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Creative Industries Statistics

July 2016

**Official Statistics on Film, High-End
Television, Animation, and Video Games
Tax Relief**

Official Statistics

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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, and Video Games tax relief for years up to 2015-16.

Statistics are also presented on the number of qualifying productions, certification types, number of tax relief claims and amounts claimed. Statistics are produced annually with this set based on data available at the end of June 2016. Throughout this release, numbers are rounded to the nearest 5 and financial amounts to the nearest £0.1m.

HMRC has previously published statistics on Film, HETV, and Animation tax relief; this is the first publication of statistics on Video Games tax relief. The areas covered within this release are:

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. Films must have a minimum UK core spend of 10% and relief is available up to the lower of 80% of total core expenditure or the actual UK core expenditure. Companies not making a profit may be able to surrender the tax relief for a payable tax credit. Film tax relief was introduced in January 2007 and replaced a previous tax relief for film costs, which allowed losses incurred to be offset against other income over a three year period.

High-end Television, Animation and Video Games tax relief

These reliefs aim to promote the sustainable production of culturally relevant high-end television (HETV) productions, animation productions and video games in the UK. HETV tax relief (HTR) and Animation tax relief (ATR) was announced at Budget 2012 and introduced on 1 April 2013; Video games tax relief (VGTR) was available from 1 April 2014. The reliefs allow qualifying companies to claim a deduction in their taxable profits or, where that deduction results in a loss, to surrender those losses for a payable tax credit.

These Official Statistics are produced to the professional standards set out in the *Code of Practice for Official Statistics* (2009)¹. For more information on Official and National Statistics and 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 and television production companies, and companies raising funds to support film, television 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.

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

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, and Video Games tax relief from April 2014. The figures for 2015-16 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 Key points

Film Tax Relief

- In 2015-16, 210 films made in the UK claimed FTR with UK expenditure of over £1.0 billion. Since the relief was introduced, 1,800 films have made claims, accounting for over £8.0 billion of UK expenditure.
- 2,430 films have received certification (either interim or final) since Film tax relief was introduced in January 2007. Of these, 1,700 films have been granted a final certificate, and 735 films have been granted an interim certificate. Of those with an interim certificate, the majority go on to receive final certification.
- Over £1.8 billion has been paid out to meet claims since the current film tax relief was introduced in January 2007, of which £1.3 billion were tax credit claims paid to large-budget films and £540 million to limited-budget films.
- In 2015-16, £340 million was paid in response to 530 claims.

High-end Television Tax Relief

- In 2015-16, 50 television programmes made in the UK claimed HTR with UK expenditure on these programmes of £300 million. Since the relief was introduced, 145 programmes have made claims, supporting £947 million of UK expenditure.
- Since the introduction of the relief in 2013, 235 high-end television productions have been certified. Of these, 140 were granted a final certificate, and 95 have been granted an interim certificate.
- In 2015-16, £96 million was paid in response to 115 claims.
- £203 million have been paid out in response to claims since the High-end television tax relief was introduced.

Animation Tax Relief

- Since the introduction of the relief in 2013, 65 animation productions have claimed the relief with UK expenditure of £110 million. There were 20 animations with a finance year of completion of 2015-16 and these had UK expenditure of £38 million.
- 150 animation productions have been certified. Of these, 80 have been granted a final certificate.
- Almost £19 million has been paid out in response to claims for Animation tax relief since the introduction of the relief.

Video Games Tax Relief

- Since Video Games tax relief was introduced in April 2014, there have been 135 claims for VGTR, supporting UK expenditure of £417 million.
- In 2015-16, there was 65 claims with that financial year of completion covering £215 million of UK expenditure.
- In 2015-16, £45 million was paid in response to 130 claims.

Section 3: Commentary

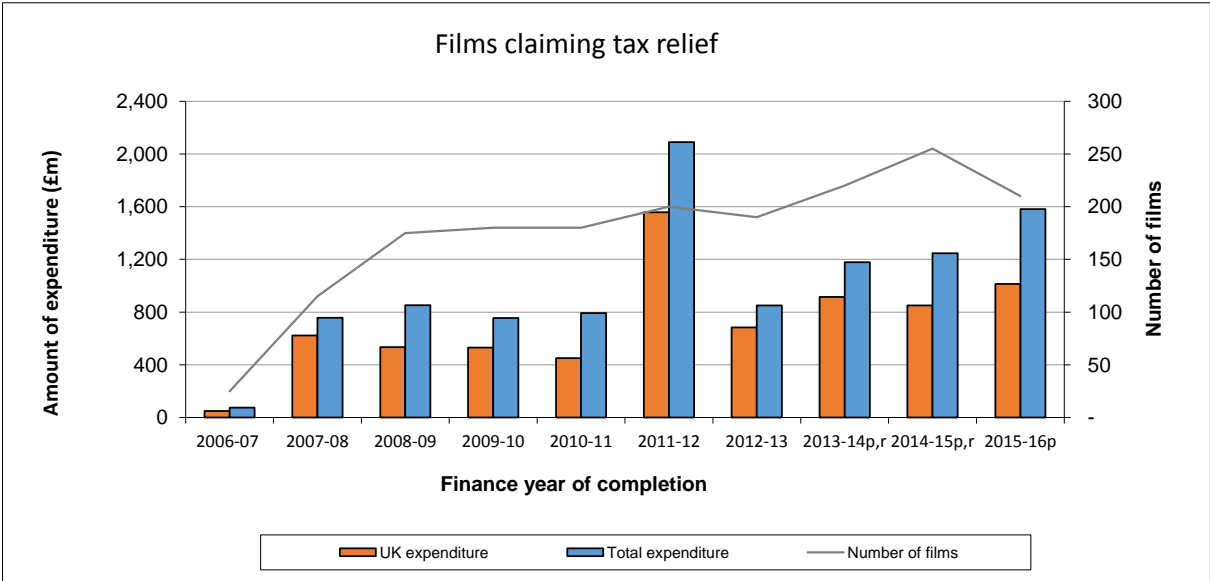
3.1 Film Tax Relief

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. Films must have a minimum UK core spend of 10% and relief is available up to the lower of 80% of total core expenditure or the actual UK core expenditure. Companies not making a profit may be able to surrender the tax relief for a payable tax credit.

