



# Testimonials on the Artists' Tax Exemption Scheme



# *Introduction* INTRODUCTION

In light of the current review of the Artists' Tax Exemption by the Department of Finance, the Arts Council commissioned PricewaterhouseCoopers to undertake a small number of case studies, illustrating the importance of the exemption to the viability of an artistic career in Ireland.

For the purpose of these consultations, ten artists from various artistic disciplines were selected as case studies. A common theme with all of the artists interviewed is that they have a high record of achievement in their individual fields. What is also clear from these case studies is that excellence in one's field does not automatically go hand-in-hand with commercial success. It is also strikingly obvious that there is very limited financial certainty in the lives of many of these artists, and that all of these artists could have made very different decisions and travelled a more conventional and possibly easier route in life, but this would certainly have been to the detriment of Irish culture and creativity.

The Artists' Tax Exemption Scheme has made a significant impact on the lives of these artists. It represents the difference between taking on a second job and being able to concentrate

entirely on their art form and on creating output of an exceptionally high standard. It also helps to remove the particular challenges associated with an income which can be at complete variance from one year to the next, even for the most commercially successful artist. Many of the interviewees consider the Artists' Tax Exemption Scheme to be a form of encouragement and endorsement in the face of an environment within which it can be very difficult to operate. For many, it also helps to compensate for the fact that Ireland has some disadvantages associated with it in terms of access to markets, population density and the increasing cost of living.

From the interviews conducted, it is clear that artists and musicians have, and continue to generate, significant ancillary spin-off economic activity in the form of film production, rental of music equipment and studios, magazines and newspaper advertising and publications, theatre employment, tourism etc. It is also of considerable pride to the artists that their contribution to Ireland is recognised and acknowledged by policy makers.

The artists  
interviewed for this  
publication are:

Gerald Barry

Seoirse Bodley

Paul Brady

Marina Carr

Maud Cotter

Anne Enright

Conor McPherson

Brian Maguire

Alice Maher

Billy Roche



*Gerald*

**BARRY**

*Composer*

Gerald Barry was born in Clarecastle, County Clare in 1952. From a young age, his first love was music – rendering him something of a curiosity in the sports-obsessive St. Flannan's College in Ennis. Undeterred by the fact that music was not offered to Leaving Cert level at St. Flannan's, he undertook a correspondence course in music for his Leaving Cert, a practice which was very unusual in the 1960's. He progressed to pursue a Bachelor of Music degree at University College, Dublin, which he completed in 1973. Significantly supported by his now well-recognised talent, he subsequently succeeded in winning a series of international scholarships.

The first of these scholarships took him to the Netherlands, where he studied music at the Amsterdam Konservatorium, followed by the internationally-renowned Cologne and Vienna Academies. Having completed his studies in Vienna, he returned to Cologne in 1979 – at a time when the city and, indeed Germany as a whole, was considered to be a European centre of excellence in music composition.

He resided in Germany for a further two years, supporting himself primarily by working as a church organist – but also through music commissions. Notwithstanding the advantages of a German residence in the early 1980's, he returned to Ireland in 1981 and has been resident here ever since.

Upon return, Gerald accepted a teaching post with University College, Cork – but left in 1986 as the demands of a full-time job were incompatible with complete focus on composing. His decision to do so was significantly supported by his accession to Aosdána – which provided him with an annual bursary. It is a decision which has been validated many times in the period since.

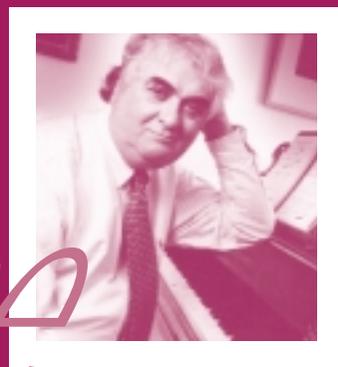
Barry now ranks among the most renowned composers of classical music in Europe, evidence of which is found in the fact that his third opera, 'The Bitter Tears of Petra Von Kant', opened the English National Opera's season in September 2005. At the time of this interview, he had just finished media interviews with a series of UK publications, including The Guardian, The Financial Times, The Telegraph and The London Times. He is invariably associated with Ireland – commonly referred to as "The Irish composer – Gerald Barry".

