



**LIVE
PERFORMANCE
AUSTRALIA**

Submission to Senate Environment and Communications References Committee

National Cultural Policy

October 2025

Introduction

As the peak body for Australia's live performance industry, Live Performance Australia (LPA) welcomes the opportunity to make this submission to the Committee's inquiry into the National Cultural Policy, *Revive: A place for every story, a story for every place*.

LPA represents approximately 400 Members drawn from across our live arts and entertainment industry, including commercial producers, music promoters, major performing arts companies, small to medium companies, independent producers, major performing arts centres, metropolitan and regional venues, commercial theatres, stadiums and arenas, arts and music festivals and industry service providers.

LPA made a submission to the Committee's inquiry in the 47th Parliament and reaffirms the recommendations contained in our earlier submission.

We are pleased to provide this additional submission which addresses the imperative to drive new investment and funding opportunities for our live performance industry through the introduction of a **Live Performance Production Incentive**.

Live performance industry outlook

LPA recently published the [2024 Live Performance Attendance and Revenue Report](#) which reports on ticket sales revenue and attendances across 12 categories, including: Ballet and Dance; Children's/Family; Circus and Physical Theatre; Classical Music; Comedy; Contemporary Music; Festivals (Contemporary Music); Festivals (Multi-Category); Musical Theatre; Opera; Special Events; and, Theatre.

Overall, the live performance industry reached its highest-ever levels of revenue and attendance in 2024:

- total revenue was \$3.4 billion, which was a 6.9% increase on the previous year;
- ticketed attendance was 31.4 million which was a 4.6% increase on the previous year.

Growth in revenue and attendance was driven primarily by the continued return of major international acts and tours, combined with increased ticket prices to offset higher operating costs resulting from inflationary pressures across the country. The majority of categories reported declines in revenue and attendance in 2024.

- Only Ballet and Dance; Children's/Family; Contemporary Music and Special Events recorded growth in revenue;
- Only Children's/Family; Classical Music; Contemporary Music; Musical Theatre and Special Events achieved year-on-year growth in attendance.

Contemporary music accounted for 54% of market share for revenue and 45% of market share for attendance, followed by Musical Theatre at 16% and 14% respectively.

The average ticket price increased by 3.3% to \$122.

For the first time, the report also included the share of **revenue and attendance generated in regional Australia**; it represents 8% of revenue and 10% of attendance.

A copy of the report, which includes detailed analysis by category and state/territory is attached for the Committee's information.

As we noted at the time of the report's release, the mixed outcomes in 2024 highlight the evolving nature of audience behaviour and preferences, as well as challenging economic and business conditions overall. Australians clearly value live performance, but it is also a highly discretionary spend for most households.

These results underscore the importance of smart policy interventions to stimulate additional investment and creative activity, as well as supporting the sustainability and growth of our live performance industry.

Live Performance Production Incentive: a potential game-changer

LPA is calling for the introduction of a 40% **Live Performance Production Incentive**. It would be delivered as a refundable tax offset through the tax system, accessible to both commercial and not-for-profit companies.

The case for such an incentive is well established and the model is tried and tested.

Australia already provides incentives to support our screen and digital games industries at both the federal and state levels.

Similarly, the UK's suite of creative tax reliefs, including for theatre and orchestras, has been critical to the sustainability and success of that country's creative industries. The UK scheme has been utilised by Australian producers to offset the costs of developing new productions for both UK and Australian audiences. Incentives are also available to producers in the US.

A live performance production incentive could be implemented quickly and efficiently to deliver immediate beneficial impacts for commercial and not-for-profit producers, drawing upon existing models.

It is a singular initiative that delivers a range of positive economic, social and cultural outcomes, including:

- sustainable career pathways for Australian artists and creatives;
- telling more Australian stories on our stages;
- building social cohesion and inclusion;
- attracting local and international investment into our creative industries;
- contributing to the diversity and vibrancy of our communities;
- growing audiences, engagement and accessibility; and
- creating opportunities for export and building the international profile for Australian creativity and culture on the global stage.

