



Coverage:
United Kingdom

Theme:
The Economy

Released:
20 July 2017

Next release:
Summer 2018

Frequency of release:
Annual

Media contact:
HMRC Press Office
(Business)
03000 585028

Out-of-hours: 07860 359544

Statistical contacts:
Dominica Parry
Dominica.Parry@hmrc.gsi.gov.uk

Vivienne Opoku
Vivienne.Opoku@hmrc.gsi.gov.uk

KAI Direct Business Taxes
Room 2/43
HM Revenue and Customs
100 Parliament Street
London
SW1A 2BQ

Website:
<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

Creative Industries Statistics

July 2017

Official Statistics on Film, High-End
Television, Animation, Video Games,
Children's Television and Theatre Tax
Relief

Official Statistics

Contents

Section 1: Introduction	4
About these statistics	4
Who might be interested in these statistics?	5
Section 2: Key points and summary	6
Key points	6
Section 3: Commentary	8
3.1 Film Tax Relief	8
Films claiming FTR	8
Qualifying Films	9
Claims and payments – Receipts basis	10
Claims and payments – Accounting period basis	10
3.2 High-end Television Tax Relief	11
Programmes claiming HTR	11
Qualifying HETV programmes	12
Claims and payments	12
3.3 Animation Tax Relief	14
Programmes claiming ATR	14
Qualifying Animations	14
Claims and payments	15
3.4 Video Games Tax Relief	16
Video games claiming VGTR	16
Qualifying Video Games	16
Claims and payments	17
3.5 Children’s Television Tax Relief	18
Programmes claiming CTR	18
Qualifying CTV programmes	18
Claims and payments	18

3.6 Theatre Tax Relief	19
Claims and payments	19
Section 4: Background information	20
Policy background	21
Data sources	23
Methodology and reliability of the estimates	24
Revisions to previously published tables	24
Planned developments and further statistics	24
User engagement	24
UKSA Code of Practice for Official Statistics	25
Contact points	25
Annex A: Statistical reference tables	26

Section 1: Introduction

About these statistics

This is an Official Statistics publication produced by HM Revenue & Customs (HMRC). It provides information on the number of productions made in the UK claiming tax relief and the amounts of UK and total expenditure for Film, High-end Television (HETV), Animation, Video Games, Children's Television and Theatre tax relief for years up to 2016-17.

Statistics are also presented on the number of qualifying productions, certification types, number of tax relief claims and amounts claimed. Statistics are produced annually with this set based on data available at the end of June 2017.

HMRC has previously published statistics on Film, HETV, Animation and Video Games tax relief; this is the first publication of statistics on Children's Television and Theatre tax relief. Companies not making a profit may be able to surrender the tax relief for a payable tax credit. The areas covered within this release are:

Film tax relief (FTR)

High-end Television tax relief (HTR)

Animation tax relief (ATR)

Video Games tax relief (VGTR)

Children's Television tax relief (CTR)

Theatre tax relief (TTR)

The background information in **Section 4** explains these tax reliefs in more detail.

These Official Statistics are produced to the professional standards set out in the *Code of Practice for Official Statistics* (2009)¹. For more information on Official and National Statistics and the governance of statistics produced by public bodies, please see the UK Statistics Authority website: www.statisticsauthority.gov.uk

HMRC Official and National Statistics can be found on the gov.uk website:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

¹ <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/>

Who might be interested in these statistics?

This publication is likely to be of interest to policy makers in government, academics, research organisations, the media, film, television and theatre production companies, and companies raising funds to support film, television, theatre and video games production.

We would welcome feedback on this release and the range of statistics presented. We will provide a response to any comments received within subsequent releases. Contact details are included within Section 4.

Section 2: Key points and summary

Film tax relief was introduced in January 2007, High-end television and Animation tax relief were available from April 2013, Video Games tax relief from April 2014, Children's Television tax relief in April 2015 and Theatre tax relief in September 2014. The figures for 2016-17 are provisional and will be subject to revision, for example, due to changes in the certification statuses of productions or applications for productions currently underway that have not yet been received.

2.1 Key points

Film Tax Relief

- There were 175 films completed in the UK in 2016-17 which claimed FTR, with UK expenditure of almost £1.0 billion. Since the relief was introduced in 2007, 2,070 films have made claims, accounting for £8.9 billion of UK expenditure.
- Each film may make several claims during the production process. In 2016-17, £415 million of FTR was paid in response to 630 claims.
- A total of £2.3 billion has been paid out to meet claims since the current film tax relief was introduced in January 2007, of which over £1.6 billion were tax credit claims paid to large-budget films and over £630 million to limited-budget films.

High-end Television Tax Relief

- There were 45 television programmes completed in the UK in 2016-17 which claimed HTR, with UK expenditure of £480 million. Since the relief was introduced in 2013, 205 programmes have made claims, supporting £1.5 billion of UK expenditure.
- Each programme may make several claims during the production process. In 2016-17, £163 million of HTR was paid in response to 140 claims.
- A total of £374 million have been paid out in response to 360 claims since HTR was introduced.

Animation Tax Relief

- There were 20 animations completed in the UK in 2016-17 which claimed ATR, with a UK expenditure of £38 million. Since the introduction of the relief in 2013, 105 animation productions have claimed the relief with UK expenditure of £154 million.
- Each programme may make several claims during the production process. In 2016-17, £10 million of ATR was paid in response to 50 claims.
- A total of £29 million has been paid out in response to 145 claims for ATR since the introduction of the relief.

Video Games Tax Relief

- There were 90 video games completed in 2016-17 that claimed VGTR, with UK expenditure of £163 million. Since VGTR was introduced in April 2014, there have been 295 video game productions claiming VGTR, supporting over £690 million of UK expenditure.
- Each video game may make several claims during the production process. In 2016-17, £73 million of VGTR was paid in response to 280 claims.
- Almost £119 million has been paid out to 420 claims since the introduction of VGTR in April 2014.

Children's Television Tax Relief

- 30 Children's Television programmes have claimed tax relief since CTR was introduced in April 2015, supporting UK expenditure of £25 million.
- Each programme may make several claims during the production process. A total of £5 million of CTR has been paid out in response to 35 claims since the relief was introduced.

Theatre Tax Relief

- In 2016-17, £46 million of theatre tax relief was paid out relating to 1,570 productions, of which 490 were touring and 1,080 were non-touring.
- Since Theatre tax relief was introduced in September 2014, £60 million has been paid out relating to 1,750 productions.

Section 3: Commentary

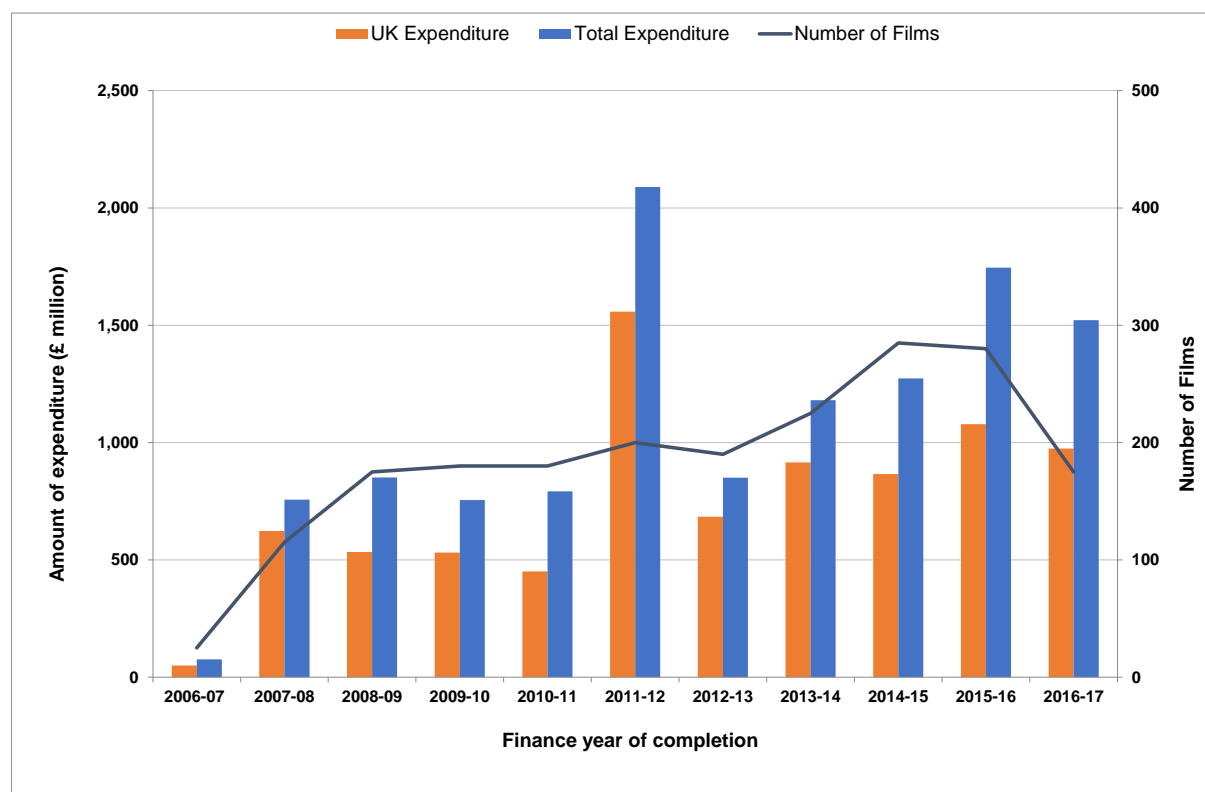
3.1 Film Tax Relief

Film tax relief (FTR) aims to promote the sustainable production of culturally British films. The relief is available for British qualifying films: films must either pass a cultural test or be a qualifying co-production. At least 10% of the total production costs must relate to activities in the UK. The relief allows qualifying companies to make a deduction in their taxable profits. Companies not making a profit may be able to surrender the tax relief for a payable tax credit.

