IRMA

IRISH RECORDED MUSIC ASSOCIATION

PRE-BUDGET SUBMISSION

Budget 2027

Irish Recorded Music Association

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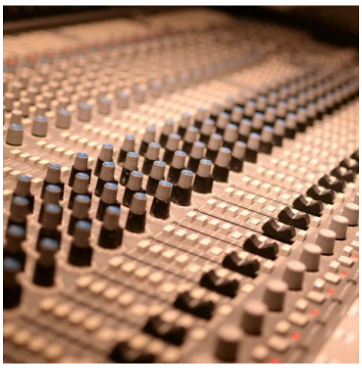

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Executive Summary

Ireland's music sector is one of the country's greatest cultural strengths and an increasingly valuable economic asset. Irish artists are achieving unprecedented international success, music consumption continues to grow year on year, reaching 13.2 billion audio streams, and the sector makes a significant contribution to employment, exports, tourism and Ireland's global reputation. However, building on prior success requires a strategic approach, including targeted government intervention to support our music ecosystem.

This submission calls for music to be recognised not only as a cultural priority but as a high-growth export sector. Just as targeted public policy has transformed Ireland's food, film and technology sectors, a coordinated approach to commercial music can unlock substantial economic returns while strengthening Ireland's cultural influence abroad.

We provide many recommendations in the submission below, and aligned them, where possible, with commitments in the *Programme for Government*. However, we have identified four priority areas for Budget 2027:

- **Learn from the film industry to enhance Ireland's music economy:** Targeted capital supports and tax incentives can stimulate investment in music.
- **Provide specialist enterprise supports** to cater to the music micro-businesses and freelancers, and support investment in music catalogue. Develop annual data report to determine what supports are working best.
- **Support music infrastructure:** Seed capital for world-class recording studios, support for grassroots venues and investment in the workforce through apprenticeships, mentoring, training and continuous professional development.
- **Protect human creativity through robust enforcement:** Properly resource the AI Office and enforcement bodies to ensure effective implementation of AI and copyright legislation. Tackle streaming fraud and other threats to creative work.

The recommendations set out in this submission are practical, targeted and designed to harness existing public investment. Together, they will strengthen Ireland's music ecosystem, support indigenous enterprise, generate export growth, create skilled employment and reinforce Ireland's international reputation as a global leader in music and creativity.

As Ireland assumes the Presidency of the Council of the European Union, there is a unique opportunity to demonstrate leadership in supporting Europe's creative industries. A strategic investment in music is an investment in innovation, enterprise, cultural diplomacy and Ireland's future economic competitiveness.

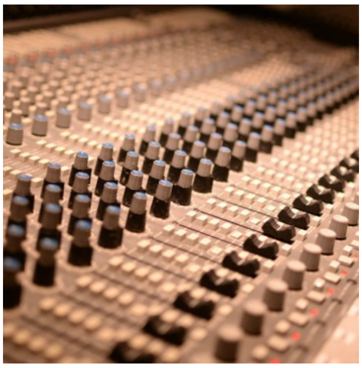
Introduction

In Ireland, we are rightly proud of the international impact of our cultural output. Music from Ireland has a reach far in excess of the country's size, and offers tangible and meaningful opportunities for people around the world to connect with Ireland. This brings with it a hugely significant economic impact, both in terms of domestic consumption and export capacity.

Last year saw music fans in Ireland listen 13.2 billion audio streams, a 6% increase on the previous year, while vinyl sales saw an increase of 20%. This comes on a decade of successive year-on-year increases in music consumption, with homegrown artists including Hozier, Fontaines DC, CMAT, Kingfishr, Amble, and Kneecap leading the way. Crucially, these artists are breaking new ground for Irish music internationally, emerging as a key cultural export and opening doors for those who follow.

As Ireland takes up the Presidency of the Council of the EU, the vibrancy of Irish music serves as a reminder of our responsibility to support and nurture human creativity, and to show leadership amongst our counterparts in Europe. The enormous positivity around Irish music shows what can be achieved with the appropriate supports and environment.

