



Pre-Budget Submission 2025

A World Where Music is Valued and it's
Creators are Championed

July 2025

imro

Overview

The Irish Music Rights Organisation (IMRO) manages and administers the performing right in copyright music on behalf of its 27,000 members. IMRO aims to create a fair, accessible, and sustainable music industry in Ireland. The music sector directly employs 13,400 people and contributes over €1 billion annually to the economy.

Despite the significant economic impact of the music industry, the economic structure remains inequitable for creators with many earning below the national average. IMRO's Budget recommendations seek to foster, expand and develop the creative musical landscape in Ireland and make music a viable career opportunity while simultaneously positioning Ireland as a global leader in musical creativity.

Recommendations

1. Update and Amend The Artists Exemptions Guidelines
 2. Incentivise the Use of Music in Audio Visual Productions
 3. Sound and Vision Broadcasting Funding Scheme
 4. Encourage more active public participation in the music industry
 5. Expand Basic Income for the Arts Scheme to the creators negatively impacted by Artificial Intelligence
 6. Establish a National Creative Hubs Support Scheme
 7. Provide additional resources for An Garda Síochána to expand its investigations into digital piracy for the protection of intellectual property and copyright
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1. Update and Amend the Artists Exemptions Guidelines

The tax exemption for artists is an important support for many in the creative music industry. Typically, wages are low and irregular and the next paying job is rarely secured before the current one ends.

The uncertain nature of the music industry, combined with the increased cost of living, is leading to more creative and musical talents seeking steady and stable employment in other sectors. This will significantly impact the music industry in Ireland and the resulting decrease in session musicians and live music in venues such as hotels and bars could also negatively affect other sectors.

We need to grasp the opportunity to make changes which encourage people to stay in the music industry by nurturing their talent and making music their career of choice. Small changes to the Artists' Exemption Scheme could achieve this and as such IMRO is recommending the following:

1. Increasing the threshold for works which are not subject to tax from the current €50,000 to €75,000;
2. Allow for unused tax credits to be used over 3 consecutive years, rather than being restricted to the single year the claim is made;
3. Allow works composed for advertising and publicity to be included in the Artists' Exemption Scheme.

2. Incentivise the Use of Irish music creators in Audio Visual Productions

Section 481 of the Taxes Consolidation Act has significantly boosted Ireland's film industry, making it a global hub for high-tech digital content and quality production. Despite music being a vital component to a film's success, most Section 481 schemes do not specifically mention music creation, unlike similar schemes in the UK.

IMRO proposes a provision be inserted in the '**cultural test**' of **Section 481**, such that music creation as part of film production and development is recognised and value is attached to same. Furthermore, we propose the introduction of an **additional 1% in tax relief for the use of Irish music creators in film and AV productions**. This would incentivise the creative music sector in the same way as the regions are benefitting from the Regional Uplift incentive of an additional 2% tax relief. For Irish music creatives, it would provide exposure to a wider audience thus increasing commercial opportunities and success both at home and overseas.

3. Sound and Vision Broadcasting Funding Scheme

The Sound and Vision Broadcasting Funding Scheme is designed to assist in the production of television and radio programmes that would not otherwise be commercially viable. Funded by 7% of the Television Licence Fee, the fund's purpose is to support the production of diverse and culturally valuable broadcast content, which includes music-based programmes.

IMRO recommends that **1% of the monies collected to fund public service content is ringfenced for the development of music-based programming for radio and television**. For the music industry this would increase exposure, offer commercial opportunities, increase the potential audience and provide a guaranteed source of broadcasting via new sources of funding.

4. Encourage more active public participation in the music industry

The *Ireland: Music Report 2025* compiled by Core Research for IMRO, highlighted the popularity of music and emphasised music's central role in Irish culture with 77% of all adults expressing an interest in music. This figure surpasses all other activities including sport, politics, travel and reading. The average adult listens to 84 minutes of music daily a figure which rises to an average of 92 minutes for younger adults.

IMRO recommends the development of policies and incentives that convert the strong public interest in music into direct financial support for artists. Examples of this are the introduction of a **Culture Card to encourage attendance at local concerts, festivals and live music events** and the **expansion and development of the Grassroots Music Venue Support Scheme** recently announced by the Department of Culture Communications and Sport.