Films claiming FTR

This section presents statistics on those films that have made a claim for FTR. There were 175 films completed in 2016-17 that claimed FTR, with UK expenditure of almost £1.0 billion. Since the relief was introduced in 2007, 2,070 films have claimed FTR; this accounted for almost £12.8 billion total expenditure and £8.9 billion UK expenditure. Figure 3.1a, below, shows the number and expenditure of films which claimed FTR between 2006-07 and 2016-17. The 2016-17 figures are provisional and are likely to increase as more claims are received by HMRC.

Figure 3.1a: Number and expenditure of films which claimed tax relief, 2006-07 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Film Table 1.1 in Annex A.

Qualifying films

This section looks at the number of films which are eligible to claim film tax relief; these are referred to as qualifying films. The numbers in this section will be higher than those claiming FTR, as not all qualifying films go on to make a claim.

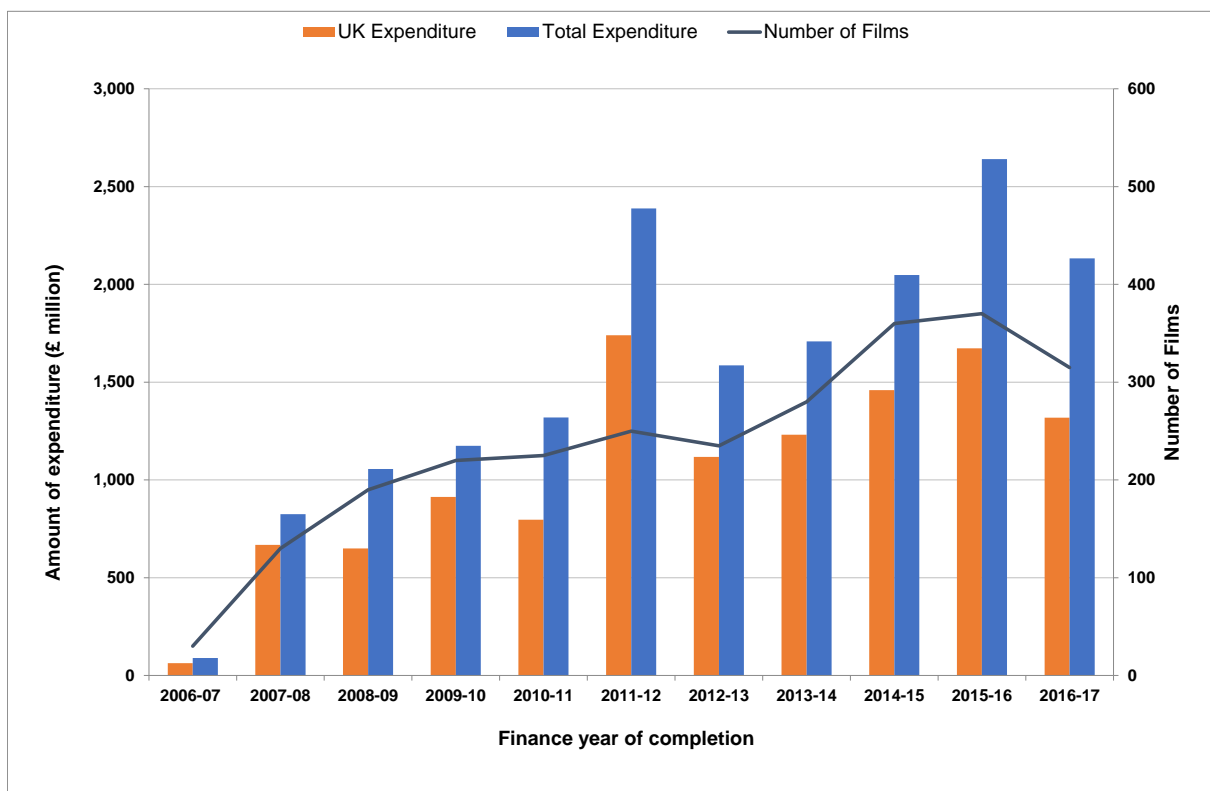
To qualify, films must either pass the cultural test administered by the British Film Institute (BFI), or qualify as a co-production through the approved co-production treaties with other countries. In all cases certification is required.

Since FTR was introduced in January 2007, 3,185 films have applied for certification. Of these, 1,860 have been granted final certification, 935 an interim certificate, and 390 have no certification (for example, their application may be pending, failed or withdrawn).

Films with an interim or a final certificate are considered to be qualifying films. Figure 3.1b, below, shows the UK expenditure and total expenditure each year for qualifying films. In 2016-17, there were 315 qualifying films, with £1.3 billion UK expenditure and £2.1 billion total expenditure. The 2016-17 figures are provisional and are likely to increase.

Since film tax relief was introduced, the combined total expenditure for qualifying films was £19.4 billion, of which £13.1 billion (67%) was UK expenditure.

Figure 3.1b: Number and expenditure of qualifying films, 2006-07 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Film Table 1.2 in Annex A.

Claims and payments

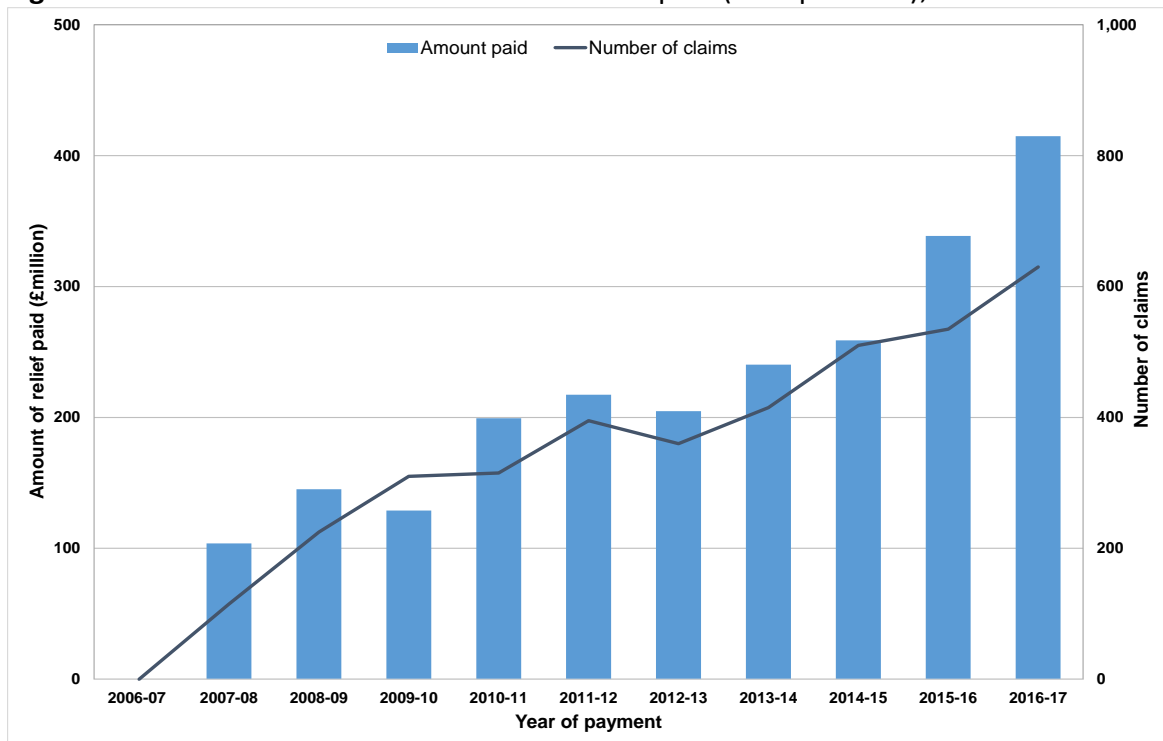
This section looks at the number of claims and the resulting amounts paid out in film tax relief. A qualifying film may make a number of claims, receiving payments at stages throughout the production process, so the number of claims will therefore be higher than the number of films presented earlier in this chapter.

Receipts basis

Film Table 1.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2016-17, £415 million was paid out relating to 630 claims for film tax relief. Large films accounted for around three-quarters of the amount paid out. Figure 3.1c, below, shows that the number of claims and the amount of film tax relief paid have tended to increase each year. Since the relief was introduced in 2007, a total of £2.3 billion has been paid out relating to 3,810 claims.

Figure 3.1c: Number of claims and amount of FTR paid (receipts basis), 2006-07 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Film Table 1.3 in Annex A.

Accruals basis

Film Table 1.4 in Annex A shows the number of claims made and amount paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and may make, withdraw or amend a claim for FTR up to one year after their filing date.

