

Date

Insert your name  
Insert your address

Insert TDs name  
Insert TDs address

Dear (insert TD name)

**Re: Retaining the Artists Tax Exemption**

I am writing to you as a visual artist resident in your constituency.

I wish to state my support for the retention in full of the artists tax exemption which is one of a wide range of tax schemes currently under review by the Department of Finance. As an Irish artist I strongly support the scheme.

There are some simple facts about the exemption that I would like to highlight in support of this stance.

Most Irish artists are still poor. Of the 1,300 artists who benefited in 2001, more than half earned under €10,000 and the average income for 87% of artists was below €11,000 (less than the average industrial wage).

Artists do pay tax. The exemption applies strictly to an artist's "creative" earnings only. So any job an artist takes to make ends meet is fully taxed. So too is the performance or merchandise earnings of musical artists – only their earnings from composing their works are exempt.

Artists are in no way unique in getting an exemption on one stream of their income. There are numerous tax incentive/relief schemes in Ireland. Of the tax forgone to the state as a result of all these various schemes the artists tax exemption accounts for just 0.38% of that total.

High earning artists still pay a lot of tax. The few big earners pay full tax on their "non-creative" earnings. Typically, these earnings come to at least twice the amount they get tax-free. The Artists Tax Exemption is an incentive that keeps them in this country and ensures that the tax they do pay is paid in Ireland rather than else where.

High earning artists benefit the country in many other ways. They are direct exemplars and role models for other Irish artists. Their international success raises the reputation of Irish art in general and opens doors for less established artists. They pay considerable amounts of tax in Ireland, typically on two thirds of their total income. They generate substantial business in Ireland – production companies; recording studios; management offices; etc. They generate considerable employment in Ireland. They contribute hugely to the international reputation of Ireland as a society which values and respects creativity. They have a very important impact on the attraction of Ireland as a tourist venue.

The value of the Artists Tax Exemption to Ireland is immense. It has been in place for 36 years, it is simple to administrate and has been incredibly successful. I call on you to support its retention in full.

Yours sincerely