The Grassroots Music Venue Support Scheme allocated grants to small, established live music venues to ensure financial backing is available for live musical performances. Music venues play a crucial role in fostering new talent and sustaining Ireland's musical heritage and investment in these areas is vital. Schemes such as the Grassroots Music Venue Support Scheme will sustain the next generation of Irish artists providing them with essential performance opportunities and spaces to hone their craft whilst also ensuring the public has opportunities for live musical experiences on their doorstep. The Culture Card would ensure that young people throughout Ireland are able to attend live musical experiences, exposing them to new music and fostering a habit of active engagement in cultural events.

5. Expand Basic Income for the Arts Scheme to the creators negatively impacted by Artificial Intelligence

In its report on the Impact of AI on Ireland's Creative Sector, the AI Advisory Council recommended the expansion of the Basic Income for the Arts Scheme to include creators impacted by AI disruption. It defines AI disruption as *"a measurable loss of income or employment opportunities directly attributable to the use of generative AI in producing creative content, including competition from AI-generated worked, unauthorised use of copyrighted material in AI training or displacement in traditional creative roles"*.

IMRO supports the AI Advisory Council's recommendation and concurs with the provision of financial incentives to creators affected by AI disruption as part of the development of future iterations of the Basic Income for the Arts Scheme.

6. Establish a National Creative Hubs Support Scheme

The establishment of a National Creative Hubs Support Scheme would support the development, sustainability and protection of creative hubs across Ireland. These creative hubs would facilitate music creation and cross-pollination with other creative industries.

This scheme would provide both capital and operational funding to establish and maintain dedicated creative spaces, including rehearsal rooms, small performance areas, co-working studios, and interdisciplinary collaboration zones. It should include planning and zoning protections to prevent the commercial repurposing of existing hubs, recognising them as essential cultural infrastructure. To further encourage innovation, the scheme should offer incentives for hubs that promote collaboration between musicians and professionals from other creative sectors such as digital media, film, gaming, and immersive technology.

The scheme should also prioritise the development of creative hubs in under-served regions and smaller towns, ensuring equitable access to creative infrastructure and helping to counteract the centralisation of talent in urban centres. A public-private-community partnership model would help sustain these hubs long term, supported by oversight and funding contributions from stakeholders such as the Arts Council and local authorities. By investing in and protecting these spaces, the Government can help secure a resilient, vibrant music and cultural sector that fosters innovation, supports local economies, and reflects the ambitions of Ireland's National Cultural Policy and the Creative Ireland Programme.

7. Provide additional resources for An Garda Síochána to expand its investigations into digital piracy for the protection of intellectual property and copyright

The model which underpins music creators and authors is being severely disrupted by piracy. In its *Music Piracy Ireland Report 2023*, Muso a company which protects IP through measuring and monitoring all major forms of global piracy activity, sets out the impact and growth of music piracy in Ireland. In 2023, there were nearly 50 million visits to music piracy sites. At its most basic level such piracy leads to unauthorised distribution of musical content resulting in substantial revenue losses for music creators. From a wider perspective, the growing use of piracy is also having a direct impact on the exchequer through reduced VAT returns which impacts on Government expenditure and investment.

Additional resourcing of the An Garda Síochána to allow for greater focus on digital piracy would increase the likelihood of preventative action against the perpetrators of piracy. This would also send a clear message about the Governments intention towards piracy.

Conclusion

Music is the cornerstone of life in Ireland, permeating every aspect of our lives. It is a vital part of our cultural and tourism offerings and makes a significant financial contribution to the Irish economy.

Despite its creative strength and public popularity, the music sector needs support to secure a stable future. Implementing IMRO's recommendations would have a practical, meaningful, and positive impact on the working lives of those employed in Ireland's music industry.

The precarious nature of the music industry coupled with rising cost of living will result in more and more creative and musical talents leaving the sector for more steady, stable employment in other sectors. This would decimate the music industry in Ireland with the knock-on effect of having less live music in hotels and bars, less festivals and live music events all which negatively impacts on other sectors such as tourism which are vital to Ireland's economic prosperity. We need to grasp the opportunity to make meaningful changes which will nurture musical talent, encourage people to stay in the music industry and make music their career of choice.

