



Coverage:
United Kingdom

Theme:
The Economy

Released:
10 April 2019
Next release:
Summer 2019

Frequency of release:
Annual

Media contact:
HMRC Press Office
(Business)
03000 585028

Out-of-hours: 07860 359544

Statistical contacts:
Stephen Bennett
Dominica Parry
ct.statistics@hmrc.gsi.gov.uk

KAI Direct Business Taxes
Room 3/60
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 2018

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

April 2019: This release has been updated with corrections to the Video Games Tax Relief statistics in Tables 4.3, 4.4 and 4.5. For more information see section 3.4

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
2.1 Film Tax Relief	6
2.2 High-end Television Tax Relief	6
2.3 Animation Tax Relief	6
2.4 Video Games Tax Relief	7
2.5 Children’s Television Tax Relief.....	7
2.6 Theatre Tax Relief	7
2.7 Orchestra Tax Relief.....	8
Section 3: Commentary	9
3.1 Film Tax Relief	9
Films claiming FTR.....	9
Claims and payments.....	10
Number of claims and amount paid by size of claim.....	11
3.2 High-end Television Tax Relief	13
Programmes claiming HTR.....	13
Claims and payments.....	14
Number of claims and amount paid by size of claim.....	14
3.3 Animation Tax Relief	16
Programmes claiming Animation Tax Relief	16
Claims and payments.....	16
Number of claims and amount paid by size of claim.....	17
3.4 Video Games Tax Relief	19
Video games claiming tax relief	19
Claims and payments.....	20
Number of claims and amount paid by size of claim.....	20
3.5 Children’s Television Tax Relief.....	22
Programmes claiming tax relief	22
Claims and payments.....	23
Number of claims and amount paid by size of claim.....	23
3.6 Theatre Tax Relief	24
Claims and payments.....	24

Number of claims and amount paid by size of claim.....	25
3.7 Orchestra Tax Relief.....	27
Claims and payments.....	27
Section 4: Background Information	28
4.1 Policy Background.....	28
4.2 Data Sources	30
4.3 Methodology and reliability of the estimates	31
4.4 Revisions to previously published tables.....	32
4.5 Planned developments and further statistics.....	32
4.6 User engagement.....	32
4.7 UKSA Code of Practice for Official Statistics	33
4.8 Contact points.....	33
Annex A: Statistical reference tables	34

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, Theatre and Orchestra tax relief for years up to 2017 to 2018. Statistics are also presented on the number of tax relief claims and the amount claimed in total, and split by claim size.

Statistics are produced annually with this set based on data available in June 2018.

HMRC has previously published statistics on Film, HETV, Animation, Video Games, Children's Television, and Theatre tax relief; this is the first publication of statistics on Orchestra tax relief. Unlike previous publications of these statistics, information about qualifying productions and certification types is not included. The relevant tables (labelled Film Table 1.2, HETV Table 2.2, and so on in previous publications) have been discontinued.

Information about qualifying productions and certification types is produced by the British Film Institute (BFI) and can be found on their website:

<http://www.bfi.org.uk/sites/bfi.org.uk/files/downloads/bfi-british-film-other-screen-sectors-certification-full-year-2017.pdf>

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)**
- **Orchestra tax relief (OTR)**

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 Statistics* (2018)¹. For more information on Official and National Statistics and

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

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>

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, theatre and orchestra production companies, and companies raising funds to support film, television, theatre, orchestra 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, Theatre tax relief in September 2014 and Orchestra tax relief in April 2016. The figures for 2017-18 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 Film Tax Relief

- There were 180 films completed in the UK in 2017-18 which claimed FTR, with UK expenditure of £893 million. Since the relief was introduced in 2007, 2,420 films have made claims, accounting for £10.2 billion of UK expenditure.
- Each film may make several claims during the production process. In 2017-18, £469 million of FTR was paid in response to 675 claims.
- A total of £2.7 billion has been paid out to 4,495 claims since the current film tax relief was introduced in 2007, of which over £2 billion were tax credit claims paid to large-budget films and £721 million to limited-budget films.

2.2 High-end Television Tax Relief

- There were 60 high-end television programmes completed in the UK in 2017-18 which claimed HTR, with UK expenditure of £612 million. Since the relief was introduced in 2013, 310 programmes have made claims, accounting for £2.4 billion of UK expenditure.
- Each programme may make several claims during the production process. In 2017-18, £184 million of HTR was paid to 180 claims.
- A total of £563 million has been paid out in response to 535 claims since HTR was introduced.

2.3 Animation Tax Relief

- There were 15 animations completed in the UK in 2017-18 which claimed ATR, with a UK expenditure of £45 million. Since the introduction of the relief in 2013, 145 animation productions have claimed the relief, accounting for UK expenditure of £250 million.
- Each programme may make several claims during the production process. In 2017-18, £13 million of ATR was paid to 75 claims.

- A total of £44 million has been paid out in response to 230 claims for ATR since the introduction of the relief.

2.4 Video Games Tax Relief

These numbers have been updated in April 2019 with small corrections as a result of further quality assurance and data-cleansing. Tables 4.3, 4.4 and 4.5 in Annex A have also been updated.

- There were 100 video games completed in 2017-18 that claimed VGTR, with UK expenditure of £131 million. Since VGTR was introduced in April 2014, there have been 480 video game productions claiming VGTR, accounting for over £1 billion of UK expenditure.
- Each video game may make several claims during the production process. In 2017-18 £108 million of VGTR was paid in response to 345 claims.
- Since the introduction of VGTR in 2014, £227 million has been paid out in response to 770 claims.

2.5 Children's Television Tax Relief

- There were 15 Children's Television programmes completed in the UK in 2017-18 which claimed CTR, with UK expenditure of £24 million. Since the relief was introduced in 2015, 75 programmes have made claims, accounting for £71 million of UK expenditure.
- Each programme may make several claims during the production process. In 2017-18, £13 million of CTR was paid to 50 claims.
- A total of £18 million has been paid out in response to 85 claims for CTR since the introduction of the relief.

2.6 Theatre Tax Relief

- In 2017-18, £77 million of theatre tax relief was paid out relating to 910 claims. Each claim can be for more than one production, so these claims represent 2,980 productions, of which 1,140 were touring and 1,840 non-touring.
- Since TTR was introduced in September 2014, £137 million has been paid out relating to 1,670 claims, which represents 4,680 productions.

2.7 Orchestra Tax Relief

- Since Orchestra tax relief was introduced in April 2016, £6.6 million has been paid out relating to 60 claims, which represent 205 productions.

Section 3: Commentary

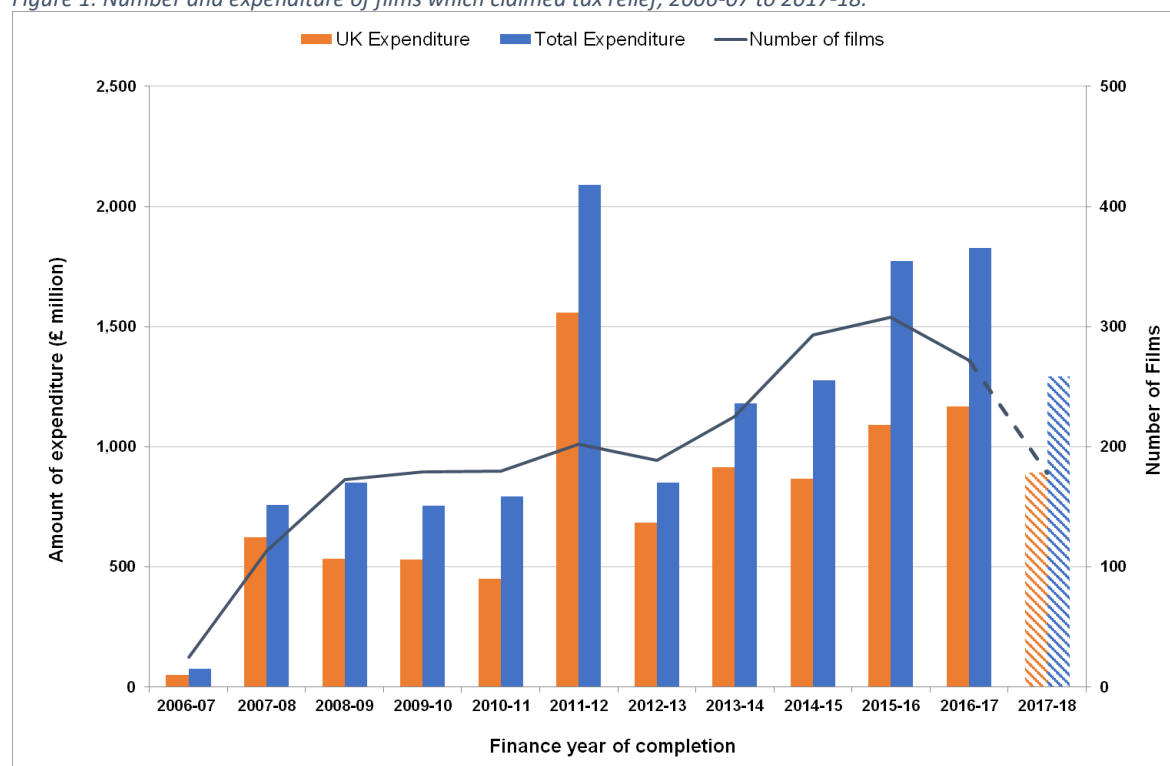
3.1 Film Tax Relief

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 180 films completed in 2017-18 that claimed FTR, with UK expenditure of £893 million. The figures for 2016-17 and 2017-18 are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2007, 2,420 films have claimed FTR; this accounted for £14.8 billion of total expenditure, of which £10.2 billion was expenditure in the UK. Figure 1 shows the number and expenditure of films which claimed FTR between 2006-07 and 2017-18. The figures for 2017-18 are provisional, and hence shaded in the graph.

Figure 1: Number and expenditure of films which claimed tax relief, 2006-07 to 2017-18.



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

Claims and payments

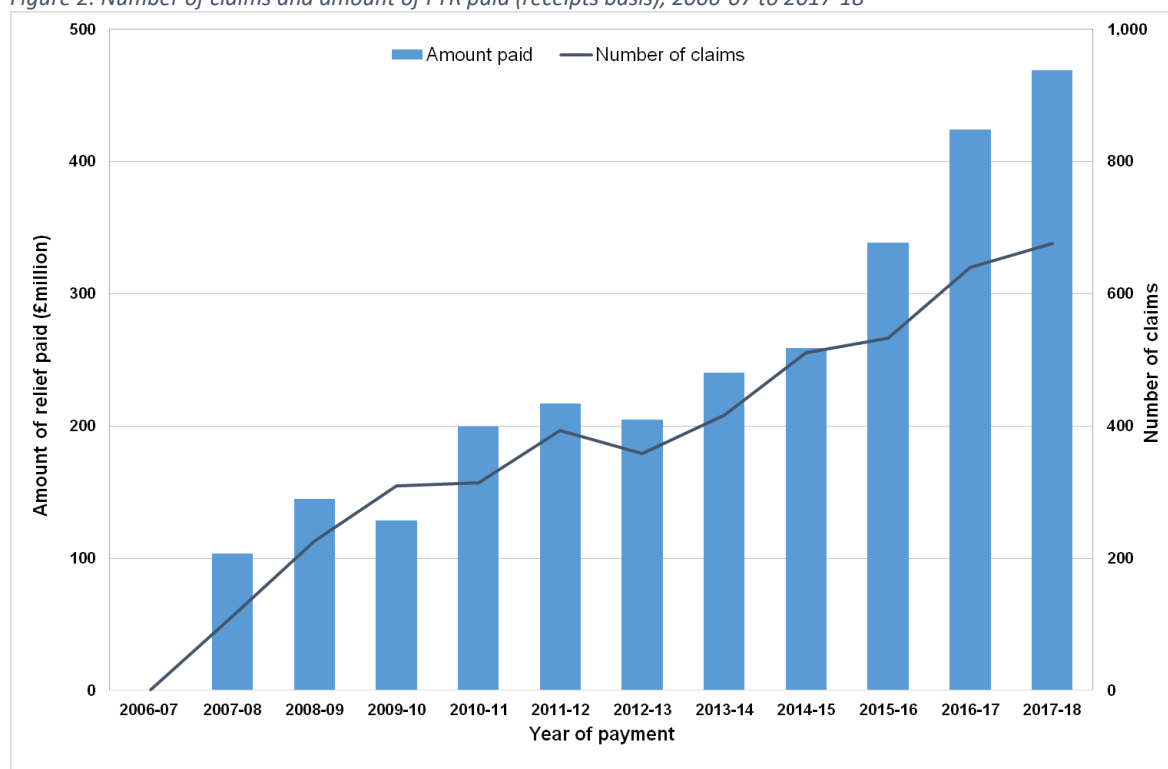
This section looks at the number of claims and the resulting amounts paid out in film tax relief. A qualifying film may make a number of claims, receiving payments at stages throughout the production process, so the number of claims will therefore be higher than the number of films presented earlier 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 2017-18, £469 million was paid out relating to 675 claims for film tax relief. Large films accounted for around 80% of the amount paid out. Figure 2 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 £2.7 billion has been paid out relating to 4,495 claims.

