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Creative Industries Statistics

August 2019

Official Statistics on Film, High-End
Television, Animation, Video Games,
Children's Television, Theatre, Orchestra,
and Museums & Galleries Exhibition
Tax Reliefs

23 August 2019: This release has been updated with minor corrections to remove duplication of Table 2.2 in section 3.2, correct the 2017-18 Theatre tax relief accruals estimate in section 3.6 and amend footnotes in Tables 6.1 and 7.1.

Official Statistics

Table of Contents

Section 1: Key points and summary.....	4
1.1 Summary	4
1.2 Film Tax Relief	4
1.3 High-end Television Tax Relief	5
1.4 Animation Tax Relief	5
1.5 Video Games Tax Relief	5
1.6 Children’s Television Tax Relief.....	6
1.7 Theatre Tax Relief	6
1.8 Orchestra Tax Relief	6
1.9 Museums and Galleries Exhibition Tax Relief	6
Section 2: Introduction	7
About these statistics.....	7
Who might be interested in these statistics?	7
Section 3: Commentary	8
3.1 Film Tax Relief	8
Films claiming FTR.....	8
Claims and payments	9
Number of claims and amount paid by size of claim.....	10
3.2 High-end Television Tax Relief	12
Programmes claiming HTR.....	12
Claims and payments	13
Number of claims and amount paid by size of claim.....	14
3.3 Animation Tax Relief	16
Programmes claiming ATR	16
Claims and payments	17
Number of claims and amount paid by size of claim.....	18
3.4 Video Games Tax Relief	20
Video games claiming VGTR	20
Claims and payments	21
Number of claims and amount paid by size of claim.....	22
3.5 Children’s Television Tax Relief.....	24
Programmes claiming tax relief	24
Claims and payments	25

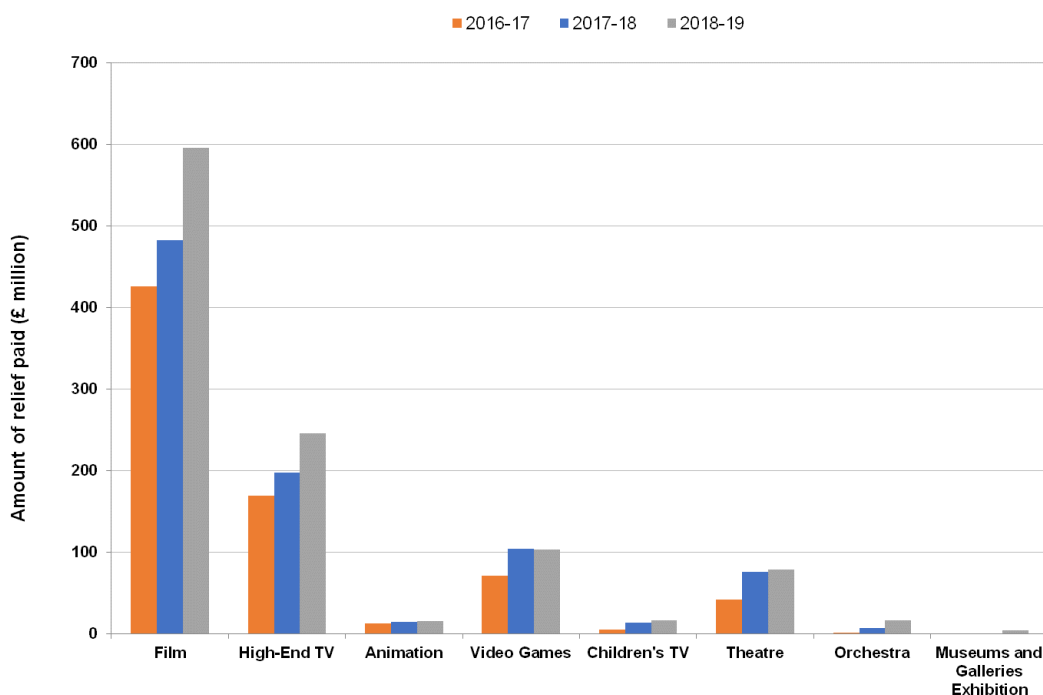
Number of claims and amount paid by size of claim.....	26
3.6 Theatre Tax Relief	27
Claims and payments.....	27
Number of claims and amount paid by size of claim.....	28
3.7 Orchestra Tax Relief.....	30
Claims and payments.....	30
Number of claims and amount paid by size of claim.....	31
3.8 Museums and Galleries Exhibition Tax Relief	32
Claims and payments.....	32
Number of claims and amount paid by size of claim.....	32
Section 4: Background Information	33
4.1 Policy Background.....	33
4.2 Data Sources	36
4.3 Methodology and reliability of the estimates	37
4.4 Revisions to previously published tables.....	37
4.5 Planned developments and further statistics.....	39
4.6 User engagement.....	39
4.7 UKSA Code of Practice for Official Statistics	39
4.8 Contact points.....	40
Annex A: Statistical reference tables	41

Section 1: Key points and summary

1.1 Summary

In 2018-19, a total of £1.1 billion was paid out across all of the Creative Industries tax reliefs. This is an increase from £0.9 billion in 2017-18. Figure 1 shows the amount of each relief paid out in the last three years. Film tax relief accounts for over half of the total in each year. The amounts of Film tax relief and High-End Television tax relief have grown particularly strongly, increasing by around 40% during this period.

Figure 1: Amount of Creative Industries Tax Reliefs paid (receipts basis), 2016-17 to 2018-19



1.2 Film Tax Relief

- There were 245 British films completed in 2018-19 which claimed Film tax relief (FTR), with UK expenditure of £1.9 billion. These figures are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2007, 2,955 films have made claims, accounting for £15.2 billion of UK expenditure.
- Each film may make several claims during the production process. One claim can also be made to cover several films. In 2018-19, £595 million of FTR was paid in response to 790 claims, representing 705 films.
- A total of £3.3 billion has been paid out to 5,295 claims since the current film tax relief was introduced in 2007.

1.3 High-end Television Tax Relief

- There were 90 British high-end television programmes completed in 2018-19 which claimed High-end Television tax relief (HTR), with UK expenditure of £839 million. These figures are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2013, 485 programmes have made claims, accounting for £4.3 billion of UK expenditure.
- Each programme may make several claims during the production process. One claim can also be made to cover several programmes. In 2018-19, £246 million of HTR was paid to 220 claims, representing 210 programmes.
- A total of £821 million has been paid out in response to 770 claims since HTR was introduced.

1.4 Animation Tax Relief

- There were 40 British animations completed in 2018-19 which claimed Animation tax relief (ATR), with UK expenditure of £106 million. These figures are likely to increase as more claims are received by HMRC. Since the relief was introduced, 230 animations have made claims, accounting for £412 million of UK expenditure.
- Each animation may make several claims during the production process. One claim can also be made to cover several animations. In 2018-19, £16 million was paid to 90 claims, representing 95 animations.
- A total of £61 million has been paid out in response to 325 claims since ATR was introduced in 2013.

1.5 Video Games Tax Relief

- There were 170 British video games completed in 2018-19 which claimed Video Games tax relief (VGTR), with UK expenditure of £492 million. These figures are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2014, 1,075 video games have made claims, accounting for £2.6 billion of UK expenditure.
- Each game may make several claims during the production process. One claim can also be made to cover several games. In 2018-19, 345 claims were made for a total of £103 million, which represented 535 games.
- Since VGTR was introduced, a total of £324 million has been paid out to 1,110 claims.

1.6 Children's Television Tax Relief

- There were 30 British Children's TV programmes completed in 2018-19 which claimed Children's Television tax relief (CTR), with UK expenditure of £69 million. These figures are likely to increase as more claims are received by HMRC. Since the relief was introduced in 2015, 200 programmes have made claims, accounting for £219 million of UK expenditure.
- Each programme may make several claims during the production process. One claim can also be made to cover several programmes. In 2018-19, 55 claims were made for a total of £16 million, which represented 115 programmes.
- Since CTV was introduced in 2015, a total of £34 million has been paid out to 140 claims.

1.7 Theatre Tax Relief

- In 2018-19, £78 million of Theatre tax relief (TTR) was paid out relating to 930 claims. Each claim can be for more than one production, so these claims represent 3,380 productions, of which 950 were touring and 2,430 non-touring.
- Since TTR was introduced in 2014, £208 million has been paid out relating to 2,520 claims, which represents 8,395 productions.

1.8 Orchestra Tax Relief

- In 2018-19, £16 million of Orchestra tax relief (OTR) was paid out relating to 120 claims, representing 555 productions.
- Since OTR was introduced in 2016, £23 million has been paid out relating to 170 claims and 770 productions.

1.9 Museums and Galleries Exhibition Tax Relief

- Since Museum and Galleries Exhibition Tax Relief (MGETR) was introduced in 2017, £4 million has been paid to 50 claims, representing 300 exhibitions.

Section 2: 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, Video Games, Children's Television, Theatre, Orchestra, and Museums & Galleries Exhibition (MGE) tax relief for years up to 2018 to 2019. Statistics are also presented on the number of tax relief claims and the amount claimed in total, and split by claim size.

Statistics are produced annually with this set based on data available at the end of June 2019.

HMRC has previously published statistics on Film, HETV, Animation, Video Games, Children's Television, Theatre, and Orchestra tax relief; this is the first publication of statistics on MGE tax relief. The background information in Section 4 explains these tax reliefs in more detail.

All figures for the latest two years are considered provisional and are subject to revision in next year's publication. The latest year's figures in the completion-basis and accruals-basis tables are based on partial data and are likely to increase as more claims are received by HMRC. More detail about the revisions policy can be found in Section 4.

There has been a change in the numbering of the tables since last year's publication. This will give a clearer sequence through the expenditure, accruals and receipts data. The relevant information is shown in each table located in Annex A.

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, television, theatre and orchestra production companies, museums and gallery exhibitors, and companies raising funds to support film, television, theatre, orchestra 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.

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. At least 10% of the core production costs must relate to activities in the UK. The relief allows qualifying companies to make a deduction in their taxable profits. Companies not making a profit may be able to surrender the tax relief for a payable tax credit.

This section has been updated with corrections to the historic Film Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 1.1, 1.2, 1.3 and 1.4 have all been affected. The largest changes have been to the expenditure values in Table 1.1, where the total expenditure for 2015-16 has been revised upwards by £724 million, which also includes some late claims. The rest of the table has been revised back to 2012-13 with a maximum revision of £676 million. More recent years have also been affected but these include increases due to new returns not received at the time of publication last year. There have also been more minor changes to the number of claims and amounts in Tables 1.2, 1.3 and 1.4.

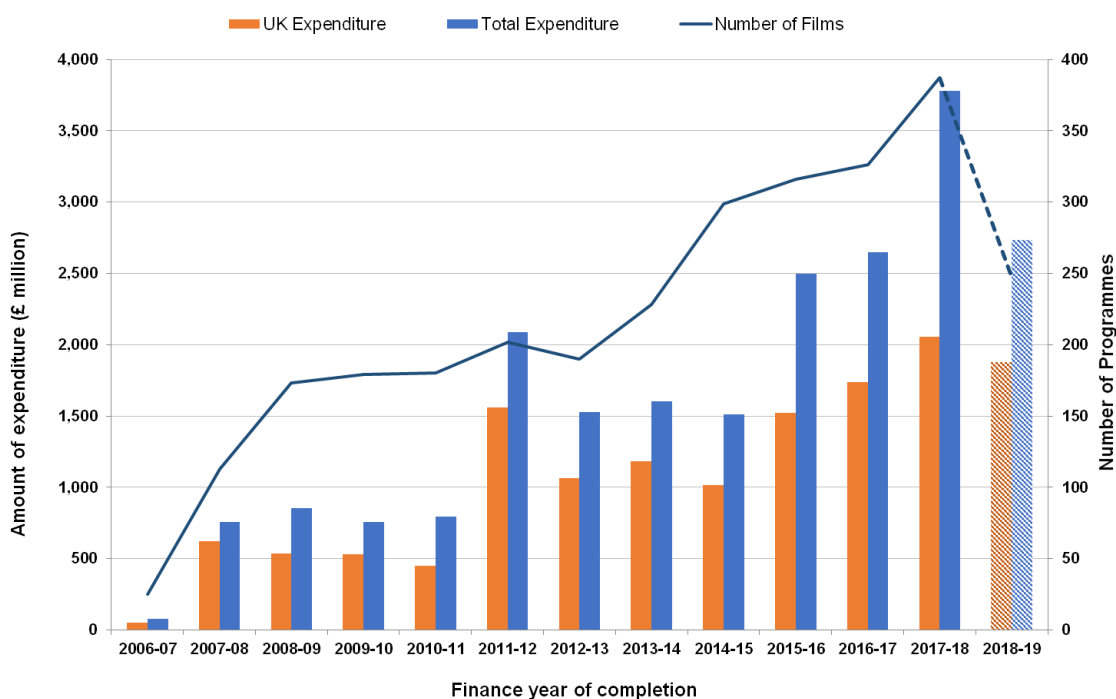
Films claiming FTR

This section presents statistics on those films that have made a claim for FTR. So far 245 films completed in 2018-19 have claimed FTR, with UK expenditure of £1.9 billion. The figures for 2018-19 are likely to increase as more claims are received by HMRC.

Since the relief was introduced in 2007, 2,955 films have claimed FTR; this accounted for £23.2 billion of total expenditure, of which £15.2 billion was UK expenditure. Figure 2 shows the number and expenditure of films completed between 2006-07 and 2018-19 which have claimed FTR. The latest year's figures are shaded to indicate they are based on partial data.

The data used in this section comes from Film Table 1.1 in Annex A.

Figure 2: Number and expenditure of films which claimed tax relief by year of completion, 2006-07 to 2018-19



Claims and payments

This section looks at the number of claims and the resulting amounts paid out in film tax relief. A qualifying film may make a number of claims, receiving payments at stages throughout the production process. A claim may cover several films.

Accruals basis

Film Table 1.2 in Annex A shows the number of claims made and amounts paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for FTR.