Number and expenditure of films claiming FTR

This section present statistics on those films that have completed the process and made a claim for FTR. In 2015-16, 210 films made in the UK claimed FTR with UK expenditure of over £1.0 billion². Since the relief was introduced in 2006-07, 1,800 films had made claims up to the end of April³; this accounted for almost £11.3 billion total expenditure and over £8.0 billion UK expenditure. Figure 3.1, below, shows the number and expenditure of films which claimed tax relief between 2006-07 and 2015-16.

Figure 3.1a: Number and expenditure of films which claimed tax relief, 2006-07 to 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

² Based on finance year of completion.

³ See Film Table 1.1 within Annex A.

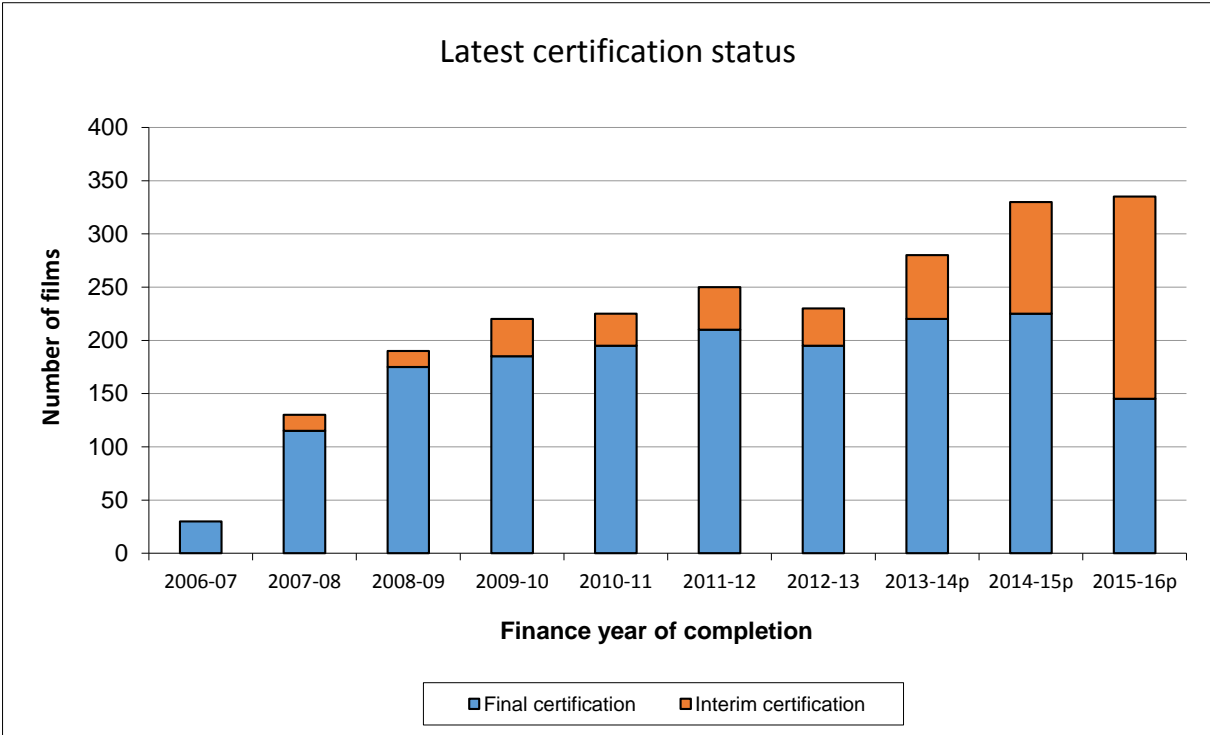
Qualifying Films

This section looks at the number of films which were granted British certification and are therefore eligible to claim tax relief (these are referred to as qualifying films in this report). The numbers described in this section will be higher than those claiming FTR – for example, not all go on to make a claim. The information is presented by the finance year of film completion. There are, therefore, a number of films which are yet to complete and these are classified as ‘Incomplete’.

Since FTR was introduced in January 2007, 2,775 films have applied for certification⁴. Of these, 1,700 have been granted final certification, 735 an interim certificate, and 345 have ‘No’ current certification status. This means these productions may still be pending, have received a comfort letter, have failed in the application, withdrawn it, or had their certification revoked. In compiling these statistics, once a film has been granted final certification it is moved out of either the ‘Interim’ or ‘No’ category to avoid double counting.

The number of films seeking certification increased gradually from 145 in 2007-08 to 355 in 2015-16 with the exception of 2012-13 where the number of films seeking certification fell slightly. The final figures for 2015-16 are likely to increase as more films apply for certification for this period and films move from holding interim to final certification.

Figure 3.1b: Films qualifying for Film Tax Relief by latest certification status, 2006-07 to 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

⁴ See Film Table 1.2 within Annex A

Between 2006-07 and 2015-16, the combined total expenditure for films with interim or final certification was £17.3 billion, of which almost £12 billion (69%) was reported as UK expenditure (table below). Statistics for 2013-14 onwards are still considered as preliminary as the data will continue to be updated throughout the year as further claims are received.

