THE HORDERN

19 August 2025

To whom it may concern,

Re: NSW Cultural Tax Reform

The Hordern Pavilion has proudly been operated by Playbill Venues since 1999. We have made a long-term commitment to the venue investing in critical infrastructure for the coming 20 years. The Hordern, has been a significant Sydney landmark since it opened in 1924.

A music venue since the early 70's it has staged many of the world's greatest musicians including Frank Sinatra, Ray Charles, Stevie Wonder, Bob Marley, Queen, Elton John, David Bowie, INXS, Billie Eilish and Coldplay. In 1984, the venue was first used by Mardi Gras and their events have been a permanent fixture since.

For Australian artists the Hordern Pavilion is a stepping stone before embarking on world tours and playing overseas arenas. In recent years current Australian global sensations Dom Dolla, Tones & I, Rufus Du Sol, Troye Sivan and the Kid Laroi (as a support act) have all performed at the venue. Lime Cordiale, Spacey Jane, Ocean Alley, Amy Shark, Tame Impala, Dean Lewis, Amyl & the Sniffers, Tash Sultana and numerous other talented Australian artists regularly perform at the Hordern, culminating with Midnight Oil electing to play its final concert at the venue.

The annual fixed overheads needed to operate a stand alone live performance venue is extremely high in Australia. We support the NSW Government and the Australian Federal Governments intentions of providing tax relief for artists, venues and those associated with the live performance industry, both profit and not for profit to ensure all of our iconic venues remain for decades to come.

1. **NSW Land Tax**

Government owned and operated live performance venues along with a range of social, NSW council and community providers receive exemption from NSW Land Tax. Under the principle of Fairness, we make the following recommendation.

Our recommendation is that if a venue is predominantly used for live performance and cultural events that it should be exempt from paying NSW Government land tax.

2. **Grants and Philanthropic Funding**

Grants, philanthropy and corporate sponsorship present a largely untapped and valuable alternative income stream for venues to offset high fixed overheads. Tens of thousands of NGO's, registered charities and Government venues receive tax relief and tax subsidies for these income streams.

Our recommendation is that if a NSW venue is predominantly used for cultural and live performance events, be it for profit or not for profit that it should receive the same tax emptions as a registered charity for these income streams.

3. **Payroll Tax Exemptions**

Incentivising employers in the live performance industry to grow their employment base acts as a means for developing and growing technical live performance expertise. Venues present a valuable opportunity for

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employees to learn the industry, event safety and technical production aspects of live performance. Wages represent a significant proportion of a live event across all areas of an events delivery.

Our recommendation is that live performance venues receive payroll tax relief to encourage employment and skills development across the sector.

4. **Insurance Relief**

Many NSW State Government live performance spaces self insure whilst privately operated venues face significantly growing public insurance expense. Under the principle of fairness, this creates an uneven playing field for privately operated venues.

Numerous taxes and stamp duty can also apply on insurance with a typical event having layers of the same overlapping insurance through multiple event parties.

We recommend both tax offsets for insurance costs and the removal of any government taxes such as stamp duty for all parties in the live performance ecosystem including venues, artists, promoters and production entertainment service suppliers.

5. **Support Australian Artists**

Australian venues need a healthy domestic live music industry. Many developing artists have secondary employment in non-creative industries. Further to this the role of a support artist on tours should not be underestimated and may result in inconsistent revenue spikes across financial years.

We support the tax incentives as proposed by the live performance artist industry groups to foster the emergence of new global talents.

6. **Tax Offset for Live Performance Venues**

Similar to the UK's Theatre Relief Scheme we in Australia have identified significantly rising expenses of concern for live performance venues which is resulting in their destruction for higher yielding property assets. We know **Rent, Energy Costs, Insurance and Wages** represent a significant fixed cost overhead in order to provide live performance venues. Venues typically need to be centrally located to provide equitable access for the community often meaning they are located in desirable real estate locations, placing greater cost pressures on the venue.

Our recommendation is providing both profit and not for profit live performance venues a tax offset for these specific fixed costs where a venue is predominantly used for live performance.

Yours sincerely,

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Kind Regards,
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