A Live Performance Production Incentive would enable producers to mount productions, support touring, and develop the next generation of creative talent, including our vital independent and small to medium companies. In addition:

- It's **revenue-positive** for government. Economic modelling undertaken by EY for Live Performance Australia shows a **40% incentive for live theatre** would return \$1.26 in tax revenue for every dollar in tax foregone, create an additional 4,151 FTE positions and add almost half a billion dollars in industry value (refer Attachment A).
- It works across the **commercial and not-for-profit sectors** (either as a tax offset or a rebate).
- It makes Australia **internationally competitive** for investment. It will help to grow the pool of prospective local investors as well as attract investment from overseas.
- Not-for-profit companies can **recoup production expenses** which can be reinvested in new works, improving their financial sustainability and capability to create new Australian works.
- It underwrites the creation of new works leading to **licensing and export opportunities** which returns royalties back to Australian creators and rights holders.
- It provides **equitable treatment** for theatre and orchestras, alongside support provided to the screen and digital games industries.
- It creates **jobs and stable career pathways** for Australian artists, creatives, and production and technical workers.
- It **supports ambition**. Young Australian writers and producers working in small companies could see their creative visions grow into internationally distinctive productions that compete on the global stage.
- It is **activity-driven**. The incentive is paid on actual expenditure in new productions, meaning it has a direct, tangible and measurable impact.
- It makes **touring of productions** more financially viable. Without a production incentive, live performance touring pathways will continue to shrink due to cost pressures, including for major cities such as Adelaide, Canberra, Hobart and Perth as well as regional centres.
- More Australian productions will be able to **tour internationally**, earning export income and growing global opportunities for Australian creativity.
- A thriving live performance sector **bolsters tourism, hospitality, and local businesses**, enriching our communities and enhancing Australia's position on the world stage.

The principles behind the incentive for theatre and orchestras are readily transferable to live music performance, including music festivals and touring. It is an activity-driven measure that incentivizes investment and provides some assurance about the ability to recoup certain production costs. Similarly, its scope can be expanded to other areas of cultural production and infrastructure.

Art of Tax Reform Summit

Live Performance Australia applauds the leadership of the NSW Government for hosting the recent 'Art of Tax Reform' Summit in NSW. Submissions prepared for the Summit from across the breadth of the creative and cultural industries identified a range of opportunities for impactful tax reform.

We warmly welcome the commitment of the NSW, Victorian, WA and SA governments to make coordinated submissions to the Federal Government for the next round of consultation on the National Cultural Policy in order to highlight the ideas which emerged from the discussions at the Summit.

These include proposals for exempting arts prizes from taxable income, tax offsets for live performance, greater incentives for philanthropic donations and extending incentives that exist in other sectors to the cultural sector.

LPA's submission for the Summit is attached for the Committee's consideration as part of this inquiry.

In addition to our proposal for a production incentive we also addressed issues such as extending FBT exemptions to arts and cultural organisations; increased deductibility for philanthropy and giving; and, the need to address the impact of GST on ticket revenue for not-for-profit arts and cultural organisations.

We also recommend the Committee's attention to the detailed submissions from a range of commercial and not-for-profit producers which provide further insight into the challenges of live performance production in Australia, the imperative for tax reform, and the beneficial impact of a live performance production incentive among other measures.

We note the proposals put to the Summit will be presented during the consultation on the next cultural policy during 2026. However, we would recommend that Government **give consideration to the introduction of the Live Production Performance Incentive at the earliest opportunity** to help inform investment decisions which are being made now for the medium to longer term, as well as provide greater certainty for commercial and not-for-profit producers about their future operating environment.

Opportunities, risks and challenges for Australia's arts and creative sectors associated with emerging technologies such as artificial intelligence.

LPA supports the views presented by our industry peers such as the Australian Recording Industry Association (ARIA) and APRA AMCOS on the impact of technologies such as artificial intelligence on Australia's creative and cultural industries.

In particular, we endorse their opposition to any changes to Australia's copyright regime that would enable text and data mining for the training of Large Language Models without the consent of the copyright holder.

As has been noted in submissions to the Productivity Commission and more recently at a public hearing of this Committee, Australia's world-leading copyright law is already fit for purpose and does not impede investment or innovation in any way, including the development of AI technologies. Our existing copyright law is perfectly capable of enabling licensing of copyrighted material efficiently and at scale.

Attachments:

- 1. 2024 Live Performance Attendance and Revenue Report***
- 2. LPA Submission to 'Art of Tax Reform' Summit, September 2025.***