The measure of pride which the Irish community in the UK take in his achievements is evidenced by the fact that the Irish Embassy in London hosted a diplomatic reception to mark his opening of the English National Opera Season 2005.

Commercial success has, however, not gone hand-in-hand with critical acclaim. Rather, his gross income is subject to major annual fluctuations and is, on average, much less than that earned by a typical junior office administrator.

Moreover, reflecting the fact that his commissions come primarily from outside Ireland – he incurs very significant travel expenses, which erode his financial position further. He owns a home in Dublin – a fact he attributes to very fortuitous timing, but questions how young and emerging artists can afford to live in Ireland nowadays.

Aosdána and the Artists' Exemption Scheme have greatly facilitated him in the pursuit of his career in composing. This career has conferred major benefits on Irish society, but come at a very heavy financial cost to Barry himself.



*Seoirse*

**BODLEY**

*Composer*

Seoirse Bodley was born in Dublin in 1933. He started playing the piano at the age of nine and by the age of 13 he was composing music.

Seoirse studied music at University College, Dublin and completed a Bachelors degree in music in 1957. His talents did not go unnoticed and he was awarded a postgraduate studentship from UCD to study music in Stuttgart in Germany between 1957 and 1959. Here Bodley spent almost two years under the supervision of the very accomplished composer, Johann Nepomuk David.

Following his stint in Germany, he returned to University College, Dublin in 1960 to complete his doctorate. During this period he also wrote his first symphony and was awarded the Macaulay Fellowship shortly afterwards in 1962. The fellowship at the time had a very significant bursary of £1,000 attached to it. He used this money prudently over a period of three years, travelling back and forth to Germany and Holland and acquainting himself with all the aspects of avantgarde music and composition. Germany at this time was regarded to be a European centre of excellence in the area of new music. Bodley's composition throughout this period was heavily influenced by his exposure to avantgarde music. At this time, he was also very actively involved in establishing the Dublin Festival of 20th Century Music.

Following this period, Seoirse wrote four symphonies based on ideas from Irish traditional music. This style of music covered a large number of works, right up to the end of the 1990's. His second symphony 'I have loved the lands of Ireland' was commissioned in 1980 by the Irish Government to commemorate Padraic Pearse's birth. The third was commissioned for the opening of the National Concert Hall in Dublin and the fourth was commissioned by the Arturo Toscanini Symphony Orchestra of Parma, Italy.

He continues to compose. In 1994 he had four premieres: 'Metamorphoses on the name Schumann' (for orchestra), 'Mignon und der Harfner' (song cycle), 'Third String Quartet' and 'A setting of Goethe's Zeiten des Jahres'. Seoirse also received a number of

commissions from RTÉ for the National Symphony Orchestra and other ensembles throughout his career.

Since 2000 he has once again renewed his interest in the area of new music and has concentrated almost entirely on this style over the last five years.

Bodley has spent the major part of his academic career in the Department of Music in UCD, his teaching career undeniably supporting his income and allowing him to compose his music. Bodley was also awarded the prestigious title of Professor Emeritus by UCD in 1998 in recognition of the outstanding contribution that he has made.

He is also one of the founding members of Aosdána, so is in no doubt of the importance of supporting the artist.

He sees the Artists' Tax Exemption as a way of rewarding those composers who are working in an area with less commercial exposure. One of the many disadvantages that composers in Ireland face is the lack of a population sufficiently large to support their work by comparison with such countries as France and Germany.

He feels that artists also need to be able to look forward to a reasonable living and the tax exemption scheme is one way of helping the serious artists towards that goal. For him personally, if the Tax Exemption Scheme were to go, it would be like "a slap in the face" with the Government stating very clearly that they do not care about their serious artists. Most significantly, the gain to the State's income by withdrawing the exemption from serious composers would, he believes, be miniscule.

It is important to find a way to allow younger people in the field of composition to flourish. The Tax Exemption is a form of encouragement and he believes that artists especially need encouragement and react well to it, especially since the monetary rewards of serious artistic endeavour are relatively small.



*Paul*

BRADY

*Musician*

Paul Brady is one of Ireland's most highly regarded and successful musicians. Born in Strabane in County Tyrone he now resides in County Dublin.

