

## Film Tax Relief

**Table 1.1b: Expenditure by films which claimed FTR by financial year of completion, 2006-07 to 2014-15**

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

Finance year <sup>2</sup> of film completion	Number of films	UK expenditure	Total expenditure
		£m	£m
2006-07	25	50.3	76.2
2007-08	115	623.7	756.7
2008-09	175	534.0	851.7
2009-10	180	531.5	755.2
2010-11	180	453.4	794.4
2011-12	200	1,556.4	2,087.4
2012-13	185	683.5	849.6
2013-14 <sup>p</sup>	215	971.1	1,240.0
2014-15 <sup>p</sup>	220	1,022.3	1,587.7
Unknown	5	1.6	1.8
Incomplete	70	457.2	808.5
<b>Total</b>	<b>1,575</b>	<b>6,885.1</b>	<b>9,809.1</b>

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. Films without a completion date recorded are defined as 'Unknown' and films 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:

[www.hmrc.gov.uk/films](http://www.hmrc.gov.uk/films)

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.

## Film Tax Relief

**Table 1.4: Number of films by latest certification status and financial year of completion from 2006-07 to 2014-15**

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

Numbers: actual													
Certification	Finance year <sup>2</sup> of film completion										Unknown	Incomplete	Total
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 <sup>p</sup>	2014-15 <sup>p</sup>				
Final	25	115	175	185	195	210	195	200	165	*	35	1,500	
Interim	*	15	15	35	35	40	40	75	125	15	220	615	
No	*	15	15	25	20	25	20	25	20	95	45	310	
<b>Total</b>	<b>30</b>	<b>145</b>	<b>205</b>	<b>245</b>	<b>245</b>	<b>275</b>	<b>250</b>	<b>300</b>	<b>315</b>	<b>115</b>	<b>300</b>	<b>2,420</b>	

Source: HMRC Management Information Systems (MIS) and BFI

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2. Finance year ending 31 March.

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## Film Tax Relief

**Table 1.5: Expenditure by films with final or interim certification by financial year of completion, 2006-07 to 2014-15**

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

Finance year <sup>2</sup> of film completion	Number of films	UK expenditure	Total expenditure
	actual	£m	£m
2006-07	30	63.7	89.6
2007-08	130	667.8	825.4
2008-09	190	649.2	1,054.2
2009-10	220	913.0	1,174.7
2010-11	225	798.6	1,321.1
2011-12	250	1,738.0	2,387.1
2012-13	230	1,117.4	1,585.6
2013-14 <sup>p</sup>	275	1,297.2	1,785.8
2014-15 <sup>p</sup>	295	1,627.0	2,387.8
Unknown	20	52.6	77.5
Incomplete	250	1,864.2	2,887.2
<b>Total</b>	<b>2,115</b>	<b>10,788.7</b>	<b>15,575.9</b>

Source: HMRC Management Information Systems (MIS) and BFI

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## Film Tax Relief

**Table 1.6: Number of films, UK and total expenditure by type (Cultural Test or Co-production) and financial year of completion, 2006-07 to 2014-15**

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

Certification			Finance year <sup>2</sup> of film completion									Unknown	Incomplete	Total
			2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 <sup>p</sup>	2014-15 <sup>p</sup>			
Co-production	No of films	actual	*	15	20	25	15	20	10	20	20	*	15	170
	UK spend	£m	8.0	63.2	68.0	63.6	43.7	63.5	27.3	79.7	49.6	8.7	19.9	495.4
	Total spend	£m	8.0	74.6	107.4	139.6	89.0	142.6	60.9	163.7	138.4	15.4	53.0	992.7
	Average UK spend	£m	4.0	4.5	3.6	2.7	2.6	3.0	2.3	3.6	2.4	2.9	1.3	2.9
	Average Total spend	£m	4.0	5.3	5.7	5.8	5.2	6.8	5.1	7.4	6.6	5.1	3.5	5.8
Cultural Test	No of films	actual	25	115	170	195	210	230	220	255	270	15	235	1,945
	UK spend	£m	55.7	604.6	581.1	849.4	754.9	1,674.4	1,090.1	1,217.5	1,577.4	43.9	1,844.3	10,293.3
	Total spend	£m	81.5	750.8	946.8	1,035.1	1,232.1	2,244.4	1,524.7	1,622.1	2,249.5	62.1	2,834.1	14,583.2
	Average UK spend	£m	2.1	5.2	3.4	4.3	3.6	7.2	5.0	4.8	5.8	2.9	7.8	5.3
	Average Total spend	£m	3.0	6.5	5.6	5.3	5.9	9.7	7.0	6.4	8.3	4.1	12.0	7.5

Source: HMRC Management Information Systems (MIS) and BFI

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