



Coverage:
United Kingdom

Theme:
The Economy

Released:
22 December 2015

Next Release:
Summer 2016

Frequency of release:
Annual

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Creative Industries Statistics: Additional Tables

December 2015

Official Statistics on Film, High-End
Television, and Animation 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 qualifying productions, certifications, overall production expenditure and UK production expenditure relating to the Film, High-End Television (HETV) and Animation tax reliefs for years up to 2014-15. The statistics are based on the data available at the end of August 2015 and will be produced on an annual basis.

HMRC published statistics on the take-up and cost of the reliefs on 17 December. These statistics are available at:

<https://www.gov.uk/government/statistics/creative-industries-statistics-december-2015>

The three areas covered within this release are:

Film tax relief

Film tax relief 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 tax relief

High-end television tax relief 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.

Animation tax relief

The relief aims to promote the sustainable production of culturally relevant animation 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.

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 and television 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. The reliefs aim to promote the sustainable production of culturally British films and television programmes. The figures for 2014-15 are provisional and will be subject to revision, for example, due to changes in the certification statuses of productions or applications that have not yet been received for tax relief.

2.1 Key points

Film Tax Relief

- Almost 2,115 films have been certified as culturally British, since Film tax relief was introduced in January 2007. Of these, 1,500 films have been granted a final certificate, and 615 films granted an interim certificate.
- Total production expenditure by films claiming film tax relief was £9.8 billion, of which £6.9 billion was incurred in the UK.
- Of the 2,115 films, 92% qualified through the cultural test and the remaining 8% qualified as a co-production.

High-end Television Tax Relief

- Since the introduction of the relief in 2013, 125 high-end television productions have been certified. Of these, 60 were granted a final certificate, and 65 have been granted an interim certificate.
- These productions reported a total production expenditure of £960 million, of which £820 million (85%) was reported as UK expenditure.

Animation Tax Relief

- Since the introduction of the relief in 2013, 70 animation productions have been certified. Of these, 25 were granted a final certificate, and 45 have been granted an interim certificate.
- These productions have reported a total production expenditure of £185 million, of which £127 million (69%) was reported as UK expenditure.

2.2 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.

Qualifying Films

This section looks at the number of films which were granted British certification and therefore eligible to claim tax relief. The information is presented by the finance year of film completion; there are therefore a number of films which are yet to complete and are classified as 'Incomplete'.

Since FTR was introduced in January 2007, almost 2,420 films have applied for certification (Table 1.4). Of these, 1,500 have been granted final certification, 615 an interim certificate, and 310 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.

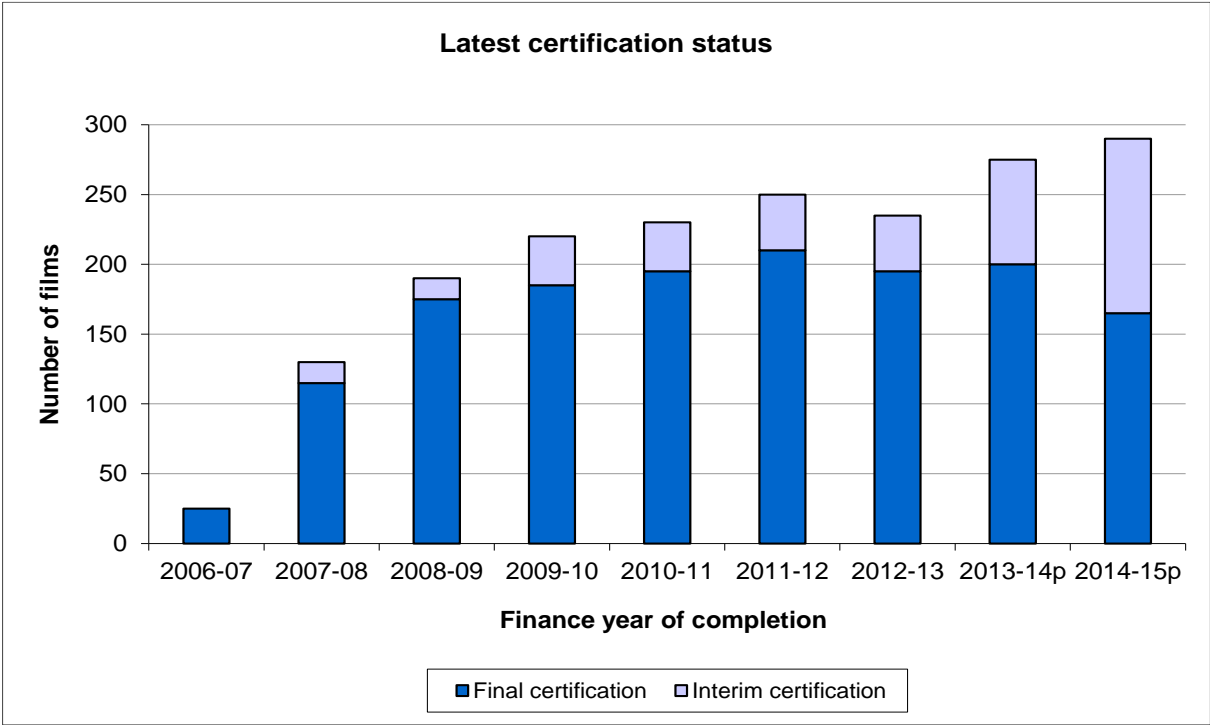
Table 1.4: Number of films by latest certification status and financial year of completion, 2006-07 to 2014-15