He enrolled for a Bachelor of Arts degree in French and Irish at University College, Dublin in 1964, while at the same time playing as a semi-professional in Soul and R&B bands. In his final year in college, Brady decided to turn professional and joined the folk group 'The Johnstons'. Prior to becoming a professional musician, he had toyed with the idea of becoming a teacher, however this was short-lived.

He moved to London with 'The Johnstons' in 1969 where he stayed for the next few years before travelling to New York in 1972. At the time, the American market proved too difficult to break through and the band eventually petered out. Brady returned to Dublin in 1974 and was invited to join 'Planxty,' one of the premier Irish folk bands in the country at the time. He played with 'Planxty' for the next two years before collaborating with Andy Irvine, a former member of 'Planxty' for a further two years.

He became a solo artist in 1978 and his popularity and reputation as one of Ireland's best interpreters of traditional song grew. His acclaimed solo folk album 'Welcome Here Kind Stranger' (1978) won the Melody Maker Folk Album of the Year. In 1980 he moved away from traditional Irish music and began to concentrate on writing songs of his own and composing Irish rock music. A number of albums followed, 'Hard Station,' 'True for you'(1983), 'Back to Centre' (1985), 'Primitive Dance' (1987), 'Trick or Treat' (1991), 'Songs and Crazy Dreams' (1993) and 'Spirits Colliding' (1995), establishing Brady as a highly regarded song-writer and musician.

During the 1990's, Brady wrote a number of songs both on his own and in collaboration with other song-writers. In 1999 he released a best of collection called 'Nobody Knows, The Best of Paul Brady 1970 – 1990', which stayed in the Irish album charts for 30 weeks.

Brady made his first application for the Artists' Tax Exemption Scheme in 1984. He had moved from being a performer, interpreting Irish

traditional music and Irish traditional ballads in the 1970's, to a bona fide song-writer in the 1980's. Song-writing he recalls was a whole new arena, one in which he had to start from scratch and he felt that it took a long time to establish himself as a song-writer.

When asked what the Artists' Exemption Scheme meant to him, he said it allowed him to survive as a writer for the crucial years when he was trying to establish himself in the non-traditional music arena.

Without it he would not have been able to focus on writing good music.

To find the time to concentrate on re-inventing himself as a writer, Brady drastically cut down on his live performing, which up to then had been his main income. He also had a young family and a mortgage in the early eighties, so the income from song-writing was crucial in keeping him going at the time. "It enabled me to formulate what I now am as a song writer". Other people also started to record his songs during this period and he gained a reputation as a strong song-writer.

He recalls that in the 1980's there was little or no support in terms of infrastructure for the musician in Ireland, and the number of venues and audiences were limited. It was difficult to gain a foothold as a recording artist in the international arena while still living in Ireland. Brady at the time seriously considered making New York his home. The Artists' Tax Exemption was instrumental in tipping the balance in favour of staying in Ireland. This he believes to be true for many other musicians. He also feels that the musicians and writers who did stay helped to develop the vibrant music industry and infrastructure that exists today.

He feels that for young musicians in particular, it is vitally important to maintain the Artists' Exemption Scheme. Most young musicians have none of the typical forms of security that other young people might have, such as a regular income and pension benefits. According to Brady, what a musician makes in any given period has to be taken in the context of a whole lifetime, rather than just for that year.



*Maringa*

**CARR**

*Playwright*

Marina Carr was born in Dublin and raised outside Tullamore in County Offaly. One of Ireland's leading playwrights, Marina attributes her choice of career to the literary interests of her parents, as well as a tradition of amateur drama in County Offaly – a tradition which she reports is alive and well in her new county of residence, Kerry.

Carr studied English and Philosophy at University College, Dublin and graduated in 1987. While at college she was actively involved in the Drama Society. Her first play, entitled 'Ullaloo', was written in her final year of college – and performed in the Peacock three years later in 1991.

At the age of 21, she spent a year teaching in New York. Notwithstanding her love of the cultural buzz and excitement of New York, Marina was convinced that teaching was not her career of choice and returned to Ireland in 1989 to begin a Masters at UCD.

The late 1980's offered little potential earnings for a budding playwright, but Marina was fortunate in receiving a number of small bursaries from the Arts Council – which enabled her to continue writing.