Figure 2: Number of claims and amount of FTR paid (receipts basis), 2006-07 to 2017-18



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

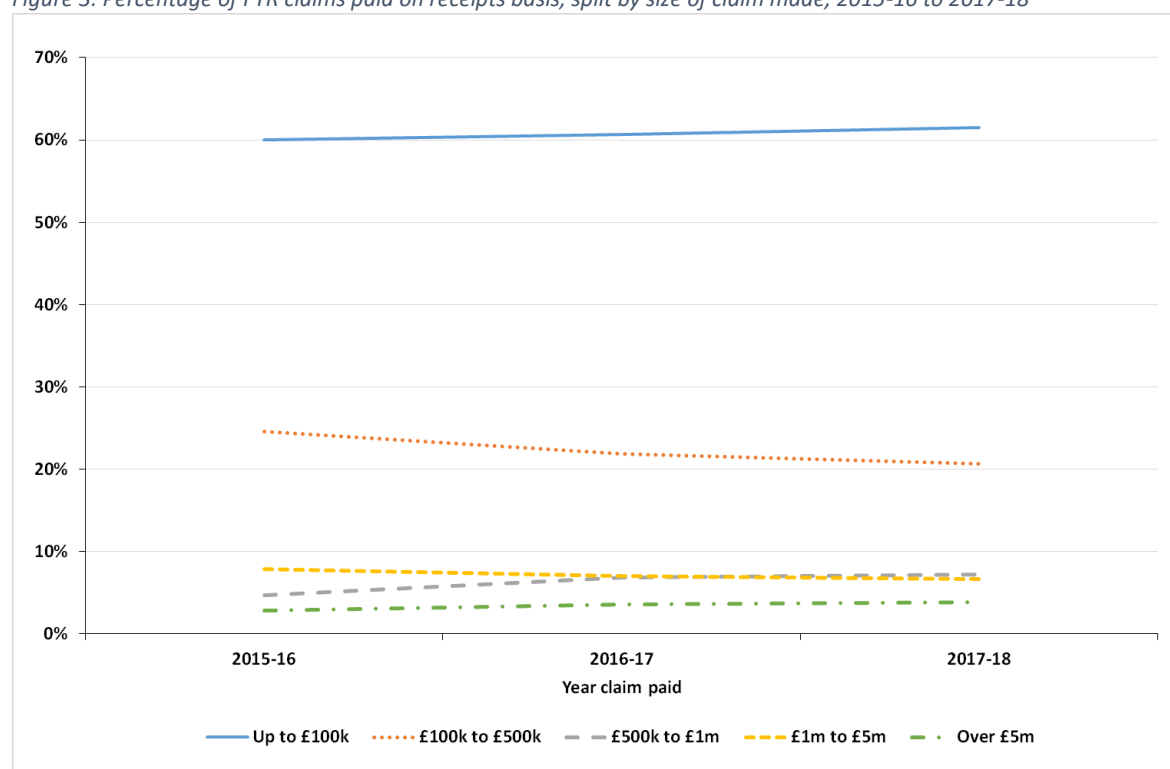
Accruals basis

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.

Number of claims and amount paid by size of claim

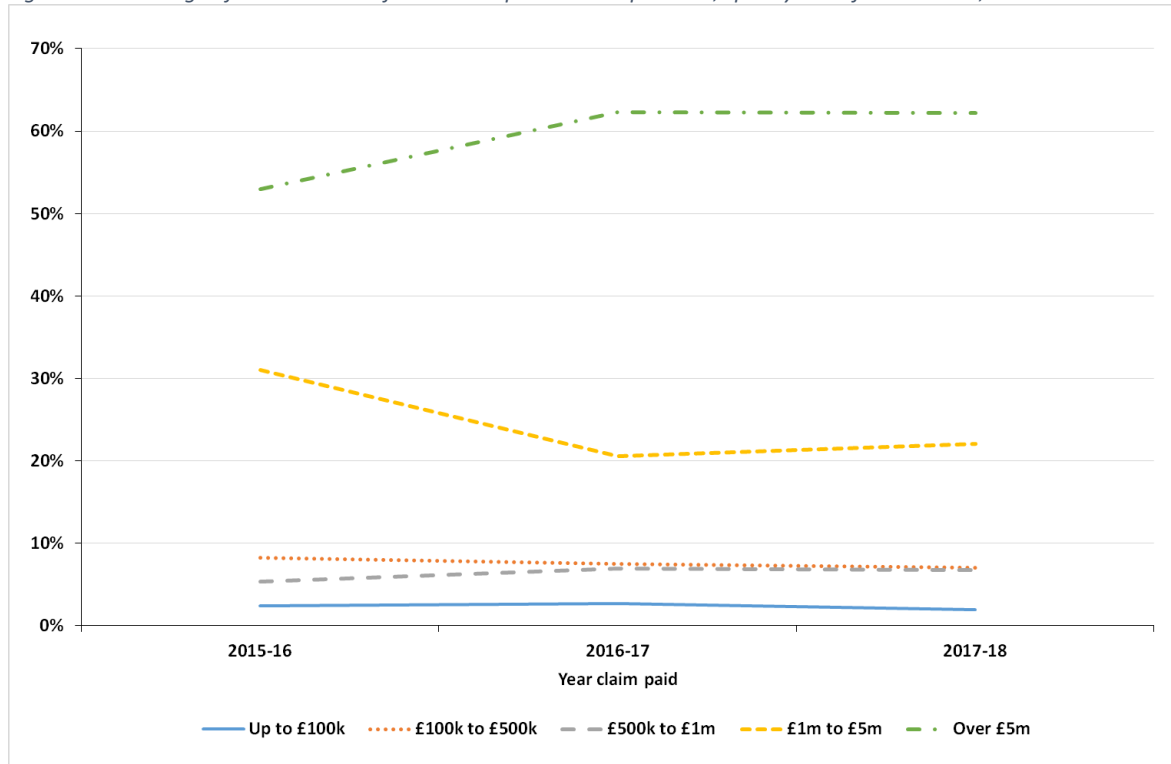
This section takes the number of claims and amount of film tax relief paid (receipts basis), and breaks them down by the amount of film tax relief actually claimed, shown in Figure 3 and Figure 4. The majority of claims made are for smaller amounts, with 62% of all claims being for £100,000 or less in 2017-18. This has stayed fairly consistent since 2015-16.

Figure 3: Percentage of FTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



Despite only 4% of claims being for over £5 million in 2017-18, they account for 62% of the total amount paid, which is an increase since 2015-16 when they were 3% of the total number but 53% of the total amount paid.

Figure 4: Percentage of total amount of FTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



The data used in this section comes from Film Table 1.5 in Annex A, where a further breakdown of the bandings is available.

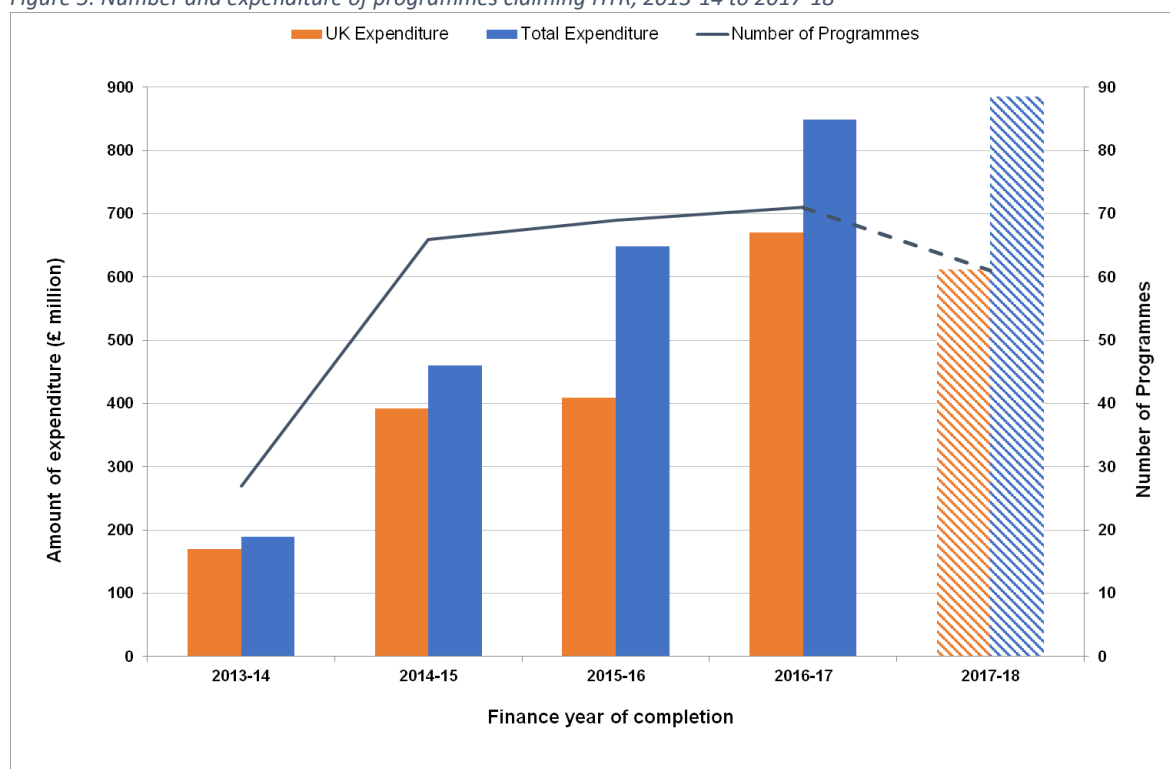
3.2 High-end Television Tax Relief

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 60 television programmes completed in 2017-18 that claimed HTR, with UK expenditure of £612 million. Since the relief was introduced in 2013, 310 programmes have claimed HTR; this accounted for £3.2 billion total expenditure, of which £2.4 billion was UK expenditure. Figure 5 shows the number and expenditure (both UK and total) of programmes which have claimed HTR between 2013-14 and 2017-18. The figures for 2017-18 are provisional and are likely to increase, and are therefore shaded.

