



Corporation Tax Act 2009

2009 CHAPTER 4

PART 15

FILM PRODUCTION

CHAPTER 5

PROVISIONAL ENTITLEMENT TO RELIEF

1212 Introduction

(1) In this Chapter—

“the company” means the film production company in relation to a film,

“the completion period” means the accounting period of the company—

- (a) in which the film is completed, or
- (b) if the company does not complete the film, in which it abandons film-making activities in relation to it,

“interim accounting period” means any earlier accounting period of the company during which film-making activities are carried on in relation to the film,

“interim certificate” and “final certificate” refer to certificates under Schedule 1 to the Films Act 1985 (c. 21) (certification of films as British films for purposes of film tax relief),

“the separate film trade” means the company's separate trade in relation to the film (see section 1188), and

“special film relief” means—

- (a) film tax relief, or
- (b) relief under section 1211 (transfer of terminal losses from one qualifying film to another).

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- (2) The company's company tax return for the completion period must state that the film has been completed or that the company has abandoned film-making activities in relation to it (as the case may be).

1213 Certification as a British film

- (1) The company is not entitled to special film relief for an interim accounting period unless its company tax return for the period is accompanied by an interim certificate.
- (2) If an interim certificate ceases to be in force (otherwise than on being superseded by a final certificate) or is revoked, the company—
- (a) is not entitled to special film relief for any period for which its entitlement depended on the certificate, and
 - (b) must amend accordingly its company tax return for any such period.
- (3) If the film is completed by the company—
- (a) its company tax return for the completion period must be accompanied by a final certificate,
 - (b) if that requirement is met, the final certificate has effect for the completion period and for any interim accounting period, and
 - (c) if that requirement is not met, the company—
 - (i) is not entitled to special film relief for any period, and
 - (ii) must amend accordingly its company tax return for any period for which such relief was claimed.
- (4) If the company abandons film-making activities in relation to the film—
- (a) its company tax return for the completion period may be accompanied by an interim certificate, and
 - (b) the abandonment of film-making activities does not affect any entitlement to special film relief in that or any previous accounting period.
- (5) If a final certificate is revoked, the company—
- (a) is not entitled to special film relief for any period, and
 - (b) must amend accordingly its company tax return for any period for which such relief was claimed.

1214 The UK expenditure condition

- (1) The company is not entitled to special film relief for an interim accounting period unless—
- (a) its company tax return for the period states the amount of planned core expenditure on the film that is UK expenditure, and
 - (b) that amount is such as to indicate that the condition in section 1198 (the UK expenditure condition) will be met on completion of the film.

If those requirements are met, the company is provisionally treated in relation to that period as if that condition was met.

- (2) If such a statement is made but it subsequently appears that the condition will not be met on completion of the film, the company—

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- (a) is not entitled to special film relief for any period for which its entitlement depended on such a statement, and
 - (b) must amend accordingly its company tax return for any such period.
- (3) When the film is completed or the company abandons film-making activities in relation to it (as the case may be), the company's company tax return for the completion period must be accompanied by a final statement of the amount of the core expenditure on the film that is UK expenditure.
- (4) If that statement shows that the condition in section 1198 is not met, the company—
- (a) is not entitled to special film relief for any period, and
 - (b) must amend accordingly its company tax return for any period for which such relief was claimed.

^{F1}1215 Film tax relief on basis that film is limited-budget film

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Textual Amendments

- F1** S. 1215 omitted (with effect in accordance with s. 29(8) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), s. 29\(5\)](#); [S.I. 2015/1741, reg. 2](#)

1216 Time limit for amendments and assessments

Any amendment or assessment necessary to give effect to the provisions of this Chapter may be made despite any limitation on the time within which an amendment or assessment may normally be made.

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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](#)