National Audit Office

The UK's independent public spending watchdog

Switchboard +44 (0)207 798 7000
Direct Line +44 (0)207 798 7264
Email FOI@nao.org.uk

Reference FOI-1872
Date 24 October 2025

FILM ACQUISITION RELIEF PROVISIONS

Thank you for your request on 15 October 2025 under the Freedom of Information Act 2000, for any NAO reports, working papers, or internal evaluations produced between 1998 and 2010 relating to the operation, fiscal impact, and enforcement of UK film tax relief schemes.

Specifically, please include:

1. *Any audit or review work concerning the Film Acquisition Relief provisions or successor schemes;*
2. *Analyses of the estimated cost to the Exchequer and the degree of abuse or tax avoidance identified;*
3. *Communications with HM Treasury or HMRC regarding lessons learned or recommendations for reform; and*
4. *Any unpublished briefing notes prepared for the Public Accounts Committee.*

Your request has been handled under the terms of the Freedom of Information Act 2000. We have searched our publicly available reports and also internal records for film tax relief to consider whether we hold any relevant information. We can confirm that we do not hold any information within the scope of your request.

Our policy is to respond to requests as helpfully and promptly as possible. Therefore, I hope this information is helpful and you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at FOI@nao.org.uk. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: https://ico.org.uk/foicomplaints.

Yours sincerely,

NAO FOI Team

157-197 Buckingham Palace Road, Victoria, London SW1W 9SP
020 7798 7000 www.nao.org.uk