



Corporation Tax Act 2009

2009 CHAPTER 4

PART 15

FILM PRODUCTION

CHAPTER 3

FILM TAX RELIEF

Introductory

1195 Availability and overview of film tax relief

- (1) This Chapter applies for corporation tax purposes to a company that is the film production company in relation to a film.
 - (2) Relief under this Chapter (“film tax relief”) is available to the company if the conditions specified in the following sections are met in relation to the film—
 - (a) section 1196 (intended theatrical release),
 - (b) section 1197 (British film), and
 - (c) section 1198 (UK expenditure).
 - (3) Film tax relief is given by way of—
 - (a) additional deductions (see sections 1199 and 1200), and
 - (b) film tax credits (see sections 1201 to 1203).
- [^{F1}(3A) But film tax relief is not available in respect of any expenditure if—
- (a) the company is entitled to an R&D expenditure credit under Chapter 6A of Part 3 in respect of the expenditure, or
 - (b) the company has obtained relief under Part 13 (additional relief for expenditure on research and development) in respect of the expenditure.]

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- (4) Sections 1204 to 1207 contain provision about unpaid costs, artificially inflated claims and confidentiality of information.
- (5) In this Chapter “the separate film trade” means the company's separate trade in relation to the film (see section 1188).
- (6) See Schedule 18 to FA 1998 (in particular, Part 9D) for information about the procedure for making claims for film tax relief.

Textual Amendments

- F1** S. 1195(3A) inserted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 12, 22](#); S.I. 2013/1817, art. 2(2)

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