STATUTORY INSTRUMENTS

2025 No. 383

CORPORATION TAX

The Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) (Amendment) Regulations 2025

Made - - - -	*24th March 2025*
Laid before the House of Commons - - - -	*25th March 2025*
Coming into force - -	*15th April 2025*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by paragraph 83WA of Schedule 18 to the Finance Act 1998(**1**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) (Amendment) Regulations 2025 and come into force on 15th April 2025.

(2) These Regulations have effect in relation to claims made under Parts 14A to 15E of the Corporation Tax Act 2009(**2**) on or after 15th April 2025.

Amendment of the Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) Regulations 2024

2. The Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) Regulations 2024(**3**) are amended as follows.

3. After regulation 1 (citation and commencement) insert—

> "**1A.** Expressions used in these Regulations, unless otherwise provided, have the same meaning as in Parts 14A to 15E of the Corporation Tax Act 2009.".

(**1**) 1998 c. 36; Schedule 18, paragraph 83WA was inserted by section 7 of, and paragraph 3(1) of Schedule 6 to, the Finance Act 2024 (c. 3).

(**2**) 2009 c. 4. Part 14A, was inserted by paragraph 1 of Schedule 2 to the Finance Act 2024, Part 15A was inserted by paragraph 1 of Schedule 16 to the Finance Act 2013 (c. 29), Part 15B was inserted by paragraph 1 of Schedule 17 to the Finance Act 2013, Part 15C was inserted by paragraph 1 of Schedule 4 to the Finance Act 2014 (c. 26), Part 15D was inserted by paragraph 1 of Schedule 8 to the Finance Act 2016 (c. 24) and Part 15E was inserted by paragraph 1 of Schedule 6 to the Finance (No. 2) Act 2017 (c. 32).

(**3**) S.I. 2024/320.

4. In regulation 2 (additional information to be provided in relation to creative industry claims), in paragraph (4)—

(a) omit the "and" at the end of sub-paragraph (a);

(b) after sub-paragraph (a) insert—

"(aa) "tax adviser" means a person appointed to give advice about the tax affairs of another person (whether appointed directly by that person or by another tax adviser of that person);";

(c) in sub-paragraph (b), for "section 117CA" substitute "section 1179CA";

(d) in sub-paragraph (b), after "Part 15E of the Corporation Tax Act 2009 for Museums and Galleries Exhibition Tax Relief", for "." substitute "; and";

(e) after sub-paragraph (b) insert "; and

"(c) "visual effects vendor" means any person who provides relevant visual effects work to the company.".

5. In the Schedule (additional information to be provided in relation to creative industry claims), for paragraph 2 substitute—

"**2.** A claim under Part 14A, 15C, 15D or 15E of the Corporation Tax Act 2009 which includes "connected party expenditure"(**4**) must, in addition to the information specified in Table 1 (required information relating to all creative claims under Parts 14A to 15E of the Corporation Tax Act 2009), also include the information specified in Table 2 (required information relating to connected party transactions).".

6.—(1) Table 1 (required information relating to all creative claims under Parts 14A to 15E of the Corporation Tax Act 2009) in the Schedule (additional information to be provided in relation to creative industry claims) is amended as follows.

(2) In the entry relating to the topic headed "Details of claim(s)", in the column headed "Specified information", omit paragraph "(b)".

(3) In the entry relating to the topic headed "Complete for every individual production", in the column headed "Specified information"—

(a) after paragraph "(b) start date of pre-production," insert—

"(ba) confirmation whether a production is in progress, has been completed or has been abandoned,";

(b) after "(d) full relief and/or credit computation" insert "and";

(c) in paragraph (e)(i) omit "paid";

(d) in paragraph (f)—

(i) for "productions" substitute "concerts and concert series";

(ii) in sub-paragraph (i) for "opening night" substitute "first public performance";

(e) in paragraph (g)—

(i) omit the "and" at the end of paragraph (g)(ii), and

(ii) after paragraph (g)(iii) insert ", and

"(iv) touring information, to include the number, date(s) and location(s) of venue(s),";

(f) in paragraph (h)—

(**4**) "connected party expenditure" is defined in regulation 2(4)(a) of the Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) Regulations 2024.

(i) for "expenditure credits, Film Tax Relief, High-End Television Tax Relief, Children's Television Relief and Video Games Tax Relief." substitute "films, television programmes and video games:";

(ii) omit the "and" at the end of sub-paragraph (ii);

(iii) omit sub-paragraph (iii);

(g) after paragraph (h) insert the following new paragraphs—

"(i) for productions subject to a claim under Part 14A of the Corporation Tax Act 2009:

(i) relevant global expenditure for all accounting periods up to and including the accounting period to which the claim relates,

(ii) relevant global expenditure for the accounting period to which the claim relates,

(iii) where the relevant global expenditure in sub-paragraph (i) includes UK expenditure, the amount of that expenditure,

(iv) whether an amount of expenditure credit has been claimed, or an additional deduction has been made, for any previous accounting periods, and if so, the amount of qualifying expenditure to date in the accounting period for which the company was last entitled, and claimed an expenditure credit, or made an additional deduction, and

(v) total expenditure credit claimed for the accounting period to which the claim relates, including any additional credit for relevant visual effects expenditure.