Certification	Finance year of film completion										Unknown	Incomplete	All
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 ^P	2014-15 ^P				
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	
All	30	145	205	245	245	275	250	300	315	115	300	2,420	

Source: HMRC Management Information Systems (MIS) and BFI

The number of films seeking certification increased gradually from 145 in 2007-08 to 315 in 2014-15 with the exception of 2012-13 where the number of films seeking certification fell. The final figures for 2014-15 are likely to increase as more films apply for certification for this period.

Figure 1.3: Films qualifying for Film Tax Relief by latest certification status, 2006-07 to 2014-15



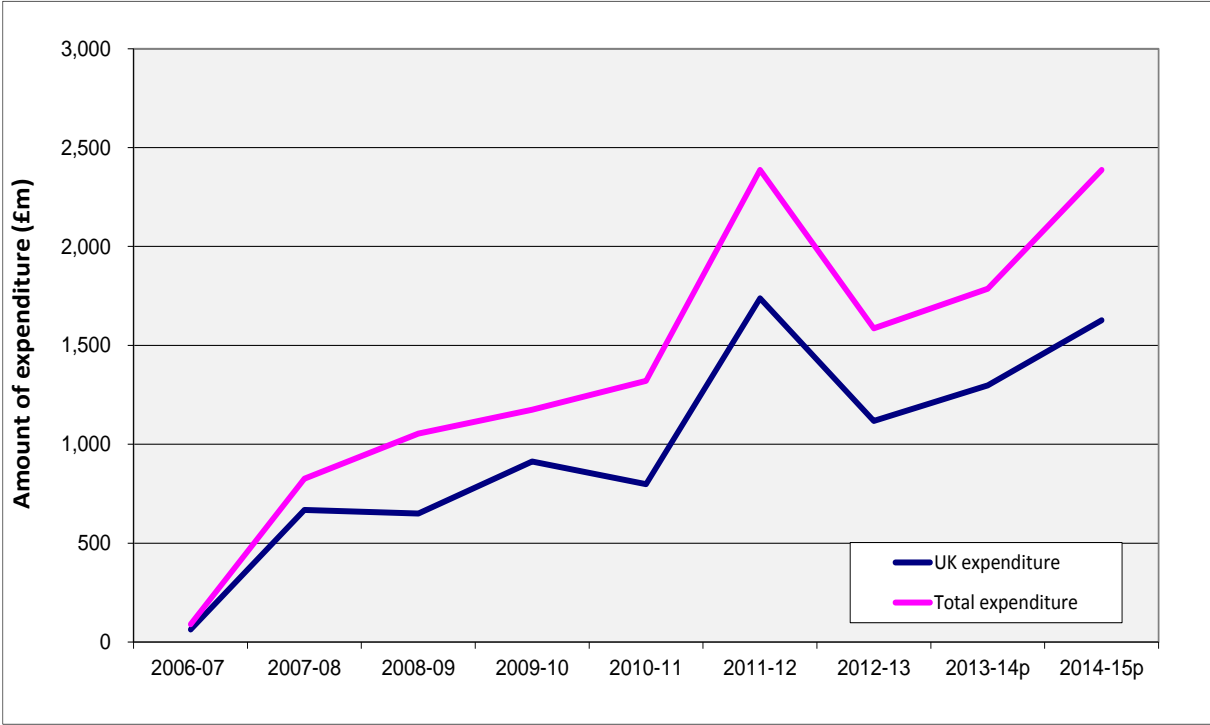
Source: HMRC Management Information Systems (MIS) and BFI

Certified films

Since the introduction of FTR in January 2007, 2,115 films have received interim or final certificates (these are referred to as qualifying films in this report). Between 2006-07 and 2014-15, the combined total expenditure for films within interim or final certification was £12.6 billion, of which £8.9 billion (70%) was reported as UK expenditure². Figures for 2013-14 and 2014-15 are preliminary as the data will continue to be updated throughout the year as further claims are received.

