

## Animation Tax Relief

**Table 3.1b: Expenditure by Animation programmes which claimed ATR by financial year of completion, 2013-14 and 2014-15**

Claims data received by August 2015<sup>1</sup>

Finance year <sup>2</sup> of Animation completion	Number of Animation programmes	UK expenditure	Total expenditure
	actual	£m	£m
2013-14 <sup>p</sup>	10	13.3	20.1
2014-15 <sup>p</sup>	15	34.8	49.8
Incomplete	5	19.4	21.5
Total	35	67.5	91.3

Source: HMRC Management Information Systems (MIS) and BFI

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

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

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 and 2014-15 remain provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Animations with an estimated completion date after 31 March 2015 are defined as 'Incomplete'.

p. Provisional

## Enquiries

Statistical enquiries should be addressed to: Vivienne Opoku Creatives Industry Statistics, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/43, 100 Parliament Street, London, SW1A 2BQ. Tel: 03000 589 093, E-mail: [Vivienne.Opoku@hmrc.gsi.gov.uk](mailto:Vivienne.Opoku@hmrc.gsi.gov.uk)

For more general enquiries please refer to the HMRC website:

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or contact the Creative Industry Unit on 0161 288 6310, [creative.industries@hmrc.gsi.gov.uk](mailto:creative.industries@hmrc.gsi.gov.uk) for general enquiries.

The next update of these tables will be published in Summer 2016.

## Animation Tax Relief

**Table 3.3: Number Animations by latest certification status and financial year of completion, 2013-14 to 2014-15**

Claims data received by August 2015<sup>1</sup>

Certification	Finance year <sup>2</sup> of Animation completion				Numbers: actual
	2013-14 <sup>p</sup>	2014-15 <sup>p</sup>	Unknown	Incomplete	Total
Final	10	15	-	*	25
Interim	5	20	-	25	45
No	5	15	*	25	45
Total	20	45	*	50	120

Source: HMRC Management Information Systems (MIS) and BFI

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

Numbers are rounded to the nearest 5. Totals may not sum due to rounding.

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 and 2014-15 remain provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Animations without completion date recorded are defined as 'Unknown' and animations with an estimated completion date after 31 March 2015 are defined as 'Incomplete'.

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\* Value suppressed as cell count less than 5

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## Animation Tax Relief

**Table 3.4: Expenditure by Animation programmes within final or interim certification by financial year of completion, 2013-14 and 2014-15**

Claims data received by August 2015<sup>1</sup>

Finance year <sup>2</sup> of Animation completion	Number of Animations	UK expenditure	Total expenditure
	actual	£m	£m
2013-14 <sup>p</sup>	15	16.2	27.7
2014-15 <sup>p</sup>	30	53.0	78.6
Incomplete	25	58.1	78.3
Total	75	127.4	184.6

Source: HMRC Management Information Systems (MIS) and BFI

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

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

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 and 2014-15 remain provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Animations with an estimated completion date after 31 March 2015 are defined as 'Incomplete'.

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## Animation Tax Relief

**Table 3.5: Number of Cultural Test Animation programmes, UK and total expenditure by financial year of completion, 2013-14 and 2014-15**

Claims data received by August 2015<sup>1</sup>

Certification			Finance year <sup>2</sup> of Animation completion			
			2013-14 <sup>p</sup>	2014-15 <sup>p</sup>	Incomplete	Total
Cultural Test	No of films	actual	15	30	25	70
	UK spend	£m	16.2	51.5	55.8	123.5
	Total spend	£m	27.7	76.5	73.8	178.0
	Average UK spend	£m	1.2	1.7	2.4	1.8
	Average Total spend	£m	2.0	2.5	3.2	2.6

Source: HMRC Management Information Systems (MIS) and BFI

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

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

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 and 2014-15 remain provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Animations with an estimated completion date after 31 March 2015 are defined as 'Incomplete'.

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## Animation Tax Relief

**Table 3.6: Number of claims and amount of relief paid, receipts basis, 2013-14 and 2014-15**

Claims data received by August 2015<sup>1</sup>

		Finance year <sup>2</sup>		
		2013-14 <sup>p</sup>	2014-15 <sup>p</sup>	Total
No of Claims Paid	actual	5	25	30
Amount Paid	£m	1.3	4.1	5.4

Source: HMRC Management Information Systems (MIS) and BFI  
*Figures on receipts basis*

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

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

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 and 2014-15 remain provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

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