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9 October 2024

PARLIAMENTARY DEBATES
(HANSARD)

HOUSE OF LORDS

WRITTEN STATEMENTS AND WRITTEN ANSWERS

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[I] indicates that the member concerned has a relevant registered interest. The full register of interests can be found at <http://www.parliament.uk/mps-lords-and-offices/standards-and-interests/register-of-lords-interests/>

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Written Statements

Wednesday, 9 October 2024

Independent Film Tax Credit

[HLWS113]

Baroness Twycross: I am repeating the following Written Ministerial Statement made today in the other place by my Honourable Friend, the Minister for Creative Industries, Arts and Tourism, Sir Chris Bryant MP.

Today the government has laid regulations to bring in the Independent Film Tax Credit (IFTC). This will provide an uplift to our existing Audio-Visual Expenditure Credit (AVEC) specifically targeted to support the growth and success of low-budget British films. These regulations set out the eligibility criteria for film production companies, who will be able to apply for an eligibility certificate from the British Film Institute from 30 October this year. Companies will be able to apply to HMRC to claim the IFTC from 1 April 2025.

These regulations create the mechanism for low-budget film productions and international film co-productions to apply for tax relief in the form of an enhanced AVEC. This targeted uplift will be at a higher rate of 53% compared to the normal rate of 34% for other films.

The regulations include a Budget Condition to ensure that this tax relief specifically targets independent productions with a budget of up to £15 million.

To avoid productions with budgets slightly over £15 million receiving a much lower amount of relief, films with core budgets of up to £23.5 million are eligible. The IFTC has a cap of £6.36 million on the total cash credit receivable, which is based on qualifying core expenditure (i.e. ‘core budget’) of £15 million. This creates a taper in the proportionate value of the credit for films with core budgets above £15 million.

The enhanced AVEC rate will be available for £15 million of a production’s budget. There is also a “Modified Creative Connection” condition which means that the film must have a director or scriptwriter who is a British Citizen or ordinarily resident in the UK, or be an official UK co-production. Finally the regulations also detail the particulars and evidence that applicants will need to provide in order to access this enhanced relief.

The regulations have been laid alongside Appointed Day regulations which mean that from 30 October 2024, eligible companies will be able to apply for certification for this enhanced uplift. Film production companies can claim this enhanced relief in relation to films whose principal photography began on or after 1 April 2024. HMRC will begin accepting applications on 1 April 2025.

Both [the Corporation Tax \(Certification as Low-Budget Film\) Regulations 2024](#) and [the Finance \(No. 2\) Act 2024 \(Applications for Certification as Low-Budget Film: Appointed Day\) Regulations 2024](#) have been published on legislation.gov.uk.

Written Answers

Wednesday, 9 October 2024

Health Services: Finance

Asked by Lord Jackson of Peterborough

To ask His Majesty's Government what assessment they have made of whether equality, diversity and inclusion spending in the NHS provides value for money in relation to patients' health needs; and whether they plan to initiate a review into that spending. [[HL1031](#)]

Baroness Merron: The National Health Service provides a service that is available for all, and good

equality, diversity and inclusion (EDI) principles ensure that everyone can access healthcare.

NHS England does not routinely collect data on EDI spend across the NHS. NHS England does not have plans to initiate a review into EDI spending, and the Department does not plan to initiate a review into this spending.

Embedding inclusive leadership and promoting equal opportunities and fairness is part of the NHS Constitution, the Equality Act 2010 and is one of the recommendations of the Messenger Review. Implementing EDI principles is the personal responsibility of every member of staff in the NHS.

EDI roles are wide-ranging and help the NHS meet its legal duties set out for public bodies in the Equality Act 2010, through the public sector equality duty and the principles that guide the NHS Constitution.

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