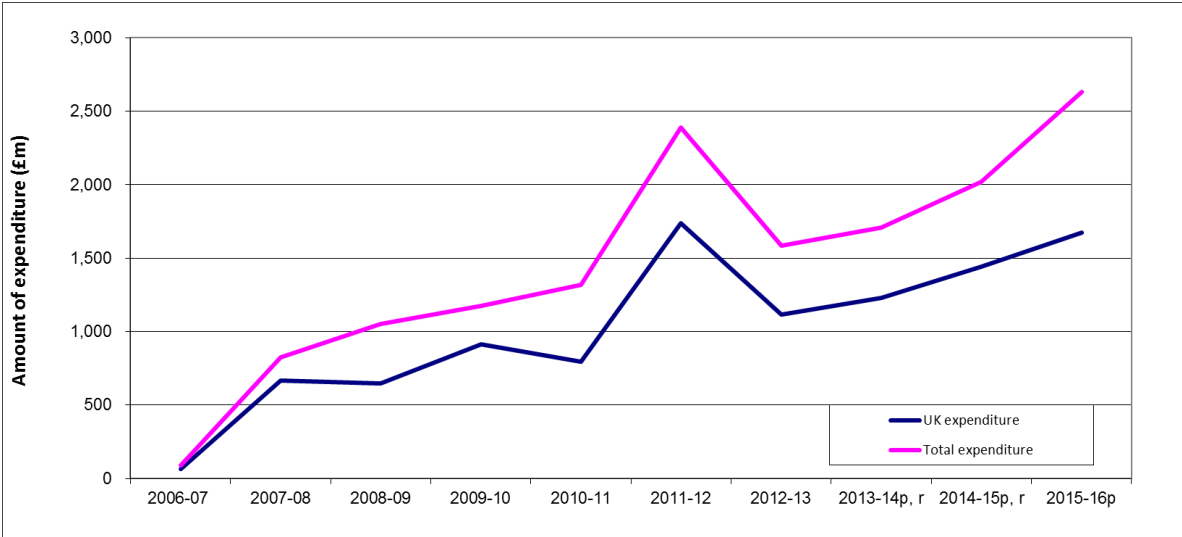
Table 1.1a: Number and expenditure of qualifying films, 2006-07 to 2015-16

Numbers: actual; Amounts: £million

Finance year ² of film completion	Number of films	UK expenditure	Total expenditure
	Number	Amount	Amount
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	796.9	1,319.5
2011-12	250	1,739.8	2,388.7
2012-13	235	1,117.5	1,585.8
2013-14 ^{P,r}	280	1,231.2	1,708.2
2014-15 ^{P,r}	330	1,443.3	2,021.6
2015-16 ^P	340	1,674.5	2,631.0
Unknown	15	261.7	375.1
Incomplete	195	1,426.9	2,128.8
Total	2,430	11,985.5	17,302.5

Source: HMRC Management Information Systems (MIS) and BFI

Figure 3.1c: Amount of total and UK production expenditure, certified films, 2006-07 to 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

The previous peak for film production expenditure by qualifying films was in 2011-12, when the total production almost doubled from £1.3 billion in 2010-11 to £2.4 billion. The level of total expenditure for 2015-16 was over £200 million higher with expenditure of £2.6 billion, of which over £1.6 billion was UK expenditure (64% of total expenditure).

In 2007-08, UK expenditure was 81% of the total expenditure, which represents the highest proportion in the years since the introduction of FTR in 2007. The lowest proportion of UK expenditure was 2010-11, where UK expenditure accounted for 60% of total expenditure.

There were 15 qualifying films with an unknown completion date and 195 qualifying films with a completion date after 31st March 2016, with total expenditure of £375 million and £2.1 billion respectively.

Type of film certificate

Films must either pass the cultural test administered by the BFI (formerly by the UK Film Council), or qualify as a co-production through the approved co-production treaties with other countries in order to gain British certification.

Since film tax relief was introduced in January 2007, 2,245 films (92%) qualified through the cultural test (CT), and 185 (8%) qualified through a co-production (CP) treaty.⁵

Claims and payments

This section looks at the number of claims and the results amounts paid in film tax relief. A 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

Since the introduction of film tax relief in January 2007, over £1.8 billion has been paid out in response to 3,175 claims for film tax relief.

Film Table 1.3 in Annex A table shows the number of claims paid and amount paid by financial year, split by Large and Limited Budget Films. The table is presented on a receipts basis with costs allocated to the year the payment was actually made. The number of claims paid out in 2015-16 increased to 530 from 510 in 2014-15. The amount of relief paid increased from £259 million in 2014-15 to £338 million in 2015-16.

In 2015-16, almost 60 large-budget films claimed a total of £256 million and 470 limited budget films claimed almost £83 million. The amount paid out will increase as further claim payments are made for these films.

Accounting period basis

Film Table 1.4 in Annex A shows the number of claims made and amount paid on an accruals basis. This is also split by Large and Limited Budget Films.

⁵ See Film Table 1.2 within Annex A.

Of the £1.8 billion paid in response to claims, £1.3 billion of this was paid out to large-budget films and £538 million by limited-budget films. Table 1.3 within Annex A show the number and amount of tax credits claimed and paid out by film size on an accounting period basis. This allocates the costs to the year the accounting period ended, to match the way claims are allocated to finance years. There is a lag in the data this creates as companies may make, withdraw or amend a claim for FTR up to one year after their filing date. The drop into 2015-16 will be revised significantly as further claims and payments are made for this period and so does not reflect the final level of activity in this period.

