

High-end Television (HETV) Tax Relief

Table 2.1b: Expenditure by HETV programmes which claimed HTR by financial year of completion, 2013-14 and 2014-15

Claims data received by August 2015¹

Finance year ² of HETV completion	Number of HETV programmes	UK expenditure	Total expenditure
		actual	£m
2013-14 ^p	25	164.4	184.0
2014-15 ^p	50	332.3	392.6
Incomplete	15	94.6	115.9
Total	90	591.3	692.5

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. Programmes 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

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 for general enquiries.

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

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Table 2.3: Number of HETVs by latest certification status and financial year of completion, 2013-14 to 2014-15

Claims data received by August 2015¹

Certification	Finance year ² of HETV completion				Total
	2013-14 ^p	2014-15 ^p	Unknown	Incomplete	
Final	20	30	-	5	60
Interim	10	25	-	25	65
No	*	15	*	35	55
Total	30	75	*	70	175

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. Programmes without a completion date recorded are defined as 'Unknown' and those with an estimated completion date after 31 March 2015 are defined as 'Incomplete'.

p. Provisional

* Value suppressed as cell count less than 5

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Table 2.4: Expenditure by HETV programmes with final or interim certification by financial year of completion, 2013-14 and 2014-15

Claims data received by August 2015¹

Finance year ² of HETV completion	Number of HETV programmes	UK expenditure	Total expenditure
		actual	£m
2013-14 ^p	30	186.7	207.2
2014-15 ^p	60	422.2	491.2
Incomplete	35	212.3	257.3
Total	125	821.1	955.7

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. Programmes with an estimated completion date after 31 March 2015 are defined as 'incomplete'.

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**Table 2.5: Number of Cultural Test and Co-productions HETV programmes
UK and total expenditure by financial year of completion, 2013-14 and 2014-15**

Claims data received by August 2015¹

Certification			Finance year ² of HETV completion			
			2013-14 ^p	2014-15 ^p	Incomplete	Total
Co-production	No of films	actual	-	*	*	*
	UK spend	£m	-	18.9	6.0	24.9
	Total spend	£m	-	25.6	14.9	40.6
	Average UK spend	£m	-	9.5	6.0	8.3
	Average Total spend	£m	-	12.8	14.9	13.5
Cultural Test	No of films	actual	30	55	35	120
	UK spend	£m	186.7	403.3	206.2	796.2
	Total spend	£m	207.2	465.6	242.4	915.2
	Average UK spend	£m	6.4	7.2	6.2	6.7
	Average Total spend	£m	7.1	8.3	7.3	7.8

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

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Table 2.6: Number of claims and amount of relief paid, receipts basis, 2013-14 and 2014-15

Claims data received by August 2015¹

		Finance year ²		
		2013-14 ^p	2014-15 ^p	Total
No of Claims Paid	actual	15	80	95
Amount Paid	£m	9.3	82.8	92.1

Source: HMRC Management Information Systems (MIS) and BFI

Figures on receipts basis

Totals on a receipt and finance year basis may vary, due to data availability. These difference will be addressed by a future revision.

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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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