

A ‘touring exhibition’ is defined as:

- The exhibition must be held at two or more geographically distinct venues (i.e. not in the same building).
- At least 25% of the objects, works and artefacts displayed at the first venue must be displayed at every subsequent venue at which the exhibition is held. This is to ensure that the touring exhibition remains the same exhibition in form but allowing for museums and galleries to supplement it with items complimenting the exhibition from their own collections.
- The period between the de-installing of the exhibition at one venue and the installation of the exhibition at the next venue must not exceed 6 months.
- There must be a primary production company for the exhibition and that company must be within the charge to corporation tax. For example, if the primary production company is outside the UK then it is not within the charge to corporation tax and a secondary production company cannot claim the touring rate of relief, although it may be able to claim the non-touring rate of relief for qualifying costs.
- The primary production company must intend that the conditions [of what constitutes an exhibition] must be met when planning the exhibition.

A primary exhibition ‘production company’ in relation to a qualifying exhibition is defined as:

- The company must be actively engaged in decision-making, be responsible for putting on the exhibition from the start of the production process through running and de-installation and closing of the exhibition at the venue. Where there are two or more venues it must be responsible for the production of the exhibition at the first of those venues.
- The company must make an effective creative, technical or artistic contribution to the exhibition and directly negotiate for, contract for and pay for rights goods and services in relation to that exhibition.
- There can only be one primary production company in relation to the exhibition. Only one company may make a claim in relation to a qualifying exhibition. Partnerships are therefore not eligible for relief.
- If there is more than one primary production company that meets the conditions of a primary production company then it is that company most directly engaged

in the exhibition producing activities that is the primary production company. This will be a matter of fact. However, if no company meets those conditions then there is no primary production company in relation to the exhibition.

A secondary exhibition ‘production company’ in relation to a qualifying exhibition is defined as:

- There may be more than one secondary production company for an exhibition if it is held at two or more venues.
- A secondary production company cannot be a primary production company. It must be responsible for the production, running and closing of the exhibition at its venue
- If there is more than one company that meets the conditions of a secondary production company in relation to a particular venue then it is that company most directly engaged in the activities at a venue that is the secondary production company at that venue. This will be a matter of fact. However, if no company meets those conditions then there is no secondary production company in relation to the exhibition at the venue.