Figure 5: Number and expenditure of programmes claiming HTR, 2013-14 to 2017-18



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

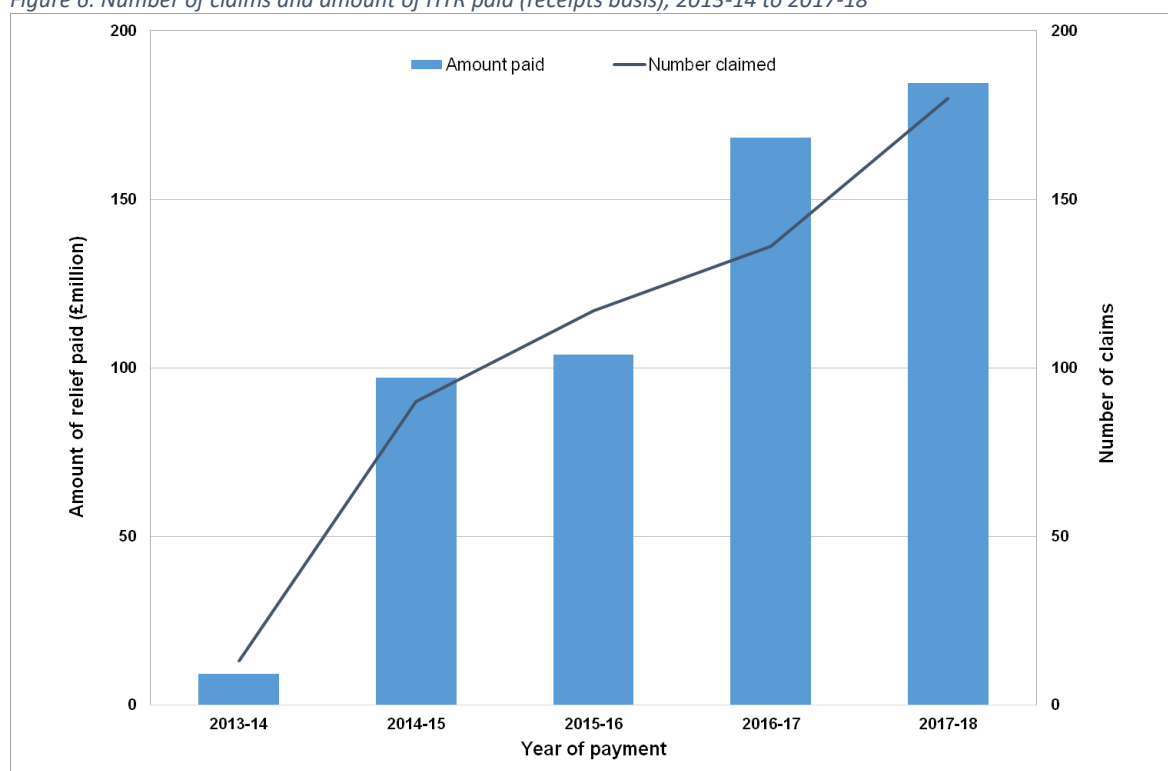
Claims and payments

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 2017-18, £184 million was paid out relating to 180 claims for HETV relief. Figure 6 shows that the number of claims, and amount of relief paid have increased each year. Since the relief was introduced in 2013, a total of £563 million has been paid out relating to 535 claims.

Figure 6: Number of claims and amount of HTR paid (receipts basis), 2013-14 to 2017-18

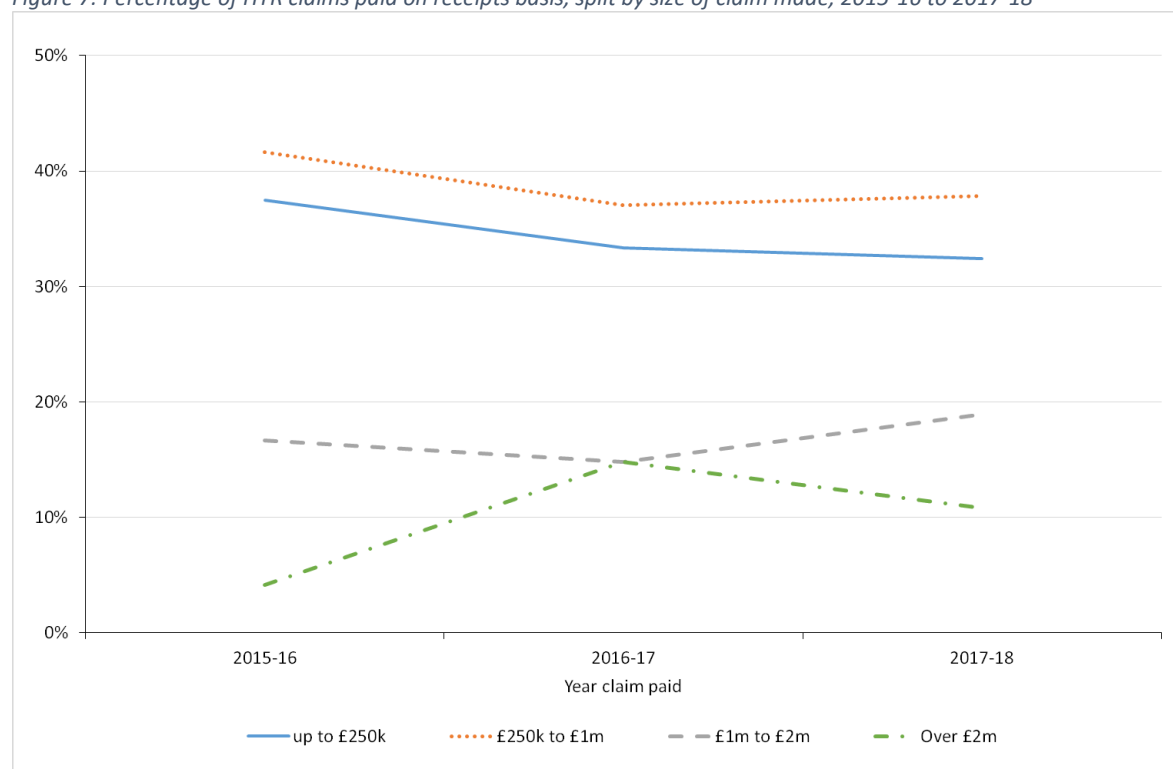


HETV Table 2.4 in Annex A shows the number of claims and amount paid on an accruals basis.

Number of claims and amount paid by size of claim

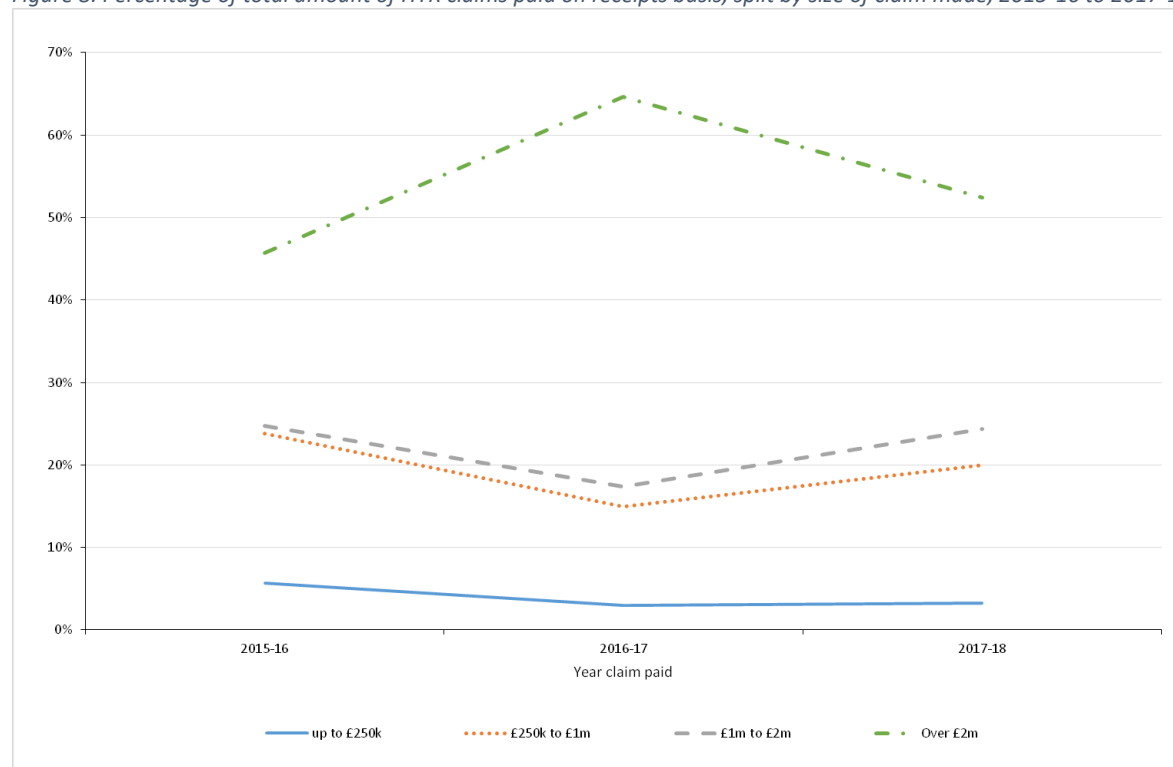
This section takes the number of claims and amount of HETV tax relief paid (receipts basis) and breaks them down by the amount of relief actually claimed, shown in Figure 7 and Figure 8. In 2017-18, about a third of the number of claims were for less than £250,000 – however, these accounted for only 3% of the total amount paid.

Figure 7: Percentage of HTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



In 2017-18, approximately 11% of the claims were for over £2million, but these accounted for around 52% of the total amount paid.

Figure 8: Percentage of total amount of HTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



The data used in this section comes from HETV Table 2.5 in Annex A.

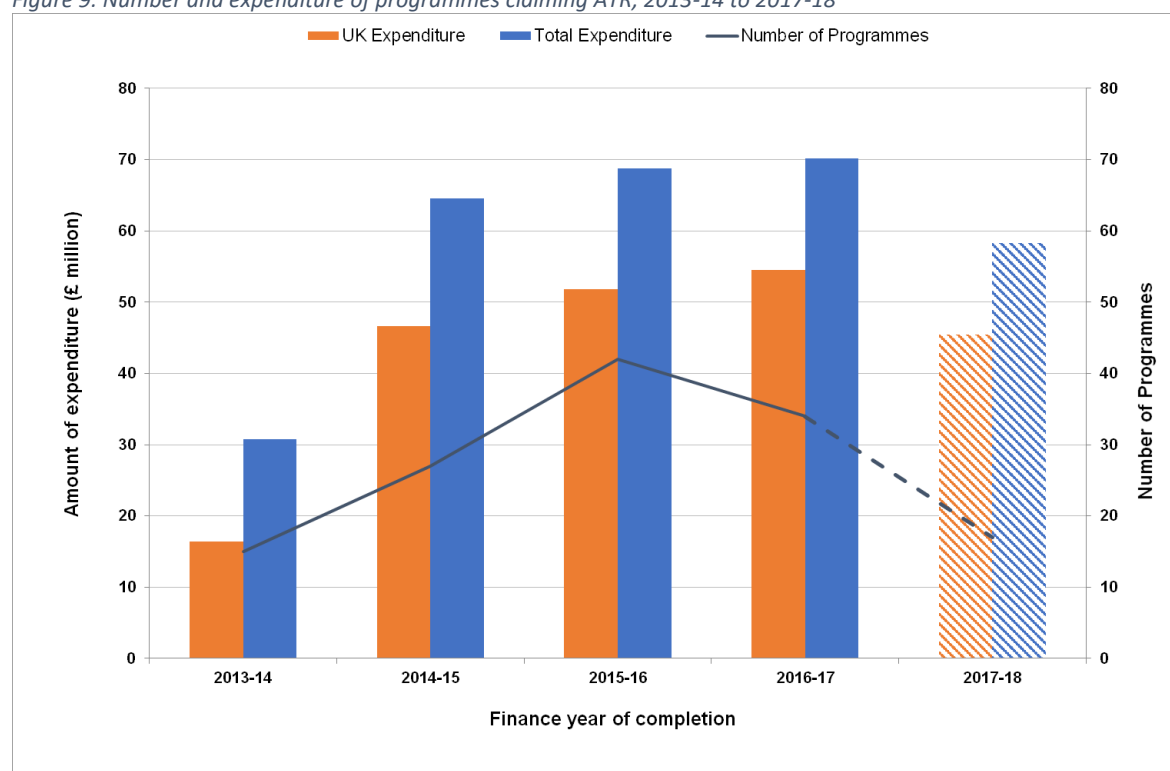
3.3 Animation Tax Relief

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.