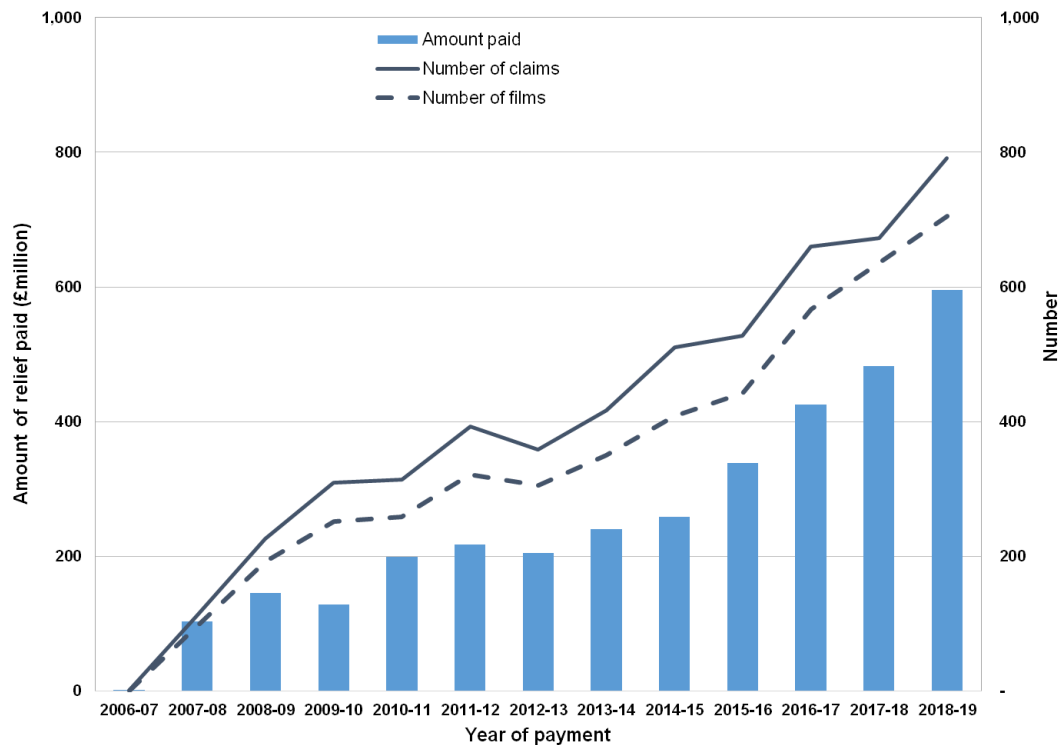
For 2017-18, the latest year for which accruals data are available, 730 claims have been paid so far, with a total amount of £527 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount paid for 2017-18 will be £532 million.

Receipts basis

Film Table 1.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 705 films made 790 claims and received £595 million. Large films (defined as those with total expenditure greater than £20 million) accounted for 79% of the amount paid out. Figure 3 shows that the number of claims and the amount of film tax relief paid out has increased each year since 2012-13. Since the relief was introduced in 2007, a total of £3.3 billion has been paid out relating to 5,295 claims.

Figure 3: Number of films, number of claims and amount of FTR paid (receipts basis), 2006-07 to 2018-19



Number of claims and amount paid by size of claim

This section takes the number of claims and amount of film tax relief paid (receipts basis), and breaks them down by the amount of film tax relief actually claimed, shown in Figure 4 and Figure 5. The majority of claims made are for smaller amounts, with 61% of all claims being for £100,000 or less in 2018-19. This has stayed fairly consistent since 2016-17.

Despite only 5% of the claims being for over £5 million in 2018-19, they account for 66% of the total amount paid, which is an increase since 2016-17 when they were 3.5% of the total number, but 62% of the total amount paid.

Figure 4: Percentage of FTR claims paid on a receipts basis, split by size of claim made, 2016-17 to 2018-19

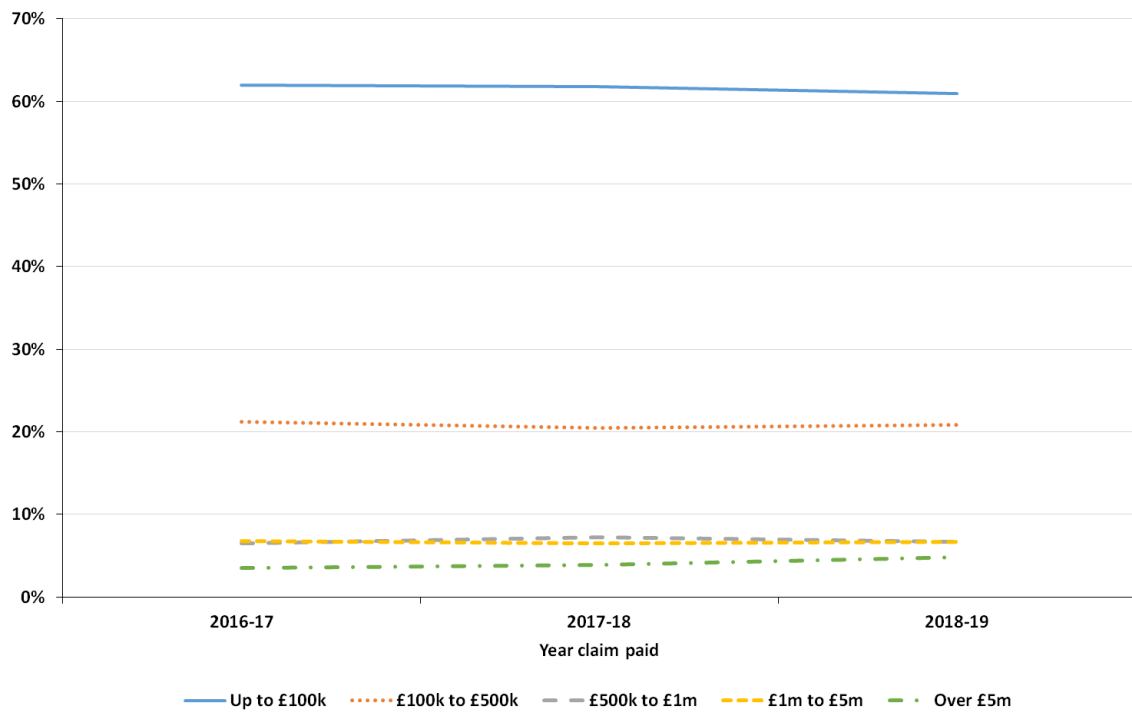
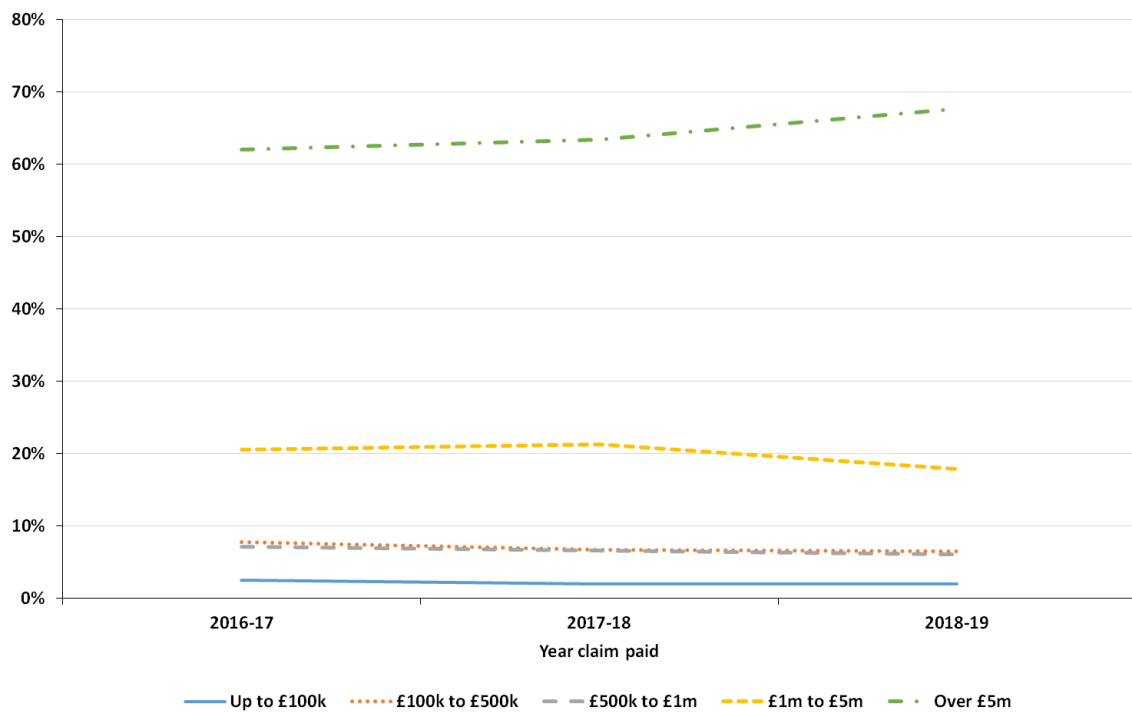


Figure 5: Percentage of total amount of FTR claims paid on receipts basis, split by size of claim made, 2016-17 to 2018-19



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 programmes 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; where the company makes a loss, they can surrender this for a payable tax credit.

This section has been updated with corrections to the historic HETV Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 2.1, 2.2, 2.3 and 2.4 have all been affected. The largest changes have been to the expenditure values in Table 2.1, where the total expenditure has for 2015-16 has been revised upwards by £203 million, which also includes some late claims. The rest of the table has been revised back to 2014-15, with a maximum revision of £158 million. More recent years have also been affected but these include increases due to new returns not received at the time of publication last year. There have also been more minor changes to the number of claims and amounts in Tables 2.2, 2.3 and 2.4.

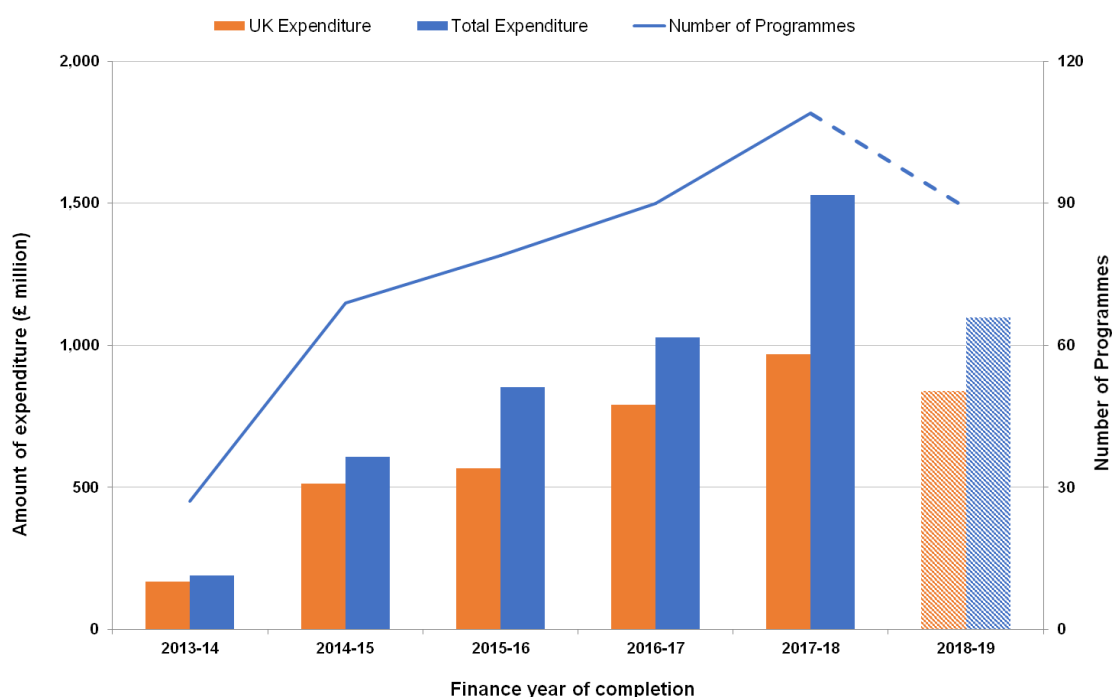
Programmes claiming HTR

This section presents statistics on those programmes that have made a claim for HTR. So far 90 programmes completed in 2018-19 have claimed HETV, with UK expenditure of £839 million. The figures for 2018-19 are likely to increase as more claims are received by HMRC.

Since the relief was introduced in 2013, 485 programmes have claimed HTR; this accounted for £5.9 billion of total expenditure, of which £4.3 billion was UK expenditure. Figure 6 shows the number and expenditure of programmes completed between 2013-14 and 2018-19 which have claimed HTR. The latest year's figures are shaded to indicate they are based on partial data.

The data used in this section comes from HETV Table 2.1 in Annex A.

Figure 6: Number and expenditure of HETV programmes which claimed tax relief by year of completion, 2013-14 to 2018-19



Claims and payments

This section looks at the number of claims and the resulting amounts paid out in HETV tax relief. A qualifying programme may make a number of claims, receiving payments at stages throughout the production process. A claim may cover several HETV programmes.

Accruals basis

HETV Table 2.2 in Annex A shows the number of claims and amount paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for HTR.

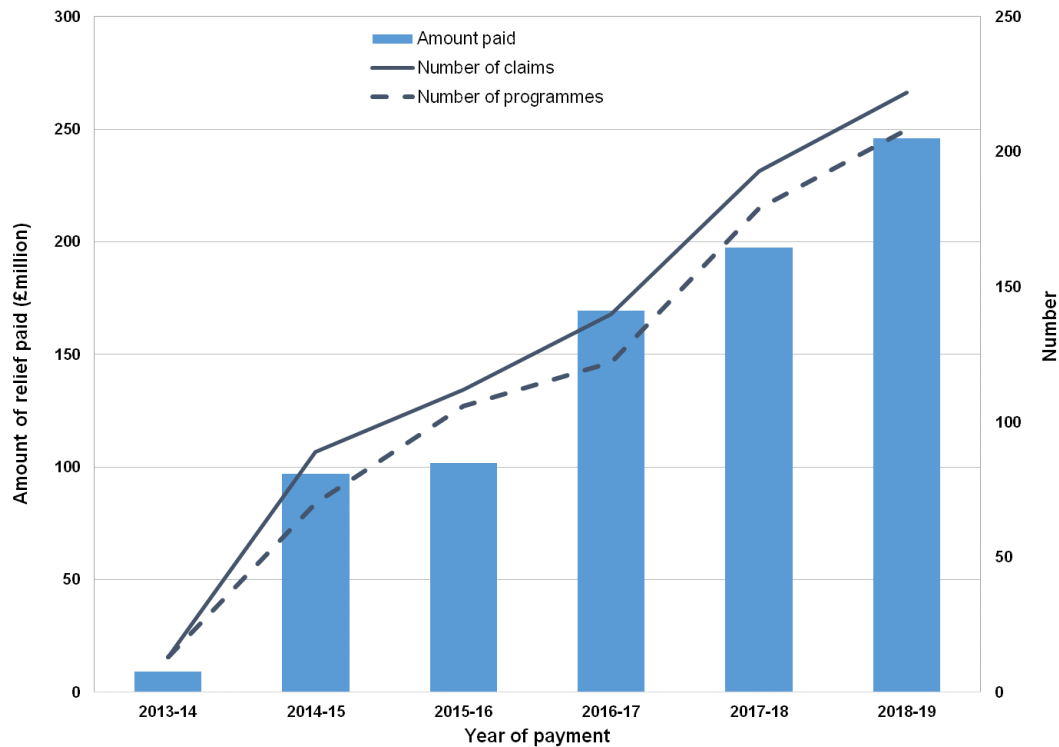
For 2017-18, the latest year for which accruals data are available, 230 claims have been paid so far, with a total amount of £248 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount paid for 2017-18 will be £251 million.