In 1992, Marina moved to a small island off Roundstone in Galway (Inish Nee) and continued to write full-time for a year. After another year on the mainland, her play – 'The Mai' was produced by the Abbey Theatre and subsequently won best new play at the 1994 Dublin Theatre Festival.

A short story, 'Grow a Mermaid' written in the same time period, won the Hennessy Prize for best new Irish short story.

Other accolades include a Macaulay Fellowship, the Susan Smith Blackburn Prize, The Irish Times Best New Play Award and the E.M. Forster Prize from the American Academy of Arts and Letters.

Marina has also been writer-in-residence at the Abbey, Trinity College Dublin and Dublin City University. She has also held the Heinbold Chair of Irish studies at Villanova University in Philadelphia.

The success of 'The Mai' led to a series of commissions for Marina, and she proceeded to write a number of plays in relatively quick succession in the mid-to-late 1990s. These included 'Portia Coughlan' which premiered at the Peacock in 1996, and 'By The Bog of Cats' , in 1998. 'Raftery's Hill' (2000) and 'Ariel' (2002) are two of Marina's more recent offerings.

In 1997, Carr was elected to Aosdána – a development which she describes as a great honour. In common with the experience of other artists, her accession to Aosdána also meant that she could concentrate full-time on her writing. In the absence of the annual bursary, Marina maintains that her life would be "more difficult".

When questioned about her views on the removal or amendment of the Artists' Exemption Scheme, she indicated that any development of this nature would be "extremely problematic" and "present a frightening reversal of Government policy in Ireland towards the arts".

Described as some compensation and recognition from the State for artists who often live in less than optimal financial circumstances, she feels that any change to the existing arrangements would lead to a palpable reduction in the creative output of Ireland-based artists, as well as the possibility of lower quality of artistic output.

She also feels it is an effective means of keeping artists in Ireland, in spite of the very high cost of living here vis-à-vis alternative locations and a value system which has shifted towards the material and monetary.



*Maud*  
**COTTER**  
*Sculptor*

Maud Cotter was born in Wexford in 1954 and studied at the Crawford Municipal College of Art in Cork, where she was twice Student of the Year. She is also founder director of the National Sculpture Factory, a former member of the Arts Council (1997-2003) and is currently a member of Aosdána. In 1982 she received a Guinness Peat Award for Emerging Artists, and in 1992 a Delfina Trust Residency Award. In 2000 she was short listed for the Glen Dimplex Award. Her work has featured in exhibitions and projects in Europe and the USA since the early eighties and she is represented in numerous collections in Ireland, Europe and the USA.

As a student, Cotter struggled financially and, in common with many other students, undertook a number of odd jobs to fund her studies. These included running junior art classes, teaching and working in the hotel sector.

Cotter's financial situation did not improve substantially on leaving the Crawford College – reflecting the very severe economic reality of being an artist in the late 1970's and 1980's in Ireland.

To make ends meet, Cotter took various jobs, for a number of years, connected with the building trade and then established a glass restoration company.

Cotter's skills in construction are everywhere in evidence in her studio on the quays in Cork. All of the storage units were constructed by Cotter – in a bid to keep costs to a minimum.

Also at this time, Cotter was involved in part-time teaching at the Crawford College. During this period, she received a number of important commissions – the financial lifeblood of artists in non-commercial art forms such as sculpture.

Notwithstanding her professional development and growing reputation, Maud was still dependent on her income from teaching to

pay her expenses. Monies earned from sculpture were ploughed back into her art form. Had it not been for her teaching income, Maud could not have survived during this period.

In her mid-30s, Maud made the decision to move to London. Although committed to pursuing life as a sculptor, she was again obliged to seek supplementary income from both part-time teaching and exam correction work in order to make a living.

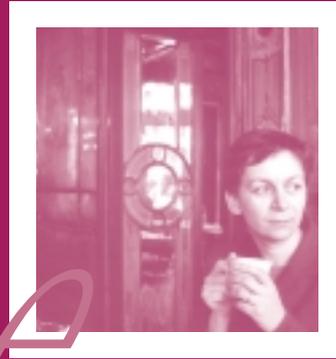
Her work frequently took her to Dublin and in 1994 she was commissioned to design the entrance to the Green Building in Dublin's Temple Bar. Other commissions include 'Of Air and Everything' in the Royal Victoria Hospital, Belfast, 'Looking Glass, Speculum' 2001; and 'Four Clouds Approaching', 2000.