Programmes claiming Animation Tax Relief

This section presents statistics on those programmes that have made a claim for Animation Tax Relief. There were 15 programmes completed in 2017-18 that claimed ATR, with UK expenditure of £45 million. Since the relief was introduced, 145 programmes have claimed ATR; this accounted for £337 million total expenditure, of which £250 million is UK based. Figure 9 shows the number and expenditure of programmes which claimed ATR between 2013-14 and 2017-18. The figures for 2017-18 are provisional and likely to increase as more claims are received by HMRC, and are therefore shaded in the graph.

Figure 9: Number and expenditure of programmes claiming ATR, 2013-14 to 2017-18



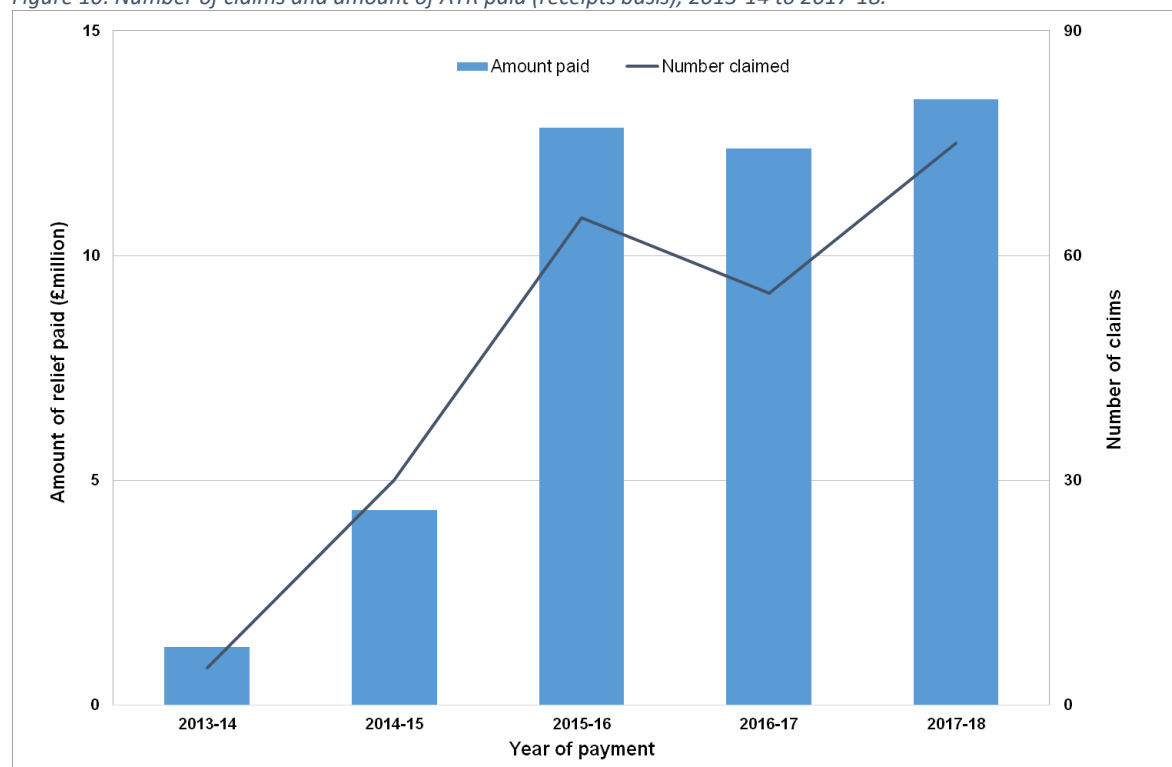
The data used in this section comes from Animation Table 3.1 in Annex A.

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 2017-18, £13 million was paid out relating to 75 claims for ATR. Since the relief was introduced in 2013, a total of £44 million has been paid out for 230 claims. Figure 10 shows that the number of claims has tended to increase, despite a slight decrease in 2016-17.

Figure 10: Number of claims and amount of ATR paid (receipts basis), 2013-14 to 2017-18.

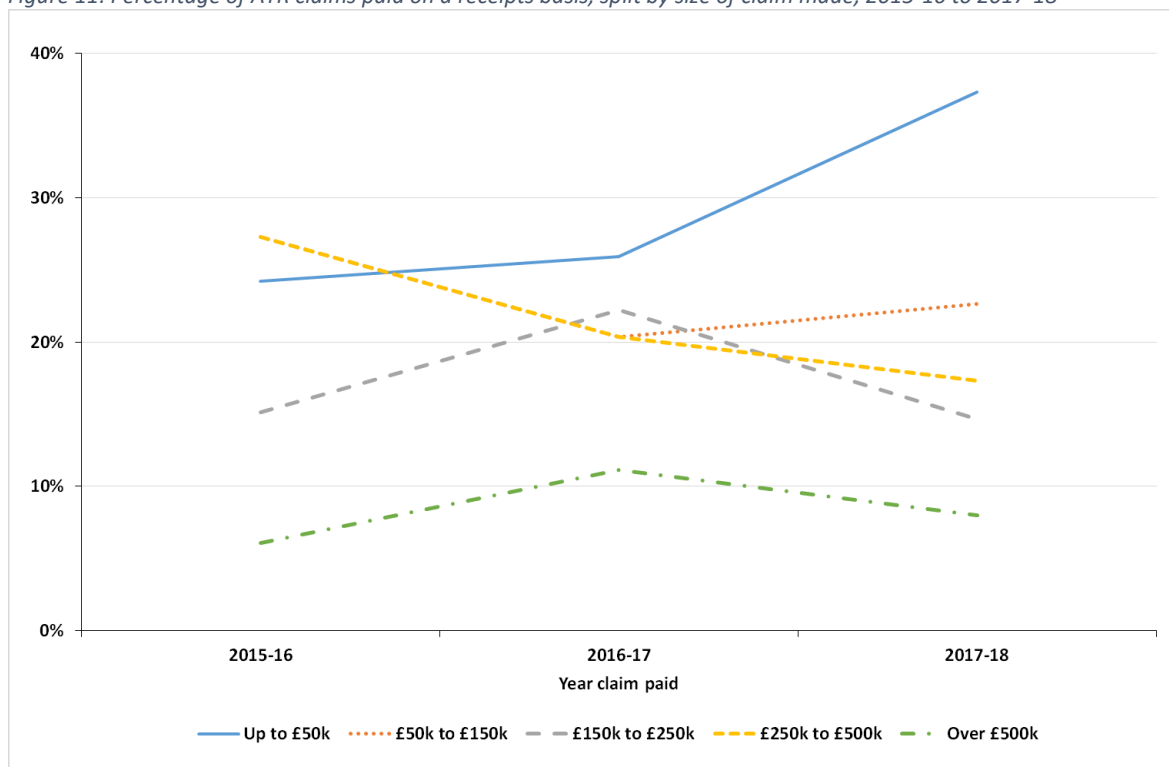


Animation Table 3.4 in Annex A shows the number of claims and amount paid on an accruals basis.

Number of claims and amount paid by size of claim

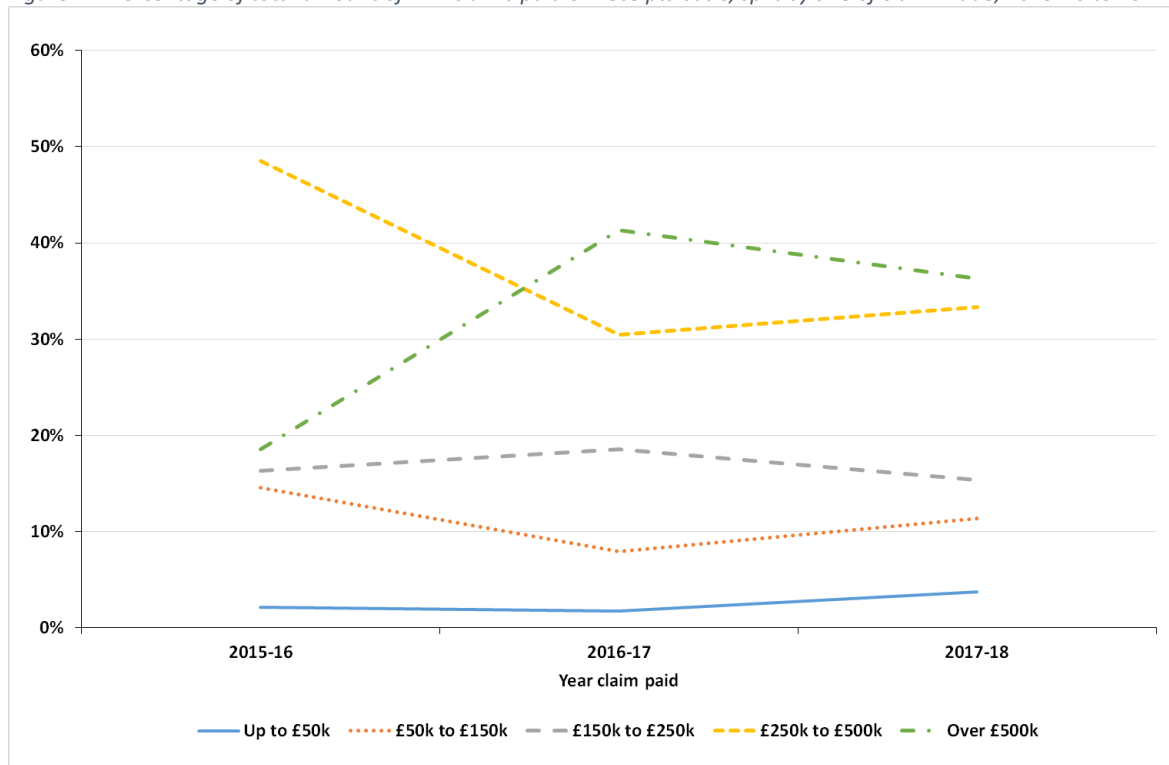
This section breaks down the number of claims and amount of ATR paid (on a receipts basis) by the size of the amount of relief actually claimed, as shown in Figure 11 and Figure 12. In 2017-18, 37% of ATR claims were for less than £50,000 – however, these claims accounted for only 4% of the total amount paid out. This compares to 2015-16, when 24% of ATR claims were in the same band, accounting for 2% of the total amount paid out.

Figure 11: Percentage of ATR claims paid on a receipts basis, split by size of claim made, 2015-16 to 2017-18



In 2017-18, just 8% of ATR claims were for values of £250,000 or over. These however accounted for 36% of the total amount paid out.