Receipts basis

HETV Table 2.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 210 programmes made 220 claims and received £246 million. Figure 7 shows that the number of claims and the amount of HETV tax relief paid have increased each year. Since the relief was introduced in 2013, a total of £821 million has been paid out relating to 770 claims.

Figure 7: Number of programmes, number of claims and amount of HTR paid (receipts basis), 2013-14 to 2018-19



Number of claims and amount paid by size of claim

This section takes percentages of the number of claims and amount of HETV tax relief paid (receipts basis) and breaks them down by the amount of relief actually claimed, shown in Figure 8 and Figure 9.

In 2018-19, about a third of the number of claims were for less than £250,000 – however, these only accounted for 3% of the total amount paid. This is a similar proportion to the last two years.

In 2018-19, 12% of the claims were for over £2million, but these accounted for 53% of the total amount paid. This is similar to 2017-18 but lower than in 2016-17.

Figure 8: Percentage of HTR claims paid on a receipts basis, split by size of claim made, 2016-17 to 2018-19

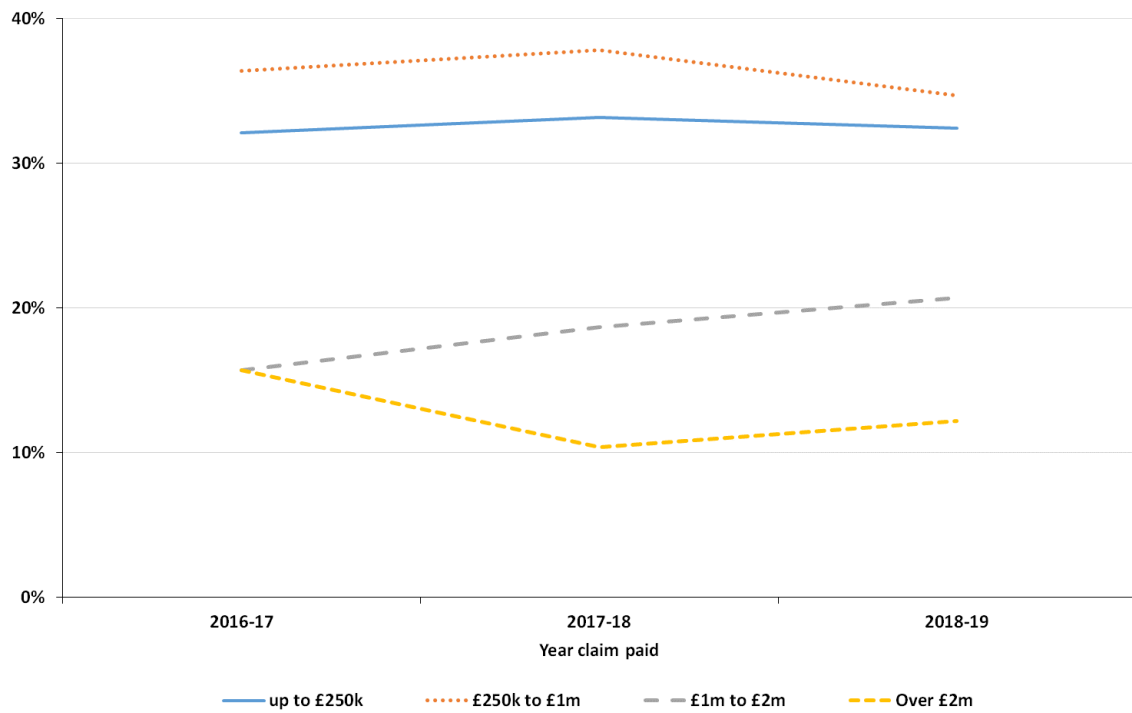
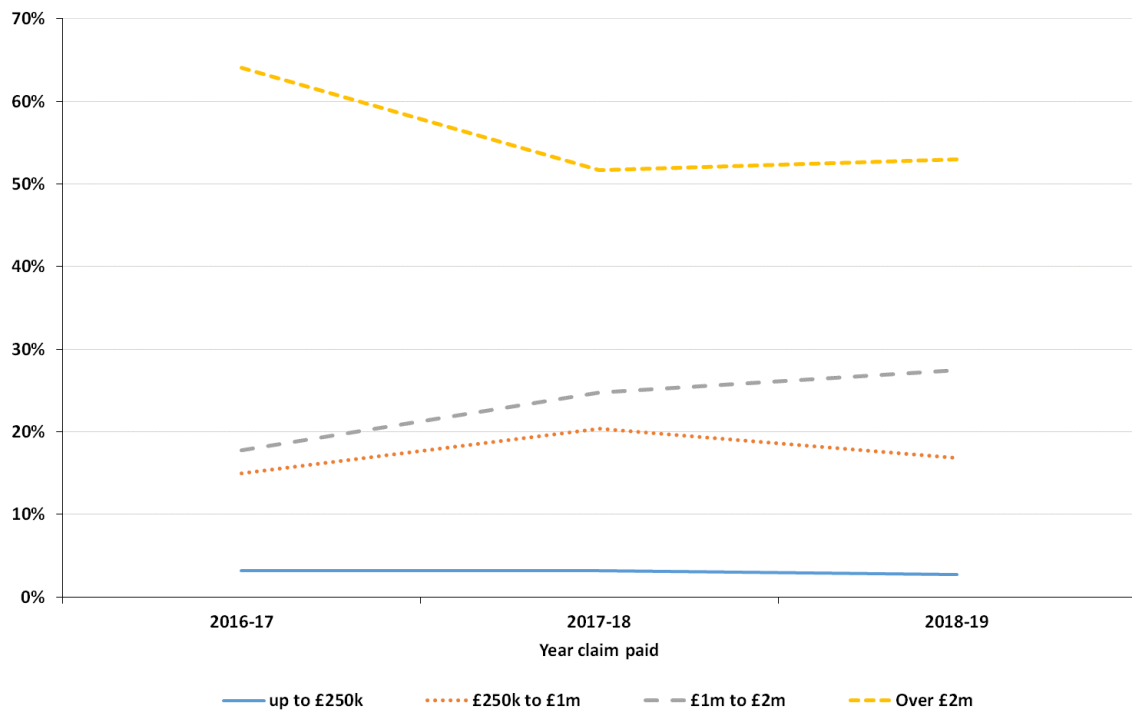


Figure 9: Percentage of total amount of HTR claims paid on a receipts basis, split by size of claim made, 2016-17 to 2018-19



The data used in this section comes from HETV Table 2.4 in Annex A.

3.3 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 2013.

This section has been updated with corrections to the historic Animation Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 3.1, 3.2, 3.3 and 3.4 have all been affected. The largest changes have been to the expenditure values in Table 3.1 where the total expenditure for 2015-16 has been revised upwards by £31 million, which also includes some late claims. Earlier years have also been revised with a maximum revision of £21 million. More recent years have also been affected but these include increases due to new returns not received at the time of publication last year). There have also been more minor changes to the number of claims and amounts in Tables 2.3, 3.3 and 3.4.

Programmes claiming ATR

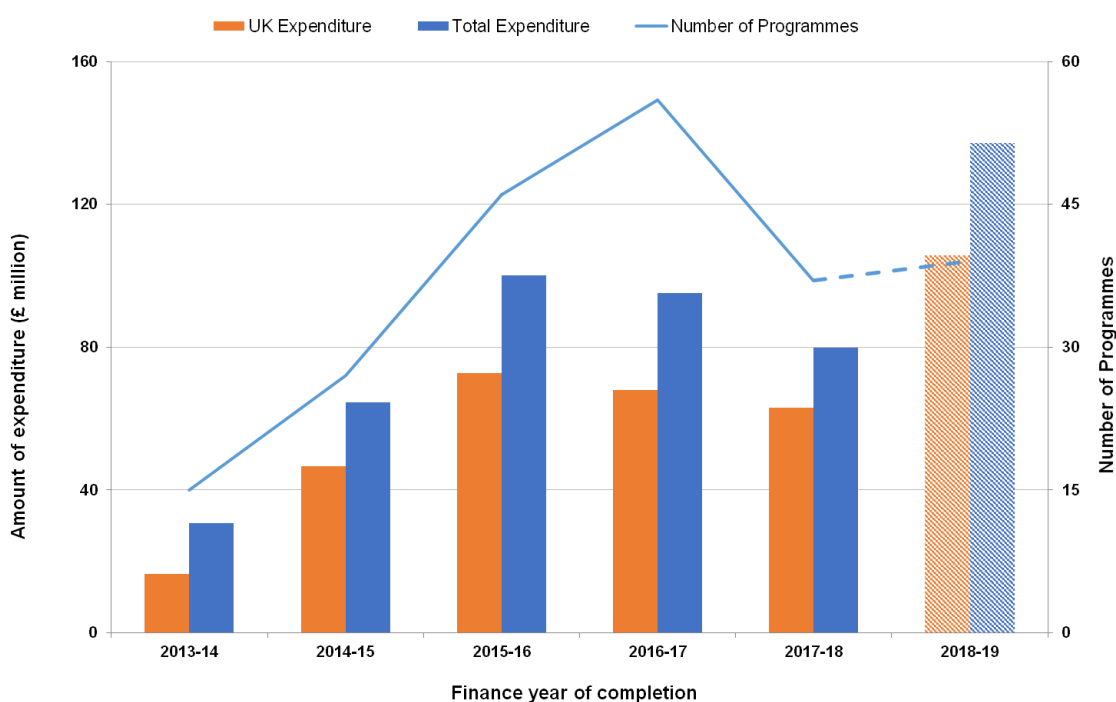
This section presents statistics on those animations that have made a claim for ATR. So far 40 animations completed in 2018-19 have claimed ATR, with UK expenditure of £106 million. The figures for 2018-19 are likely to increase as more claims are received by HMRC.

The data for 2018-19 is showing an increase in number of animations and expenditure following a slight decrease in the previous year. This is mainly due to volatility in the data.

Since the relief was introduced in 2013, 230 animations have claimed ATR; this accounted for £557 million of total expenditure, of which £412 million was UK expenditure. Figure 10 shows the number and expenditure of animations completed between 2013-14 and 2018-19 which have claimed ATR. The latest year's figures are shaded to indicate they are based on partial data.

The data used in this section comes from Animation Table 3.1 in Annex A.

Figure 10: Number and expenditure of animations which claimed tax relief by year of completion, 2013-14 to 2018-19



Claims and payments

This section looks at the number of claims and the resulting amounts paid out in animation tax relief. A qualifying animation may make a number of claims, receiving payments at stages throughout the production process. A claim may also cover several animations.

Accruals basis

Animation Table 3.2 in Annex A shows the number of claims and amount paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for ATR.

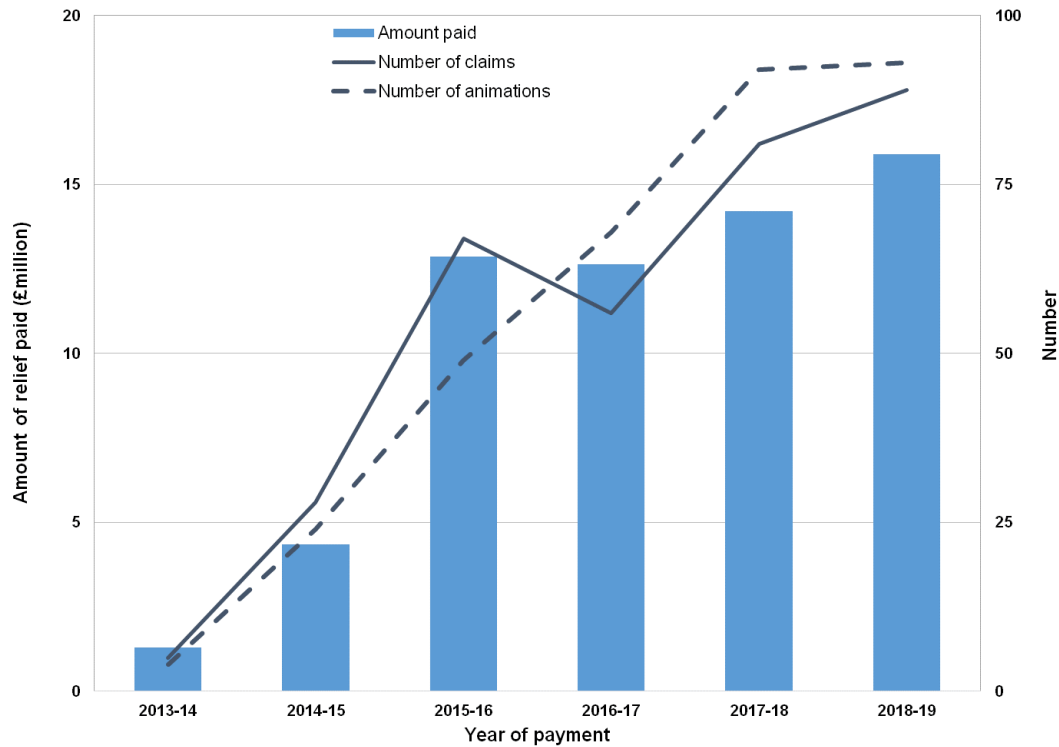
For 2017-18, the latest year for which accruals data are available, 80 claims have been paid so far, with a total of £14 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount paid for 2017-18 will be £15 million.

Receipts basis

Animation Table 3.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 95 animations made 90 claims and received £16 million. Figure 11 shows that the number of claims has tended to increase, despite a slight decrease in 2016-17. Since the relief was introduced in 2013, a total of £61 million has been paid out relating to 325 claims.

Figure 11: Number of Animations, number of claims and amount of ATR paid (receipts basis), 2013-14 to 2018-19



Number of claims and amount paid by size of claim

This section breaks down percentages of the number of claims and amount of ATR paid (on a receipts basis) by the size of the amount of relief actually claimed, as shown in Figure 12 and Figure 13. In 2018-19, 21% of ATR claims were for values of over £250,000 and they accounted for 62% of the total amount paid out. This is showing a decrease in the proportion of higher claims over the last few years.