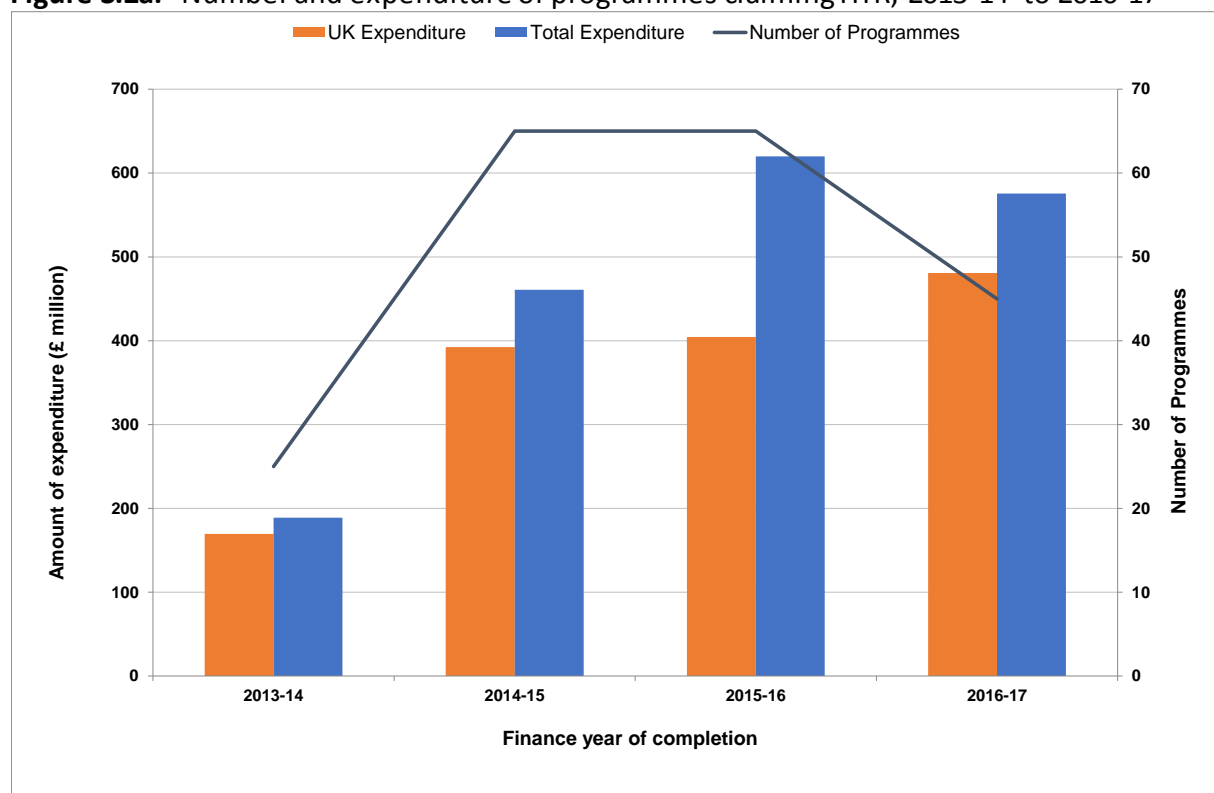
3.2 High-end Television Tax Relief

High-end television tax relief (HTR) aims to promote the sustainable production of culturally relevant high-end television programmes in the UK. The relief was announced at Budget 2012 and introduced on 1 April 2013. The relief allows qualifying companies to claim a deduction in their taxable profits or, where that deduction results in a loss, to surrender the tax relief for a payable tax credit.

Programmes claiming HTR

This section presents statistics on those programmes that have made a claim for HTR. There were 45 television programmes completed in 2016-17 that claimed HTR, with UK expenditure of £480 million. Since the relief was introduced in 2013, 205 programmes have claimed HTR; this accounted for £1.9 billion total expenditure and £1.5 billion of UK expenditure. Figure 3.2a, below, shows the number and expenditure of programmes which claimed tax relief between 2013-14 and 2016-17. The 2016-17 figures are provisional and are likely to increase.

Figure 3.2a: Number and expenditure of programmes claiming HTR, 2013-14 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from HETV Table 2.1 in Annex A.

Qualifying HETV programmes

This section looks at the number of programmes which are eligible to claim tax relief; these are referred to as qualifying programmes. The numbers described in this section will be higher than those claiming HTR, as not all programmes will go on to make a claim.

As with films, television programmes must either pass the cultural test administered by the BFI, or qualify as a co-production through the approved co-production treaties with other countries in order to gain British certification. In all cases certification is required.

Since High-end television tax relief was introduced in April 2013, 355 programmes have applied for certification (see HETV Table 2.2 in Annex A). Of these, 225 have been granted final certification and 105 were granted an interim certificate. For the remaining 25, some are still pending, have made a failed application, have withdrawn or have had their certification revoked.

Programmes with a final certificate or an interim certificate are considered to be qualifying programmes. The number of qualifying programmes has increased each year since the relief was introduced (see HETV table 2.2 in Annex A). In 2016-17, there were 85 qualifying programmes, with £710 million UK expenditure and £898 million total expenditure. The 2016-17 figures are provisional and are likely to increase.

Since HTR was introduced in April 2013, the combined total expenditure for qualifying HETV programmes was £3.5 billion, of which £2.7 billion (77%) was UK expenditure.

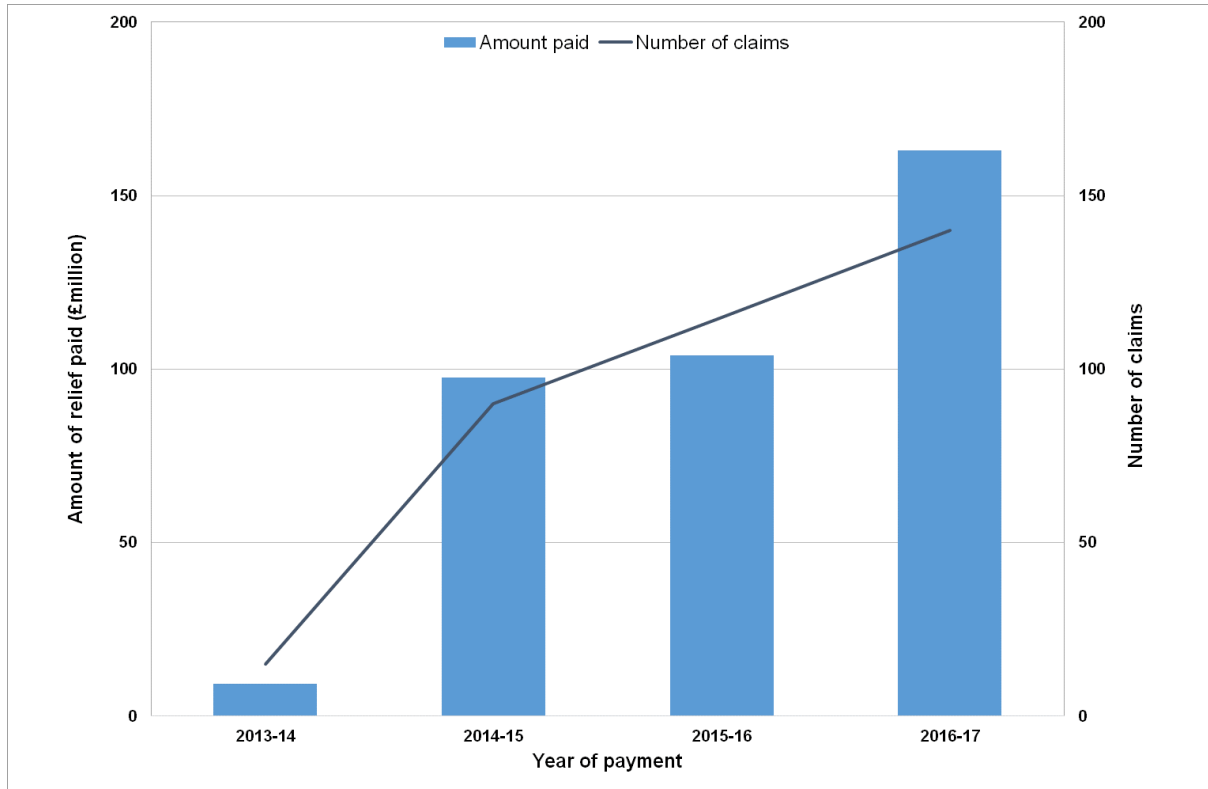
Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A programme may make a number of claims, receiving payments at stages throughout the production process, so the number of claims will therefore be higher than the number of programmes presented earlier in this chapter.

HETV Table 2.3 in Annex A shows the number of claims and amount paid. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2016-17, £163 million was paid out relating to 140 claims for HETV relief. Figure 3.2b, below, shows that the number of claims and the amount of relief paid have tended to increase each year. Since the relief was introduced in 2013, a total of £374 million has been paid out relating to 360 claims.

Figure 3.2b: Number of claims and amount of HTR paid (receipts basis), 2013-14 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data for the above chart comes from HETV Table 2.3 in Annex A.

