



Corporation Tax Act 2009

2009 CHAPTER 4

PART 15

FILM PRODUCTION

CHAPTER 3

FILM TAX RELIEF

Additional deductions

1199 Additional deduction for qualifying expenditure

- (1) If film tax relief is available to the company, it may (on making a claim) make an additional deduction in respect of qualifying expenditure on the film.
- (2) The deduction is made in calculating the profit or loss of the separate film trade.
- (3) In this Chapter “qualifying expenditure” means core expenditure on the film that falls to be taken into account under Chapter 2 in calculating the profit or loss of the separate film trade for tax purposes.
- (4) The Treasury may by regulations—
 - (a) amend subsection (3), and
 - (b) provide that expenditure of a specified description is or is not to be regarded as qualifying expenditure.

Changes to legislation:

Corporation Tax Act 2009, Section 1199 is up to date with all changes known to be in force on or before 19 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. 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\(3\)](#)