Figure 12: Percentage of ATR claims paid on a receipts basis, split by size of claim made, 2016-17 to 2018-19

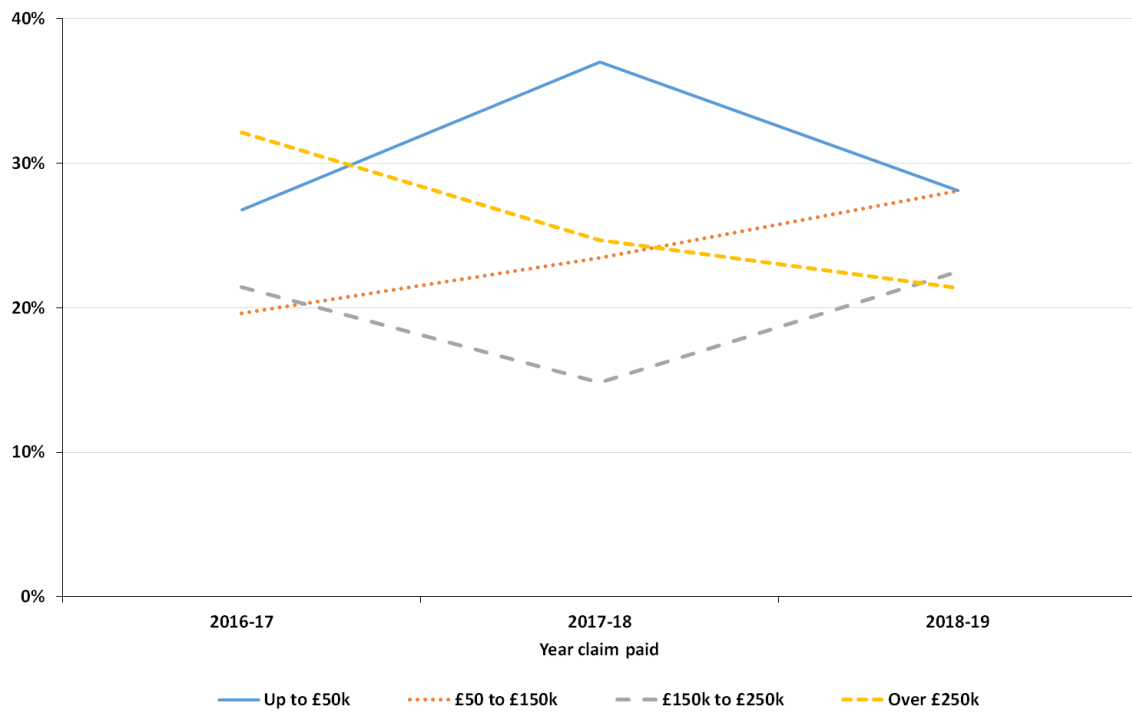
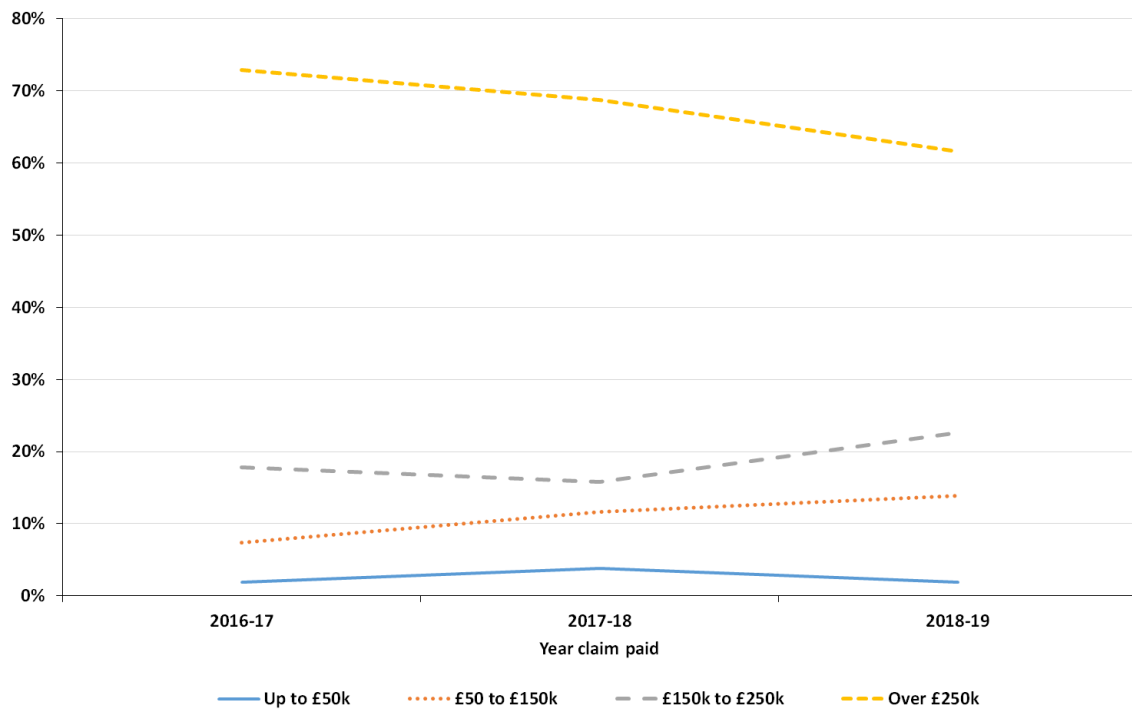


Figure 13: Percentage of total amount of ATR claims paid on receipts basis, split by size of claim made, 2016-17 to 2018-19



The data used in this section comes from Animation Table 3.4 in Annex A.

3.4 Video Games Tax Relief

Video Games Tax Relief (VGTR) aims to promote the sustainable production of culturally relevant video games in the UK. It is aimed directly at companies producing video games and was introduced from 1 April 2014.

This section has been updated with corrections to the historic VG Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 4.1, 4.2, 4.3 and 4.4 have all been affected. The largest changes have been to the expenditure values in Table 4.1, where figures for 2015-16 has been revised upwards by £279 million, which also includes some late claims. More recent years have also been affected but these include increases due to new returns not received at the time of publication last year. Additionally the numbers of games in Table 4.1 have been adjusted upwards. There have also been more minor changes to the number of claims and amounts in Tables 4.2, 4.3 and 4.4.

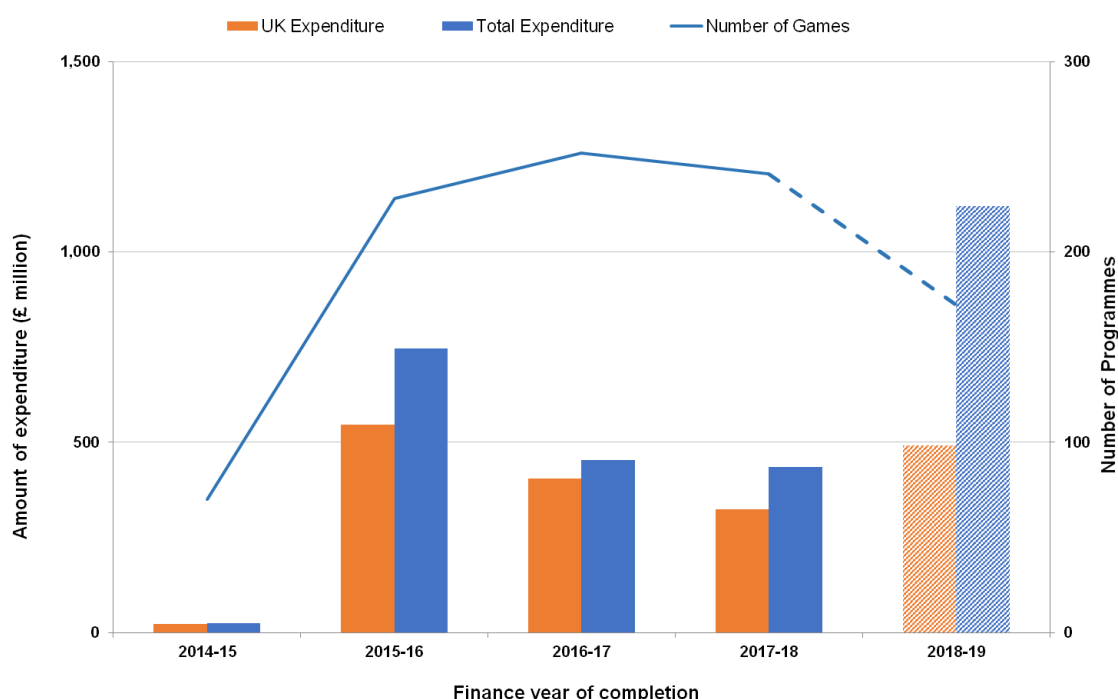
Video games claiming VGTR

This section presents statistics on video games that have made a claim for VGTR. So far 170 games completed in 2018-19 have claimed VGTR, with UK expenditure of £492 million. The figures for 2018-19 are likely to increase as more claims are received by HMRC.

Since the relief was introduced, 1,075 video games have claimed VGTR; this accounted for £3.7 billion of total expenditure, of which £2.6 billion was UK expenditure. Figure 14 shows the number and expenditure of video games completed between 2014-15 and 2018-19 which have claimed VGTR. The latest year's figures are shaded to indicate they are based on partial data. There is a very large increase in total and UK expenditure in 2018-19 due to a small number of very high budget games.

The data used in this section comes from Video Games Table 4.1 in Annex A.

Figure 14: Number and expenditure of video games which claimed tax relief by year of completion, 2014-15 to 2018-19



Claims and payments

This section looks at the number of claims and the resulting amounts paid out in video games tax relief. A qualifying game may make a number of claims, receiving payments at stages throughout the production process. A claim may cover several games.

Accruals basis

Video Games Table 4.2 in Annex A shows the number of claims and amount paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for VGTR.

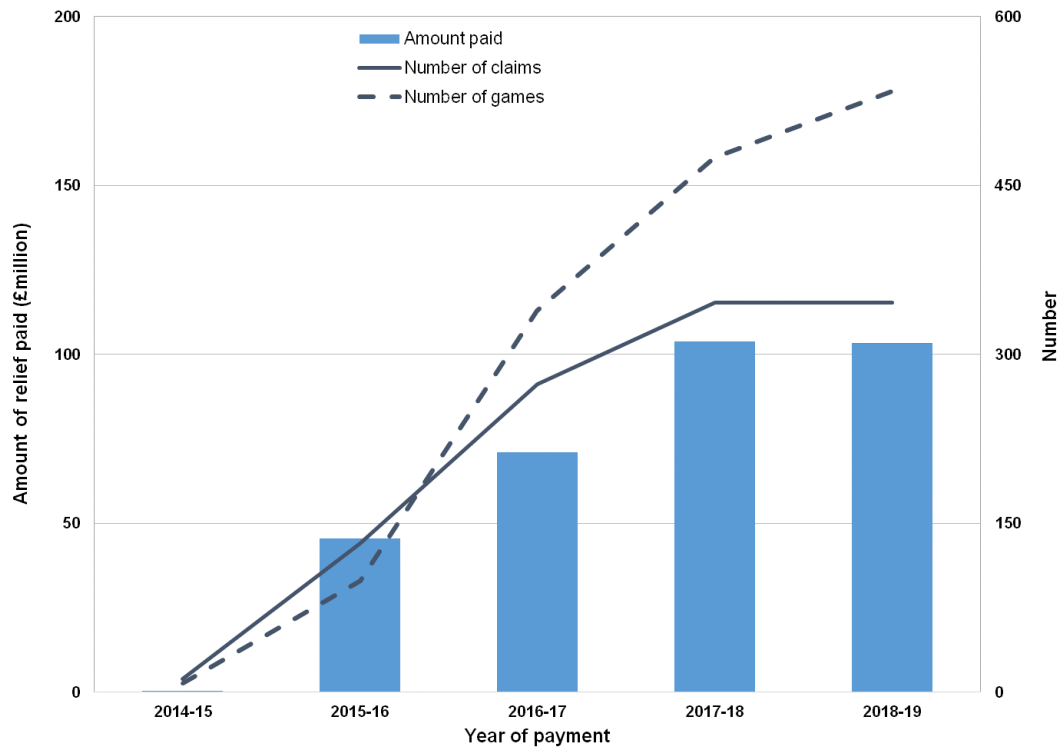
For 2017-18, the latest year for which accruals data are available, 280 claims have been paid so far, with a total amount of £72 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount paid for 2017-18 will be £110 million.

Receipts basis

Video Games Table 4.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 535 video games made 345 claims and received £103 million. Figure 15 shows that the number of claims and the amount of relief paid increased up until 2017-18, and started to level off in 2018-19. Since the relief was introduced in 2014, a total of £324 million has been paid out in relation to 1,110 claims.

Figure 15: Number of games, number of claims and amount of VGTR paid (receipts basis). 2014-15 to 2018-19



Number of claims and amount paid by size of claim

This section takes the number of claims and amount of VGTR paid (receipts basis), and breaks them down by the amount of VGTR actually claimed, shown in Figure 16 and Figure 17.

In 2018-19, the majority of claims tend to be for smaller amounts, with 57% of all claims being for £50,000 or less; however, these claims are only responsible for 3% of the total amount paid out. Despite only 13% of the claims being for amounts over £500,000, these account for 82% of the total amount paid out for VGTR.

These proportions are similar to those found in the previous two years.

The data used in this section comes from Video Games Table 4.4 in Annex A.