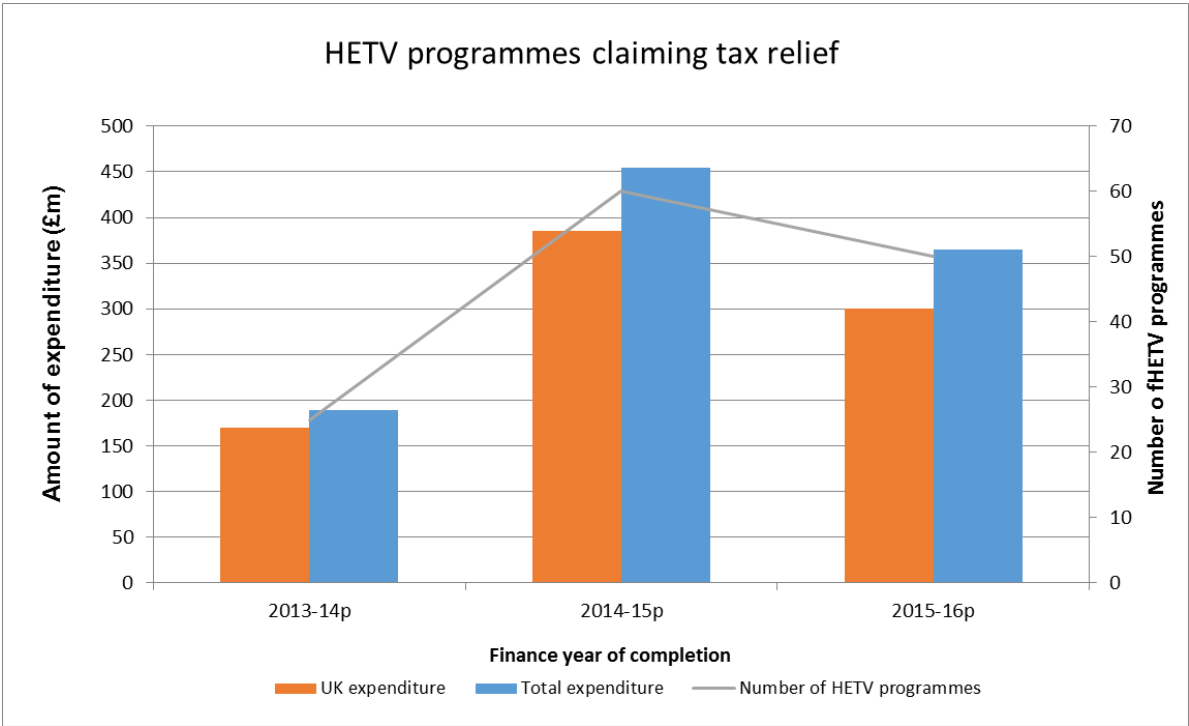
3.2 High-end Television Tax Relief

High-end television tax relief (HTR) aims to promote the sustainable production of culturally relevant high-end television productions 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 those losses for a payable tax credit.

Number and expenditure of productions claiming HTR

This section present statistics on those productions that have completed the process and made a claim for HTR. In 2015-16, 50 television productions made in the UK claimed HTR with UK expenditure of £300 million. Since the relief was introduced in 2013, 145 programmes had made claims up to the end of April 2016⁶; this accounted for just over £1.1 billion total expenditure and £947 million of UK expenditure. There were 5 HETV programmes with a completion date after 31st March 2016. Figure 3.2, below, shows the number and expenditure of programmes which claimed tax relief between 2013-14 and 2015-16.

Figure 3.2a: Number and expenditure of productions which claimed HTR, 2013-14 to 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

⁶ See HETV Table 2.1 within Annex A.

Qualifying HETV programmes

This section looks at the number of programmes which were granted certification and are therefore eligible to claim tax relief. The numbers described in this section will be higher than those claiming HTR – for example, not all programmes will go on to make a claim.

Since High-end television (HETV) tax relief was introduced in April 2013, 245 programmes have applied for certification (Table 2.2). Of these, 140 were granted final certification and 95 were granted an interim certificate. For the remaining 15, some are still pending, have a comfort letter, have made a failed application, have withdrawn or have had their certification revoked.

HETV Table 2.2: Number of HETV by latest certification status and financial year of completion, 2013-14 to 2015-16

Numbers: actual						
Finance year ² of HETV completion	2013-14 ^{P,r}	2014-15 ^{P,r}	2015-16 ^P	Unknown	Incomplete	Total
Certification						
Final	30	70	40	-	-	140
Interim	-	5	40	-	45	95
No	-	*	*	5	10	15
Total	30	75	80	5	55	245
Certification Type of Final and Interim HETV programmes only						
Co-production	-	5	*	-	*	5
Cultural Test	30	70	80	-	50	230
Total	30	75	80	-	50	235

Source: HMRC Management Information Systems (MIS) and BFI

The number of HETV programmes receiving certification increased from 30 to 80 between 2013-14 and 2015-16. The final figures are likely to increase as more programmes apply for certification.

Since HETV tax relief was introduced in April 2013, the 235 HETV programmes receiving final or interim certificates had a total expenditure of almost £2,186 million and a corresponding UK expenditure of £1,806 million. UK expenditure increased from £190 million in 2013-14 to £569 million in 2015-16, as shown in Table 2.2a below.

Table 2.2a: Number and expenditure of qualifying HETV programmes, 2006-07 to 2015-16

Numbers: actual; Amounts: £million

Finance year ² of HETV completion	Number of HETV programmes	UK expenditure	Total expenditure
	Number	Amount	Amount
2013-14 ^{P,r}	30	190.2	210.5
2014-15 ^{P,r}	75	554.9	655.6
2015-16 ^P	80	569.0	715.2
Incomplete	50	492.3	604.4
Total	235	1,806.4	2,185.7

Source: HMRC Management Information Systems (MIS) and BFI

Type of Certificate

As with films, television productions must either pass the cultural test administered by the BFI, or qualify as a co-production through the approved co-production treaties with other countries in order to gain British certification. HETV programmes qualifying through the cultural test had a combined UK expenditure of £1,770 million and a total expenditure of £2,214 million. HETV programmes that qualified through co-production (CP) treaties had a combined UK expenditure of almost £36 million and a total expenditure of £62 million.

