

The following qualifies as core expenditure:

- Core expenditure means expenditure on the activities directly involved in producing the exhibition at a relevant venue, such expenditure may include curator fees, deinstalling and closing. Core expenditure will not include indirect expenditure such as marketing, raising of finance, or general legal services. A relevant venue is one where the company's activities in relation to the exhibition form part of the company's separate exhibition trade.
- Development expenditure that precedes production will not be allowable if the production does not get 'green-lit', in other words the production must have permission and approval to proceed. The intention is to separate speculative expenditure from expenditure undertaken in the knowledge that the decision has been taken to go ahead with the exhibition.
- If the period between opening and closing an exhibition at any relevant venue exceeds 12 months then the costs of deinstalling and closing are not eligible core expenditure.
- Expenditure on the storage of exhibits, objects and works for an exhibition held at just one venue (not touring) is not core expenditure. However, where a company incurs expenditure on the storage of exhibits for an exhibition held at two or more venues that expenditure may qualify provided that the storage is off-site, and the storage period does not exceed 4 months.
- Running costs from the day of opening will not be eligible for relief. For example invigilation costs when the exhibition is up and running are not allowable.
- Expenditure in relation to any live performance (where that performance is incidental to the exhibition) will not be eligible core expenditure.
- The costs of purchasing exhibits, works and objects will not be qualifying core expenditure. Similarly the costs of 'commissioning to collect' are not allowable costs for the purposes of the relief.
- Expenditure on infrastructure costs are not qualifying core expenditure unless that expenditure is incurred solely for the purposes of the exhibition. For example, if the museum or gallery has been repainted that cost is not a qualifying cost unless there has been a requirement for the exhibition to be painted a particular colour.