Figure 12: Percentage of total amount of ATR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



3.4 Video Games Tax Relief

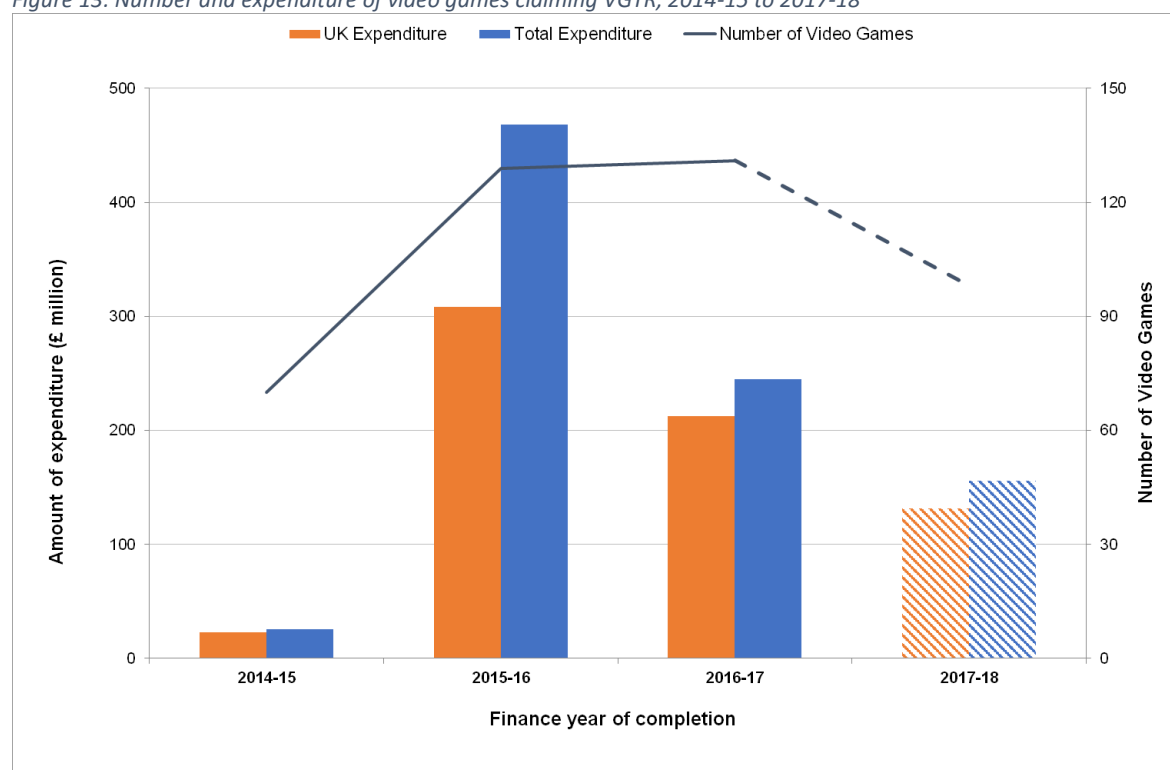
Video Games Tax Relief (VGTR) aims to promote the sustainable production of culturally relevant video games in the UK. It is aimed directly at companies producing video games and was available from 1 April 2014.

This section has been updated in April 2019 with small corrections to the Video Games Tax Relief statistics as a result of further quality assurance and data-cleansing. Tables 4.3, 4.4 and 4.5 in Annex A have also been updated. The largest changes have been to the amounts claimed in Table 4.4 which have been revised down by a maximum of £29 million per year. There have been more minor changes to the amounts paid in Table 4.4 and to the other data series in Tables 4.3, 4.4 and 4.5.

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 100 video games completed in 2017-18 that claimed VGTR, with UK expenditure of £131 million. Since the relief was introduced in 2014, 480 video games have claimed VGTR; this accounted for £1 billion of UK expenditure. Figure 13 shows the number and expenditure of video games that claimed tax relief between 2014-15 and 2017-18. The 2017-18 figures are provisional and are likely to increase as more claims are received by HMRC, and are therefore shaded in the graph.

Figure 13: Number and expenditure of video games claiming VGTR, 2014-15 to 2017-18

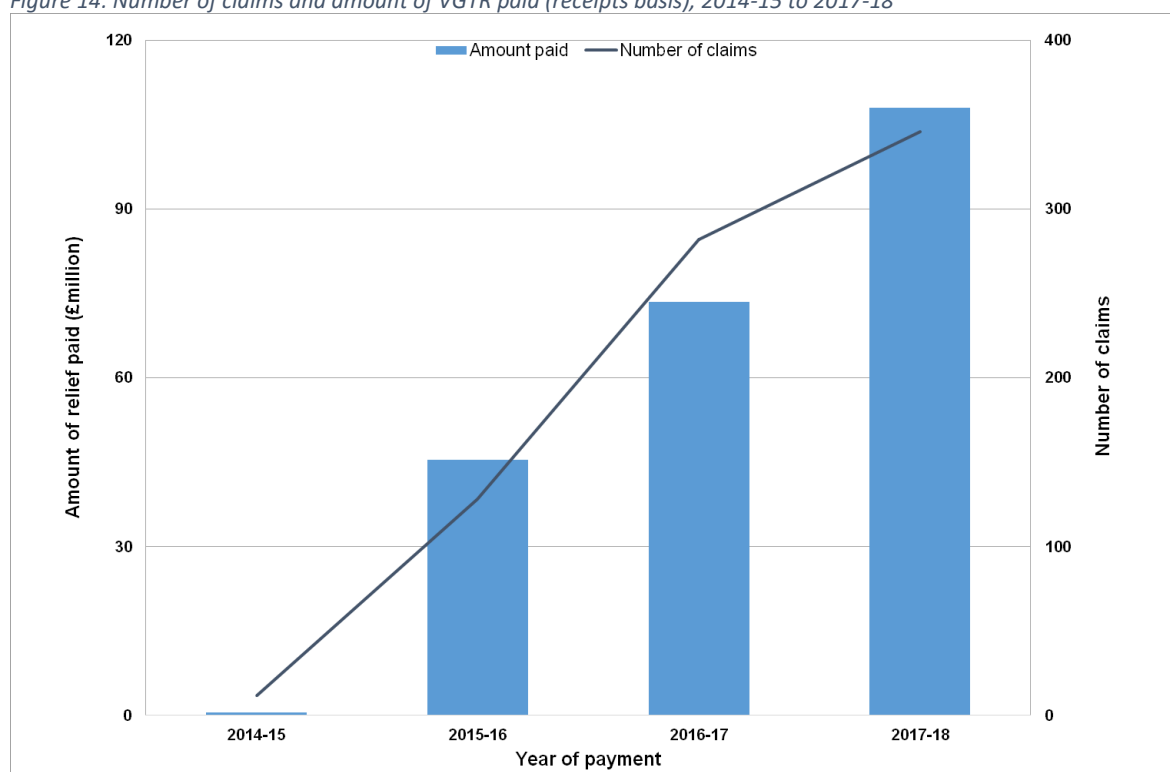


The data used in this section comes from Video Games Table 4.1 in Annex A.

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 Games Table 4.3 in Annex A shows the number of claims and amount paid, as does Figure 14. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

Figure 14: Number of claims and amount of VGTR paid (receipts basis), 2014-15 to 2017-18



In 2017-18, £108 million was paid out relating to 345 claims for VGTR. Since the relief was introduced in 2014, a total of £227 million has been paid out relating to 770 claims.

Video Games Table 4.4 in Annex A shows the number of claims and amount paid on an accruals basis.

Number of claims and amount paid by size of claim

This section takes the number of claims and amount of VGTR paid (receipts basis), and breaks them down by the amount of VGTR actually claimed, shown in Figure 15 and Figure 16. The majority of claims tend to be for smaller amounts, with 63% of all claims being for £50,000 or less; however, these claims are only responsible for 3% of the total amount paid out.

Despite only 11% of the claims being for amounts over £500,000, these account for 84% of the total amount paid out for VGTR.

Figure 15: Percentage of VGTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18

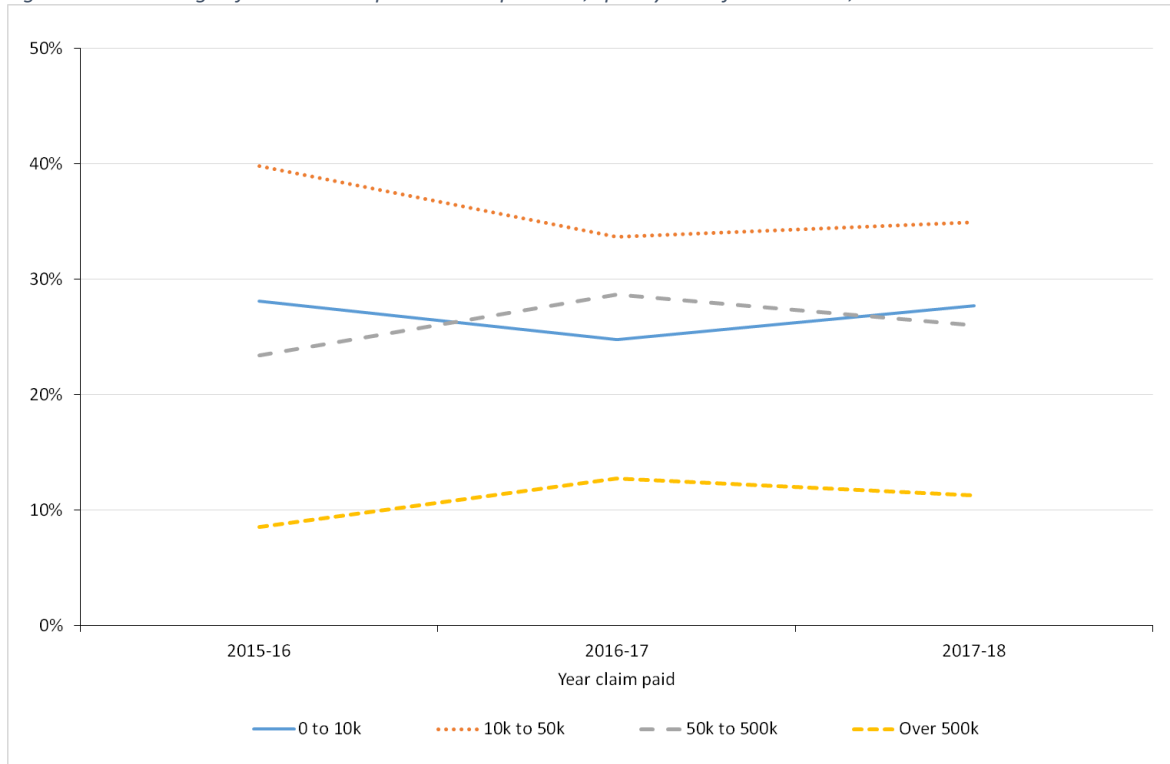
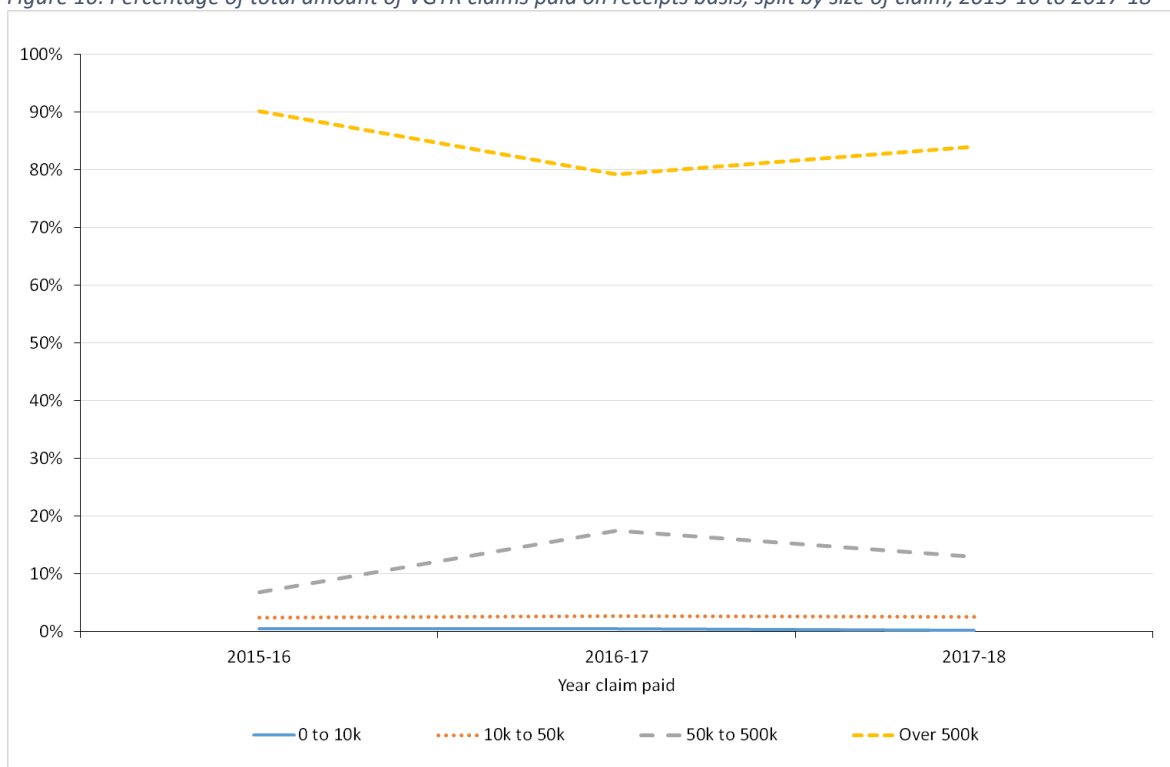


Figure 16: Percentage of total amount of VGTR claims paid on receipts basis, split by size of claim, 2015-16 to 2017-18



The data used in this section comes from Video Games Table 4.5 in Annex A.