Number of claims and amount claimed

This section looks at the number of claims and the results amounts paid in tax relief. A production 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 productions presented earlier in this chapter.

In 2013-14, there were 15 claims paid amounting to £9.3 million. In 2014-15 this increased to 90 claims, amounting to £97.6 million and for 2015-16, 115 claims were paid and £95.9 million was paid out. Figures are preliminary as the data will continue to be updated throughout the year as further claims are received.

This data is presented in Table 2.3 in Annex A and reproduced below:

HETV Table 2.3: Summary of claims made and paid for HETV tax relief by finance year, receipts basis, 2013-14 to 2015-16

Numbers: actual; Amounts: £million

Year claim paid	Paid	
	Number	Amount
2013-14 ^{P,r}	15	9.3
2014-15 ^{P,r}	90	97.6
2015-16 ^P	115	95.9
Total	220	202.8

Source: HMRC Management Information Systems (MIS) and BFI

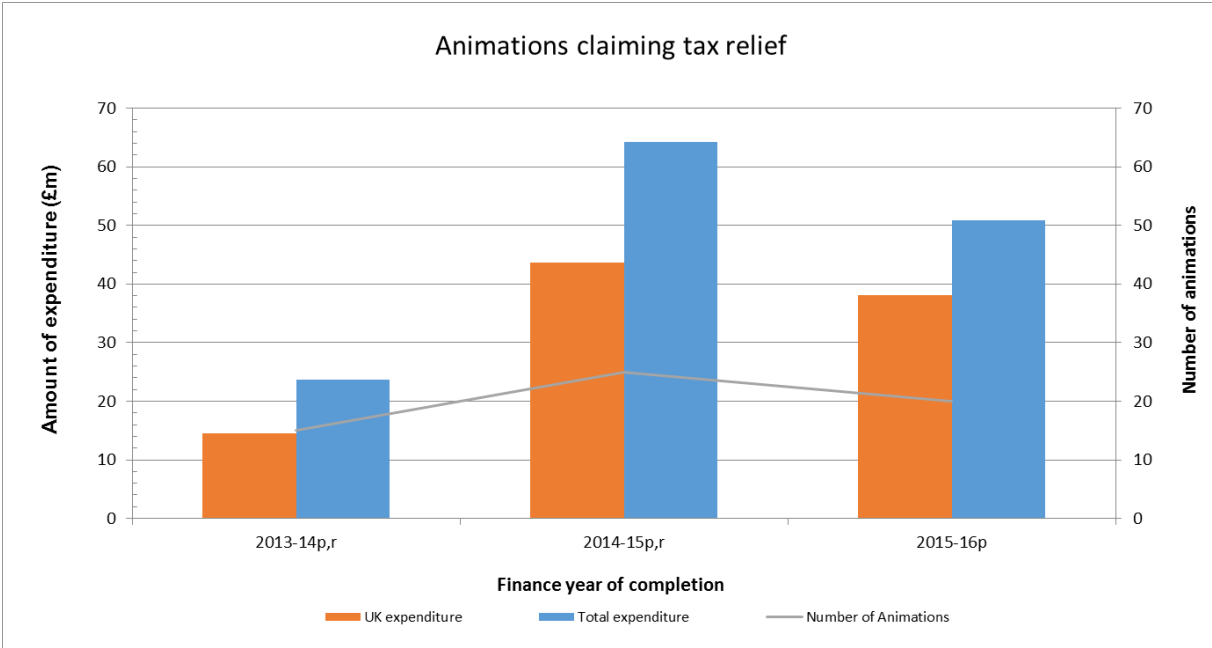
HETV Table 2.4 in Annex A shows claim amounts in accruals terms.

3.3 Animation Tax Relief

Number and expenditure of productions claiming Animation TR

This section present statistics on those productions that have completed the process and made a claim for Animation TR. A total of 65 animation programmes⁷ have claimed tax relief since animation tax relief was introduced in April 2013, as shown in figure 3.3a below. There were 5 animation programmes with a completion date after 31st March 2016.

Figure 3.3a: Number and expenditure of animations which claimed tax relief by finance year, 2013-14 to 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

There were 20 animations with a financial year of completion of 2015-16 with UK expenditure of £38 million and total expenditure of almost £51 million. Since the relief became available, total UK expenditure by those claiming tax relief was just over £110 million.

Qualifying Animations

This section looks at the number of animations which were granted certification and are therefore eligible to claim the tax relief. The numbers described in this section will be higher than those claiming the tax relief – for example, not all animations will go on to make a claim.

Since the introduction of ATR, 175 animation programmes have applied for certification of which 80 were granted final certification, 70 interim certification while 15 are still pending, have a comfort letter, failed, withdrawn or have had their certification revoked.

⁷ See Animation Table 3.1 in Annex A

Table 3.2 in Annex A shows the number of Animation programmes by latest certification status and financial year of completion from 2013-14 to 2015-16.

The number of animation programmes seeking certification increased from 20 to 50 between 2013-14 and 2014-15 and then fell slightly to 45 in 2015-16. There are 55 animation programmes still to complete production after 31 March 2016 that currently have interim certification or no certificate. 140 (93 %) of the animation programmes have qualified through the cultural test (CT) and 10 (7%) through a co-production (CP) treaty.