(j) for productions subject to a claim under Parts 15 to 15E of the Corporation Tax Act 2009:

(i) core expenditure for all accounting periods up to and including the accounting period to which the claim relates,

(ii) core expenditure for the accounting period to which the claim relates,

(iii) where core expenditure in sub-paragraph (i) was incurred on goods or services that were used or consumed in the UK and the claim for relief relates to that expenditure, the amount of that expenditure,

(iv) where core expenditure in sub-paragraph (i) was incurred on goods or services that were provided from within the United Kingdom and/or the European Economic Area and the claim for relief relates to that expenditure, the amount of that expenditure,

(v) whether an additional deduction has been claimed in a previous accounting period or periods, and, if so, the value of the additional deduction(s) previously claimed,

(vi) the amount of surrenderable loss([5]) surrendered for the accounting period to which the claim relates, and

(vii) the amount of film tax credit, television tax credit, video game tax credit, theatre tax credit, orchestra tax credit, or museums and galleries exhibition tax credit claimed for the accounting period to which the claim relates.

(k) for Certified low-budget films:

(**5**) Surrenderable loss is calculated in accordance with section 1201(2), 1216CH(2), 1217CH(2), 1217KA(1), 1217RH(1) or 1218ZCI(1) of the Corporation Tax Act 2009.

(i) the amount of relevant production expenditure that is excluded from the claim by section 1179DR(2)(a) of the Corporation Tax Act 2009.".

(4) After the entry relating to the topic headed "Complete for every individual production" insert—

"Topic	*Specified information*
Claims for additional credit for visual effects under section 1179EC Corporation Tax Act 2009(**6**)	(a) total additional credit for relevant visual effects expenditure claimed,
	(b) calculation showing how the number in paragraph (a) was reached,
	(c) number of visual effects vendors engaged by the company to provide the relevant visual effects work,
	(d) name and company reference number of each visual effects vendor engaged by the company to provide the relevant visual effects work,
	(e) separate description of relevant visual effects expenditure incurred with respect to each visual effects vendor listed in paragraph (d),
	(f) value of relevant visual effects expenditure incurred with respect to each visual effects vendor listed in paragraph (d), and
	(g) number of individuals engaged by each visual effects vendor listed in paragraph (d) to provide relevant visual effects work.".

(5) Omit the entries relating to the following topics—

(a) "Per relief type - cultural and existing Audio-visual reliefs", and

(b) "Per relief type - for each strand of Audio-visual Expenditure Credit separately and Video Games Expenditure Credit".

Carol Bristow
Justin Holliday
Two of the Commissioners for His Majesty's Revenue and Customs

24th March 2025

(**6**) Section 1179EC of the Corporation Tax Act 2009 was inserted by section 26 of the Finance Act 2025 c. 8.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) Regulations (S.I.2024/320) ("the 2024 Regulations").

Part 9D of Schedule 18 to the Finance Act 1998 (c. 36) deals with claims for the creative sector tax reliefs, which are set out in detail in Parts 14A to 15E of the Corporation Tax Act 2009 (c. 4).

Paragraph 83WA of Schedule 18 to the Finance Act 1998 c. 36 provides that regulations may specify the information to be provided by the claimant company in support of a claim for relief, the form and manner in which and the time by which, that information is to be provided, and the consequences of failing to provide that information.

The 2024 Regulations specify the additional information required to be provided by claimant companies in support of any claims for the creative sector tax reliefs. The 2024 Regulations also specify the manner in which, and time by which, the mandated information is to be provided, and the consequences of failing to provide it.

Regulation 3 of these Regulations inserts a new regulation 1A to the 2024 Regulations to clarify that all expressions within the Corporation Tax Act 2009 apply to the 2024 Regulations.

Regulation 4 of these Regulations makes minor amendments and adds new relevant definitions to regulation 2 (additional information to be provided in relation to creative industry claims) of the 2024 Regulations.

Regulation 5 of these Regulations amends the Schedule to clarify the requirement to provide information from both Table 1 and Table 2 where a claim for relief includes connected party expenditure.

Regulation 6 of these Regulations amends the Schedule to the 2024 Regulations to add to, amend, and remove information specified in Table 1.

A Tax Information and Impact Note covering this instrument was published on 30 October 2024 alongside the Autumn Budget 2024 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.