3.5 Children's Television Tax Relief

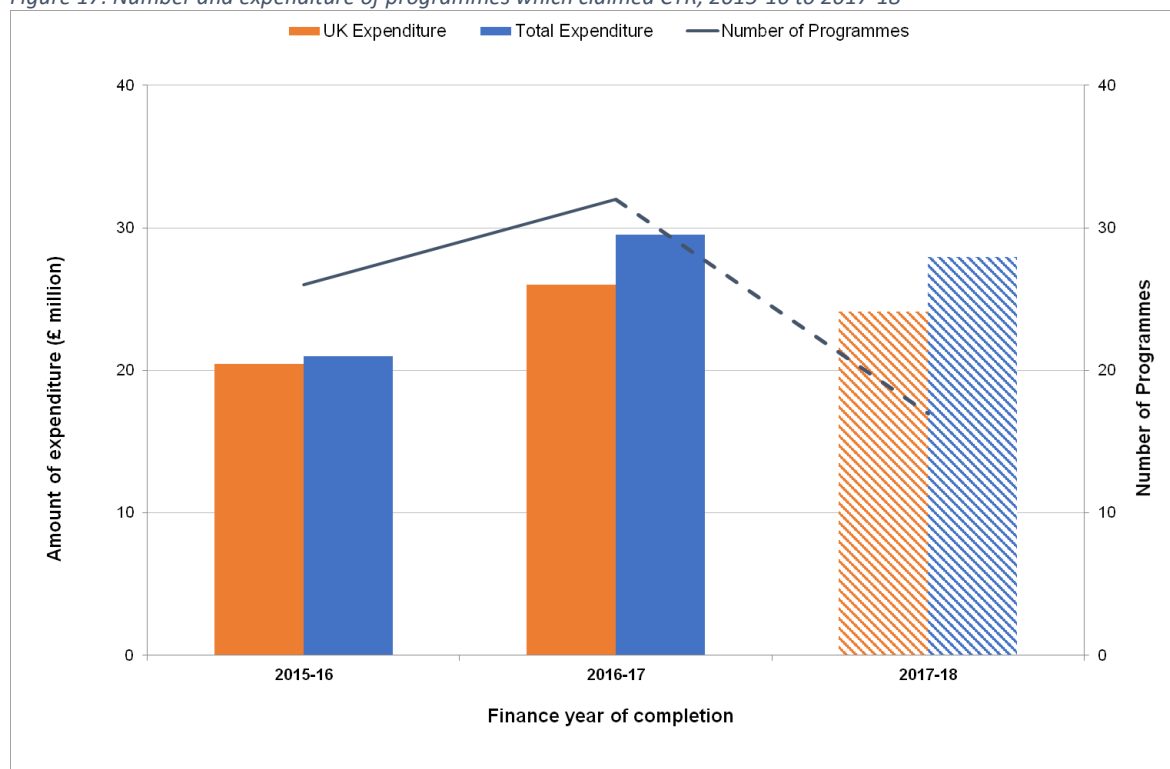
Children's Television Tax Relief (CTR) aims to encourage the production of culturally British children's television programmes in the UK. It is an extension of high-end television tax relief and animation relief, but is specifically aimed at the producers of children's television programmes. CTR is not subject to the £1 million per programme hour threshold or the 30 minute slot length that applies to high-end television programmes. The measure was announced at Autumn Statement 2014, and took effect on qualifying expenditure incurred on or after 1 April 2015.

Programmes claiming tax relief

This section presents statistics on those programmes that have made a claim for Children's Television Tax Relief (CTR). There were 15 programmes completed in 2017-18 that claimed CTR, with UK expenditure of £24 million. The 2017-18 figures are provisional and are likely to increase as more claims are received by HMRC – they are therefore shaded in Figure 17.

Since the relief was introduced in 2015, 75 programmes have claimed CTR; this accounted for £78 million of total expenditure, of which £71 million was in the UK.

Figure 17: Number and expenditure of programmes which claimed CTR, 2015-16 to 2017-18



The data in this section comes from Children's TV Table 5.1 in Annex A.

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.

Figure 18: Number of claims and amount of CTR paid (receipts basis), 2016-17 to 2017-18

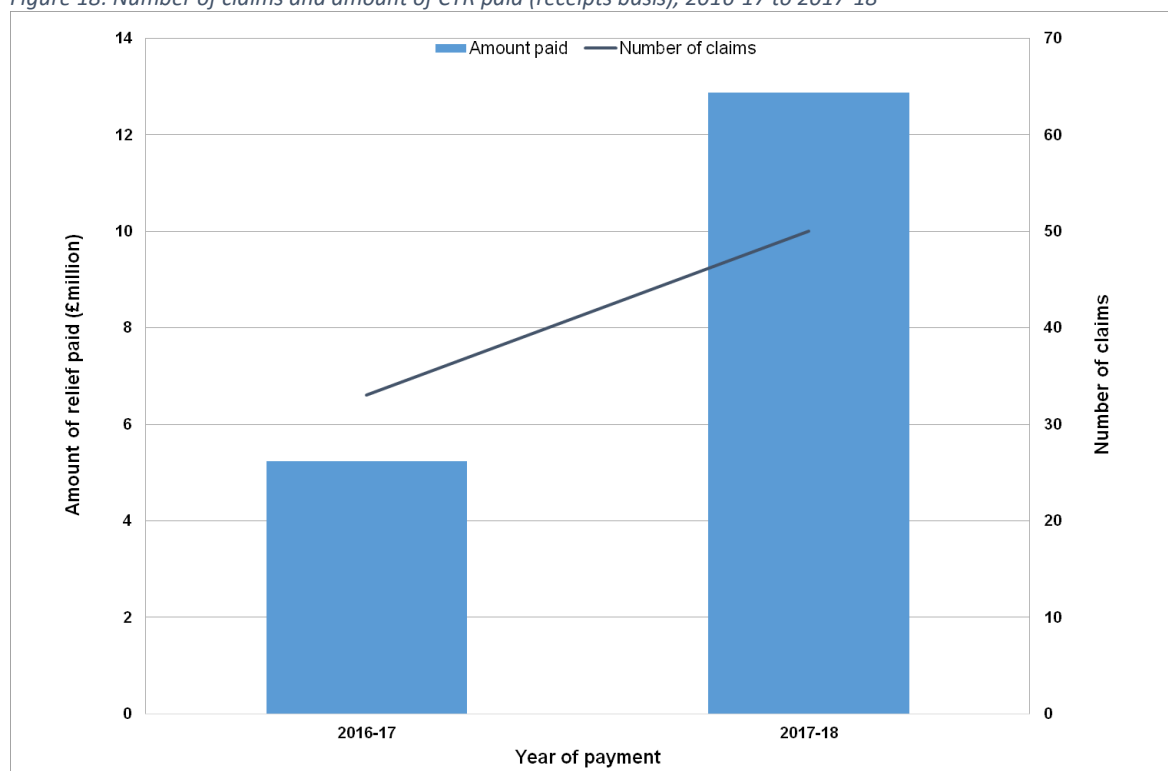


Figure 18 shows the number of claims, and the amount of CTR paid on a receipts basis. The numbers for 2015-16 are included with 2016-17 in line with HMRC's policies on dominance and disclosure.

Children's TV 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. In 2017-18, £13 million was paid out relating to 50 claims for CTR. Since the relief was introduced in 2015, a total of £18 million has been paid out relating to 85 claims.

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

Number of claims and amount paid by size of claim

Due to the small number of total claims currently received, the figures for CTR have not been broken down by size of claim banding.

3.6 Theatre Tax Relief

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

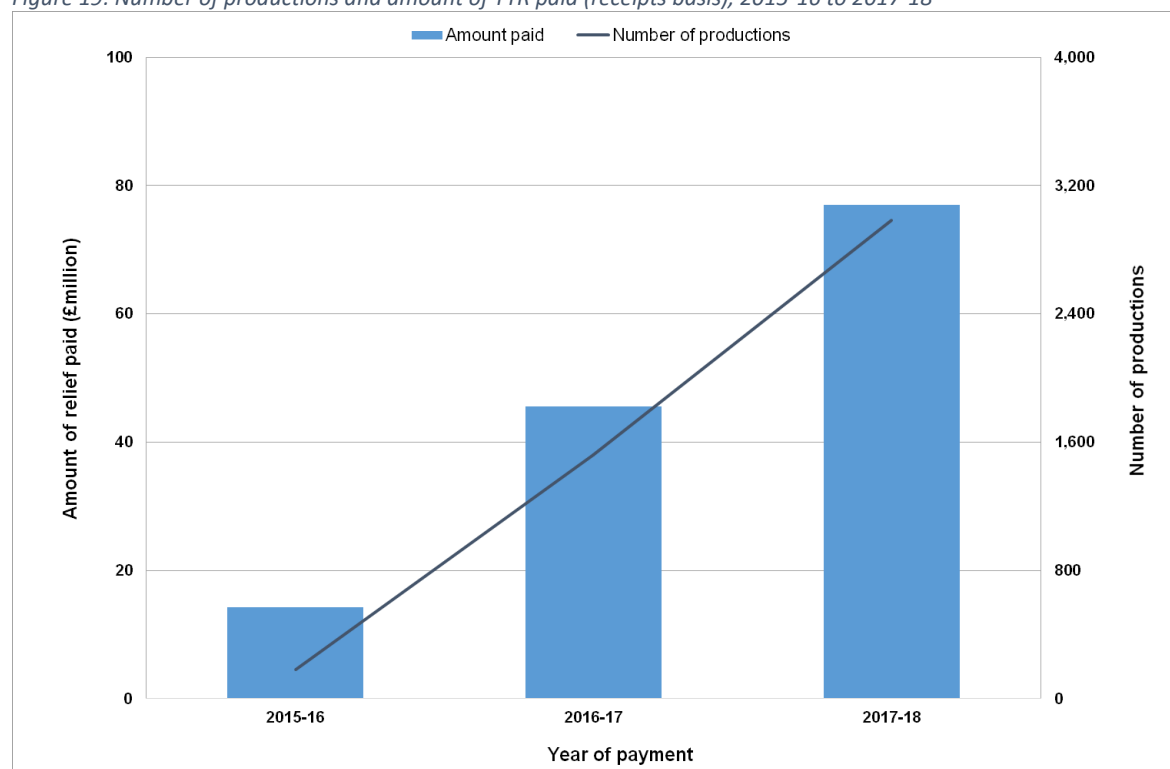
Claims and payments

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 claims made, the amount paid, and the number of touring and non-touring productions claiming tax relief. The table is presented on a receipts basis with claims allocated to the year the payment was made.