Productions within a final or interim certificate had a combined total expenditure of almost £325 million and a corresponding UK expenditure of £224 million.

Number of claims and amount claimed

Table 3.3 in Annex A shows the amounts claimed in receipts terms. The table is presented on a receipts basis with costs allocated to the year the payment was actually made.

In 2015-16, there were 65 claims for ATR on which £12.9 million was paid. In 2013-14, there were 5 claims resulting in £1.3 million in credits paid and in 2014-15 this increased to 30 claims amounting to £4.6 million. Figures are preliminary as the data will continue to be updated throughout the year as further claims are received.

Table 3.4 in Annex A shows claim amounts in accruals terms.

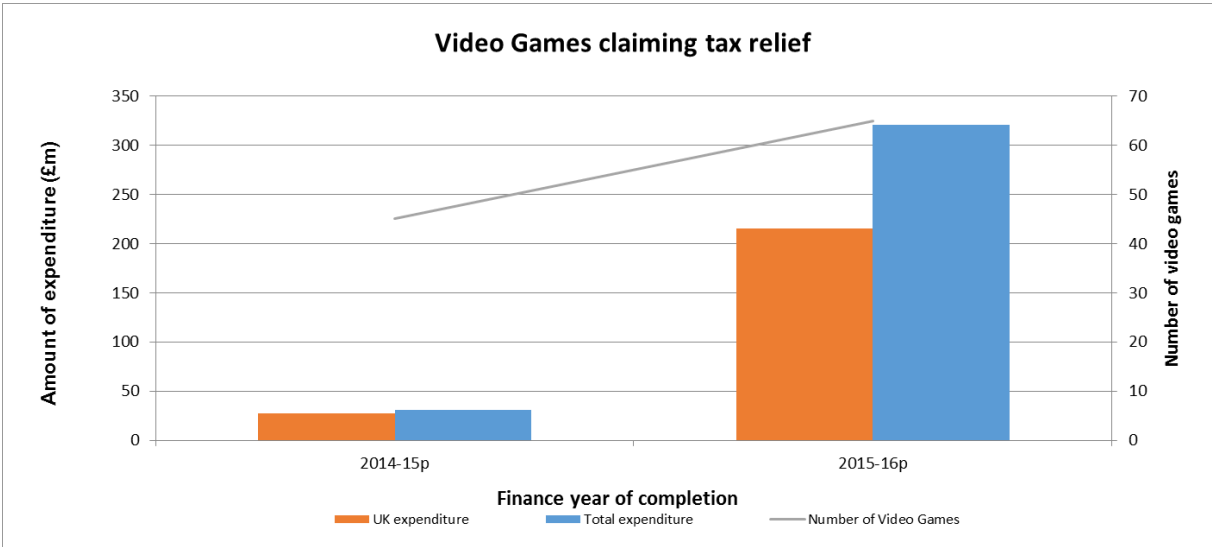
An animation production may make a number of claims, receiving payments at stages throughout the production process, so the number of claims will therefore be higher than the number of productions presented earlier in this chapter.

3.4 Video Games Tax Relief

Number and expenditure of productions claiming VGTR

This section present statistics on those productions that have completed the process and made a claim for Video Games TR. Video Games tax relief was introduced in April 2014. Since its introduction, there have been 135 claims for VGTR supporting UK expenditure of £417 million⁸. There were 65 claims with a finance year of completion of 2015-16.

Figure 3.4a: Number and expenditure of video games productions animations which claimed tax relief by finance year, 2014-15 and 2015-16



Source: HMRC Management Information Systems (MIS) and BFI

Qualifying Video Games

This section looks at the number of video games which were granted certification and are therefore eligible to claim the tax relief. The numbers described in this section will be higher than those claiming the tax relief – for example, not all video game productions will go on to make a claim.

515 video games have applied for certification (Table 4.2), of which 180 were granted final certification and 255 interim certificate. 80 have no current certification so are either still pending, have a comfort letter, failed, withdrawn or have had their certification revoked.

⁸ See Video Games Table 4.1 in Annex A

Table 4.2: Number of video games by latest certification status and financial year of completion, 2014-15 and 2015-16

Finance year ² of Video Game completion	2014-15 ^P	2015-16 ^P	Unknown	Incomplete	Total
Certification					
Final	95	80	-	*	180
Interim	50	105	*	100	255
No	10	15	5	55	80
Total	155	200	5	155	515

Source: HMRC Management Information Systems (MIS) and BFI

Number of claims and amount claimed

In 2015-16, there were 130 claims for Video Games TR amounting to £45.4 million, as shown in Table 4.3 in Annex A. Since the introduction of the relief there have been 140 claims paid out and £45.9 has been paid in response to these.

A video game production 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 productions presented earlier in this chapter.

Section 3: Background information

Policy background

Film, High-End Television, Animation and Video Games 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 theatrical 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 UK⁹.

Relief can be claimed on production expenditure in the UK not exceeding 80% of the total budget, and a higher rate of relief is available for limited-budget films (with total production expenditure of £20m or less). Companies not making a profit may be able to surrender the tax relief for a payable tax credit worth up to 20% of the total budget for a limited-budget film and up to 16% for other films. A higher value of support may be achieved if the relief is used to reduce company tax liabilities.

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%.

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 but within the European Economic Area;
- the programme is intended for broadcast;
- the programme is a drama, comedy or documentary;
- at least 25% of the total production costs relate to activities in the UK;
- the average qualifying production costs per hour of production length is not less than £1 million per hour;
- the slot length in relation to the programme must be greater than 30 minutes.

⁹ For fuller details of the relief see <http://www.hmrc.gov.uk/films/>

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 applied 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 2015. Companies are able to claim ATR on an animation programme if:

- the programme passes the cultural test - a similar test to that for FTR but within the European Economic Area
- the programme is intended for broadcast
- at least 51% of the total core expenditure is on animation
- at least 25% of the total production costs relate to activities in the UK

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 animation productions 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
- 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.