Figure 16: Percentage of VGTR claims paid on receipts basis, split by size of claim made, 2016-17 to 2018-19

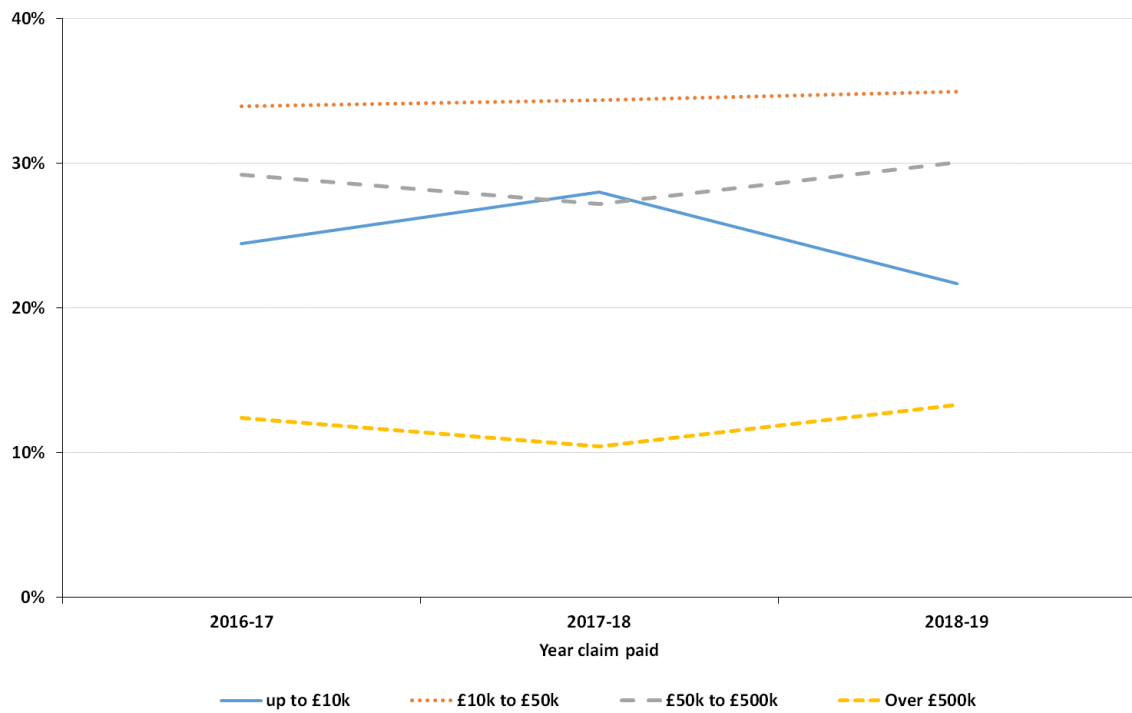
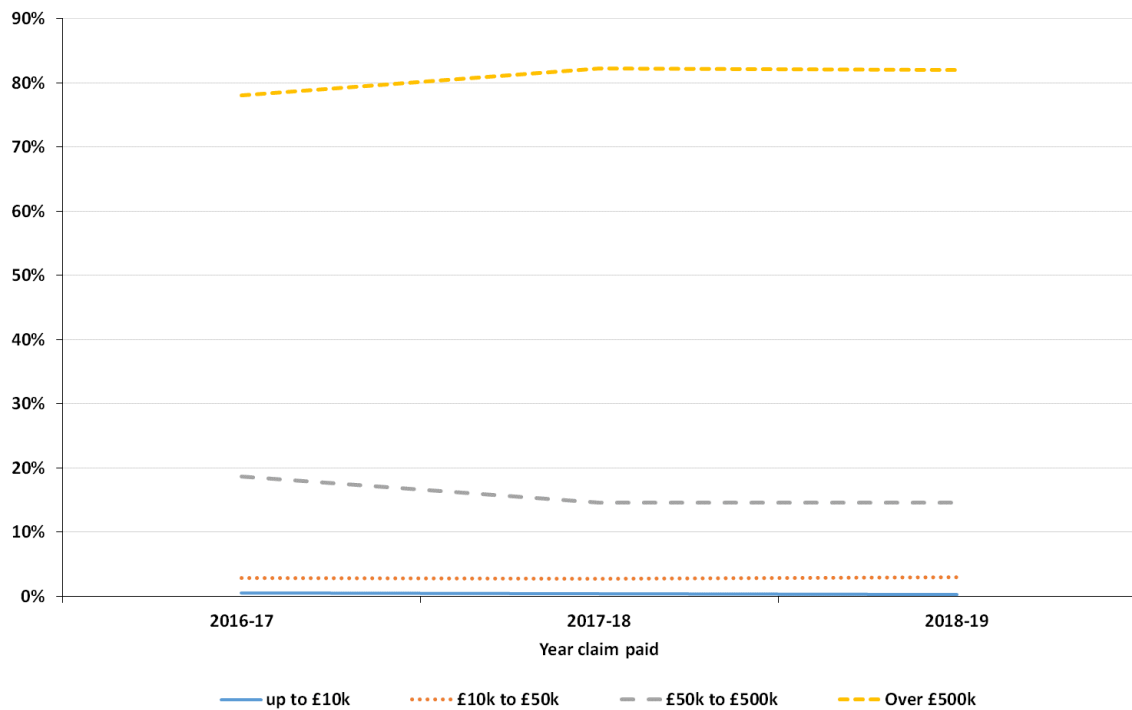


Figure 17: Percentage of total amount of VGTR claims paid on receipts basis, split by size of claim, 2016-17 to 2018-19



3.5 Children's Television Tax Relief

Children's Television Tax Relief (CTR) aims to encourage the production of culturally British children's television programmes in the UK. It is an extension of high-end television tax relief and animation relief, but is specifically aimed at the producers of children's television programmes. CTR is not subject to the £1 million per slot hour threshold or the 30 minute minimum slot length that applies to high-end television programmes. The measure was announced at Autumn Statement 2014, and took effect for qualifying expenditure incurred on or after 1 April 2015.

This section has been updated with corrections to the historic CTV Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 5.1, 5.2 and 5.3 have all been affected. The total expenditure figure for 2015-16 has been revised upwards by £9 million, which also includes some late claims. The rest of the table has also been revised with similar changes in expenditure. More recent years have also been affected but these include due to new returns not received at the time of publication last year. There have also been more minor changes to the number of claims and amounts in Tables 5.2 and 5.3.

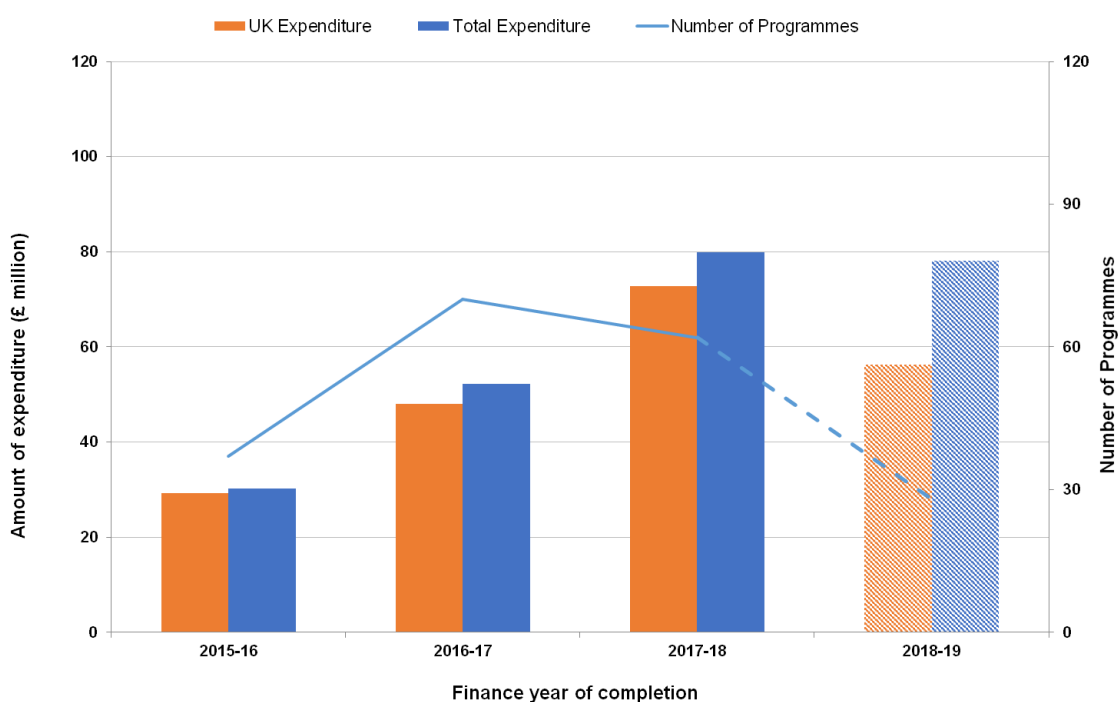
Programmes claiming tax relief

This section presents statistics on those programmes that have made a claim for CTR. So far 30 programmes completed in 2018-19 have claimed CTR, with UK expenditure of £69 million. The figures for 2018-19 are likely to increase as more claims are received by HMRC.

Since the relief was introduced, 200 programmes have claimed CTR; this accounted for £253 million of total expenditure, of which £219 million was UK expenditure. Figure 18 shows the number and expenditure of films completed between 2015-16 and 2018-19 which have claimed CTR. The latest year's figures are shaded to indicate they are based on partial data.

The data in this section comes from Children's TV Table 5.1 in Annex A.

Figure 18: Number and expenditure of programmes which claimed CTR by year of completion, 2015-16 to 2018-19



Claims and payments

This section looks at the number of claims and the resulting amounts paid out in Children’s TV tax relief. A programme may make a number of claims, receiving payments at stages throughout the production process. A claim may cover several programmes.

Accruals basis

Children’s TV Table 5.2 in Annex A shows the number of claims and amount paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for CTR.

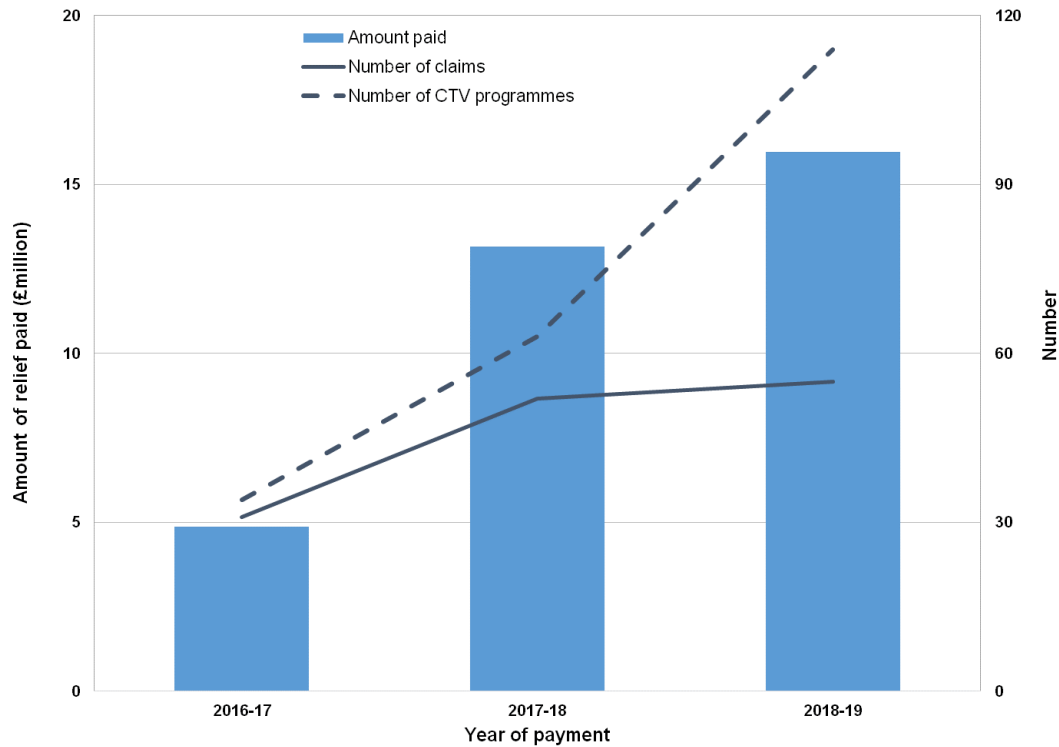
For 2017-18, the latest year for which accruals data are available, 50 claims have been paid so far, with a total amount of £15 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount paid for 2017-18 will be £16 million.

Receipts basis

Children’s TV Table 5.3 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was made.

In 2018-19, 115 programmes made 55 claims and received £16 million. Figure 19 shows the number of claims and amount of CTR paid out has increased each year. Since the relief was introduced in 2016, a total of £34 million has been paid out relating to 140 claims.

Figure 19: Number of programmes, number of claims and amount of CTV paid (receipts basis), 2016-17 to 2018-19



Number of claims and amount paid by size of claim

Due to the small number of total claims currently received, the figures for CTR have not been broken down by size of claim banding.

3.6 Theatre Tax Relief

Theatre Tax Relief (TTR) was announced in the Finance Act of 2014 and introduced in September 2014. Theatrical production companies are not required to pass a cultural test to be eligible to claim tax relief.

This section has been updated with corrections to the historic Theatre Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 6.1, 6.2 and 6.3 have all been affected. The largest changes have been to the number of productions, where the number for 2014-15 has been revised upwards by 310. More recent years have also been affected but these include increases due to new returns not received at the time of publication last year. There have also been more minor changes to the number of claims and amounts in Tables 6.1, 6.2 and 6.3.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in theatre tax relief. A theatre production company may make several claims during the production process. A claim may cover several productions.

Accruals basis

Theatre Table 6.1 in Annex A shows the number of claims made and amounts paid on an accruals basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for TTR.

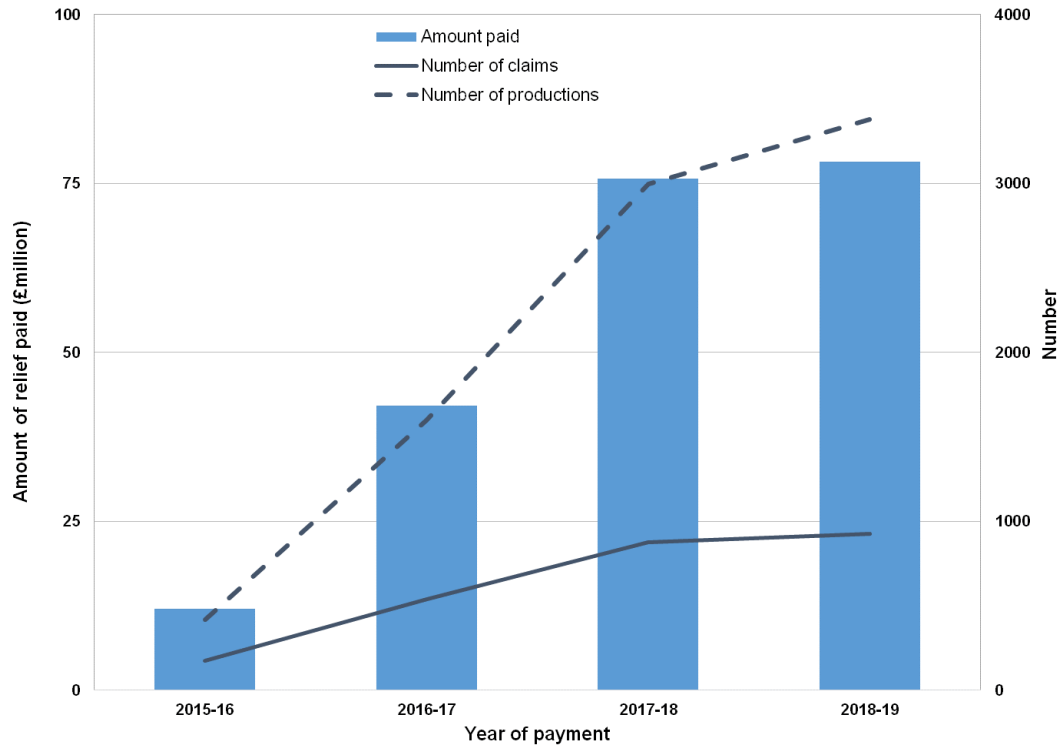
For 2017-18, the latest year for which accruals data are available, 815 claims have been paid so far, with a total amount of £70 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount for 2017-18 will be £78 million.