² See data Table 1.5 within Annex A

Figure 1.4: Amount of total and UK production expenditure, 2006-07 to 2014-15



Source: HMRC Management Information Systems (MIS) and BFI

Film production expenditure peaked in 2011-12, when the total production almost doubled from £1.3 billion in 2010-11 to £2.4 billion. The increase in expenditure was largely a result of a high number of large films produced in 2011-12 (large films are defined as those where the total production expenditure exceeds £20 million). UK expenditure in 2011-12 was 73% of the 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 20 qualifying films with an unknown completion date and 250 qualifying films with a completion date after 31st March 2015, with total expenditure of £78 million and £2.9 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, 1,945 films (92%) qualified through the cultural test (CT), and 170 (8%) qualified through a co-production (CP) treaty.³

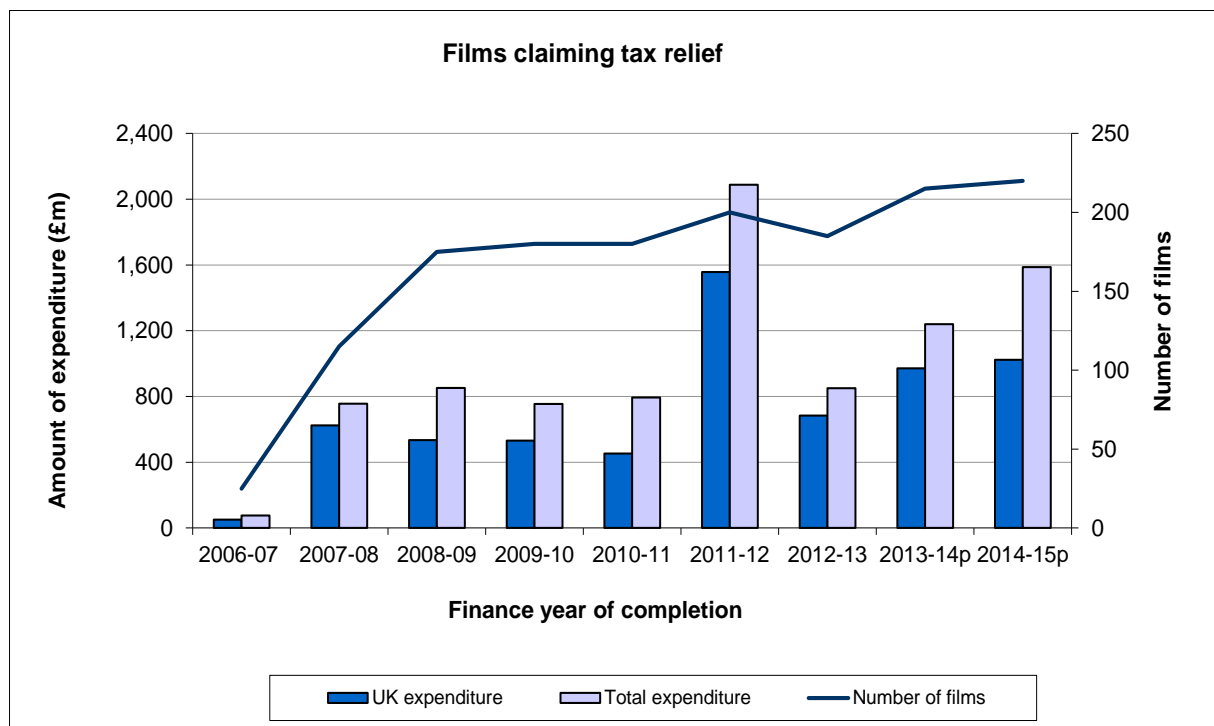
³ See data Table 1.6 within Annex A.

2011-12 had high UK expenditure with an average UK expenditure per CT film of £7.2 million. The highest average UK expenditure for CP film was £4.5 million in 2007-08.