In 1998, Maud decided to return in Ireland. In 2000 she was elected to Aosdána and was awarded the annual bursary. This relieved her of the need to engage in a selection of part-time jobs. This bursary has made a significant difference to Maud's quality of life and has allowed her space to concentrate on her art form.

She is convinced that a vibrant arts community in Ireland has instilled a strong cultural confidence, a considerable element of which would be lost if the Artists' Exemption Scheme was to be discontinued.

In reality, the net income from her sculptures has never been very substantial. She is, however, convinced that the discontinuation of the Scheme would be a "disaster," imposing additional administrative and financial burdens on already cash-strapped artists and detracting from a cosmopolitan environment, which she feels has been a significant attraction for inward investors to the country.

She also feels that the Artists' Exemption Scheme reflects very well on the Irish State, expressing a maturity, sophistication and confidence beyond that of many other European and international countries.



*Anne*  
ENRIGHT  
*Novelist*

Anne Enright was born in 1962 in Dublin. From an early age, it was clear to Anne and her family that she would pursue a career in the arts – although a short spell as an actress preceded her first foray into creative writing.

Educated primarily in Dublin, Anne's third-level education comprised a BA in English Literature from Trinity College, Dublin (1985) and an MA in Creative Writing from the University of East Anglia.

Having completed her Masters' gap degree, Anne returned to Ireland and worked for a summer on four short stories which were sold and, ultimately, led to Anne making contact with her first literary agent.

Notwithstanding an early taste of commercial success, Anne took a job as producer/director of the then fledgling 'Night Hawks' with RTÉ in the autumn of 1986. While the position with RTÉ was both challenging and interesting, the demands which it imposed on Anne's personal time were such that her creative writing was restricted largely to the production of short stories in the evenings and at weekends.

A compendium of these stories, 'The Portable Virgin' was published in 1991 and won the Rooney Prize for Irish literature in the same year. Buoyed by this success, Anne decided to leave RTÉ in 1993 and to pursue her writing career on a full-time basis. Her first novel, 'The Wig My Father Wore', was published in 1995 and was also critically acclaimed.

Her second novel – 'What are you Like?', which followed five years later, was shortlisted for the Royal Society of Authors' Encore Prize and for the Whitbread Novel Award.

The life of Irish woman Eliza Lynch provided the inspiration for Anne's third novel, which was published in 2002. Matters closer to home, most notably the impending birth of a first child, formed the basis of Anne's most recent publication, 'Making Babies: Stumbling into Motherhood'.

Questioned as to how she survived the financial upheaval associated with giving up PAYE employment to pursue full-time writing, Anne comments that she has no idea in retrospect how she managed.

A frugal lifestyle, which she comments simply could not be contemplated by someone less young or more encumbered, coupled with a small income from a horoscope, were her primary means.

Anne was considerably assisted in terms of her decision to leave RTÉ by the fact that earnings from her first publication allowed her to secure the purchase of an apartment.

In the absence of this security, Anne is less than certain that she would have made the same choice.

Notwithstanding the critical acclaim and, indeed, commercial success of her publications – it is clear that the earnings from Anne's writing are still not of themselves sufficient to allow her enough financial certainty to work solely on her creative writing.

Rather, Anne engages in a combination of teaching and journalism to ensure that commercial realities do not force her into full-time paid employment which would take her away from her creative writing.

Questioned as to the importance of the Artists' Exemption Scheme, her first comment is that she and other writers with whom she is acquainted, are inordinately proud of living in a country which has such "enlightened" tax provision for artists.

More practically, however, the exemption played a very important role in facilitating Anne's decision to move into full-time writing in the early 1990's. Moreover, it has ensured that she has had sufficient resources to continue writing in the intervening years, without ever having to have recourse to full-time employment.

In 2000, she started a family and says that given the costs involved, it would not be possible without the Tax Exemption to continue as both an artist and a mother.

Finally, the Artists' Exemption Scheme removes the particular challenges associated with an annual income profile, which can vary hugely from one year to the next – Anne typically requiring three to four years to write a single novel.