In 2017-18, £77 million was paid out relating to 910 claims. Since each claim may relate to more than one production, this represents a total of 2,980 productions, of which 1,140 were touring and 1,840 were non-touring.

Since the relief was introduced, £137 million in TTR has been paid out relating to 1,670 claims, which represents 4,680 productions.

Figure 19: Number of productions and amount of TTR paid (receipts basis), 2015-16 to 2017-18

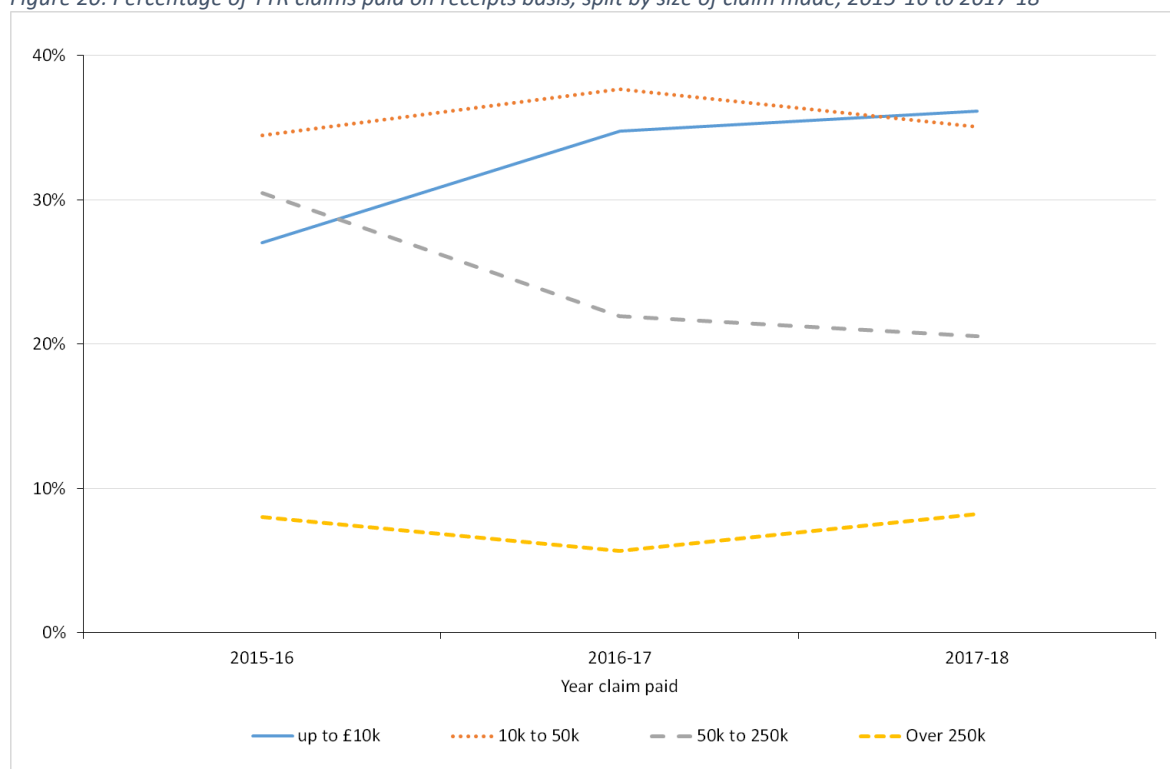


Theatre Table 6.2 in Annex A shows the number of productions and amount paid on an accruals basis.

Number of claims and amount paid by size of claim

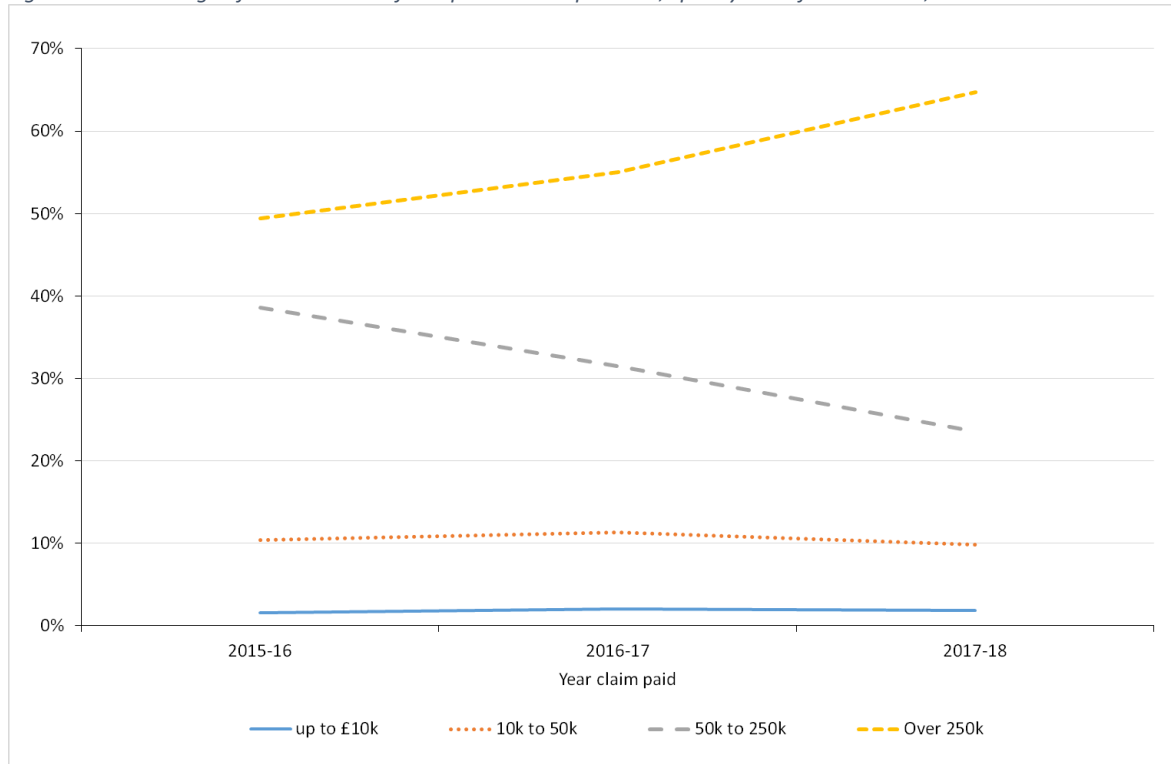
This section takes the number of claims and amount of theatre tax relief paid (receipts basis), and breaks them down by the amount of tax relief claimed, shown in Figure 20 and Figure 21. The majority of claims are for smaller amounts, with 36% of all claims being for £10,000 or less in 2017-18. These claims however only represent 2% of the total amount paid out.

Figure 20: Percentage of TTR claims paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



In 2017-18, claims over £250,000 represented just 8% of the number of claims made but 64% of the total amount paid out.

Figure 21: Percentage of total amount of TTR paid on receipts basis, split by size of claim made, 2015-16 to 2017-18



The data used in this section comes from Theatre Table 6.3 in Annex A.

3.7 Orchestra Tax Relief

Orchestra Tax Relief (OTR) was introduced in April 2016. Orchestral 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. An orchestra production company may make several claims during the production process. Orchestra Table 7.1 in Annex A shows the number of 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. Each claim may represent a number of productions.

Since the introduction of the relief, 60 claims representing 205 productions have been made, and £6.6 million paid out as OTR.

Orchestra Table 7.2 in Annex A shows the number of productions and amount paid on an accruals basis.

Section 4: Background Information

4.1 Policy Background

Film, High-End Television, Animation, Video Games, Children's Television, Theatre and Orchestra 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; and
- it has a minimum 25% EEA expenditure.

It has 2 rates of payable credit, 25% for touring productions, and 20% for others.

Orchestra Tax Relief (OTR) was announced at Autumn Statement 2014 and was introduced on 1 April 2016. Orchestral productions do not need to pass an Orchestral Cultural Test.

Where a company is an Orchestral Production Company, each qualifying concert or series of concerts is treated as a separate orchestral trade if OTR is claimed in respect of that concert or series. A concert is qualifying if:

- the concert is an orchestral concert;
- the concert is intended to be performed live to paying members of the general public or provided for educational purposes;
- the instrumentalists number at least 12;
- none, or a minority of, the musical instruments is electronically or directly amplified; and
- at least 25% of the core expenditure on the concert must be European Economic Area (EEA) expenditure

There is one rate of payable credit of 25% for both touring and non-touring productions.

Further information on the policy background and key policy changes in Film, High-End Television, Animation, Video Games, Children's Television, Theatre and Orchestra 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 Orchestra have not previously been produced.

4.2 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 2018.

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.

4.3 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 £1m or £0.1m. Statistics are consistent with HMRC's policies on dominance and disclosure.

4.4 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.

4.5 Planned developments and further statistics

HMRC has not previously published statistics on Orchestra 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.

4.6 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.

4.7 UKSA Code of Practice for Official Statistics

These statistics have been produced in accordance with the Code of Practice for 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.

4.8 Contact points

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

Stephen Bennett and Dominica Parry
KAI Direct Business Taxes
HM Revenue & Customs
Room 3/60
100 Parliament Street
London SW1A 2BQ

Telephone:
03000 599570
03000 589593

E-mail:
ct.statistics@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 Table 1.1

Film Tax Relief (FTR)

Table 1.1: Films which claimed tax relief, by expenditure and financial year of programme completion, from 2006-07 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million			
Finance year ² of completion	Total	Expenditure (Final & Interim only)	
		UK	Total
	Number	Amount	Amount
2006-07	25	50	76
2007-08	115	624	757
2008-09	175	534	852
2009-10	180	532	755
2010-11	180	452	793
2011-12	200	1,558	2,089
2012-13	190	685	851
2013-14	225	915	1,181
2014-15 ^r	295	867	1,275
2015-16 ^{p,r}	310	1,091	1,772
2016-17 ^{p,r}	270	1,167	1,829
2017-18 ^p	180	893	1,293
Unknown	45	243	350
Incomplete	40	629	914
Total	2,420	10,240	14,786

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 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Films without a completion date recorded are defined as 'Unknown' whereas films with an estimated completion date after 31st March 2018 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 £1 million. Totals may not sum due to rounding.

Film Table 1.3

Film Tax Relief (FTR)

Table 1.3: Number of claims and amount of relief paid on receipts basis, from 2006-07 to 2016-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £million

Year claim paid	Large Films		Limited budget Films		Total	
	Number	Amount	Number	Amount	Number	Amount
2006-07	-	-	*	*	*	*
2007-08	15	62	100	41	115	104
2008-09	25	89	200	56	225	145
2009-10	25	77	285	52	310	129
2010-11	35	149	280	51	315	199
2011-12	45	154	350	63	395	217
2012-13	35	156	325	49	360	205
2013-14	55	172	365	69	415	240
2014-15	60	184	450	75	510	259
2015-16	60	256	475	83	535	339
2016-17 ^{p,r}	80	335	560	90	640	424
2017-18 ^p	85	377	590	92	675	469
Total	520	2,010	3,970	721	4,495	2,730

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

Film Table 1.4

Film Tax Relief (FTR)

Table 1.4: Number of claims made and amount paid by finance year on accruals basis, from 2006-07 to 2016-17

Claims data received by June 2018¹

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	10	43	55	22	55	22	60	65	60	65
2007-08	25	65	25	65	195	59	190	58	215	123	215	123
2008-09	25	90	25	90	265	52	260	49	290	142	285	139
2009-10	30	121	30	120	320	61	305	58	350	181	340	178
2010-11	40	150	40	150	340	64	330	62	380	214	370	212
2011-12	45	212	45	197	355	47	330	43	400	259	375	240
2012-13	50	147	50	136	355	66	340	64	405	213	390	200
2013-14	60	195	60	195	420	70	420	69	485	265	480	264
2014-15 ^r	60	226	60	222	510	87	500	85	570	312	560	307
2015-16 ^{pr}	75	321	75	320	545	91	495	87	620	412	570	407
2016-17 ^p	90	444	85	433	555	82	530	78	645	526	610	511
Total	520	2,012	505	1,971	3,915	699	3,750	674	4,430	2,711	4,255	2,645

Source: HMRC Management Information Systems (MIS)

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. For the accruals table, 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 £1 million. Totals may not sum due to rounding.