Expenditure of films which claimed tax relief

Of the 2,115 films eligible for film tax relief, 1,575 films had made claims up to end of August 2015⁴, this accounted for almost £9.8 billion total expenditure and £6.9 billion UK expenditure. Figure 1.5, below, shows the number and expenditure of films which claimed tax relief between 2006-07 and 2014-15.

Figure 1.5: Number and expenditure of films which claimed tax relief, 2006-07 to 2014-15



Source: HMRC Management Information Systems (MIS) and BFI

Further statistics on the number of films claiming tax relief and the amounts claimed are available in the Creative Industries Statistics release, published on 17 December. This is available here:

<https://www.gov.uk/government/statistics/creative-industries-statistics-december-2015>

⁴ See data Table 1.1b within Annex A.

2.2 High-End Television Tax Relief

High-end television tax relief 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.

Qualifying HETV programmes

Since High-end television (HETV) tax relief was introduced in April 2013, 175 programmes have applied for certification (Table 2.3). Of these, 60 were granted final certification and 65 were granted an interim certificate. For the remaining 55, some are still pending, have a comfort letter, have made a failed application, have withdrawn or have had their certification revoked.

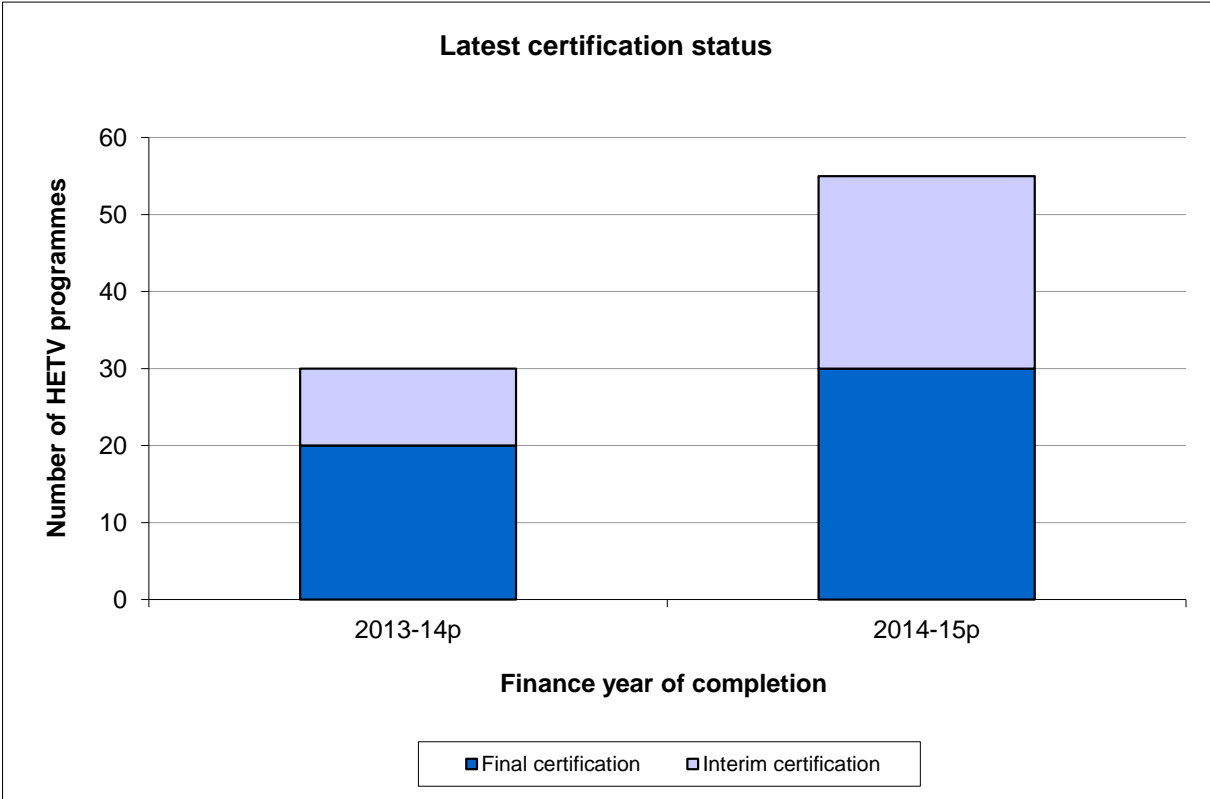
Table 2.3: Number of HETV by latest certification status and financial year of completion, 2013-14 and 2014-15

Certification	Finance year of completion - HETV				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

The number of HETV programmes receiving certification increased from 30 to 75 (Figure 2.1) between 2013-14 and 2014-15. The final figures for 2014-15 are likely to increase as more programmes apply for certification.

