

Animation tax relief working group – terms of reference

Role of the group

- To assist HM Treasury, HM Revenue and Customs and the Department for Culture Media and Sport to develop solutions for the design and implementation of an animation tax relief that will be suitable for businesses and the Government, including helping to design suitable cultural tests and providing supporting evidence.
- This work will build on the consultation document *Consultation on creative sector tax reliefs* published by HM Treasury on 18 June 2012.

Structure

The working group will be for business representatives, primarily those involved directly in the production of animated programmes.

- The group will initially meet on 27 July 2012. Further meetings will be organised as required (it is envisaged that a further meeting will take place towards the end of August 2012).
- We will publish names of group members and the terms of reference on the consultation website. In addition, an agreed record of the topics discussed will be published once the meetings have been held.
- Discussions with working group members will be held on a personal basis. However – other than when a member of the group has explicitly requested that information they have shared is not disclosed outside the working group – members are permitted to share the content of working group discussions (beyond the agreed record of the topics discussed) with other interested parties.
- Where appropriate, papers from the working group will be published on the website alongside the agreed record of the meeting.

It should be noted that the Government will also meet separately with advisers, accountants/ lawyers, representative bodies and other interested stakeholders where possible to make the consultation process as inclusive as practically possible.

Scope

The aim is for Government and group members to explore design options to achieve the stated objectives of the animation tax relief and to work together in gathering the evidence needed to support the design process and the application for State aid approval from the European Commission.

Values

We will work together in a spirit of professional co-operation and support.

Where appropriate we will engage in constructive challenge, and expect to be challenged ourselves, but all the time maintaining mutual respect for the different perspectives that will arise and endure given the nature of the group.

We will seek to work openly and transparently, while respecting the constraints of the tax policy process and taxpayer confidentiality.