Film Table 1.5

Film Tax Relief (FTR)

Table 1.5: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2015-16 to 2017-18

Claims data received by June 2018¹

Size of claim	Numbers: actual; Amounts: £million					
	2015-16 ^p		2016-17 ^p		2017-18 ^p	
	Number	Amount	Number	Amount	Number	Amount
Up to £10,000	120	*	145	1	175	1
£10,001 to £25,000	85	1	95	2	105	2
£25,001 to £50,000	55	2	65	2	80	3
£50,001 to £100,000	60	4	80	7	60	4
£100,001 to £250,000	90	14	90	15	85	15
£250,001 to £500,000	40	14	50	17	55	18
£500,001 to £1,000,000	25	18	45	29	50	32
£1,000,001 to £5,000,000	40	105	45	87	45	103
£5,000,001 to £10,000,000	5	49	15	88	15	79
Over £10,000,000	10	131	10	177	10	213
Total	535	339	640	424	675	469

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

HETV Table 2.1

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 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14	25	169	189
2014-15	65	392	461
2015-16 ^r	70	409	648
2016-17 ^r	70	670	849
2017-18 ^p	60	612	885
Incomplete ³	15	136	205
Total	310	2,389	3,236

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 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with an estimated completion date after 31st March 2018 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 £1 million. Totals may not sum due to rounding.

HETV Table 2.3

High-end Television (HETV) Tax Relief

Table 2.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2013-14	15	9
2014-15	90	97
2015-16	115	104
2016-17 ^r	135	168
2017-18 ^p	180	184
Total	535	563

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

HETV Table 2.4

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 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £million				
Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14 ^r	50	59	50	59
2014-15 ^r	120	119	120	118
2015-16 ^{D,r}	150	174	145	171
2016-17 ^p	155	162	155	156
Total	475	513	470	504

Source: HMRC Management Information Systems (MIS)

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. For the accruals table, 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 £1 million. Totals may not sum due to rounding.

HETV Table 2.5

High-end Television (HETV) Tax Relief

Table 2.5: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2015-16 to 2017-18

Claims data received by June 2018¹

Size of claim	Numbers: actual; Amounts: £million					
	2015-16 ^p		2016-17 ^p		2017-18 ^p	
	Number	Amount	Number	Amount	Number	Amount
Up to £100,000	15	1	20	1	30	1
£100,001 to £250,000	30	5	25	4	30	5
£250,001 to £500,000	25	9	25	8	35	12
£500,001 to £1,000,000	25	16	25	17	35	25
£1,000,001 to £2,000,000	20	26	20	29	35	45
Over £2,000,000	5	48	20	108	20	97
Total	115	104	135	167	180	184

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

Animation Table 3.1

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 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million			
Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14 ^r	15	16	31
2014-15 ^r	25	47	65
2015-16 ^{p,r}	40	52	69
2016-17 ^{p,r}	35	54	70
2017-18 ^p	15	45	58
Incomplete	10	35	44
Total	145	250	337

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 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with an estimated completion date after 31st March 2018 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 £1 million. Totals may not sum due to rounding.

Animation Table 3.3

Animation Tax Relief (ATR)

Table 3.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2013-14	5	1
2014-15 ^r	30	4
2015-16 ^r	65	13
2016-17 ^{p,r}	55	12
2017-18 ^p	75	13
Total	230	44

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

Animation Table 3.4

Animation Tax Relief (ATR)

Table 3.4: Number of claims made and amount paid by finance year on accruals basis, from 2013-14 to 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £million

Year claim paid ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14	25	4	25	4
2014-15 ^r	65	13	65	13
2015-16 ^{p,r}	70	14	60	13
2016-17 ^p	70	14	60	12
Total	230	45	210	42

Source: HMRC Management Information Systems (MIS)

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. For the accruals table, 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 £1 million. Totals may not sum due to rounding.

Animation Table 3.5

Animation Tax Relief (ATR)

Table 3.5: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2015-16 to 2017-18

Claims data received by June 2018¹

Size of claim	Numbers: actual; Amounts: £million					
	2015-16 ^p		2016-17 ^p		2017-18 ^p	
	Number	Amount	Number	Amount	Number	Amount
Up to £50,000	15	*	15	*	30	*
£50,001 to £150,000	20	2	10	1	15	2
£150,001 to £250,000	10	2	10	2	10	2
Over £250,000	20	9	15	9	20	9
Total	65	13	55	12	75	13

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

Video Games Table 4.1

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 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million			
Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2014-15 ^r	70	23	25
2015-16 ^{p,r}	130	308	468
2016-17 ^{p,r}	130	213	245
2017-18 ^p	100	131	156
Incomplete	50	332	*
Total	480	1,007	*

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 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Games with an estimated completion date after 31st March 2018 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 £1 million. Totals may not sum due to rounding.

Video Games Table 4.3

Video Games Tax Relief (VGTR)

Table 4.3: Number of claims and amount of relief paid on receipts basis, from 2014-15 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2014-15	10	*
2015-16	130	45
2016-17 ^{p,r}	280	74
2017-18 ^p	345	108
Total	770	227

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

This table has been amended in April 2019 to include corrections as a results of further data cleansing.

Video Games Table 4.4

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 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2014-15 ^r	180	65	175	62
2015-16 ^{p,r}	290	97	265	86
2016-17 ^p	300	96	265	67
Total	770	258	700	215

Source: HMRC Management Information Systems (MIS)

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. For the accruals table, 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 £1 million. Totals may not sum due to rounding.

This table has been amended in April 2019 to include corrections as a results of further data cleansing.

Video Games Table 4.5

Video Games Tax Relief (VGTR)

Table 4.5: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2015-16 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £million						
Size of claim	2015-16 ^p		2016-17 ^p		2017-18 ^p	
	Number	Amount	Number	Amount	Number	Amount
Up to £5,000	10	*	35	*	65	*
£5,001 to £10,000	25	*	35	*	30	*
£10,001 to £25,000	35	1	60	1	80	1
£25,001 to £50,000	15	1	35	1	40	1
£50,001 to £100,000	15	1	30	2	30	2
£100,001 to £500,000	15	2	50	11	60	12
Over £500,000	10	41	35	58	40	91
Total	130	45	280	74	345	108

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

This table has been amended in April 2019 to include corrections as a results of further data cleansing.

Children's TV Table 5.1

Children's Television (CTV) Tax Relief (CTR)

Table 5.1: CTV programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2014-15 to 2017-18

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million			
Finance year ² of completion	Total	Expenditure (Final & Interim only)	
		UK	Total
	Number	Amount	Amount
2015-16 ^p	25	20	21
2016-17 ^{p,r}	30	26	30
2017-18 ^p	15	24	28
Total	75	71	78

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 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with an estimated completion date after 31st March 2018 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 £1 million. Totals may not sum due to rounding.

Children's TV Table 5.3

Children's Television (CTV) Tax Relief (CTR)

Table 5.3: Number of claims and amount of relief paid on receipts basis, from 2016-17¹ to 2017-18

Claims data received by June 2018²

Numbers: actual; Amounts: £ million		
Year claim paid	Paid	
	Number	Amount
2016-17 ^{p,1}	35	5
2017-18 ^p	50	13
Total	85	18

Source: HMRC Management Information Systems (MIS)

1. The figures for 2015-16 are included with the 2016-17 figures in line with HMRC's policies on dominance and disclosure.

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 £1 million. Totals may not sum due to rounding.

Children's TV Table 5.4

Children's Television (CTV) Tax Relief (CTR)

Table 5.4: Number of claims made and amount paid by finance year on accruals basis, from 2015-16 to 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2015-16 ^r	30	5	30	5
2016-17 ^p	45	13	45	12
Total	80	18	70	17

Source: HMRC Management Information Systems (MIS)

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 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. For the accruals table, 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 £1 million. Totals may not sum due to rounding.

Theatre Table 6.1

Theatre Tax Relief (TTR)

Table 6.1: Number of productions and amount of relief paid on receipts basis, from 2014-15¹ to 2017-18

Claims data received by June 2018²

Numbers: actual; Amounts: £ million

Year claim paid	Number of Claims Made	Number of Productions			Amount (Paid)
	Number	Touring	Non-touring	Total	Total
2015-16 ^f	175	70	110	180	15
2016-17 ^{p,r}	585	470	1,045	1,520	46
2017-18 ^p	910	1,140	1,840	2,980	77
Total	1,670	1,685	2,995	4,680	137

Source: HMRC Management Information Systems (MIS)

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

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 £1 million. Totals may not sum due to rounding.

Theatre Table 6.2

Theatre Tax Relief (TTR)

Table 6.2: Number of productions and amount of relief paid by finance year on accruals basis, 2014-15 to 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million

Finance year ²	Claimed			Paid		
	Number of claims	Number of productions	Amount	Number of claims	Number of productions	Amount
2014-15 ^r	370	485	19	290	380	17
2015-16 ^{p,r}	840	2,480	61	695	2,200	55
2016-17 ^p	710	2,135	67	570	1,800	55
Total	1,920	5,095	147	1,555	4,380	127

Source: HMRC Management Information Systems (MIS)

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 2016-17 remains provisional and subject to change due to claims not yet received.

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

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Theatre Table 6.3

Theatre Tax Relief (TTR)

Table 6.3: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2015-16 to 2017-18

Claims data received by June 2018¹

Size of claim	Numbers: actual; Amounts: £million					
	2015-16 ^p		2016-17 ^p		2017-18 ^p	
	Number	Amount	Number	Amount	Number	Amount
Up to £2,500	*	*	60	*	100	*
£2,501 to £5,000	20	*	55	*	95	*
£5,001 to £10,000	20	*	85	1	135	1
£10,001 to £25,000	30	*	140	2	190	3
£25,001 to £50,000	30	1	80	3	125	5
£50,001 to £100,000	30	2	60	4	95	6
£100,001 to £150,000	10	1	30	3	50	5
£150,001 to £250,000	10	2	35	7	40	7
£250,001 to £500,000	10	3	20	7	35	11
Over £500,000	*	*	15	18	40	39
Total	175	14	585	46	910	77

Source: HMRC Management Information Systems (MIS)

1. 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 £1 million. Totals may not sum due to rounding.

Orchestra Table 7.1

Orchestra Tax Relief (OTR)

Table 7.1: Number of productions and amount of relief paid on receipts basis, 2017-18¹

Claims data received by June 2018²

Numbers: actual; Amounts: £ million

Year claim paid	Number of Claims Made	Number of Productions claiming	Amount (Paid)
2017-18 ^{p1}	60	205	6.6
Total	60	205	6.6

Source: HMRC Management Information Systems (MIS)

1. The figures for 2016-17 are included with the 2017-18 figures in line with HMRC's policies on dominance and disclosure.

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.

Orchestra Table 7.2

Orchestra Tax Relief (OTR)

Table 7.2: Number of productions and amount of relief paid by finance year on accruals basis 2016-17

Claims data received by June 2018¹

Numbers: actual; Amounts: £ million

Finance year ²	Claimed			Paid		
	Number of claims	Number of productions	Amount	Number of claims	Number of productions	Amount
2016-17 ^p	65	272	8.6	50	190	6.3
Total	65	272	8.6	50	190	6.3

Source: HMRC Management Information Systems (MIS)

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 2016-17 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March. For the accruals table, 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.