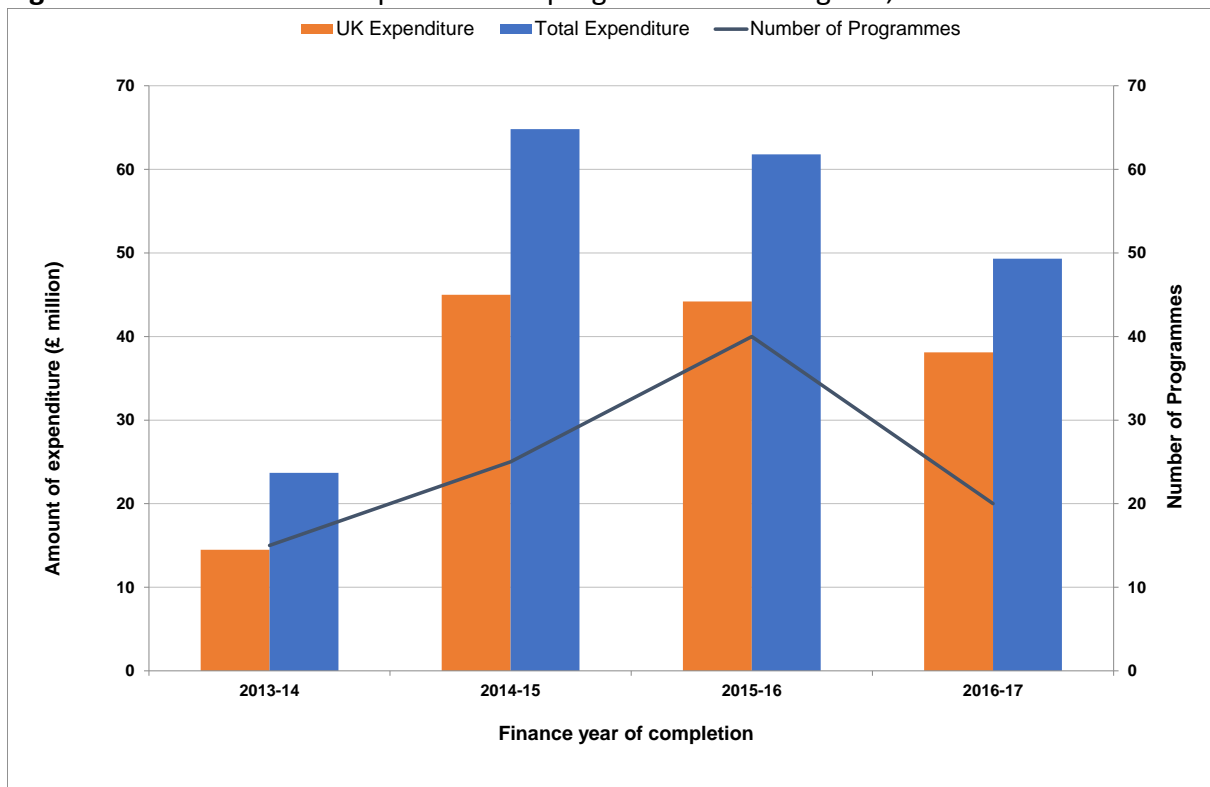
HETV Table 2.4 in Annex A shows the number of claims and amount paid on an accruals basis.

3.3 Animation Tax Relief

Programmes claiming Animation Tax Relief

This section presents statistics on those programmes that have made a claim for Animation Tax Relief (ATR). There were 20 programmes completed in 2016-17 that claimed ATR, with UK expenditure of £38 million. Since the relief was introduced in 2013, 105 programmes have claimed ATR; this accounted for £220 million total expenditure and £154 million of UK expenditure. Figure 3.3a, below, shows the number and expenditure of programmes which claimed ATR between 2013-14 and 2016-17. The 2016-17 figures are provisional and are likely to increase as more claims are received by HMRC.

Figure 3.3a: Number and expenditure of programmes claiming ATR, 2013-14 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Animation Table 3.1 in Annex A.

Qualifying animation programmes

This section looks at the number of animation programmes which are eligible to claim tax relief; these are referred to as qualifying programmes. The numbers described here will be higher than those claiming ATR, as not all programmes will go on to make a claim. Since ATR was introduced in April 2013, 240 programmes have applied for certification (see Animation Table 3.2 in Annex A). Of these, 125 have been granted final certification and 90 were granted an interim certificate.

Programmes with a final certificate or an interim certificate are considered to be qualifying programmes. In 2016-17, there were 55 qualifying programmes, with £105 million UK expenditure and £130 million total expenditure. The 2016-17 figures are provisional and are likely to increase.

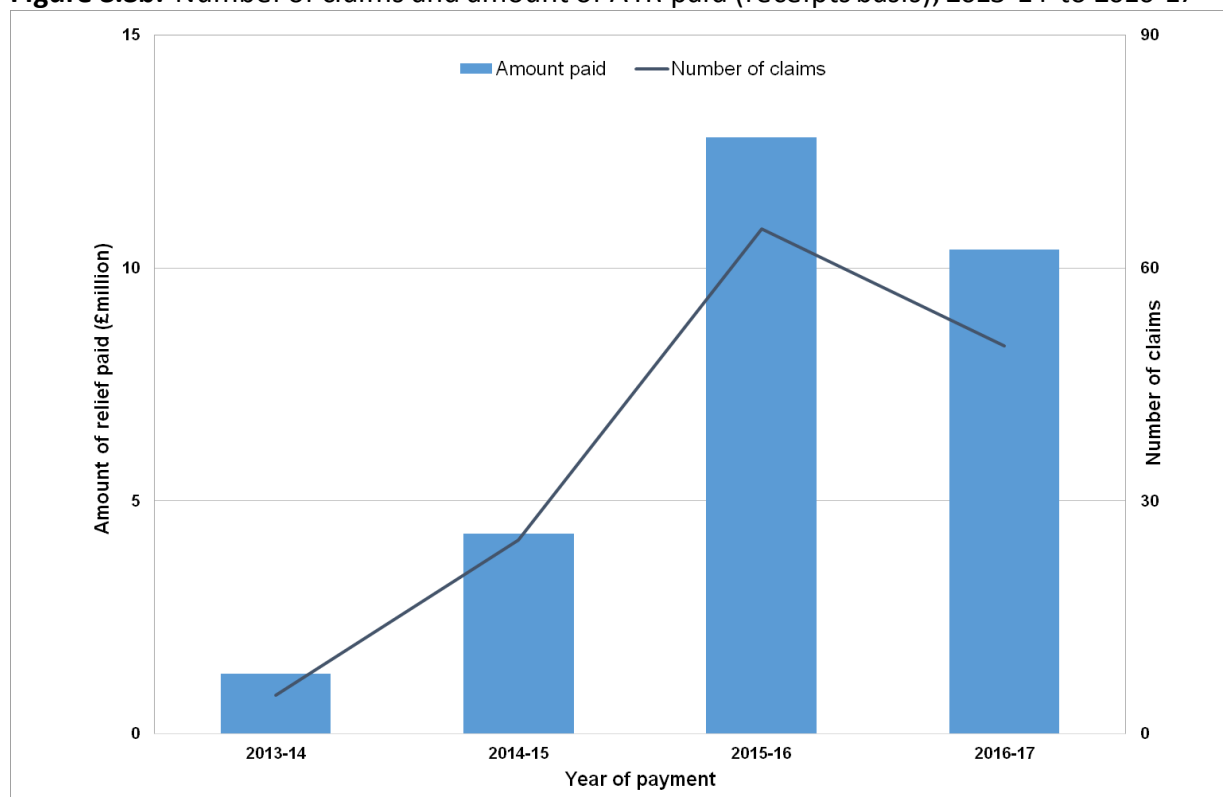
Since ATR was introduced in April 2013, the combined total expenditure for qualifying animation programmes was £506 million, of which £370 million (73%) was UK expenditure.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A programme may make several claims during the production process, so the number of claims will be higher than the number of programmes presented earlier. Animation Table 3.3 in Annex A shows the number of claims and amount paid. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2016-17, £10 million was paid out relating to 50 claims for ATR. Since the relief was introduced in 2013, a total of £29 million has been paid out relating to 145 claims.