Figure 2.1: HETV programmes qualifying for Tax Relief by latest certifications status, 2013-14 and 2014-15



Source: HMRC Management Information Systems (MIS) and BFI

Since HETV tax relief was introduced in April 2013, the 125 HETV programmes receiving final or interim certificates had a total expenditure of almost £960 million and a corresponding UK expenditure of £ 820 million⁵. UK expenditure increased from £187 million in 2013-14 to £422 million in 2014-15.

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 £796 million and a total expenditure of £915 million. HETV programmes that qualified through co-production (CP) treaties had a combined UK expenditure of almost £25 million and a total expenditure of £41 million⁶.

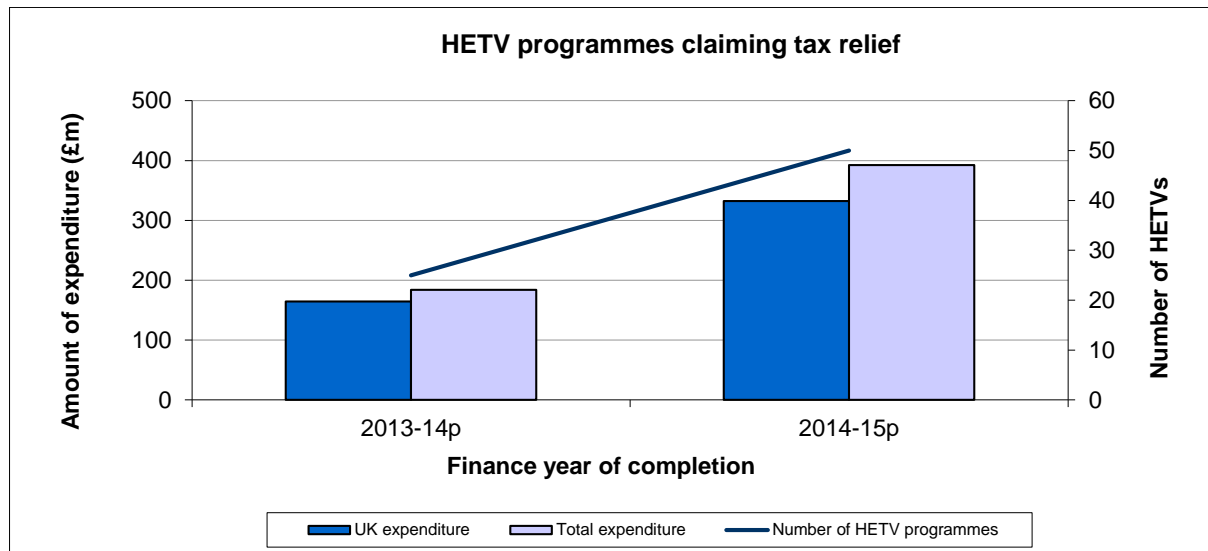
⁵ See Table 2.4 in Annex A

⁶ See Table 2.5 in Annex A

Expenditure of productions claiming tax relief

A total of 90 HETV programmes have claimed tax relief since HETV tax relief was introduced in April 2013, with a total expenditure of almost £693 million and a corresponding UK expenditure of £590 million⁷. Provisional figures show the number of HETV programmes claiming tax relief has doubled from 25 in 2013-14 to 50 in 2014-15.

Figure 2.2: Number and expenditure of HETV programmes which claimed tax relief, 2013-14 and 2014-15



Source: HMRC Management Information Systems (MIS) and BFI

Further statistics on the number of HETV programmes claiming tax relief and the amounts claimed are available in the Creative Industries Statistics release, published on 17 December. This is available here:

<https://www.gov.uk/government/statistics/creative-industries-statistics-december-2015>

An additional table, 2.6, showing the amounts claimed in receipts terms is included in Annex B. This table is presented on a receipts basis with costs allocated to the year the payment was actually made.

⁷ See Table 2.1b in Annex A

2.3 Animation Tax Relief

Animation tax relief was introduced in April 2013. Since its introduction, 120 animation programmes have applied for certification (Table 3.3), of which 25 were granted final certification, 45 interim certificate. 45 are still pending, have a comfort letter, failed, withdrawn or have had their certification revoked.

