



Corporation Tax Act 2009

2009 CHAPTER 4

PART 15

FILM PRODUCTION

CHAPTER 3

FILM TAX RELIEF

Conditions of relief

^{F1}1196 Intended theatrical release

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Textual Amendments

F1 S. 1196 omitted (with effect in accordance with s. 16(5)(6) of the amending Act) by virtue of [Finance Act 2022 \(c. 3\), s. 16\(3\)](#)

^{F2}1196A Intended release or broadcast

- (1) The film must—
 - (a) be intended for theatrical release, or
 - (b) be a television programme intended for broadcast to the general public that meets conditions A to D in section 1216AB (meaning of “relevant programme”).
- (2) For this purpose—
 - (a) “theatrical release” means exhibition to the paying public at the commercial cinema,

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- (b) a film is not regarded as intended for theatrical release unless it is intended that a significant proportion of the earnings from the film should be obtained by such exhibition, and
 - (c) “television programme” has the same meaning as in Part 15A (see section 1216AA).
- (3) Whether the condition in subsection (1) is met is determined for each accounting period of the company during which film-making activities are carried on in relation to the film, in accordance with the following rules.
- (4) If the condition in subsection (1) is met at the end of an accounting period, it is treated as having been met throughout that period (subject to subsection (5)(b)).
- (5) If the condition in subsection (1) is not met at the end of an accounting period—
- (a) it is treated as having been not met throughout that period, and
 - (b) it cannot be met in any subsequent accounting period.

This does not affect any entitlement of the company to relief in an earlier accounting period for which the condition in subsection (1) was met.]

Textual Amendments

- F2** S. 1196A inserted (with effect in accordance with s. 16(5)(6) of the amending Act) by [Finance Act 2022 \(c. 3\), s. 16\(4\)](#)

1197 British film

The film must be certified by the Secretary of State as a British film under Schedule 1 to the Films Act 1985 (c. 21).

1198 UK expenditure

- (1) At least [^{F3}10%] of the core expenditure on the film incurred—
- (a) in the case of a British film other than a qualifying co-production, by the company, and
 - (b) in the case of a qualifying co-production, by the co-producers,
- must be UK expenditure.
- (2) The Treasury may by regulations amend the percentage specified in subsection (1).

Textual Amendments

- F3** Percentage in s. 1198(1) substituted (with effect in accordance with s. 32(4) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 32\(2\)](#); S.I. 2014/2880, art. 2

Modifications etc. (not altering text)

- C1** S. 1198(1): power to amend conferred (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 32\(7\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)