*Conor*

MCPHERSON

*Playwright*

Conor McPherson was born in Dublin in 1971, where he still resides today. He is one of the youngest and most original playwrights to have emerged from these shores in the 1990's.

After putting all teenage ambitions of becoming a musician aside, McPherson did a Bachelor of Arts degree in English and Philosophy followed by an MA in University College, Dublin and graduated in 1993. While at college he began to develop an interest in writing and directing plays and wrote his first play 'Taking Stock' (1989) between first year and second year in college.

When McPherson left college, he supported his writing with working in a shoe shop in Dublin city centre. Despite the difficulties and frustration associated with trying to get theatre companies to produce his plays in Ireland, he stuck with it, as the desire to write did not subside. He finally got his break when an English agent saw his play 'The Lime Tree Bower' during the first ever Dublin Fringe Festival in 1995 and secured a deal to work exclusively with the Bush Theatre Company, London in 1996 and 1997.

McPherson's first major success came in 1997 with 'The Weir' which ran for two years at The Royal Court Theatre, London. The first time that he was able to avail of the Artists' Exemption Scheme was in respect of his royalty income from 'The Weir'. As a result, he was able to get a mortgage which gave him some security. 'The Weir' was followed by a number of other productions including 'I Went Down', 'Saltwater', 'Come on Over' and 'Shining City', among others.

McPherson is no stranger to success. 'The Lime Tree Bower' earned the author a Thames TV Award and the Guinness/National Theatre Ingenuity Award in 1996. 'The Weir' produced at London's Royal Court Theatre received the Olivier Award for Best Play and The Evening Standard Most Promising Playwright Award in 1997. It went on to have a very successful run in Broadway.

His screen play 'I Went Down' was also critically acclaimed and a commercial success. It was awarded the IFTA Award for Best Screen Play and also got the Best New Director Award at the San Sebastian International Film Festival in 1998.

In 2000, 'The Lime Tree Bower' was made into a film with the title 'Saltwater' and was awarded the CICAE Award for Best Film at the Berlin Film Festival in 2000.

When questioned on his views of the removal of the Artists' Exemption Scheme, he highlighted the current structure in the USA as an example. The lack of support in the USA for authors and playwrights has, he feels, resulted in an overly commercial focus on writing and producing plays but frequently at the expense of artistic and creative originality and integrity. He feels that it would be very unfortunate if the same trend were to happen here.

For McPherson, the Artists' Tax Exemption is one way in which you feel welcomed and wanted in Ireland and removing it would certainly be the wrong thing to do, adding that playwrights and artists also create spin-off employment in the form of film production, acting and theatre management.

He also feels that Irish playwrights raise the brand and cultural identity of Ireland abroad, as the work of Irish playwrights is shown throughout the world.

It is also an important break for emerging artists, who for many years may not have any income. McPherson is of the view that the Artists' Exemption Scheme also removes the challenges associated with handling an irregular and inconsistent income.



*Alice*

MAHER

*Visual Artist*

Alice Maher was born in Cahir in County Tipperary in 1956. As a country born child, Maher had little exposure to the world of art in her formative years.

Her love of art came to the fore shortly after she left home and she managed to balance the hectic schedule of going to art school at night with studying for a BA degree in European Studies during the day at the University of Limerick.

Alice graduated from UL in 1978. Employment opportunities in Ireland were limited at the time, so with her newly acquired language skills, she travelled and worked in Europe for the next couple of years.

Maher later returned to Ireland to undertake a Higher Diploma in Education, but even before she graduated had realised she was never going to pursue a career in education.

At the age of 26, she began a Diploma in Fine Art at the Crawford Municipal College of Art in Cork – a discipline to which she was clearly born. Alice graduated from the Crawford in 1985 and in the same year, also received the National Council of Education Award for Student of the Year.

Her second undergraduate degree was followed by periods of study at both the University of Ulster (1986) where Alice received an MA and the San Francisco Art Institute (1987), where she received a Fulbright Scholarship.

Despite the bright lights and vibrant art scene of San Francisco, Alice made the decision to return to Ireland to pursue her career. There was, at the time she believes, a growing art scene in Ireland and this helped artists to flourish.

Upon return, Alice held part-time teaching posts in both Limerick and Cork to fund her art work. Finding studio space was a major preoccupation at this time, and this requirement dictated the teaching positions which Maher accepted.

