Labour opposed legislation that provided orchestras, the TV industry, and the video game industry with tax relief.** By voting against the Finance Act 2016 at Third Reading, Labour opposed tax reliefs for the creative industries by opposing tax relief for orchestras, the TV industry

and the video game industry.

- **On 18 April 2017 Labour opposed legislation that provided exhibitions at museums and galleries and grassroots sports with tax relief.** By voting against the Finance (No. 2) Act 2017 at Second Reading, Labour opposed tax relief for the sports and creative industries by opposing tax relief for exhibitions at museums and galleries and grassroots sports.
- **On 2 February 2022 Labour opposed legislation that provided the film industry, theatrical productions, orchestras, and museum and galleries with tax relief and increased tax credits for theatres, orchestras, and museums and galleries.** By voting against the Finance Act 2022 at Third Reading, Labour opposed tax relief and tax credits for the creative industries by opposing tax relief for the film industry, theatrical productions, orchestras, and museums and galleries, and tax credits for theatres, orchestras, and museums and galleries.
- **On 30 November 2022 Labour opposed legislation that provided museums and galleries with tax relief and theatres with tax credits.** By voting against the Finance Act 2023 at Third Reading, Labour opposed tax relief and tax credits for the creative industries by opposing tax relief for museums and galleries and tax credits for theatres.
- **On 5 February 2024 Labour failed to support legislation that provided the film industry, television programmes, the video game industry, theatrical productions, orchestras, and museum and gallery exhibitions with tax relief.** By voting against the Finance Bill 2024 at Third Reading, Labour opposed tax relief for the creative industries by opposing tax relief for the film industry, the television industry, the video game industry, theatrical productions, orchestras, and museum and gallery exhibitions.

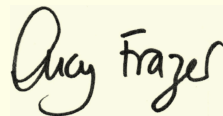
As a reminder this Conservative Government has continued tax reliefs in the latest Spring Budget:

- **Slashing taxes for theatres and orchestras by making the Theatre Tax Relief and Orchestra Tax Relief permanent, supporting our creative industries with their finances.** From 1 April 2025, the rates of Theatres Tax Relief and Orchestras Tax Relief will be permanently set at 40 per cent for non-touring theatre productions and 45 per cent for touring theatre productions and all orchestra production
- **Cutting taxes for museums and galleries by permanently reducing their tax burden, backing our world leading museums and galleries.** From 1 April 2025, the rates of Museums and Galleries Exhibition Tax Relief will be permanently set at 40 per cent for non-touring productions and 45 per cent for touring productions. The sunset clause will be removed.
- **Increasing expenditure credit for the film and high-end TV industry, making filming cheaper in the UK to incentivise investment and create jobs.** UK visual effects costs in film and high-end TV will benefit from a five per cent uplift under the Audio-Visual Expenditure Credit. Visual effects costs will be exempt from the Expenditure Credit's 80 per cent cap on qualifying expenditure.

- **Reducing business rates by 40 per cent for eligible film studios in England, assisting film studios to continue producing award winning productions in England.** I note that the Labour-run Welsh Government is yet to follow suit.
- **Introducing a new UK Independent Film Tax Credit, supporting independent producers to create new films, creating jobs.** Film productions with budgets of under £15 million will benefit from a new UK Independent Film Tax Credit at a rate of 53 per cent.

Since your letter relates to points I have previously made in the House of Commons, in the interests of transparency, I am placing a copy of this letter in the Library of the House.

Yours sincerely,

A handwritten signature in black ink that reads "Lucy Frazer". The signature is written in a cursive style with a large initial 'L' and 'F'.

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