Many emerging artists have benefitted from assistance from the Arts Council, Culture Ireland and other helpful interventions from Government and we are very grateful for this. The pre-budget submission below is an effort to provide constructive recommendations as to how the music ecosystem in Ireland can continue to survive and thrive. They range from export-oriented proposals to regulatory and fiscal recommendations.



Music as an Export

Successive Irish Governments have had significant success in utilising state agencies, international diplomacy and cultural soft power to enhance Ireland's reputation and trade capacity. Bord Bia has had enormous success in securing the place of Irish food produce on the shelves of global markets, while Enterprise Ireland and IDA Ireland have expanded Ireland's reach across multiple other sectors.

In recent years, we have seen the success of Screen Ireland in developing Ireland as a location for film production. We see a wide array of opportunities, where Ireland's position as a home of world-class music can be further enhanced with small but strategic interventions, which are outlined below.

Leadership

- Appoint a government lead for music export growth, alongside a delivery forum including key government departments, state agencies and industry representatives.
- Embed export capacity in criteria for Arts Council music supports. Funding decisions should explicitly recognise international touring, showcase, sync, catalogue exploitation and rights income as legitimate cultural outcomes.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport, Department of Foreign Affairs & Trade, Arts Council*

Research & Data

- Fund a robust, recurring Commercial Music Sector Data Report to underpin evidence-led policy, set targets, and measure return on investment. Include employment, earnings, domestic contribution, export contribution, rights income, regional activity, and gaps.
- Resource a central online supports hub for commercial music (enterprise, export, training, wellbeing) with a funded content owner and agreed governance.

KEY GOVERNMENT STAKEHOLDERS *Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport*

Stimulating Export Growth

We have already seen significant success in existing mechanisms designed to incentivise music export growth. Culture Ireland, Music From Ireland and the Arts Council all provide invaluable supports in helping to prepare Irish music for export. International experience from Music Canada, Sounds Australia, Music Norway, MusicNL show the value of multiannual support structures which enable their respective sectors to build longer term strategies.

Irish music could benefit from a similar approach. For example, in the film industry, we have seen the advantages brought by targeted tax incentives, and the dynamism this has brought in terms of economic activity, employment and cultural legacy.

Incentives

- Provide existing support mechanisms with multi-annual funding to maximise export-growth for commercial music SMEs. A more structured and predictable funding model will enable more accessible market entry and support international PR, export readiness, and mentoring.
- Design support schemes which explicitly recognise and enable international growth stages including early touring/showcase and market development. This could be enabled via a specific funding scheme through Culture Ireland run activities to support export growth.
- Establish a Recording and Release Investment Scheme for independent labels and self-releasing artists, modelled on Canada's FACTOR[1] or France's CNM.[2] Direct production and marketing investment that recognises the nature of independent label work.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport, Department of Public Expenditure & Reform, Arts Council*

Taxation

- Introduce or adapt tax incentives that attract investment into commercial music exports. This can range from artists' international development and enabling facilities, to offsetting the costs for capital investment in recording infrastructure.
- Drawing on the experience of Section 481 in the TV & film sectors, and noting the *Programme for Government* commitment to examine the tax treatment for production costs for theatre productions, provide a tax credit for the recording and export of music, with appropriate mechanisms to ensure it benefits the whole sector.
- Provide tax relief for investments in key infrastructure, such as recording studios.
- Introduce commercial rates relief for grassroots music venues below a defined capacity threshold, with eligibility tied to a minimum level of new and developing artist programming.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Housing, Local Government and Heritage*

A Welcoming Investment Landscape

- Design targeted investment readiness supports for music micro-SMEs. The typical music enterprise is a micro-business with specialised revenue streams. Effective support requires business advisers with knowledge of performance, sync, master recording and neighbouring rights which are not necessarily well known to general advisers.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Enterprise Ireland, Strategic Banking Corporation of Ireland*

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[1] The Foundation Assisting Canadian Talent on Recordings: https://www.factor.ca/
[2] Centre National de la Musique: https://cnm.fr/

Towards a Healthy Music Economy

The music industry is a sector with a deeply entrepreneurial culture, comprising an innovative community of sole traders, micro-businesses and SMEs. Because of this structure, music businesses do not always have a clear-cut route to existing supports that require a minimum turnover or number of employees.

