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SCHEDULES

SCHEDULE 2

FILMS, TELEVISION PROGRAMMES AND VIDEO GAMES

PART 2

AMENDMENTS CONSEQUENTIAL ON PART 1

CTA 2009

- 5 (1) CTA 2009 is amended as follows.
- (2) For sections 808 to 808E substitute—

“807A Assets representing expenditure on separate creative production trade

This Part does not apply to an intangible fixed asset held by a company treated as carrying on a separate trade under any of Parts 14A to 15E (production of films, television programmes, video games, theatrical productions, orchestral concerts and museum and gallery exhibitions), so far as the asset represents expenditure of that separate trade.”

- (3) In section 1040ZA (restrictions on claiming other reliefs where R&D relief given), before subsection (1) insert—

“(A1) For provision prohibiting audiovisual expenditure credit or video game expenditure credit being given where relief is available under this Part, see sections 1179DT and 1179FL.”

- (4) In Schedule 4 (index of defined expressions), at the appropriate places insert—

“accounting period (in Part 14A)	sections 1179DY(1) (in relation to films and television programmes) and 1179FQ(1) (in relation to video games)”;
“animation (in Part 14A)	section 1179EA(3)”;
“audiovisual expenditure credit	section 1179D(3)”;
“company tax return (in Part 14A)	section 1179AC”;
“completed (in Part 14A)	sections 1179EB (in relation to films and television programmes) and 1179FS (in relation to video games)”;

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“completion period (in Part 14A)”	sections 1179DY(2) (in relation to films and television programmes) and 1179FQ(2) (in relation to video games)”;
“co-producer (of a qualifying co-production) (in Part 14A)”	section 1179DQ ”;
“core expenditure”	sections 1179DS (in relation to films and television programmes) and 1179FK (in relation to video games)”;
“development activities”	section 1179FR ”;
“development company (in Part 14A)”	section 1179FI ”;
“film (in Part 14A)”	section 1179DA ”;
“group (in Part 14A)”	section 1179AD ”;
“opt-in period (in Part 14A)”	section 1179B(3) ”;
“pre-completion period (in Part 14A)”	sections 1179DY(4) (in relation to films and television programmes) and 1179FQ(4) (in relation to video games)”;
“principal photography (in Part 14A)”	section 1179EA(2) ”;
“production (in Part 14A)”	section 1179AA(9) ”;
“production activities (in Part 14A)”	section 1179EA(1) ”;
“production company (in Part 14A)”	section 1179DP ”;
“qualifying company (in Part 14A)”	sections 1179D(1) (in relation to films and television programmes) and 1179F(1) (in relation to video games); and see also section 1179BA(5) ”;
“qualifying co-production (in Part 14A)”	section 1179DQ ”;
“qualifying film (in Part 14A)”	section 1179DB ”;

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“qualifying production (in [Part 14A](#)) sections [1179D\(1\)](#) (in relation to films and television programmes) and [1179F\(1\)](#) (in relation to video games); and see also section [1179BA\(5\)](#)”;

“qualifying television programme section [1179DE](#)”;
(in [Part 14A](#))

“qualifying video game (in [Part 14A](#)) section [1179FA](#)”;

“the separate production trade section [1179B\(3\)](#)”;
(in [Part 14A](#))

“television programme (in [Part 14A](#)) section [1179DD](#)”;

“UK expenditure (in [Part 14A](#)) section [1179AB](#)”;

“video game expenditure credit section [1179F\(3\)](#)”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)