Figure 3.3b: Number of claims and amount of ATR paid (receipts basis), 2013-14 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

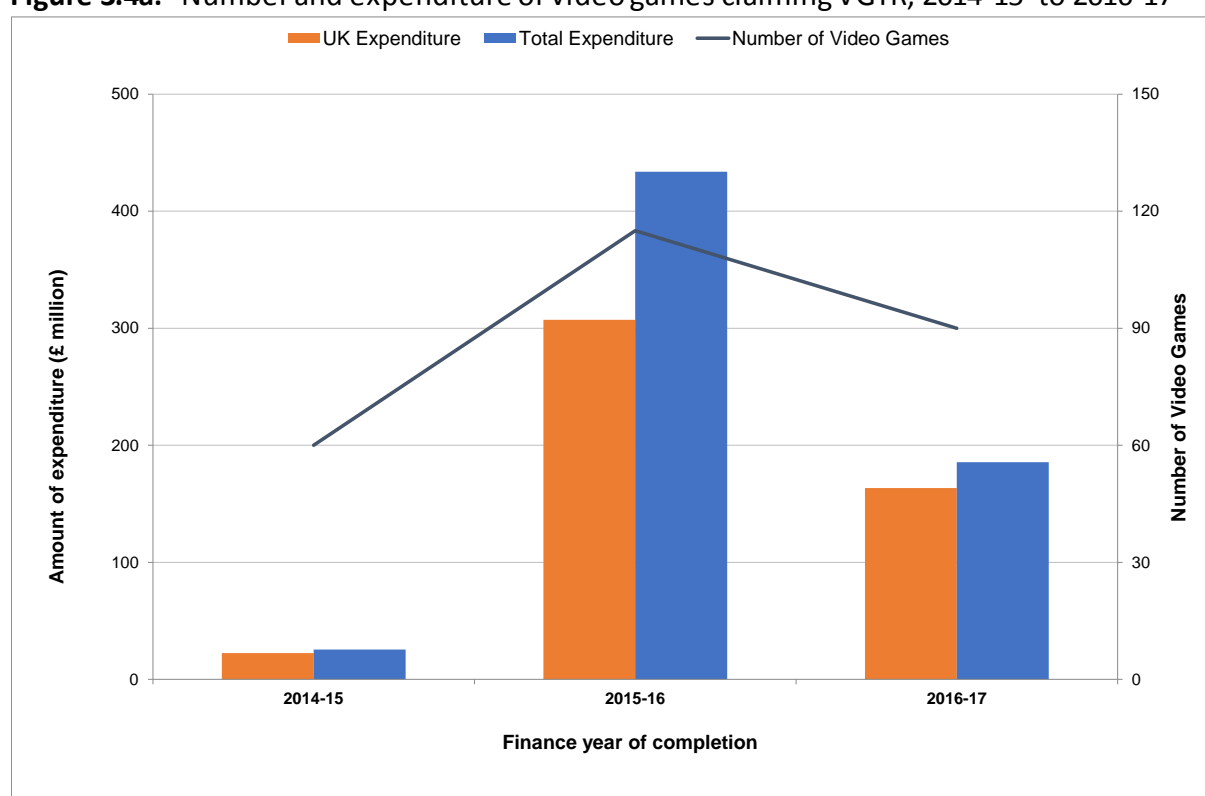
The data used in this section comes from Animation Table 3.3 in Annex A.

3.4 Video Games Tax Relief

Video games claiming tax relief

This section presents statistics on video games that have made a claim for video games tax relief (VGTR). There were 90 video games completed in 2016-17 that claimed VGTR, with UK expenditure of £163 million. Since the relief was introduced in 2014, 295 video games have claimed VGTR; this accounted for £886 million total expenditure and £693 million UK expenditure. Figure 3.4a, below, shows the number and expenditure of video games which claimed tax relief between 2014-15 and 2016-17. The 2016-17 figures are provisional and are likely to increase as more claims are received by HMRC.

Figure 3.4a: Number and expenditure of video games claiming VGTR, 2014-15 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Video Games Table 4.1 in Annex A.

Qualifying video games

This section looks at the number of video games which are eligible to claim tax relief; these are referred to as qualifying video games. The numbers described in this section will be higher than those claiming VGTR, as not all qualifying games will go on to make a claim.

Since VGTR was introduced in April 2014, 835 games have applied for certification (see Video Games Table 4.2 in Annex A). Of these, 400 have been granted final certification and 375 were granted an interim certificate. Games with a final certificate or an interim certificate

are considered to be qualifying video games. In 2016-17, there were 225 qualifying video games, with £449 million UK expenditure and £549 million total expenditure. The 2016-17 figures are provisional and are likely to increase.

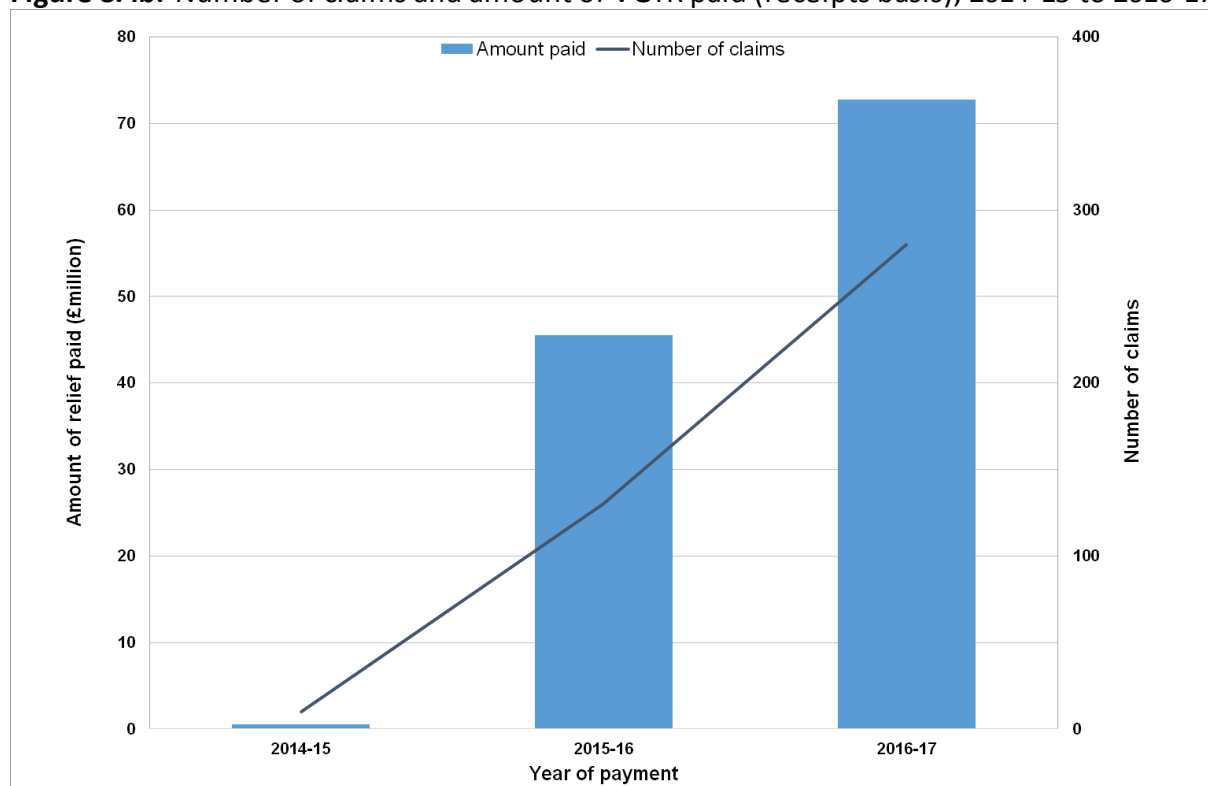
Since VGTR was introduced in April 2014, the combined total expenditure for qualifying video games was £1.9 billion, of which £1.6 billion (83%) was UK expenditure.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A video game may make several claims during the production process, so the number of claims will be higher than the number of video games presented earlier. Video Game Table 4.3 in Annex A shows the number of claims and amount paid. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2016-17, £73 million was paid out relating to 280 claims for VGTR. Since the relief was introduced in 2014, a total of £119 million has been paid out relating to 420 claims.

Figure 3.4b: Number of claims and amount of VGTR paid (receipts basis), 2014-15 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Video Games Table 4.3 in Annex A.

3.5 Children’s Television Tax Relief

Programmes claiming Children’s Television Tax Relief

This section presents statistics on those programmes that have made a claim for Children’s Television Tax Relief (CTR). There were 5 programmes completed in 2016-17 that claimed CTR, with UK expenditure of £4 million. The 2016-17 figures are provisional and are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2015, 30 programmes have claimed CTR; this accounted for £26 million total expenditure and £25 million of UK expenditure. The data comes from Children’s Television Table 5.1 in Annex A.

Qualifying programmes

This section looks at the number of children’s television programmes which are eligible to claim tax relief; these are referred to as qualifying programmes. The numbers described here will be higher than those claiming CTR, as not all programmes will go on to make a claim.

Since CTR was introduced in April 2015, 125 programmes have applied for certification (see Children’s Television Table 5.2 in Annex A). Of these, 70 have been granted final certification and 50 were granted an interim certificate.

Programmes with a final certificate or an interim certificate are considered to be qualifying programmes. In 2016-17, there were 55 qualifying programmes, with £45 million UK expenditure and £54 million total expenditure. The 2016-17 figures are provisional and are likely to increase.

The combined total expenditure for qualifying children’s television programmes was £123 million, of which £108 million (88%) was UK expenditure, since CTR was introduced in April 2015

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A programme may make several claims during the production process, so the number of claims will be higher than the number of programmes presented earlier. Children’s Television Table 5.3 in Annex A shows the number of claims and amount paid. The table is presented on a receipts basis with claims allocated to the year the payment was made.

Since the relief was introduced in 2015, a total of £5.3 million has been paid out relating to 35 claims.

Children’s Television Table 5.4 in Annex A shows the number of claims and amount paid on an accruals basis.