After her stint in Cork, Maher accepted a lecturing post in the National College of Art and Design in Dublin in 1990/91 – albeit with very considerable reservations about the implications a full-time job would have for her ability to pursue her art form. Finding that it was not possible to

teach full-time and produce high quality art, Alice resigned from her pensionable position – which could ultimately have led to a professorship.

While the decision confounded both friends and family, she was confident that her decision was correct.

Alice was elected to Aosdána in 1996 and the bursary from this assisted her in getting a bank loan to acquire a home. Apart from the practical benefits of membership, Alice felt that the honour constituted a validation of her decision to abandon the teaching post at NCAD and dedicate herself full-time to art.

The period since leaving the NCAD has been very productive for Alice in terms of generating an impressive volume of work, and in winning national and international acclaim.

Her work has been selected for a number of prestigious exhibitions, including the Sao Paulo Bienal in Brazil in 1994, and has been displayed in some of the world's leading art galleries. Solo exhibitions include 'The History of Tears' at the Purdy Gallery, (London 2001), 'Gorget and Other Works' at the Nolan Eckman Gallery (New York, 2000), 'Knot' at the Hugh Lane (Dublin 1999) and 'Rood' at The Green on Red Gallery, (Dublin, 2005).

Notwithstanding these successes, Alice has very limited financial certainty – with the exception of home ownership, which she feels is now well beyond the aspiration of most Ireland-based emerging artists. Rather, her net earnings are consistently below the level of the minimum wage in Ireland, with the single exception of a small number of years, where higher income can be attributed to winning a public commission.

The Artists' Exemption Scheme has meant earnings from the small number of years, when her income climbed to a level which would otherwise be subject to tax, can help subsidise her during the low earning years.

At a more emotional level, Alice feels that the scheme is a strong symbol of the value accorded the creative artist in Irish society. It is also reported to be a source of very considerable pride internationally.



*Brian*

MAGUIRE

*Visual Artist*

Brian Maguire was born in Bray in County Wicklow in 1951 and today resides in Dublin. Maguire first came to prominence in Irish art circles in the mid 1980's, in an area loosely described as New Expressionism.

Following secondary school, he went on to study art in Dun Laoghaire Technical School for one year and continued his studies in the National College of Art and Design.

Although Maguire graduated from the NCAD in 1975, it took him a further four years to dedicate himself fully to the profession. In the intermittent period, he supported himself by doing odd jobs. In 1979 he began to do sign-writing, some part-time teaching and focused on developing his art. He began to gain significant recognition among both the international and Irish art communities in the early eighties.

Maguire began to develop two strands of work, one based on social commissions, (this work focusing on the disenfranchised) and the other strand on traditional studio painting. Common themes in his work are social and political isolation and making the invisible in society visible. His deeply felt commitments have led to lengthy periods as artist-in-residence in a number of prisons around the world including Limerick, Vancouver, New York and Dublin.

One of the most famous projects that Maguire has undertaken was in Bayview women's prison in New York, where he did portrait paintings of the women, presenting a 60ft x 20ft billboard in Lower Manhattan for two months, displaying four of the women's portraits, together with a show of both the women's work and his own in the non-profit space, Whitebox.

Maguire has a considerable list of awards. When asked to consider his major achievement to date, rather than name some of the numerous awards which he has received, such as the O'Malley Award (1990), or representing Ireland in the Bienal in Sao Paulo (1998), or being the first Irish artist to have a whole floor dedicated to his exhibition in the Hugh Lane Gallery (2000), Maguire instead takes most pride from his work

with the various paramilitary groups in Northern Ireland. He has worked with these groups through the prison services, and then branching into their communities.

The commissions he has undertaken with various communities in Brazil, Belgium, the USA and Ireland also hold a particular sense of achievement for him.

Maguire considers himself to be very fortuitous in that he had the means, albeit borrowed, to build a family home in 1991. In many cases he has had to resort to using the equity in his home to invest in his projects in the social arena and sustain his income from year to year. Without this, life would have been much more difficult and he would find it hard to see how he could maintain the level of activity that he does. He was also appointed Professor and Head of the Fine Arts Faculty in the NCAD in 2000. This has secured a steady income.