Qualifying Animations

Table 3.3: Number of Animation programmes by latest certification status and financial year of completion, 2013-14 and 2014-15

Certification	Finance year ² of Animation completion				Total
	2013-14 ^p	2014-15 ^p	Unknown	Incomplete	
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

The number of animation programmes seeking certification has increased from 20 to 45 (Table 3.3) between 2013-14 and 2014-15. There are 50 animation programmes still to complete production after 1 March 2015.

75 animations have received final or interim certificates since animation tax relief was introduced in April 2013. The productions had a combined total expenditure of almost £185 million and a corresponding UK expenditure of £127 million⁸. The UK expenditure increased from £16 million in 2013-14 to £53 million in 2014-15.

Type of Certificate

70 (93 %) of the animation programmes have qualified through the cultural test (CT) with a combined UK expenditure of £124 million⁹, and 5 (7%) through a co-production (CP) treaty with a combined UK expenditure of almost £4 million.

Further statistics on the number of animations claiming tax relief and the amounts claimed are available in the Creative Industries Statistics release, published on 17 December. This is available here:

<https://www.gov.uk/government/statistics/creative-industries-statistics-december-2015>

Table 3.6 in Annex B shows the amounts claimed in receipts terms. The table presented on a receipts basis with costs allocated to the year the payment was actually made.

⁸ See Table 3.4 in Annex A

⁹ See Table 3.5 in Annex A

Section 3: Background information

Policy background

Film, High-End Television and Animation 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 UK¹⁰.

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.

Programmes commissioned together are treated as one programme.

¹⁰ For fuller details of the relief see <http://www.hmrc.gov.uk/films/>

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.

Further information on the policy background and key policy changes in Film, High End Television and Animation Tax Relief is available here:

<https://www.gov.uk/guidance/corporation-tax-creative-industry-tax-reliefs>

Statistics on Film tax relief have not previously been published as Official Statistics. The previous summary of tax credit claims for 2006 to 2014 can be found here:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/405783/FTR_Monitoring_Summary_July_2014.pdf

Statistics on High-end Television and Animation 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 August 2015.

The certification data from BFI provides information on the number of films, programmes and animations 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 production expenditure figure looks abnormally high or low) are checked individually against a range of 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 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.

Planned developments and further statistics

Statistics on the number of productions claiming tax relief, the number of claims and the amount claimed for Film, High-End Television (HETV) and Animation tax relief for years up to 2014-15 were published on 17 December. The statistics are available on the HMRC website:

<https://www.gov.uk/government/statistics/creative-industries-statistics-december-2015>

HMRC has not previously published statistics on High-end television and Animation 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 in this release.

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 Assessment

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

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HM Revenue & Customs

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London SW1A 2BQ

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

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

Claims data received by August 2015¹

Finance year ² of film completion	Number of films	UK expenditure	Total expenditure
	actual	£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 ^p	215	971.1	1,240.0
2014-15 ^p	220	1,022.3	1,587.7
Unknown	5	1.6	1.8
Incomplete	70	457.2	808.5
Total	1,575	6,885.1	9,809.1

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

For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk/films

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.

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 2015¹

Finance year ² 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 ^p	275	1,297.2	1,785.8
2014-15 ^p	295	1,627.0	2,387.8
Unknown	20	52.6	77.5
Incomplete	250	1,864.2	2,887.2
Total	2,115	10,788.7	15,575.9

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.

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

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 2015¹

Certification			Finance year ² of film completion									Unknown	Incomplete	Total
			2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 ^p	2014-15 ^p			
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

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

* Value suppressed as cell count less than 5

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

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'.

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

High-end Television (HETV) Tax Relief

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

High-end Television (HETV) Tax Relief

**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

			Finance year ² of HETV completion			
Certification			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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* Value suppressed as cell count less than 5

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

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 2015¹

Finance year ² of Animation completion	Number of Animation programmes	UK expenditure	Total expenditure
		actual	£m
2013-14 ^p	10	13.3	20.1
2014-15 ^p	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'.

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

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 2015¹

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

Source: HMRC Management Information Systems (MS) 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 2015¹

Certification			Finance year ² of Animation completion			
			2013-14 ^p	2014-15 ^p	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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Annex B: HETV and Animation claim amounts, receipts

High-end Television (HETV) Tax Relief

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.

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.

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

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 2015¹

		Finance year ²		
		2013-14 ^p	2014-15 ^p	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.

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