EXPLANATORY MEMORANDUM TO

THE RELIEF FOR CREATIVE INDUSTRIES (ADDITIONAL INFORMATION REQUIREMENTS AND MISCELLANEOUS AMENDMENTS) (AMENDMENT) REGULATIONS 2026

2026 No. 249

1. Introduction

1.1 This Explanatory Memorandum has been prepared by His Majesty's Revenue and Customs (HMRC) and is laid before the House of Commons by Command of His Majesty.

2. Declaration

2.1 Dan Tomlinson MP, Exchequer Secretary to the Treasury, confirms that this Explanatory Memorandum meets the required standard.

2.2 Elizabeth Arnold, Director for the creative industry tax reliefs at HMRC confirms that this Explanatory Memorandum meets the required standard.

3. Contact

3.1 The Creative Industries Reliefs Policy Team at HMRC can be contacted by email at the following address with any queries regarding the instrument: creativespolicy@hmrc.gov.uk.

Part One: Explanation, and context, of the Instrument

4. Overview of the Instrument

What does the legislation do?

4.1 The legislation affects the creative industries reliefs housed in parts 14A to 15E of the Corporation Tax Act (CTA) 2009[1].

4.2 Companies that claim the reliefs are required to provide additional information in support of their claims using an online form. The Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) 2024 ('the 2024 regulations') set out the additional information required, the date by which it is to be provided and the consequences of failing to provide it in time. They also introduce a requirement for digital filing of all amendments to Corporation Tax returns where they contain a claim to any of the reliefs. The digital filing requirement does not extend to customers who have statutory protections allowing for provision of paper returns.

4.3 The 2024 regulations were updated by SI 2025/383 to correct minor drafting errors, remove some obsolete additional information items and add in new items to support claims to two new reliefs (special credit for visual effects costs and the Independent Film Tax Credit).

[1] Audio-Visual Expenditure Credit (AVEC), Video Games Expenditure Credit (VGEC), Film Tax Relief, High-End Television Tax Relief, Animation Tax Relief, Children's Television Tax Relief, Video Games Tax Relief, Theatre Tax Relief, Orchestra Tax Relief and Museums and Galleries Exhibition Tax Relief.

4.4 These regulations further amend the 2024 regulations, in three ways: to remove further obsolete items; to insert new items; and to update some of the information required so that it applies differently to companies claiming Theatre Tax Relief, Orchestra Tax Relief and Museums & Galleries Exhibition Tax Relief ('the Cultural tax reliefs').

Where does the legislation extend to, and apply?

4.5 The extent of this instrument (that is, the jurisdiction(s) which the instrument forms part of the law of) is the United Kingdom.

4.6 The territorial application of this instrument (that is, where the instrument produces a practical effect) is the United Kingdom.

5. Policy Context

What is being done and why?

5.1 As of 6 April 2026, a new supplementary page was added to the CT600 Company Tax Return (the CT600P). Some of the information provided by companies using the online form is now provided using the CT600P instead. A new version of the online form was launched in April 2026, which was updated to remove the duplicated items. These regulations remove the obsolete duplicated items from the 2024 regulations.

5.2 The updated version of the online form also includes some new information items to help HMRC risk assess claims. These regulations add those new items to the 2024 regulations, so that they are in line with the latest content of the online form.

5.3 Lastly, the section of the form used by companies claiming the Cultural tax reliefs was updated so that companies only need to provide full details of up to ten productions, with specified summary information required for all productions beyond those ten. These regulations update the 2024 regulations so that they are in line with the changed format and content of the online form.

What was the previous policy, how is this different?

5.4 Previously, some of the information now provided using the CT600P was provided using the online form. This is no longer necessary given that the CT600P is available.

5.5 The new items added to the online form were identified by HMRC's compliance teams as useful risk indicators, based on their experience of using the online form to risk assess claims since it was introduced. They were not previously required as part of making a claim.

5.6 Companies claiming the Cultural tax reliefs previously had to provide full details on all their productions. This was very burdensome for some companies, as they had up to 150 separate productions and had to provide detailed information about each.

6. Legislative and Legal Context

How has the law changed?

6.1 The regulations amend the Relief for Creative Industries (Additional Information Requirements and Miscellaneous Amendments) 2024 to remove obsolete information items, require the provision of new information items that are needed as part of a valid claim, and update the information that must be provided by companies claiming the Cultural tax reliefs.

Why was this approach taken to change the law?

6.2 It is appropriate to make corrections to the 2024 regulations using further regulations. To maintain future flexibility and ensure the information items required meet their purpose, these amendments are being made by regulations.

7. Consultation

Summary of consultation outcome and methodology

7.1 There has been no consultation on the removal of obsolete information items, as these changes will have no impact on companies.

7.2 There has been no consultation on the introduction of new information items, as they are minor changes and request information companies will already hold.

7.3 The changes to the information provided by companies claiming the Cultural tax reliefs have been introduced based on feedback from companies using the form since it was introduced.

8. Applicable Guidance

8.1 Guidance in relation to the changes will be incorporated into HMRC manuals on the gov.uk website for the various reliefs listed at paragraph 4.1.

Part Two: Impact and the Better Regulation Framework

9. Impact Assessment

9.1 A Tax Information and Impact Note on the introduction of the online form (among other administrative changes) was published on the gov.uk website on 18 July 2023 and updated on 22 November 2023.[2] It remains an accurate summary of the impacts that apply to the online form.

9.2 The most substantive changes have a positive impact on companies claiming the Cultural tax reliefs, by reducing the administrative burden associated with completing the online form.

Impact on businesses, charities and voluntary bodies

9.3 The parts of the instrument that relate to the removal of obsolete information items are expected to have no impact on companies.

9.4 The parts that relate to new information items are expected to have a negligible impact on around 4,000 companies that claim the various reliefs listed at paragraph 4.1.

9.5 One-off costs are expected to be negligible and will include familiarisation with the new items. Continuing costs will include providing HMRC with more information to evidence the qualifying VFX expenditure. Companies will need to identify expenditure that qualifies for VFX relief and separate this out from other expenditure, and factor this into their tax computation. This information is only expected to be provided once per production, in most cases.

9.6 There is therefore no, or no significant, impact on business, charities or voluntary bodies.

[2] Tax Information and Impact Note: https://www.gov.uk/government/publications/creative-industry-tax-reliefs-administrative-changes/administrative-changes-to-the-creative-industry-tax-reliefs.

9.7 The legislation has a negligible impact on small or micro businesses.

9.8 There is no, or no significant, impact on the public sector.

10. Monitoring and review

What is the approach to monitoring and reviewing this legislation?

10.1 No specific monitoring or review is proposed for this measure.

10.2 The instrument does not include a statutory review clause and, in line with the requirements of the Small Business, Enterprise and Employment Act 2015 the Exchequer Secretary to the Treasury has made the following statement: The legislation relates to tax, and so there is no obligation to include such a clause in accordance with section 28(3)(a) of the Small Business, Enterprise, and Employment Act 2015.

Part Three: Statements and Matters of Particular Interest to Parliament

11. Matters of special interest to Parliament

11.1 None.

12. European Convention on Human Rights

12.1 As the instrument is subject to negative procedure and does not amend primary legislation, no statement is required.

13. The Relevant European Union Acts

13.1 This instrument is not made under the European Union (Withdrawal) Act 2018, the European Union (Future Relationship) Act 2020 or the Retained EU Law (Revocation and Reform) Act 2023 (“relevant European Union Acts”).