Further information on the policy background and key policy changes in Film, High End Television, Animation and Video Games Tax Relief 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/statistics/creative-industries-statistics-december-2015>

Statistics on Video Games have not previously been produced.

Data sources

The statistics presented in this release are based on data from the Management Information System (MIS) compiled by the specialist films 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 July 2016.

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;
- Checking for inconsistencies, for example where a film title has been changed.

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

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.

Planned developments and further statistics

HMRC has not previously published statistics on Video Games 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.

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. Alternatively, we would welcome any views or comments you have via the HMRC statistics blog:

<https://hmrstatistics.blog.gov.uk/>

To be involved in future consultations about Corporation Tax statistics, please go to the survey at the following link, where you will be able to enter your contact details:

<https://www.surveymonkey.com/s/dbtsurvey1>

UKSA Code of Practice for Official Statistics

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

Contact points

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

Vivienne Opoku/Neil Wilson

KAI Direct Business Taxes

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Room 2/43

100 Parliament Street

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Telephone: 03000 589 093/03000 574 402

E-mail: vivienne.opoku@hmrc.gsi.gov.uk or neil.wilson@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 Tax Relief (FTR)

Table 1.1: Expenditure of films which claimed FTR by financial year of completion, 2006-07 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of film completion	Number of films	UK expenditure	Total expenditure
	Number	Amount	Amount
2006-07	25	50.3	76.2
2007-08	115	623.7	756.7
2008-09	175	534.1	851.7
2009-10	180	531.6	755.3
2010-11	180	451.5	792.5
2011-12	200	1,558.3	2,089.1
2012-13	190	684.5	850.8
2013-14 ^{p,r}	220	914.5	1,179.5
2014-15 ^{p,r}	255	850.4	1,247.5
2015-16 ^p	210	1,014.6	1,581.7
Unknown	5	226.7	329.6
Incomplete	50	574.0	788.5
Total	1,800	8,014.3	11,299.1

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

p. Provisional

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The next update of these tables will be published in Summer 2017.

Film Tax Relief (FTR)

Table 1.2: Number of films by latest certification status and financial year of completion, 2006-07 to 2015-16

Claims data received by June 2016¹

Numbers: actual

Finance year ² of film completion	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 ^{p,r}	2014-15 ^{p,r}	2015-16 ^p	Unknown	Incomplete	Total
Certification													
Final	30	115	175	185	195	210	195	220	225	145	-	*	1,700
Interim	*	15	15	35	30	40	35	60	105	190	15	190	735
No	*	15	15	25	20	25	20	30	20	20	95	65	345
Total	30	145	205	245	245	275	255	310	350	355	105	255	2,775
Certification Type of Final and Interim films only													
Co-production	*	15	20	25	15	20	10	20	20	15	5	15	185
Cultural Test	25	115	170	195	210	230	220	260	310	325	10	175	2,245
Total	30	130	190	220	225	250	235	280	330	340	15	195	2,430

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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Film Tax Relief (FTR)

Table 1.3: Number of claims and amount paid by film size, receipts basis, from 2006-07 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Year claim paid	Large Films		Limited budget Films		Total	
	Paid		Paid		Paid	
	Number	Amount	Number	Amount	Number	Amount
2006-07	-	-	*	*	*	*
2007-08	15	62.3	100	41.4	115	103.7
2008-09	25	88.9	200	56.2	225	145.1
2009-10	25	76.7	285	52.1	310	128.8
2010-11	35	148.6	280	50.7	315	199.3
2011-12	45	154.5	350	62.8	395	217.3
2012-13	35	155.9	325	48.9	360	204.8
2013-14 ^{p,r}	55	171.6	365	68.7	415	240.3
2014-15 ^{p,r}	60	183.8	450	75.1	510	258.9
2015-16 ^p	60	255.9	470	82.5	530	338.4
Total	355	1,298.2	2,820	538.4	3,175	1836.6

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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Film Tax Relief (FTR)

Table 1.4: Number of claims made and amount paid by film size, accruals basis, from 2006-07 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of film completion	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	43.0	10	43.0	55	21.7	55	21.6	60	64.7	60	64.6
2007-08	25	64.7	25	64.7	195	58.7	190	58.0	215	123.4	215	122.7
2008-09	25	90.2	25	90.1	265	52.1	260	48.9	290	142.3	285	139.0
2009-10	30	120.7	30	120.3	320	60.6	305	57.8	350	181.3	340	178.1
2010-11	40	149.8	40	149.7	340	64.4	330	61.8	380	214.2	370	211.5
2011-12	45	211.5	45	197.4	355	47.0	330	42.6	400	258.6	375	240.1
2012-13	50	146.6	50	136.3	355	66.0	340	63.7	405	212.6	390	199.9
2013-14 ^{p,r}	60	195.0	60	195.0	420	69.5	415	67.8	485	264.5	475	262.8
2014-15 ^{p,r}	60	220.0	55	213.0	470	83.4	440	80.6	530	303.5	495	293.6
2015-16 ^p	30	128.8	15	88.6	290	56.5	155	35.6	325	185.4	170	124.2
Total	380	1370.4	355	1298.2	3,065	580.0	2,820	538.4	3,445	1950.4	3,175	1836.6

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

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The next update of these tables will be published in Summer 2017.