Receipts basis

Theatre Table 6.2 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was made. The table also features the number of individual productions. The number of productions has been split into touring and non-touring to represent the two rates of payable credit.

In 2018-19, a total of 3,380 productions made 930 claims and received £78 million. Of the productions, 72% were non-touring. Figure 20 shows that the numbers and amount have increased each year. Since the relief was introduced in 2014, £208 million has been paid to 2,520 claims which represents 8,395 productions (5,680 non-touring and 2,715 touring).

Figure 20: Number of productions, number of claims and amount of TTR paid (receipts basis), 2015-16 to 2018-19



Number of claims and amount paid by size of claim

This section takes the number of claims and amount of theatre tax relief paid (receipts basis), and breaks them down by the amount of tax relief claimed, shown in Figure 21 and Figure 22.

The highest proportion of claims are for smaller amounts, with 41% of all claims being for £10,000 or less in 2018-19, which is an increase since 2017-18 when only 35% of all claims were in this band and thus becoming the largest band. However, these claims only represent 2% of the total amount paid out.

In 2018-19, claims over £250,000 represented just 6% of the claims made but 62% of the total amount paid out.

Figure 21: Percentage of TTR claims paid on receipts basis, split by size of claim made, 2016-17 to 2018-19

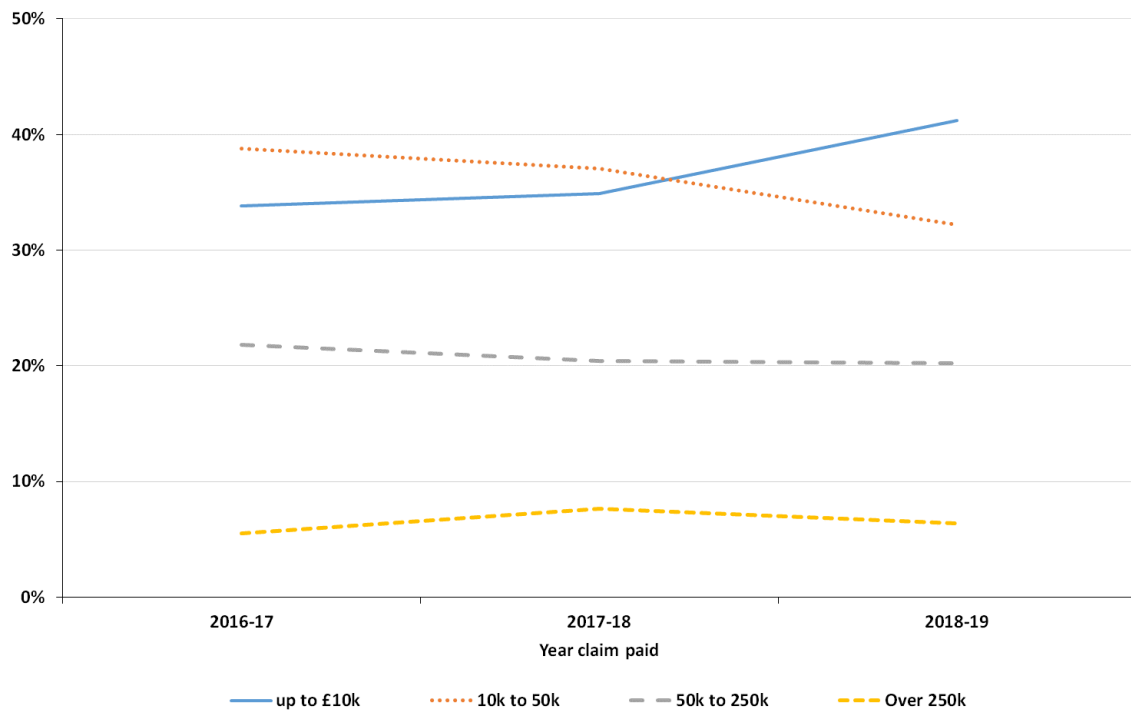
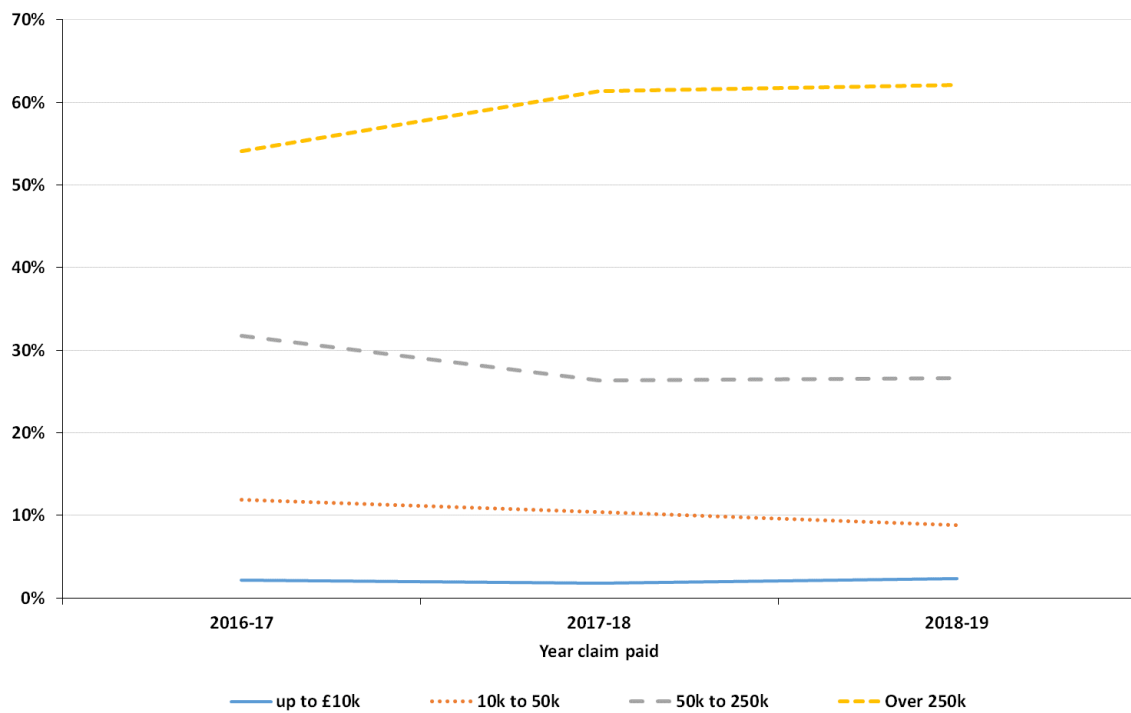


Figure 22: Percentage of total amount of TTR paid on receipts basis, split by size of claim made, 2016-17 to 2018-19



The data used in this section comes from Theatre Table 6.3 in Annex A.

3.7 Orchestra Tax Relief

Orchestra Tax Relief (OTR) was introduced in April 2016. Orchestral production companies are not required to pass a cultural test to be eligible to claim tax relief.

This section has been updated with corrections to the historic Orchestra Tax Relief statistics as a result of further quality assurance and improvements to our data processing. Tables 7.1 and 7.2 have been affected. All of the years have been affected but they also include increases due to new returns not received at the time of publication last year. There have also been more minor changes to the number of claims and amounts in Tables 7.1 and 7.2.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in orchestra tax relief. An orchestral production company may make a number of claims, receiving payments at stages throughout the production process. A claim may cover several productions.

If a company has made an election covering multiple productions, then the series of productions is treated as a single production.

Accruals basis

Orchestra Table 7.1 in Annex A shows the number claims made and amounts paid on an accrual basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for OTR.

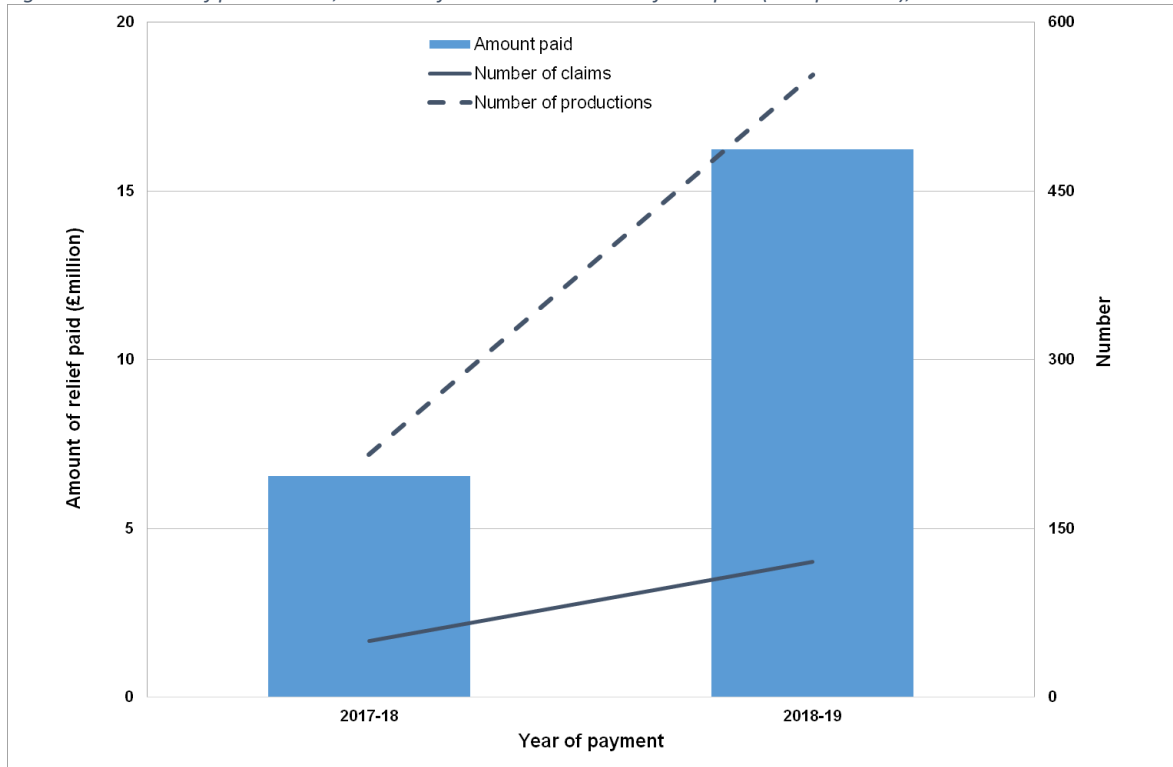
For 2017-18, the latest year for which accruals data are available, 85 claims have been paid so far, with a total amount of £13 million. This is expected to rise as more claims are received and processed by HMRC. Based on the timings of claims received in previous years, we estimate that the final amount for 2017-18 will be £14 million.

Receipts basis

Orchestra Table 7.2 in Annex A shows the number of claims and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 555 productions made 120 claims and received £16 million. Figure 23 shows that the numbers and amounts have increased since the relief was introduced. Since the relief was introduced in 2016, a total of £23 million has been paid to 170 claims which represents 770 productions.

Figure 23: Number of productions, number of claims and amount of OTR paid (receipts basis), 2017-18 to 2018-19



Number of claims and amount paid by size of claim

Due to the small number of total claims currently received, the figures for OTR have not been broken down by size of claim banding.

3.8 Museums and Galleries Exhibition Tax Relief

Museums and Galleries Exhibition Tax Relief (MGETR) was introduced in April 2017. Exhibition companies are not required to pass a cultural test to be eligible to claim tax relief.

Claims and payments

This section looks at the number of claims and the resulting amounts paid out in tax relief. A museum or gallery may make a number of claims, receiving payments at stages throughout the exhibition process. A claim may cover several exhibitions.

Accruals basis

Museums and Galleries Exhibition Table 8.1 in Annex A shows the number of claims made and amounts paid on an accrual basis. This allocates the claims to the year the accounting period ended. There is a lag in the data as companies have a year after the end of their accounting period to file their Corporation Tax return, and a further year to make, withdraw or amend a claim for MGETR.

For 2017-18, the latest figures for which accruals data are available, 90 claims have been paid so far, with a total amount of £10 million. This is expected to rise as more claims are received and processed by HMRC. There is no historical data to allow us to estimate the final value.

Receipts basis

Museum and Galleries Exhibition Table 8.2 in Annex A shows the number of claims paid and amount paid by financial year. The table is presented on a receipts basis with claims allocated to the year the payment was actually made.

In 2018-19, 50 claims supporting 300 exhibitions were made, receiving a total of £4 million. This is the first year that MGETR has been reported on.

Number of claims and amount paid by size of claim

Due to the small number of total claims currently received, the figures for MGETR have not been broken down by size of claim banding.

Section 4: Background Information

4.1 Policy Background

Film, High-End Television, Animation, Video Games, Children’s Television, Theatre, Orchestra, and Museums & Galleries Exhibition 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 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 10% of the total core expenditure in the UK.

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%.

From 1 April 2015 a single rate of relief of 25% has applied to all films.

Core expenditure is expenditure incurred on pre-production, principal photography and post-production.

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 ;
- the programme is intended for broadcast;
- the programme is a drama, comedy or documentary;
- at least 10% of the core expenditure must take place in the UK;
- the average core expenditure per hour of slot length is not less than £1 million; and
- the slot length in relation to the programme must be greater than 30 minutes.

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 applies 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 2013. Companies are able to claim ATR on an animation programme if:

- the programme passes the cultural test - a similar test to that for FTR;
- the programme is intended for broadcast;
- at least 51% of the total core expenditure is on animation; and
- at least 10% of the core expenditure must be UK expenditure.

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 video games 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; and
- 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 designing, producing and testing the video game.

Children's Television Tax Relief (CTR) aims to encourage the production of culturally British children's television programmes in the UK. It is an extension of high-end television and animation relief but is specifically for the producers of children's television programmes. CTR is not subject to the £1 million per programme hour threshold or the 30 minute slot length that applies to high-end TV programmes.