Added to this, like all other sectors, music is impacted by prevailing economic trends, ranging from the high cost of building and refurbishment works to the revolutionary capacity of the digital economy. With both opportunities and risks apparent, it is incumbent on the industry and on government to prepare for the future.

Our proposals below seek to adapt the business support opportunities to the realities of Ireland's cultural ecosystem and to make for a healthy music economy.

Music SMEs and Micro-enterprises

- Support an “investment readiness” and access-to-capital programme for music businesses. This should include guides for investor engagement and designing an evidence pack that demonstrates growth and returns.
- Support national regional development pipelines for artists and junior professionals to expand investment and export opportunities beyond Dublin and city-based networks.
- Scale the Recording Bursary to match the cost of an album campaign, including a realistic assessment of the cost of recording, mixing, mastering, marketing and release.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Enterprise Ireland, Department of Public Expenditure & Reform, Arts Council*

Music Infrastructure

- Commission a facilities needs assessment and plan for the commercial music sector, analysing production, rehearsal, and other infrastructure, to identify gaps and investment options.
- Provide seed capital for high-end recording studios in selected regional locations to attract global talent to record in Ireland. Supports should include fit-out, recording equipment and accommodation options.
- Develop a grassroots music venues capital and revenue programme, modelled on the Music Venue Trust approach in the UK, focused on venues under 500 capacity.
- Support the development of key positions in the music workforce, including artist managers and producers.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport, Arts Council, Department of Public Expenditure & Reform, Culture Ireland, Strategic Banking Corporation of Ireland*

Artificial Intelligence & the Digital Economy

- Adequately fund the AI Office and relevant enforcement bodies (named below) to support the robust implementation of the EU AI Act's transparency obligations in Ireland.
- Resource enforcement bodies to ensure providers of general-purpose AI models disclose training data sources at a level that allows rightsholders to identify use of their works.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport, Department of Justice, Department of Public Expenditure & Reform, AI Office, An Garda Síochána, Central Bank of Ireland, Coimisiún na Meán, Competition and Consumer Protection Commission, Data Protection Commission*

Social Impact, Education & Employment

Music is most cherished for its social and cultural impact on our everyday lives. It forms the basis for meaningful social interaction and marks some of the most important days of our lives. Still, with targeted financing, we can expand the impact of music as a sector, to generate education, training and employment opportunities, and to provide assistance to those who need it.

Wellbeing

- Ensure sustained, multi-year funding for Minding Creative Minds, the music sector's primary wellbeing service. Minding Creative Minds provides those working in music with access to an experienced team of trained counsellors and psychotherapists who can offer short-term intervention and advice covering practical, day-to-day issues that cause anxiety and stress.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Culture, Communications & Sport, Department of Health*

Education & Training

- Provide funding for specialist courses for artist managers, based on the model of the Music Managers' Forum in the UK.
- Add music industry roles to the National Apprenticeship framework to create entry routes into commercial music careers.
- In addition to the existing expansion of skills categories that can avail of the National Training Fund in the *Programme for Government*, include roles in the cultural and creative sectors.
- Expand and protect Music Generation funding as the primary public pathway into music for children and young people, as indicated in the *Programme for Government* commitment to promote Ireland's cultural landscape.

KEY GOVERNMENT STAKEHOLDERS *Department of Finance, Department of Enterprise, Tourism & Employment, Department of Culture, Communications & Sport, Department of Education, Department of Further & Higher Education, Research, Innovation & Science, Department of Public Expenditure & Reform*

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