



SNAPSHOT – 15

ARTANGEL



ARTANGEL.ORG.UK

Artangel is a London-based arts organisation founded in 1985. Directed since 1991 by James Lingwood and Michael Morris, it has commissioned and produced many prominent site-specific works, along with projects for TV, film, radio and the web. Notable past works include the Turner Prize-winning *House* by Rachel Whiteread (1993), *Break Down* by Michael Landy (2001) and *Seizure* by Roger Hiorns (2008–2010). Recent work includes a touring co-commission of new work by Elizabeth Price in collaboration with the Whitworth Gallery, Manchester (2019–21). (included)

Artangel's collection was launched in partnership with Tate in 2011 to enable notable film and video installations to be presented across the UK. Over 25 moving image works commissioned since 1993, are available for loan, free of charge, to publicly-funded UK museums and galleries.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

We've claimed Film Tax Relief for 3 recent films accounting for around £200K in returns; once for MGETR where we gained the maximum of £25K; and we've claimed Theatre Tax Relief twice, gaining £175K back across both claims. So in total we've claimed back about £400k across all reliefs.

Our turnover has been around £20M since we started claiming, so this works out at about 2% of turnover across all claims. For the two years we've claimed MGETR specifically this equates to about 4.5% of our turnover in that period.

Image: Afterness 2021. Photo: Jonny Pitts

WHAT WERE THE MAIN CHALLENGES?

MGETR is similar to Theatre Tax Relief, and both are probably easier to complete a claim for than the Film Tax relief. The one exception with MGETR is that you can also claim for curatorial time. Including this was the main challenge in us claiming MGETR as we'd not had to evaluate this before.

WHERE ARE YOU NOW WITH MAKING A CLAIM FOR ANY TAX RELIEFS?

Our claim this year will be for 20/21 but we will backdate it to 19/20. For 20/21 we will claim about 30K in MGETR and for 21/22 about £40K.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

There is nothing in the process of claiming that is difficult or unreasonable. It is somewhat laborious but this is necessary to make sure a proper accounting process has been followed in making a claim.

The one thing that would be really helpful is to allow for claims on digital commissions. This is especially needed after last year as all are moving to a more hybrid model.

For example our exhibitions this year are only partly sited – we have 4 or 5 commissions specifically made for viewing online and won't be able to claim for those.

We see online as simply another type of site, another space, exhibiting work online is always one of the options for Artangel and it seems odd that this is specifically excluded. It's a bit like saying you have to exclude an exhibition that is put on in a park, for example.

We work exclusively with external spaces because we don't have a gallery or building ourselves. To their credit, HMRC did deliberately construct the MGETR so as to not exclude companies that don't own a gallery. They use the word "maintain". Which means the company needs to be responsible for running the exhibition at the venue, rather than for the venue itself.

An MGETR claim for exhibitions in external venues is valid if:

1. The company is responsible for producing and running the exhibition at the venue
2. The company is responsible for de-installing and closing the exhibition
3. The company is actively engaged in decision-making in relation to the exhibition at the venue

As long as all three conditions are met MGETR can be claimed without owning or permanently running a venue.

WHAT HAS THE IMPACT OF TAX RELIEFS BEEN FOR YOUR ORGANISATIONAL DEVELOPMENT?

The money goes directly into our general unrestricted funds which are used for core costs and for projects. Having healthy unrestricted reserves enables us to commit to projects before we are able to specifically fundraise for them. As our projects can be developed over a 3, 5, or even 7-year period, there is often a long period when we are spending money and committed to that project before we look for funding.

We always try to have a significant level of unrestricted funds in order to be able to back a project during this development period. It is essential to our operating model that we are in a position to commit to an artist before we know what the work is going to be, or where we might get any income for its production.

WHAT DIFFERENCE WOULD IT MAKE TO YOU IF DIGITAL COMMISSIONING WAS ELIGIBLE IN THE TAX RELIEF?

In 2017 we held an open call specifically for projects that would be presented in the digital space. The work we commissioned was called Red Lines and was contained on its own digital platform. It was not designed for inclusion on our website — having its own separate website was an essential factor of the work.

As a standalone project that could only be experienced in its networked online version, we would hope it would be possible for HMRC to devise guidelines more nuanced in distinguishing between digital projects and allow work such as this to be included in exhibition claims.

WHAT WOULD YOU TELL OTHER VISUAL ARTS ORGANISATIONS ABOUT TAX RELIEFS?

Making a claim is really not that complicated. As a return on time, it's fairly straightforward to gain up to 25K back from HMRC for less than a week's work for any one claim. The template forms on the YVAN website are really helpful. I came across those recently and when I did I thought, 'Oh, this would have made life simpler!'