3.6 Theatre Tax Relief

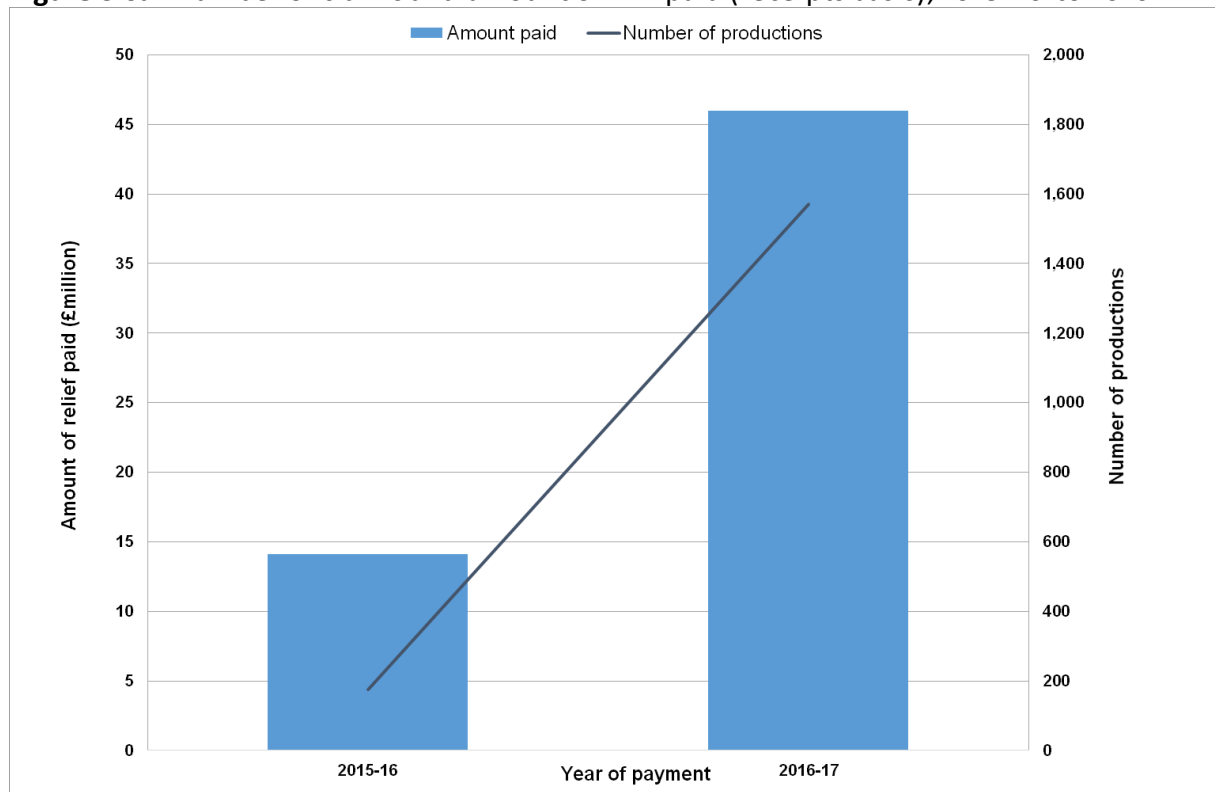
Theatre Tax Relief (TTR) was introduced in September 2014. Theatrical production companies are not required to pass a cultural test to be eligible to claim tax relief.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A theatre production company may make several claims during the production process. Theatre Table 6.1 in Annex A shows the number of touring and non-touring productions claiming tax relief and the amount paid. The table is presented on a receipts basis with claims allocated to the year the payment was made.

In 2016-17, £46 million was paid out relating to 1,570 productions, of which 490 were touring productions and 1,080 were non-touring. Since the relief was introduced, a total of £60 million has been paid out relating to 1,750 productions.

Figure 3.6a: Number of claims and amount of TTR paid (receipts basis), 2015-16 to 2016-17



Source: HMRC Management Information Systems (MIS) and BFI

The data used in this section comes from Theatre Table 6.1 in Annex A.

Section 4: Background information

Policy background

Film, High-End Television, Animation, Video Games, Children's Television and Theatre are part of a range of tax reliefs available to the creative industries.

Film tax relief (FTR) aims to promote the sustainable production of culturally British films. It is aimed directly at film production companies for the expenses they incur on the production of a film intended for release in commercial cinemas. For a film to be eligible for relief, it must be certified as British, either by passing the cultural test or through an agreed co-production treaty, and must incur at least 25% of the total production expenditure in the UK.

From 1 April 2014, the rate of relief for larger budget films (those with a qualifying budget of £20 million or over) was increased from 20% to 25% of the first £20 million of qualifying UK expenditure, with any excess qualifying UK expenditure still receiving a 20% tax credit. The minimum UK spend threshold was reduced to 10% from the previous 25%.

From 1 April 2015 a single rate of relief of 25% has applied to all films.

High-end Television Tax Relief (HTR) aims to promote the sustainable production of culturally British television programmes that are defined as 'High-end'. It is aimed directly at television production companies for the expenses they incur on the production of television programmes. UK qualifying production expenditure is defined as expenditure incurred on filming activities (pre-production, principal photography and post production) which take place within the UK, irrespective of the nationality of the persons carrying out the activity. It was announced at Budget 2012 and introduced on 1 April 2013. Companies are able to claim HTR if:

- the programme passes the cultural test - a similar test to that for FTR ;
- the programme is intended for broadcast;
- the programme is a drama, comedy or documentary;
- at least 10% of the core expenditure must take place in the UK;
- the average qualifying production costs per hour of production length is not less than £1 million per hour; and
- the slot length in relation to the programme must be greater than 30 minutes.

Programmes commissioned together are treated as one programme.

However, companies can't claim HTR if the programme:

- is an advertisement or promotional programme;
- is a news, current affairs or discussion programme;
- is a quiz or game show, panel show, variety show, or similar programme;
- consists of or includes an element of competition or contest;
- broadcasts live events, including theatrical and artistic performance; or
- is produced for training purposes.

Measures announced at Budget 2015 reduced the minimum UK expenditure requirement for television tax relief from 25% to 10% and updated the cultural test in line with the changes previously made to FTR. The reduction in the minimum UK expenditure requirement also applies to animation tax relief.

Animation Tax Relief (ATR) aims to promote the sustainable production of culturally relevant animation productions in the UK. It is aimed directly at companies producing animation programmes and was introduced on 1 April 2013. Companies are able to claim ATR on an animation programme if:

- the programme passes the cultural test - a similar test to that for FTR;
- the programme is intended for broadcast;
- at least 51% of the total core expenditure is on animation; and
- at least 10% of the core expenditure must be UK expenditure.

Animations commissioned together are treated as one programme. The same exclusions apply as for HTR, for example, if a programme is an advertisement or promotional programme, then a company cannot claim ATR.

Video Games Tax Relief (VGTR) aims to promote the sustainable production of culturally relevant video games in the UK. It is aimed directly at companies producing video games and was available from 1 April 2014. Companies are able to claim VGTR if:

- the video game is British;
- the video game is intended for supply; and
- at least 25% of the core expenditure is incurred on goods or services that are provided from within the European Economic Area (EEA).

If the company qualifies, it is also entitled to an additional deduction in computing their taxable profits and, where that additional deduction results in a loss, to surrender losses for a payable tax credit.

Both the additional deduction and the payable credit are calculated on the basis of EEA core expenditure up to a maximum of 80% of the total core expenditure by the video games company. Core expenditure is expenditure on pre-development, principal photography and post-development.

Children's Television Tax Relief (CTR) aims to encourage the production of culturally British children's television programmes in the UK. It is an extension of high-end television and animation relief but is specifically for the producers of children's television programmes. CTR is not subject to the £1 million per programme hour threshold or the 30 minute slot length that applies to high-end TV programmes.

This measure was announced at Autumn Statement 2014 and took effect on qualifying expenditure incurred on and after 1 April 2015. A production company can claim CTR relief if:

- it qualifies as British by either passing the Children's Television Cultural Test or qualifies as an official co-production (with treaty partners that allow for television);
- at least 10% of the core expenditure is UK expenditure; and
- the primary target audience of the programme is for children under the age of 15.

Theatre Tax Relief (TTR) was announced in the Finance Act of 2014 and was introduced on 1 September 2014. Theatrical productions do not need to pass a Theatrical Cultural Test. Production companies are eligible to claim TTR if:

- it is a qualifying production company engaged in the making of theatrical productions;
- its primary focus is to play before a live audience of paying members of the general public or for educational purposes;
- it has a minimum 25% EEA expenditure; and
- it has 2 rates of payable credit, 25% for touring productions, and 20% for others.

Further information on the policy background and key policy changes in Film, High-End Television, Animation, Video Games, Children’s Television and Theatre is available here:

<https://www.gov.uk/guidance/corporation-tax-creative-industry-tax-reliefs>

The previous publication of statistics can be found here:

<https://www.gov.uk/government/collections/creative-industries-statistics>

Statistics on Children’s Television and Theatre have not previously been produced.

Data sources

The statistics presented in this release are based on data from the Management Information System (MIS) compiled by the specialist creative industries unit in HMRC, and certification data supplied on behalf of the Department for Culture, Media and Sport (DCMS) by the British Film Institute (BFI). The release reflects information extracted in June 2017.

The certification data from BFI provides information on the number of films, programmes, animations and video games that were granted certification by DCMS. There are a number of stages in the certification process. The closing stage is when final certification is granted on completion of a production. Before this is completed though, a company can apply for an interim certification, which enables it to claim an interim tax relief payment. The certificate is then changed to final upon completion of the programme or film (if it passes the cultural test). Otherwise, certification may be revoked and any payments already received will have to be repaid. A production that applies through the cultural test but fails narrowly may receive a comfort letter, telling the company that adjustments are required before certification can be granted.