This measure was announced at Autumn Statement 2014 and took effect on qualifying expenditure incurred on and after 1 April 2015. A production company can claim CTR relief if:

- it qualifies as British by either passing the Children's Television Cultural Test or qualifies as an official co-production (with treaty partners that allow for television);

- at least 10% of the core expenditure is UK expenditure; and
- the primary target audience of the programme is children under the age of 15.

Theatre Tax Relief (TTR) was announced in the Finance Act of 2014 and was introduced on 1 September 2014. Theatrical productions do not need to pass a Theatrical Cultural Test.

Production companies are eligible to claim TTR if:

- it is a qualifying production company engaged in the making of theatrical productions;
- the production is intended to play before a live audience of paying members of the general public, or is provided for educational purposes; and
- it has a minimum 25% EEA expenditure.

It has 2 rates of payable credit, 25% for touring productions, and 20% for others.

Orchestra Tax Relief (OTR) was announced at Autumn Statement 2014 and was introduced on 1 April 2016. Orchestral productions do not need to pass an Orchestral Cultural Test.

Where a company is an Orchestral Production Company, each qualifying concert or series of concerts is treated as a separate orchestral trade if OTR is claimed in respect of that concert or series. A concert is qualifying if:

- the concert is an orchestral concert;
- the concert is intended to be performed live to paying members of the general public or provided for educational purposes;
- the instrumentalists number at least 12;
- none, or a minority of, the musical instruments is electronically or directly amplified; and
- at least 25% of the core expenditure on the concert must be European Economic Area (EEA) expenditure.

There is one rate of payable credit of 25% for both touring and non-touring productions.

Museums & Galleries Exhibition Tax Relief (MGETR) was announced in Budget 2016 and introduced on 1 April 2017. Exhibitions do not need to pass the cultural test. It is available to qualifying companies that put on a qualifying exhibition: a curated public display of an organised collection of objects or works which are considered to be of scientific, historic, artistic or cultural interest. A single object can also constitute an exhibition. A company qualifies if it:

- is the primary or secondary production company for the exhibition,
- is a charitable company which maintains a museum or gallery, or is a company wholly owned by a charity that maintains a museum or gallery, or is a company wholly owned by a local authority that maintains a museum or gallery,
- intends from the planning stage that the exhibition should be public, and
- spends at least 25% of the core expenditure of the exhibition within the EEA.

Relief is given by way of an additional deduction when calculating the taxable profits or losses. So it either reduces the taxable profits or creates or enhances a loss, a proportion of which can be surrendered for a tax credit.

Further information on the policy background and key policy changes in Film, High-End Television, Animation, Video Games, Children’s Television, Theatre, Orchestra and Museums and Galleries Exhibition 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/collections/creative-industries-statistics>

Statistics on Museums & Galleries Exhibition have not previously been produced.

4.2 Data Sources

The statistics presented in this release are based on data from the Management Information System (MIS) compiled by the specialist creative industries 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 at the end of June 2019.

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

4.3 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 £1m. Statistics are consistent with HMRC's policies on dominance and disclosure.

4.4 Revisions to previously published tables

This year, as a result of reviewing the methodology we use to process the data, we found that some of the values were being excluded from our data and so we have improved our methodology to include these and provide a more complete picture. There have also been minor corrections to the expenditure data. In addition we have also changed the way that multiple projects on one claim have been handled to split out the total number of projects more accurately. This particularly affects the expenditure data for the reliefs requiring certification from the BFI, and the number of productions for theatre and orchestra tax reliefs, with minor impacts on the number of claims and the amount of relief paid for all reliefs. In addition to the standard revisions of provisional data, we have applied these improvements to the following years:

Relief	Expenditures	Accruals	Receipts
Film	2012-13 to 2016-17		2015-16
HETV	2014-15 to 2016-17	2013-14 to 2014-15	2015-16
Animation	2015-16 to 2016-17	2014-15	2015-16
Video Games	2015-16 to 2016-17	2014-15	2015-16
Children's TV	2015-16 to 2016-17		
Theatre	n/a	2014-15	2015-16

These figures have been revised as there were significant values being excluded. While there are potential exclusions in earlier years as well, these are much less significant than in the years we have revised.

The impact of the revisions on the main data series affected is shown in the tables below. Numbers are rounded to the nearest 5 and amounts to nearest £1 million.

For the expenditure figures:

		Total			UK			Total		
		Number			Amount (£m)			Amount (£m)		
Relief	Finance year of completion	Revised	Previous	Difference	Revised	Previous	Difference	Revised	Previous	Difference
Film	2012-13	190	190	0%	1,066	685	56%	1,527	851	79%
	2013-14	230	225	2%	1,181	915	29%	1,605	1,181	36%
	2014-15	300	295	2%	1,016	867	17%	1,513	1,275	19%
	2015-16	315	310	2%	1,520	1,091	39%	2,496	1,772	41%
	2016-17	325	270	20%	1,739	1,167	49%	2,648	1,829	45%
HETV	2014-15	70	65	8%	514	392	31%	608	461	32%
	2015-16	80	70	14%	567	409	39%	851	648	31%
	2016-17	90	70	29%	792	670	18%	1,029	849	21%
Video Games	2015-16	230	130	77%	546	308	77%	747	468	60%
	2016-17	250	130	92%	405	213	90%	454	245	85%

The number of games have increased due to the way multiple games were handled on one claim.

There were also smaller revisions to the Animation and Children's TV expenditure figures.

For the accruals figures, the major changes were to the number of productions for Theatre Tax Relief:

		Number of productions		
		Number		
Relief	Finance year	Revised	Previous	Difference
Theatre	2014-15	690	380	82%
	2015-16	2425	2200	10%

This is the same for the receipts figures:

		Number of productions		
		Number		
Relief	Finance year	Revised	Previous	Difference
Theatre	2015-16	415	175	137%
	2016-17	1595	1520	5%

The reason for the large increase in productions is due to the way multiple productions on one claim have been handled.

Other very small changes of no more than £5 million have been made to the amounts paid out on both an accruals and receipts basis.

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.

4.5 Planned developments and further statistics

This publication has expanded considerably in recent years with the addition of new creative reliefs and breakdowns by claim size. For next year's publication we propose to simplify and streamline the statistics, removing some information that is less relevant to the tax reliefs.

We are considering the following changes:

- Expenditure tables and charts (Film, HETV, VGTR, Animation and CTV): keep the UK expenditure but remove the Total expenditure;
- Accruals tables and charts (all creative reliefs): keep the accruals 'claimed' series but remove the accruals 'paid' series;
- Accruals and receipts tables (Film only): remove the split between large and limited budget films.

We would welcome feedback from users on these proposals and on the range of statistics presented in this publication.

4.6 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. 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.

4.7 UKSA Code of Practice for Official Statistics

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

4.8 Contact points

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

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KAI Direct Business Taxes

HM Revenue & Customs

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03000 527109

03000 589593

E-mail:

ct.statistics@hmrc.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 Table 1.1

Film Tax Relief (FTR)

Table 1.1: Films which claimed tax relief, by expenditure and financial year of programme completion, from 2006-07 to 2018-19

The table numbers have been altered. However, Table 2.1 has not been changed.
Claims data received by June 2019¹

Numbers: actual; Amounts: £ million			
Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2006-07	25	50	76
2007-08	115	624	757
2008-09	175	534	852
2009-10	180	532	755
2010-11	180	452	793
2011-12	200	1,558	2,089
2012-13 ^r	190	1,066	1,527
2013-14 ^r	230	1,181	1,605
2014-15 ^r	300	1,016	1,513
2015-16 ^r	315	1,520	2,496
2016-17 ^r	325	1,739	2,648
2017-18 ^{p,r}	385	2,055	3,782
2018-19 ^p	245	1,875	2,735
Unknown	25	29	80
Incomplete	65	1,015	1,463
Total	2,955	15,246	23,170

Source: HMRC Management Information Systems (MS) 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 provisional data for 2015-16, 2016-17 and 2017-18 have been revised and data for 2018-19 remains provisional and subject to change due to claims not yet received. Further years have been revised due to improvements made in the data processing methodology.

2. Finance year ending 31st March.

3. Films without a completion date recorded are defined as 'Unknown' whereas films with an estimated completion date after 31st March 2019 are defined as 'Incomplete'.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Film Table 1.2

Film Tax Relief (FTR)

Table 1.2: Number of claims made and amount paid by finance year on accruals basis, from 2006-07 to 2017-18

The table numbers have been altered. This table was previously Table 1.4

Claims data received by June 2019¹

Finance year ³	Numbers: actual; Amounts: £million											
	Large Films ⁴				Limited Budget Films ⁴				Total			
	Claimed		Paid		Claimed		Paid		Claimed		Paid	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2006-07	10	43	10	43	55	22	55	22	60	65	60	65
2007-08	25	65	25	65	195	59	190	58	215	123	215	123
2008-09	25	90	25	90	265	52	260	49	290	142	285	139
2009-10	30	121	30	120	320	61	305	58	350	181	340	178
2010-11	40	150	40	150	340	64	330	62	380	214	370	212
2011-12	45	212	45	197	355	47	330	43	400	259	375	240
2012-13	50	147	50	136	355	66	340	64	405	213	390	200
2013-14	60	195	60	195	420	70	420	69	485	265	480	264
2014-15	60	226	60	222	510	87	500	85	570	312	560	307
2015-16 ^r	75	322	75	323	530	90	525	89	610	412	600	412
2016-17 ^{pr}	95	446	95	446	570	88	565	86	665	535	660	532
2017-18 ^p	125	421	125	420	620	109	605	107	745	530	730	527 ²
Total	650	2,437	640	2,408	4,535	814	4,420	790	5,185	3,251	5,060	3,198

Source: HMRC Management Information Systems (MIS)

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 provisional data for 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £532 million

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

4. Large films are defined as those with total expenditure greater than £20,000,000

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Film Table 1.3

Film Tax Relief (FTR)

Table 1.3: Number of claims and amount of relief paid on receipts basis, from 2006-07 to 2018-19

The table numbers have been altered. However, Table 1.3 has not been changed.

Claims data received by June 2019

Numbers: actual; Amounts: £million

Year claim paid ¹	Large Films ³			Limited budget Films ³			Total		
	Claims Paid			Claims Paid			Claims Paid		
	Number of Films	Number of claims	Amount	Number of Films	Number of claims	Amount	Number of Films	Number of claims	Amount
2006-07	-	-	-	*	*	*	*	*	*
2007-08	10	15	62	90	100	41	95	115	104
2008-09	15	25	89	175	200	56	190	225	145
2009-10	20	25	77	230	285	52	250	310	129
2010-11	25	35	149	235	280	51	260	315	199
2011-12	35	45	154	290	350	63	320	395	217
2012-13	30	35	156	275	325	49	305	360	205
2013-14	40	55	172	310	365	69	350	415	240
2014-15	40	60	184	365	450	75	405	510	259
2015-16 ^r	45	60	253	395	470	86	440	530	338
2016-17 ^r	75	85	338	490	575	88	565	660	426
2017-18 ^{p,r}	90	95	387	545	580	96	635	675	482
2018-19 ^p	125	135	470	580	660	126	705	790	595
Total	*2	665	2,488	*2	4,630	852	*2	5,295	3,340

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March.

2. Total is not given as films can make claims in more than one year. Films can also make multiple claims in a year.

3. Large films are defined as those with total expenditure greater than £20,000,000

r. Revised

p. Provisional

* Value suppressed as cell count is less than 5

Zero values are represented as -

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Film Table 1.4

Film Tax Relief (FTR)

Table 1.4: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2016-17 to 2018-19

The table numbers have been altered. This table was previously Table 1.5. The old Table 1.4 is now Table 1.2

Claims data received by June 2019

Size of claim	Numbers: actual; Amounts: £million					
	2016-17 ^{1,r}		2017-18 ^{1,p,r}		2018-19 ^{1,p}	
	Number	Amount	Number	Amount	Number	Amount
Up to £10,000	155	1	170	1	190	1
£10,001 to £25,000	100	2	100	2	120	2
£25,001 to £50,000	70	3	85	3	80	3
£50,001 to £100,000	80	6	55	4	90	6
£100,001 to £250,000	95	15	85	15	90	14
£250,001 to £500,000	45	18	50	18	75	26
£500,001 to £1,000,000	45	30	50	32	55	38
£1,000,001 to £5,000,000	45	87	45	102	55	114
£5,000,001 to £10,000,000	15	88	15	93	25	166
Over £10,000,000	10	177	10	213	15	225
Total	660	426	675	482	790	595

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

HETV Table 2.1

High-end Television (HETV) Tax Relief

Table 2.1: HETV programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2013-14 to 2018-19

The table numbers have been altered. However, Table 2.1 has not been changed.

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14	25	169	189
2014-15 ^r	70	514	608
2015-16 ^r	80	567	851
2016-17 ^r	90	792	1,029
2017-18 ^{p,r}	110	969	1,529
2018-19 ^p	90	839	1,098
Incomplete ³	20	416	558
Total	485	4,266	5,863

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 provisional data for 2016-17 and 2017-18 have been revised and data for 2018-19 remains provisional and subject to change due to claims not yet received. Further years have been revised due to improvements made in the data processing methodology.

2. Finance year ending 31st March.

3. Programmes with no current completion date are defined as 'Incomplete'.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

HETV Table 2.2

High-end Television (HETV) Tax Relief

Table 2.2: Number of claims made and amount paid by finance year on accruals basis, from 2013-14 to 2017-18

The table numbers have been altered. This table was previously Table 2.4

Claims data received by June 2019¹

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14 ^r	50	59	50	59
2014-15 ^r	120	119	120	118
2015-16 ^r	150	172	150	171
2016-17 ^{pr}	165	166	165	165
2017-18 ^p	235	249	230	248 ²
Total	715	765	710	762

Source: HMRC Management Information Systems (MIS)

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 provisional data for 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £251 million.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

HETV Table 2.3

High-end Television (HETV) Tax Relief

Table 2.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2018-19

The table numbers have been altered. However, Table 2.3 has not been changed.