Maguire was elected to Aosdána in 1986. He considers this to be a great honour. At the time he was also one of the youngest members of Aosdána. Maguire was in receipt of a bursary until he took up a teaching post at the NCAD. From a purely practical point of view, it allowed him to secure borrowings to invest in his profession, as his outgoings are quite high due to the travel and living expenses incurred for the duration of his commissions.

When questioned on the Tax Exemption and what it means to him, he said that "it is great in the sense that you can feel really proud, that you are respected and honoured in your own country".

Counterparts, especially in America, are amazed that artists are so respected and feel that it is a very enlightened piece of legislation. "It would be the worst thing if it were to go," adding that he does not see it as personal recognition, but rather sees it as society's recognition of its crafts and trade and the cultural benefits that artists have bestowed on their country.



*Billy*

ROCHE

*Playwright*

Billy Roche was born in 1949 in Wexford town, where he still lives with his wife and three daughters.

Roche has had an interest in writing for as long as he can remember, but entered the profession in a more unconventional manner than some of his counterparts. Following a short foray into acting, he fronted the popular Irish band 'The Roches Band' from the mid 1970's to 1980. After the band split in 1980, Roche dedicated himself full-time to becoming a playwright, spending all day everyday between 1980 to 1986 writing. He considers these years to have been his apprenticeship as a writer.

Roche recalls that he was one of the first people to write about small town Ireland. In many respects he set out to capture what it means to be Irish and to celebrate the uniqueness of our country. He has done this through writing about characters that are quintessentially Irish, such as travelling families or the fallen hurling hero. This has not meant limited exposure. His audience stretches far and wide around the world to include Tokyo, Chicago, New York and Sydney.

Roche got his first break in the Bush Theatre in London. They produced and showed his first three plays, collectively known as 'The Wexford Trilogy'. Following this, the BBC filmed the trilogy. Thereafter he was regarded as an established playwright in London. He proudly recalls that on one particular day he had four plays showing in London.

Roche has an impressive CV. His first novel 'Tumbling Down' was published in 1986 and draws on his early years in Wexford. His first stage play 'A Handful of Stars' won the John Whiting and Plays and Players Awards for best play in 1988. His next play 'Poor Beast in the Rain' won the 1989 George Devine Award and the Thames Television Award.

His third play 'Belfry' won both the London Fringe Award for Best Play in 1991 and the Time Out Award in 1992. 'Amphibians' became Billy's fourth play and was followed shortly afterwards by 'The Cavalcadors', which was commissioned by the Abbey Theatre.

Roche wrote the screen play for 'Trojan Eddie' starring Stephen Rae, Richard Harris and Brendan Gleeson, which won the Best Film Award at the San Sebastian Film Festival in 1996. In 2001, his play 'On Such As We' was performed at the Abbey Theatre and starred Brendan Gleeson.

He has also been writer-in-residence with the Bush Theatre in London, and writer-in-association with both the Druid Theatre in Galway and the Abbey in Dublin.

Roche points out that writing a screen play is generally not as lucrative as perceived by the general public. 'Trojan Eddie' took approximately three years to complete and the amount received cannot be classified as substantial by any manner when the timeframe is considered.

He is always working on two or three pieces at a time and doing the odd acting job to sustain himself and his family. He also acknowledges the incredible support of his wife during the early years, without whom it would have been impossible to keep going.

Even though it was difficult in the beginning, he considers himself to be in a more fortunate position than many. He has managed to build a reputation as a strong playwright over the last 20 years. His annual income, however, is modest and rarely exceeds that of the average industrial wage. The Artists' Exemption Scheme has meant that earnings from the years when his income has climbed to a level that would otherwise have been subject to tax, subsidise the years when income is low.

He also acknowledges the difficulties that all authors and playwrights face in the increasingly harsh environment of publishing, where the ability to sell books is now more important than 'beautiful' writing. According to Roche, life without the Artists' Exemption Scheme would certainly be much more difficult. He feels that people sometimes get confused about what the exemption applies to, and he points out that he pays tax on any non-creative work that he is involved in.

Without the Artists' Exemption Scheme he feels that most authors would have to find a second job, but that this type of life would be very difficult adding that "all I know is that it takes me all day to get to where I am going, when it comes to my writing".

His counterparts in the UK and elsewhere think that it is great that a tiny country like Ireland would honour its writers and artists alike.