As the tax reliefs allow claims to be made during production, subject to the production securing at least an interim certificate, this means that productions may make two or more claims for tax relief, comprising one or more interim claims during production then a final claim once the production is completed.

A number of checks are carried out on the data. These include:

- The reconciliation of MIS and BFI records to identify duplicate and missing cases;
- Plausibility checking that the amount of production expenditure and the UK expenditure has a realistic value. Any record with a very high or low amount is referred back to the data supplier, which will check on these cases; and
- Checking for inconsistencies, for example where a film title has been changed.

Methodology and reliability of the estimates

The tables include every case captured by BFI and HMRC and, as no sampling is necessary, sampling error is not an issue.

Data from BFI and HMRC is reconciled to confirm the details of each record. Data capture errors can occur and this process allows us to mitigate this risk by confirming the correct values for any mismatching records (for example, where a film may have changed title during production, it may initially appear that they are two separate records). Outlier figures (for example, where a claim figure or production expenditure looks abnormally high or low) are checked individually against their source and against other sources for confirmation or correction.

Throughout this release, numbers are rounded to the nearest 5 and financial amounts to the nearest £0.1m. Statistics are consistent with HMRC's policies on dominance and disclosure.

Revisions to previously published tables

The figures presented in this release will be subject to revision, mostly due to ongoing updates, corrections and amendments in the BFI data set. Examples of these are:

- An update of film completion date;
- An update of the UK and total expenditure estimates;
- A change in the certification status; and
- Where the film is withdrawn or fails in receiving the final certification status.

HMRC MIS figures on the number of claims and amount of relief claimed are also subject to revision, particularly for the most recent two years as some late claims will still be received and registered by HMRC. Figures in this release are marked as:

- p for provisional;
- r where revised; and
- p, r where provisional data has been revised but will remain subject to revision for subsequent releases.

Planned developments and further statistics

HMRC has not previously published statistics on Children's Television and Theatre Tax Relief. We will continue to add information on the other creative industry tax reliefs as data becomes available. We would welcome comments from users on the range of statistics presented for these reliefs.

User engagement

HMRC is committed to providing impartial quality statistics that meet our users' needs. We encourage our users to engage with us so that we can improve our National and Official

Statistics and identify gaps in the statistics that we produce. Please see the following link for HMRC Statistics “Continuous User Engagement Strategy”:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/278751/HMRC_statistics_continuous_user_engagement.pdf

If you would like to comment on these statistics or have any enquiries on the statistics please use the statistical contacts named at the end of this section and on the cover page. Alternatively, we would welcome any views or comments you have via the HMRC statistics blog:

<https://hmrcstatistics.blog.gov.uk/>

To be involved in future consultations about Corporation Tax statistics, please go to the survey at the following link, where you will be able to enter your contact details:

<https://www.surveymonkey.com/s/dbtsurvey1>

UKSA Code of Practice for Official Statistics

These statistics have been produced in accordance with the Code of Practice for Official Statistics by the UK Statistics Authority (UKSA). Further information on the Code of Practice is available on the UKSA website:

<http://www.statisticsauthority.gov.uk>

UKSA is an independent body directly accountable to Parliament with the overall objective to promote and safeguard the production and publication of official statistics. It is also required to promote and safeguard the quality and comprehensiveness of official statistics and good practice in relation to official statistics.

Contact points

Enquiries about these statistics should be directed to the responsible statistician:

Dominica Parry
KAI Direct Business Taxes
HM Revenue & Customs
Room 2/43
100 Parliament Street
London SW1A 2BQ
Telephone: 03000 589593
E-mail: Dominica.Parry@hmrc.gsi.gov.uk

Media enquiries should be directed to the HMRC Press Office contacts listed on the front page of this release.

Annex A: Statistical reference tables

Film Tax Relief (FTR)

Table 1.1: Films which claimed tax relief, by expenditure and financial year of programme completion, from 2006-07 to 2016-17

Claims data received by June 2017¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2006-07	25	50.3	76.2
2007-08	115	623.7	756.7
2008-09	175	534.1	851.7
2009-10	180	531.6	755.3
2010-11	180	451.5	792.5
2011-12	200	1,558.3	2,089.1
2012-13	190	684.5	850.8
2013-14 ^r	225	915.2	1,180.4
2014-15 ^{p,r}	285	865.5	1,273.4
2015-16 ^{p,r}	280	1,078.5	1,745.2
2016-17 ^p	175	974.8	1,521.4
Unknown	15	242.8	350.3
Incomplete	30	419.5	550.0
Total	2,070	8,930.3	12,793.0

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the provisional data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes without completion date recorded are defined as 'Unknown' whereas programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Film Tax Relief (FTR)

Table 1.2: Films by certification type, expenditure and financial year of programme completion, from 2006-07 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Certification Status				Certification Type (Final & Interim only)		Expenditure (Final & Interim only)	
	Final	Interim	No	Total	Cultural Test	Co-productions	UK	Total
	Number	Number	Number	Number	Number	Number	Amount	Amount
2006-07	30	*	*	30	25	*	63.7	89.6
2007-08	115	15	15	145	115	15	667.8	825.4
2008-09	175	15	15	205	170	20	649.8	1,056.2
2009-10	185	35	25	245	195	25	913.0	1,174.7
2010-11	195	30	20	245	210	15	796.9	1,319.5
2011-12	210	40	25	275	230	20	1,739.8	2,388.7
2012-13	195	35	20	255	220	10	1,117.5	1,585.8
2013-14	220	60	30	310	260	20	1,231.5	1,708.8
2014-15 ^{p,r}	260	100	20	380	335	25	1,459.2	2,047.9
2015-16 ^{p,r}	195	175	20	390	355	15	1,673.6	2,640.7
2016-17 ^p	75	240	45	360	295	20	1,318.2	2,132.8
Unknown	5	20	95	115	20	5	277.1	395.0
Incomplete	*	170	60	230	155	15	1,194.7	2,050.6
Total	1,860	935	390	3,185	2,590	205	13,102.8	19,415.7

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the provisional data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes without completion date recorded are defined as 'Unknown' whereas programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

* Value suppressed as cell count is less than 5

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Film Tax Relief (FTR)

Table 1.3: Number of claims and amount of relief paid on receipts basis, from 2006-07 to 2016-17

Claims data received by June 2017¹

Numbers: actual; Amounts: £million

Year claim paid	Large Films		Limited budget Films		Total	
	Paid		Paid		Paid	
	Number	Amount	Number	Amount	Number	Amount
2006-07	-	-	*	*	*	*
2007-08	15	62.3	100	41.4	115	103.7
2008-09	25	88.9	200	56.2	225	145.1
2009-10	25	76.7	285	52.1	310	128.8
2010-11	35	148.6	280	50.7	315	199.3
2011-12	45	154.5	350	62.8	395	217.3
2012-13	35	155.9	325	48.9	360	204.8
2013-14	55	171.6	365	68.7	415	240.3
2014-15 ^{p,r}	60	183.8	450	75.1	510	258.9
2015-16 ^{p,r}	60	255.9	475	82.7	535	338.6
2016-17 ^p	75	323.0	555	91.9	630	414.9
Total	430	1,621.1	3,375	630.6	3,810	2,251.7

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

r. Revised

p. Provisional

* Value suppressed as cell count is less than 5

Zero values are represented as -

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Film Tax Relief (FTR)

Table 1.4: Number of claims made and amount paid by finance year on accruals basis, from 2006-07 to 2015-16

Claims data received by June 2017¹

Numbers: actual; Amounts: £million

Finance year ²	Large Films				Limited Budget Films				Total			
	Claimed		Paid		Claimed		Paid		Claimed		Paid	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2006-07	10	43.0	10	43.0	55	21.7	55	21.6	60	64.6	60	64.6
2007-08	25	64.7	25	64.7	195	58.7	190	58.0	215	123.4	215	122.7
2008-09	25	90.2	25	90.1	265	52.1	260	48.9	290	142.3	285	139.0
2009-10	30	120.7	30	120.3	320	60.6	305	57.8	350	181.3	340	178.1
2010-11	40	149.8	40	149.7	340	64.4	330	61.8	380	214.2	370	211.5
2011-12	45	211.5	45	197.4	355	47.0	330	42.6	400	258.6	375	240.1
2012-13	50	146.6	50	136.3	355	66.0	340	63.7	405	212.6	390	199.9
2013-14 ^r	60	195.0	60	195.0	420	69.5	420	68.8	485	264.6	480	263.8
2014-15 ^{p,r}	60	225.9	60	222.1	505	85.9	490	82.9	565	311.8	550	305.1
2015-16 ^{p,r}	80	334.5	70	315.9	505	88.5	450	80.3	585	423.0	515	396.1
Total	430	1,581.9	415	1,534.5	3,310	614.5	3,165	586.5	3,745	2,196.4	3,580	2,120.9

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2013-14 to 2015-16 have been revised, remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March. For the accruals tables this is the financial year of the accounting period end date.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

High-end Television (HETV) Tax Relief

Table 2.1: HETV programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14	25	169.5	188.8
2014-15 ^{p,r}	65	392.5	460.7
2015-16 ^{p,r}	65	404.4	620.0
2016-17 ^p	45	480.8	575.6
Incomplete	5	38.9	63.7
Total	205	1,486.1	1,908.7