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ¹	Claims Paid		
	Number of programmes	Number of claims	Amount
2013-14	15	15	9
2014-15	70	90	97
2015-16 ^r	105	110	102
2016-17 ^r	120	140	169
2017-18 ^{p,r}	180	195	197
2018-19 ^p	210	220	246
Total	*2	770	821

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March

2. Total is not given as programmes can make claims in more than one year. Programmes can also make multiple claims in a year.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

HETV Table 2.4

High-end Television (HETV) Tax Relief

Table 2.4: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2016-17 to 2018-19

The table numbers have been altered. This table was previously Table 2.5. The old Table 2.4 is now Table 2.2

Claims data received by June 2019

Size of claim	Numbers: actual; Amounts: £million					
	2016-17 ^{1,r}		2017-18 ^{1,p,r}		2018-19 ^{1,p}	
	Number	Amount	Number	Amount	Number	Amount
Up to £100,000	20	1	30	1	45	2
£100,001 to £250,000	25	5	35	5	30	5
£250,001 to £500,000	25	9	35	13	40	16
£500,001 to £1,000,000	25	17	35	27	35	26
£1,000,001 to £2,000,000	20	30	35	49	45	67
Over £2,000,000	20	108	20	102	25	130
Total	140	169	195	197	220	246

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Animation Table 3.1

Animation Tax Relief (ATR)

Table 3.1: Animation programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2013-14 to 2018-19

The table numbers have been altered. However, Table 3.1 has not been changed.

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2013-14	15	16	31
2014-15	25	47	65
2015-16 ^r	45	73	100
2016-17 ^r	55	68	95
2017-18 ^{p,r}	35	63	80
2018-19 ^p	40	106	137
Incomplete	10	39	50
Total	230	412	557

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 provisional data for 2016-17 and 2017-18 have been revised and data for 2018-19 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with no current completion date are defined as 'Incomplete'.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Animation Table 3.2

Animation Tax Relief (ATR)

Table 3.2: Number of claims made and amount paid by finance year on accruals basis, from 2013-14 to 2017-18

The table numbers have been altered. This table was previously Table 3.4

Claims data received by June 2019¹

Numbers: actual; Amounts: £million

Finance year ²	Claimed		Paid	
	Number	Amount	Number	Amount
2013-14	25	4	25	4
2014-15 ^r	70	13	65	13
2015-16 ^r	75	15	70	14
2016-17 ^{p,r}	80	16	80	15
2017-18 ^p	85	14	80	14 ²
Total	330	62	315	59

Source: HMRC Management Information Systems (MIS)

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 provisional data for 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £15 million.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Animation Table 3.3

Animation Tax Relief (ATR)

Table 3.3: Number of claims and amount of relief paid on receipts basis, from 2013-14 to 2018-19

The table numbers have been altered. However, Table 3.3 has not been changed.

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ¹	Claims Paid		
	Number of programmes	Number of claims	Amount
2013-14	5	5	1
2014-15	25	30	4
2015-16 ^r	50	65	13
2016-17 ^r	70	55	13
2017-18 ^{p,r}	90	80	14
2018-19 ^p	95	90	16
Total	*2	325	61

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March

2. Total is not given as programmes can make claims in more than one year

3. Programmes can also make multiple claims in one year.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Animation Table 3.4

Animation Tax Relief (ATR)

Table 3.4: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2016-17 to 2018-19

The table numbers have been altered. This table was previously Table 3.5. The old Table 3.4 is now Table 3.2

Claims data received by June 2019

Size of claim	Numbers: actual; Amounts: £million					
	2016-17 ^{1,r}		2017-18 ^{1,p,r}		2018-19 ^{1,p}	
	Number	Amount	Number	Amount	Number	Amount
Up to £50,000	15	*	30	1	25	*
£50,001 to £150,000	10	1	20	2	25	2
£150,001 to £250,000	10	2	10	2	20	4
Over £250,000	20	9	20	10	20	10
Total	55	13	80	14	90	16

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

* Value suppressed as cell count is less than 1

Video Games Table 4.1

Video Games Tax Relief (VGTR)

Table 4.1: Video Games which claimed tax relief, by expenditure and financial year of completion, from 2014-15 to 2018-19

The table numbers have been altered. However, Table 4.1 has not been changed.

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Total	Expenditure (Final & Interim only)	
		UK	Total
	Number	Amount	Amount
2014-15	70	23	25
2015-16 ^r	230	546	747
2016-17 ^r	250	405	454
2017-18 ^{p,r}	240	323	435
2018-19 ^p	170	492	1,121
Incomplete	110	780	927
Total	1,075	2,569	3,709

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 provisional data for 2016-17 and 2017-18 have been revised and data for 2018-19 remains provisional and subject to change due to claims not yet received. Further years have been revised due to improvements made in the data processing methodology.

2. Finance year ending 31st March.

3. Games with an estimated completion date after 31st March 2019 are defined as 'Incomplete'.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Video Games Table 4.2

Video Games Tax Relief (VGTR)

Table 4.2: Number of claims made and amount paid by finance year on accruals basis, from 2014-15 to 2017-18

The table numbers have been altered. This table was previously Table 4.4

Claims data received by June 2019¹

Numbers: actual; Amounts: £million

Finance year ³	Claimed		Paid	
	Number	Amount	Number	Amount
2014-15 ^r	180	65	180	63
2015-16 ^r	280	92	275	90
2016-17 ^{p,r}	350	106	340	102
2017-18 ^p	300	108	280	72 ²
Total	1,115	372	1,070	327

Source: HMRC Management Information Systems (MIS)

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 provisional data for 2014-15, 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £110 million

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Video Games Table 4.3

Video Games Tax Relief (VGTR)

Table 4.3: Number of claims and amount of relief paid on receipts basis, from 2014-15 to 2018-19

The table numbers have been altered. However, Table 4.3 has not been changed.

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ¹	Claims Paid		
	Number of games	Number of claims	Amount
2014-15	10	10	*
2015-16 ^r	100	130	45
2016-17 ^r	340	275	71
2017-18 ^{p,r}	475	345	104
2018-19 ^p	535	345	103
Total	* ²	1,110	324

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March

2. Total is not given as games can make claims in more than one year. Games can also make multiple claims in a year.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

* Value suppressed as cell count is less than 1

Video Games Table 4.4

Video Games Tax Relief (VGTR)

Table 4.4: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2016-17 to 2018-19

The table numbers have been altered. This table was previously Table 4.5. The old Table 4.4 is now Table 4.2

Claims data received by June 2019

Size of claim	Numbers: actual; Amounts: £million					
	2016-17 ^{1,r}		2017-18 ^{1,p,r}		2018-19 ^{1,p}	
	Number	Amount	Number	Amount	Number	Amount
Up to £5,000	30	*	65	*	50	*
£5,001 to £10,000	35	*	35	*	25	*
£10,001 to £25,000	55	1	80	1	65	1
£25,001 to £50,000	35	1	40	1	55	2
£50,001 to £100,000	30	2	30	2	45	3
£100,001 to £500,000	50	11	65	13	55	12
£500,001 to £1,000,000	20	13	15	9	20	12
Over £1,000,000	15	42	25	77	30	73
Total	275	71	345	104	345	103

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

* Value suppressed as cell count is less than 1

Children's TV Table 5.1

Children's Television (CTV) Tax Relief

Table 5.1: CTV programmes which claimed tax relief, by expenditure and financial year of programme completion, from 2015-16 to 2017-18

The table numbers have been altered. However, Table 5.1 has not been changed.

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ² of completion	Expenditure (Final & Interim only)		
	Total	UK	Total
	Number	Amount	Amount
2015-16 ^f	35	29	30
2016-17 ^f	70	48	52
2017-18 ^{p,r}	60	73	80
2018-19 ^p	30	69	91
Total	200	219	253

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 provisional data for 2016-17 and 2017-18 have been revised and data for 2018-19 remains provisional and subject to change due to claims not yet received.

2. Finance year ending 31st March.

3. Programmes with no current completion date are defined as 'incomplete', these have been included with the figure in finance year 2018-19 in line with HMRC's policies on dominance and disclosure.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Children's TV Table 5.2

Children's Television (CTV) Tax Relief

Table 5.2: Number of claims made and amount paid by finance year on accruals basis, from 2015-16 to 2017-18

The table numbers have been altered. This table was previously Table 5.4

Claims data received by June 2019¹

Numbers: actual; Amounts: £million

Finance year ³	Claimed		Paid	
	Number	Amount	Number	Amount
2015-16 ^r	30	5	30	4
2016-17 ^{Pr}	55	13	55	13
2017-18 ^p	50	16	50	15 ²
Total	130	34	130	33

Source: HMRC Management Information Systems (MIS)

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 provisional data for 2015-16 and 2016-17 have been revised and data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £16 million.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Children's TV Table 5.3

Children's Television (CTV) Tax Relief

Table 5.3: Number of claims and amount of relief paid on receipts basis, from 2015-16¹ to 2018-19

The table numbers have been altered. However, Table 5.3 has not been changed.

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ²	Claims Paid		
	Number of programmes	Number of claims	Amount
2016-17 ^{1,r}	35	35	5
2017-18 ^{p,r}	65	50	13
2018-19 ^p	115	55	16
Total	*3	140	34

Source: HMRC Management Information Systems (MIS)

1. The figures for 2015-16 are included with the 2016-17 figures in-line with HMRC's policies on dominance and disclosure.

2. Finance year ending 31st March

3. Total is not given as games can make claims in more than one year. Games can also make multiple claims in a year.

3. Programmes can also make multiple claims in one year.

r. Revised

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Theatre Table 6.1

Theatre Tax Relief (TTR)

Table 6.1: Number of productions and amount of relief paid by finance year on accruals basis, 2014-15 to 2017-18

The table numbers have been altered. This table was previously Table 6.2

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ³	Claimed			Paid		
	Number of claims	Number of productions	Amount	Number of claims	Number of productions	Amount
2014-15 ^f	290	740	15	290	690	15
2015-16 ^f	700	2,450	53	695	2,425	52
2016-17 ^{p,r}	795	2,790	73	780	2,755	68
2017-18 ^p	855	2,985	75	815	2,900	70 ²
Total	2,640	8,965	216	2,580	8,770	205

Source: HMRC Management Information Systems (MIS)

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 provisional data for previous years have been revised, and the data for 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £78 million.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Theatre Table 6.2

Theatre Tax Relief (TTR)

Table 6.2: Number of productions and amount of relief paid on receipts basis, from 2014-15¹ to 2018-19

The table numbers have been altered. This table was previously Table 6.1

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ²	Number of Claims Made	Number of Productions			Amount (Paid)
	Number	Touring	Non-touring	Total	Total
2015-16 ^{1,r}	175	130	290	420	12
2016-17 ^r	540	510	1,085	1,595	42
2017-18 ^{p,r}	875	1,125	1,875	3,000	76
2018-19 ^p	930	950	2,430	3,380	78
Total	2,520	2,715	5,680	8,395	208

Source: HMRC Management Information Systems (MIS)

1. The figures for 2014-15 are included with the 2015-16 figures in-line with HMRC's policies on dominance and disclosure.

2. Finance year ending 31st March.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Theatre Table 6.3

Theatre Tax Relief (TTR)

Table 6.3: Number of claims and amount of relief paid on receipts basis, split by size of claim, 2016-17 to 2018-19

The table numbers have been altered. However, Table 6.3 has not been changed

Claims data received by June 2019

Size of claim	Numbers: actual; Amounts: £million					
	2016-17 ^{1,r}		2017-18 ^{1,p,r}		2018-19 ^{1,p}	
	Number	Amount	Number	Amount	Number	Amount
Up to £2,500	45	*	85	*	105	*
£2,501 to £5,000	55	*	90	*	100	*
£5,001 to £10,000	85	1	130	1	180	1
£10,001 to £25,000	130	2	200	3	185	3
£25,001 to £50,000	80	3	125	5	110	4
£50,001 to £100,000	60	4	90	6	105	7
£100,001 to £150,000	25	3	50	7	35	5
£150,001 to £250,000	35	6	40	7	45	9
£250,001 to £500,000	20	6	35	12	35	12
Over £500,000	10	17	35	35	25	37
Total	540	42	875	76	930	78

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

* Value suppressed as cell count is less than 1

Orchestra Table 7.1

Orchestra Tax Relief (OTR)

Table 7.1: Number of productions and amount of relief paid by finance year on accruals basis, 2016-17 to 2017-18

The table numbers have been altered. This table was previously Table 7.2

Claims data received by June 2019¹

Numbers: actual; Amounts: £ million

Finance year ²	Claimed			Paid		
	Number of claims	Number of productions	Amount	Number of claims	Number of productions	Amount
2016-17 ^{p,r}	65	385	11	65	385	11
2017-18 ^p	90	390	14	85	365	13 ²
Total	155	775	25	150	750	24

Source: HMRC Management Information Systems (MIS)

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 2017-18 remains provisional and subject to change due to claims not yet received.

2. If trends remain the same, we estimate that the final amount paid for 2017-18 will be approximately £14 million.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Orchestra Table 7.2

Orchestra Tax Relief (OTR)

Table 7.2: Number of productions and amount of relief paid on receipts basis, from 2016-17¹ to 2018-19

The table numbers have been altered. This table was previously Table 7.1

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ²	Number of Claims Made	Number of Productions	Amount (Paid)
	Number	Total	Total
2017-18 ^{1,p,r}	50	215	7
2018-19 ^p	120	555	16
Total	170	770	23

Source: HMRC Management Information Systems (MIS)

1. The figures for 2016-17 are included with the 2017-18 figures in-line with HMRC's policies on dominance and disclosure.

2. Finance year ending 31st March.

p. Provisional

r. Revised

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Museums and Galleries Exhibition Table 8.1

Museums and Galleries Exhibition Tax Relief

Table 8.1: Number of claims made and amount paid by finance year on accruals basis, from 2016-17¹ to 2017-18

Claims data received by June 2019²

Numbers: actual; Amounts: £million

Finance year ³	Claimed			Paid		
	Number of claims	Number of exhibitions	Amount	Number of claims	Number of exhibitions	Amount
2017-18 ^{1,p}	95	620	11	90	550	10
Total	95	620	11	90	550	10

1. The figures for 2016-17 are included with the 2017-18 figures in line with HMRC's policies on dominance and disclosure.

2. 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 2017-18 remains provisional and subject to change due to claims not yet received.

3. Finance year ending 31st March. For the accruals table, this is the financial year of the accounting period end date.

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.

Museum and Galleries Exhibition Table 8.2

Museums and Galleries Exhibition Tax Relief

Table 8.2: Number of claims and amount of relief paid on receipts basis in 2018-19

Claims data received by June 2019

Numbers: actual; Amounts: £ million

Year claim paid ¹	Claims Paid		
	Number of claims	Number of exhibitions	Amount
2018-19 ^p	50	300	4
Total	50	300	4

Source: HMRC Management Information Systems (MIS)

1. Finance year ending 31st March. No claims were paid out in 2017-18.

p. Provisional

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

Numbers are rounded to the nearest 5 and amounts to £1 million. Totals may not sum due to rounding.