High-end Television (HETV) Tax Relief

Table 2.1: Expenditure of HETV programmes which claimed HTR by financial year of completion, 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of HETV completion	Number of HETV programmes	UK expenditure	Total expenditure
	Number	Amount	Amount
2013-14 ^{p,r}	25	169.5	188.8
2014-15 ^{p,r}	60	384.9	454.0
2015-16 ^p	50	300.0	365.1
Incomplete	5	92.7	98.1
Total	145	947.1	1,106.0

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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High-end Television (HETV) Tax Relief

Table 2.2: Number of HETV programmes by latest certification status and financial year of completion, 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual

Finance year ² of HETV completion	2013-14 ^{p,r}	2014-15 ^r	2015-16 ^p	Unknown	Incomplete	Total
Certification						
Final	30	70	40	-	-	140
Interim	-	5	40	-	45	95
No	-	*	*	5	10	15
Total	30	75	80	5	55	245
Certification Type of Final and Interim HETV programmes only						
Co-production	-	5	*	-	*	5
Cultural Test	30	70	80	-	50	230
Total	30	75	80	-	50	235

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

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High-end Television (HETV) Tax Relief

Table 2.3: Number of claims and amount of relief paid, receipts basis, from 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Year claim paid	Paid	
	Number	Amount
2013-14 ^{p,r}	15	9.3
2014-15 ^{p,r}	90	97.6
2015-16 ^p	115	95.9
Total	220	202.8

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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High-end Television (HETV) Tax Relief

Table 2.4: Number of claims made and amount paid by finance year, accruals basis, from 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of HETV completion	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14 ^{p,r}	50	59.3	45	58.1
2014-15 ^{p,r}	120	118.4	115	112.7
2015-16 ^p	75	48.9	55	31.6
Incomplete	*	*	*	*
Total	240	227.0	220	202.8

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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The next update of these tables will be published in Summer 2017.

Animation Tax Relief (ATR)

Table 3.1: Expenditure of Animations which claimed ATR by financial year of completion, 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of Animation completion	Number of Animations	UK expenditure	Total expenditure
	Number	Amount	Amount
2013-14 ^{p,r}	15	14.5	23.7
2014-15 ^{p,r}	25	43.7	64.2
2015-16 ^p	20	38.1	50.9
Incomplete	5	14.0	19.8
Total	65	110.3	158.6

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

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Animation Tax Relief (ATR)

Table 3.2: Number of Animations by latest certification status and financial year of completion, 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual					
Finance year ² of Animation completion	2013-14 ^{p,r}	2014-15 ^{p,r}	2015-16 ^p	Incomplete	Total
Certification					
Final	20	40	20	*	80
Interim	*	10	20	35	70
No	*	5	5	15	25
Total	20	50	45	55	175
Certification Type of final and Interim Animation only					
Co-production	-	*	5	*	10
Cultural Test	20	45	40	35	140
Total	20	45	45	35	150

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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Animation Tax Relief (ATR)

Table 3.3: Number of claims and amount paid, receipts basis, from 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Year claim paid	Paid	
	Number	Amount
2013-14 ^{p,r}	5	1.3
2014-15 ^{p,r}	30	4.6
2015-16 ^p	65	12.9
Total	100	18.7

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

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Animation Tax Relief (ATR)

Table 3.4: Number of claims made and amount paid by finance year, accruals basis, from 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of Animation completion	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14 ^{p,r}	25	4.2	25	4.0
2014-15 ^{p,r}	60	12.7	60	11.2
2015-16 ^p	25	6.2	20	3.5
Total	115	23.1	100	18.7

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 data for 2013-14 and 2014-15 have been revised and data for 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

p. Provisional

r. Revised

* Value suppressed as cell count less than 5

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.

Enquiries

Statistical enquiries should be addressed to: Vivienne Opoku Creatives Industry Statistics, KAI Direct Business Taxes, HM Revenue and 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 2017.

Video Games Tax Relief (VGTR)

Table 4.1: Expenditure of Video Games which claimed VGTR by financial year of completion, 2014-15 and 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of Video Games completion	Number of Video Games	UK expenditure	Total expenditure
	Number	Amount	Amount
2014-15 ^p	45	27.8	31.1
2015-16 ^p	65	215.4	320.7
Incomplete	25	173.7	216.6
Total	135	416.9	568.4

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 data for 2014-15 and 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

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Video Games Tax Relief (VGTR)

Table 4.2: Number of Video Games by latest certification status and financial year of completion, 2013-14 to 2015-16

Claims data received by June 2016¹

Numbers: actual

Finance year ² of Video Game completion	2014-15 ^p	2015-16 ^p	Unknown	Incomplete	Total
Certification					
Final	95	80	-	*	180
Interim	50	105	*	100	255
No	10	15	5	55	80
Total	155	200	5	155	515

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 data for 2014-15 and 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

p. Provisional

* Value suppressed as cell count less than 5

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All Video Games above (Final and Interim) were certified through the Cultural Test process.

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Video Games Tax Relief (VGTR)

Table 4.3: Number of claims and amount of relief paid, receipts basis, 2014-15 and 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Year claim paid	Paid	
	Number	Amount
2014-15 ^P	10	0.5
2015-16 ^P	130	45.4
Total	140	45.9

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 data for 2014-15 and 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

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Video Games Tax Relief (VGTR)

Table 4.4: Number of claims made and amount paid by finance year, accruals basis, 2014-15 and 2015-16

Claims data received by June 2016¹

Numbers: actual; Amounts: £million

Finance year ² of Video Games completion	Claimed		Paid	
	Number	Amount	Number	Amount
2014-15 ^P	130	54.9	105	43.4
2015-16 ^P	65	11.7	35.0	2.4
Total	195	66.7	140.0	45.9

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 data for 2014-15 and 2015-16 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31 March.

3. Films without completion date recorded are defined as 'Unknown' and films with estimated completion date after 31 March 2016 are defined as 'Incomplete'.

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