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

High-end Television (HETV) Tax Relief

Table 2.2: HETV programmes by certification type, expenditure and financial year of programme completion, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Certification Status				Certification Type (Final & Interim only)		Expenditure (Final & Interim only)	
	Final	Interim	No	Total	Cultural Test	Co-productions	UK	Total
	Number	Number	Number	Number	Number	Number	Amount	Amount
2013-14	30	-	-	30	30	-	190.2	210.5
2014-15 ^{p,r}	75	-	*	75	75	5	550.4	650.1
2015-16 ^{p,r}	75	10	*	80	80	*	590.5	853.3
2016-17 ^p	45	40	*	85	85	*	709.7	898.3
Unknown	-	-	15	15	-	-	-	-
Incomplete	*	60	10	70	60	-	649.9	861.8
Total	225	105	25	355	325	5	2,690.6	3,474.0

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes without completion date recorded are defined as 'Unknown' whereas programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

* Value suppressed as cell count is less than 5

Zero values are represented as -

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

High-end Television (HETV) Tax Relief

Table 2.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Year claim paid	Paid	
	Number	Amount
2013-14	15	9.3
2014-15 ^{p,r}	90	97.6
2015-16 ^{p,r}	115	103.9
2016-17 ^p	140	163.0
Total	360	373.8

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

High-end Television (HETV) Tax Relief

Table 2.4: Number of claims made and amount paid by finance year on accruals basis, from 2013-14 to 2015-16

Claims data received by June 2017²

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14	50	59.3	45	58.1
2014-15 ^{p,r}	125	119.7	125	119.3
2015-16 ^{p,r}	150	176.4	140	157.4
Total	325	355.4	310	334.8

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised, remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March. For the accruals tables this is the financial year of the accounting period end date.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

* Value suppressed as cell count is less than 5

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Animation Tax Relief (ATR)

Table 3.1: Animation programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14	15	14.5	23.7
2014-15 ^{p,r}	25	45.0	64.8
2015-16 ^{p,r}	40	44.2	61.8
2016-17 ^p	20	38.1	49.3
Incomplete	5	12.0	20.8
Total	105	153.8	220.4

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Animation Tax Relief (ATR)

Table 3.2: Animation programmes by certification type, expenditure and financial year of programme completion, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Certification Status				Certification Type (Final & Interim only)		Expenditure (Final & Interim only)	
	Final	Interim	No	Total	Cultural Test	Co-production	UK	Total
	Number	Number	Number	Number	Number	Number	Amount	Amount
2013-14	20	*	*	25	20	*	20.7	38.8
2014-15 ^{p,r}	40	5	5	50	45	*	64.1	93.3
2015-16 ^{p,r}	45	15	*	60	55	5	68.9	99.9
2016-17 ^p	20	35	5	60	50	5	105.3	130.2
Incomplete	-	35	10	45	35	-	111.0	143.8
Total	125	90	20	240	205	10	370.0	506.0

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Zero values are represented as -

* Value suppressed as cell count is less than 5

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Animation Tax Relief (ATR)

Table 3.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Year claim paid	Paid	
	Number	Amount
2013-14	5	1.3
2014-15 ^{p,r}	25	4.3
2015-16 ^{p,r}	65	12.8
2016-17 ^p	50	10.4
Total	145	28.9

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Animation Tax Relief (ATR)

Table 3.4: Number of claims made and amount paid by finance year on accruals basis, from 2013-14 to 2015-16

Claims data received by June 2017²

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14 ^r	25	4.0	25	3.8
2014-15 ^{p,r}	70	13.6	60	12.7
2015-16 ^{p,r}	60	13.5	45	9.6
Total	150	31.1	130	26.2

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised.

2. Finance year ending 31st March. For the accruals tables this is the financial year of the accounting period end date.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Video Games Tax Relief (VGTR)

Table 4.1: Video Games which claimed tax relief, by expenditure and financial year of programme completion, from 2014-15 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2014-15 ^{p,r}	60	22.5	25.4
2015-16 ^{p,r}	115	307.2	433.8
2016-17 ^p	90	163.4	185.6
Incomplete	30	199.4	241.5
Total	295	692.5	886.3

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Video Games Tax Relief (VGTR)

Table 4.2: Video Games by certification type, expenditure and financial year of programme completion, from 2014-15 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Certification Status				Certification Type (Final & Interim only)	Expenditure (Final & Interim only)	
	Final	Interim	No	Total	Cultural Test	UK	Total
	Number	Number	Number	Number	Number	Amount	Amount
2014-15 ^{p,r}	145	20	10	180	170	85.7	92.8
2015-16 ^{p,r}	165	80	5	245	240	571.9	720.0
2016-17 ^p	85	140	15	240	225	448.6	549.1
Incomplete	5	140	30	170	140	492.2	571.4
Total	400	375	60	835	775	1,598.4	1,933.2

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Video Games Tax Relief (VGTR)

Table 4.3: Number of claims and amount of relief paid on receipts basis, from 2014-15 to 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2014-15 ^{D,r}	10	0.5
2015-16 ^{D,r}	130	45.5
2016-17 ^P	280	72.8
Total	420	118.7

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 and 2015-16 have been revised and data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Video Games Tax Relief (VGTR)

Table 4.4: Number of claims made and amount paid by finance year on accruals basis, from 2014-15 to 2015-16

Claims data received by June 2017²

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2014-15 ^{p,r}	180	72.5	160	57.9
2015-16 ^p	230	78.1	200	51.6
Total	410	150.7	360	109.5

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2014-15 has been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March. For the accruals tables this is the financial year of the accounting period end date.

r. Revised

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Children's Television's (CTV) Tax Relief

Table 5.1: CTV programmes which claimed tax relief, by expenditure and financial year of programme completion, 2015-16 and 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2015-16 ^p	25	20.7	21.3
2016-17 ^p	5	4.4	5.0
Total	30	25.1	26.2

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2015-16 and 2016-17 remains provisional and subject to change due to claims not yet
2. Finance year ending 31st March.
3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

p. Provisional

* Value suppressed as cell count is less than 5

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Children's Television's (CTV) Tax Relief

Table 5.2: CTV programmes by certification type, expenditure and financial year of programme completion, 2015-16 and 2016-17

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Finance year ² of completion	Certification Status				Certification Type (Final & Interim only)		Expenditure (Final & Interim only)	
	Final	Interim	No	Total	Cultural Test	Co-production	UK	Total
	Number	Number	Number	Number	Number	Number	Amount	Amount
2015-16 ^p	40	5	*	45	45	*	32.9	35.0
2016-17 ^p	30	25	-	55	55	*	44.5	53.5
Incomplete	*	20	5	20	20	*	30.8	34.7
Total	70	50	5	125	115	5	108.2	123.2

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2015-16 and 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with estimated completion date after 31st March 2017 are defined as 'Incomplete'.

p. Provisional

* Value suppressed as cell count is less than 5

Zero values are represented as -

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Children's Television's (CTV) Tax Relief

Table 5.3: Number of claims and amount of relief paid on receipts basis, 2016-17

Claims data received by June 2017³

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2016-17 ^p	35	5.3
Total	35	5.3

Source: HMRC Management Information Systems (MIS) and BFI

1. The figures for 2015-16 are included with the 2016-17 figures in line with HMRC's policies on dominance and disclosure.
2. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Children's Television's (CTV) Tax Relief

Table 5.4: Number of claims made and amount paid by finance year on accruals basis, 2015-16

Claims data received by June 2017²

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2015-16 ^p	25	4.6	25	4.6
Total	25	4.6	25	4.6

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the data for 2015-16 remains provisional and subject to change due to claims

2. Finance year ending 31st March. For the accruals tables this is the financial year of the accounting period end date.

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Theatre Tax Relief (TTR)

Table 6.1: Number of claims and amount of relief paid on receipts basis, from 2014-15 to 2016-17

Claims data received by June 2017³

Numbers: actual; Amounts: £ million

Year claim paid	Number of Productions			Amount (Paid)
	Touring	Non-touring	Total	Total
2015-16 ^p	70	105	175	14.3
2016-17 ^p	490	1,080	1,570	46.0
Total	560	1,185	1,750	60.3

Source: HMRC Management Information Systems (MIS) and BFI

1. The figures for 2014-15 are included with the 2015-16 figures in line with HMRC's policies on dominance and disclosure.

2. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the claims data for 2015-16 and 2016-17 remains provisional and subject to change due to claims not yet received.

3. Finance year ending 31st March.

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.

Theatre Tax Relief (TTR)

Table 6.2: Number of claims made and amount paid by finance year on accruals basis, 2014-15 and 2015-16

Claims data received by June 2017²

Numbers: actual; Amounts: £ million

Year claim paid	Number of productions			Amount Claimed	Amount Paid
	Touring	Non-touring	Total	Total	Total
2014-15 ^p	290	505	795	18.3	15.1
2015-16 ^p	570	1,355	1925	48.2	41.0
Total	860	1,855	2,715	66.5	56.1

Source: HMRC Management Information Systems (MIS) and BFI

1. Companies have a period of one year to submit returns after the end of the accounting period and another year to amend or withdraw a claim. Therefore, the claims data from 2014-15 and 2015-16 remains provisional and subject to change due to claims not yet

2. Finance year ending 31st March.

p. Provisional

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts to £0.1 million. Totals may not sum due to rounding.