STATUTORY INSTRUMENTS

# 2026 No. 249

# CORPORATION TAX

# The Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) (Amendment) Regulations 2026

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| *Made - - - -* | *9th March 2026* |
| *Laid before the House of Commons* | *10th March 2026* |
| *Coming into force - -* | *1st April 2026* |

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(**a**).

**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 2026 and come into force on 1st April 2026.

(2) These Regulations have effect in relation to claims made under Parts 14A to 15E of the Corporation Tax Act 2009(**b**) on or after 6th April 2026.

**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(**c**) are amended as follows.

**Amendment of paragraph 1 of the Schedule**

**3.**—(1) Paragraph 1 of the Schedule (additional information to be provided in relation to creative industry claims) is amended as follows.

(2) For sub-paragraph (5), substitute—

"(5) information relating to individual productions where—

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

(**b**) 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).

(**c**) S.I. 2024/320 as amended by S.I. 2025/383.

(a) for the purpose of a claim under Parts 14A to 15B of the Corporation Tax Act 2009(**a**), "production" has the same meaning as in section 1179AA of the Corporation Tax Act 2009(**b**), and

(b) for the purpose of a claim under Parts 15C to 15E of the Corporation Tax Act 2009—

(i) "production" means theatrical production, orchestral concert or exhibition(**c**), and

(ii) "the highest value productions" means—

(aa) where a claim relates to 11 or more productions, the 10 productions within the claim for which the largest amounts of additional deduction are claimed, or

(bb) where a claim relates to 10 or fewer productions, each of the productions.".

**Amendment of Table 1 of the Schedule**

**4.**—(1) Table 1 (required information relating to all creative claims under Parts 14A to 15E of the Corporation Tax Act 2009) in the Schedule is amended as follows.

(2) In the entry relating to the topic headed "Details of claim(s)", in the column headed "Specified information" after paragraph "(a)" insert—

"(aa) for claims under Parts 14A to 15E, of the Corporation Tax Act 2009, whether the company(**d**):

(i) has made any previous claims for relief under Parts 14A to 15E of the Corporation Tax Act 2009, in respect of any earlier accounting periods, and

(ii) intends to make a claim for relief under Part 13 of the Corporation Tax Act 2009, in respect of the accounting period to which this claim relates,

(ab) for all claims under Parts 15C to 15E of the Corporation Tax Act 2009, the total number of productions included in the claim, and

(ac) for claims under Parts 15C to 15E of the Corporation Tax Act 2009, which relate to 11 or more productions, in respect of productions that are not the highest value productions:

(i) the total amount of theatre tax credit, orchestra tax credit, or museums and galleries exhibition tax credit claimed at each rate,

(ii) for Theatrical productions, touring information, to include the number, date(s), and location(s) of performance(s),

(iii) for Orchestral concerts and concert series, whether a concert series election has been made in respect of any of these productions, and

(iv) for Museums and Galleries Exhibitions, touring information, to include the date(s) of the tour, number of tours and location(s) of venue(s).".

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

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(**a**) 2009 c. 4.
(**b**) Section 1179AA was inserted by paragraph 1 of Schedule 2 to the Finance Act 2024 (c. 3).
(**c**) "Theatrical production" is defined in section 1217FA, "orchestral concert" is defined in section 1217PA, and "exhibition" is defined in section 1218ZAA, of the Corporation Tax Act 2009 (c. 4).
(**d**) "company" is defined in paragraph 1(1) of the Schedule to S.I. 2024/320.

(a) in paragraphs (e), (f), and (g), at the end of the opening text and before ":", insert ", with respect to each of the highest value productions".

(b) in paragraph (j), for "15E" substitute "15B, or each of the highest value productions subject to a claim under Parts 15C to 15E".

(4) Omit the entry relating to the topic "At company level for claims including the Audio-visual Expenditure Credit and/or Video Games Expenditure Credit".

*Myrtle Lloyd*
*Helen Pickles*

9th March 2026 Two of the Commissioners for His Majesty's Revenue and Customs

## 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 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.

Paragraph 83WA of Schedule 18 to the Finance Act 1998 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 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 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 amends paragraph (1) of the Schedule to the 2024 Regulations to clarify which productions the company would be required to provide information to support a claim for relief by setting out the meaning of "production" and adding a new definition of "10 highest value productions".

Regulation 4 of these Regulations amends Table 1 of 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.

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ISBN 978-0-34-828070-8

£6.40

http://www.legislation.gov.uk/id/uksi/2026/249