

**Changes to legislation:** Finance Act 1998, Paragraph 83S is up to date with all changes known to be in force on or before 22 June 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. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 18

#### COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

##### Modifications etc. (not altering text)

- C1 Sch. 18 restricted (31.7.1998) by 1988 c. 1, s. 754B(10) (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of 1998 c. 36) by 1998 c. 36, s. 113, Sch. 17 para. 11)
- C1 Sch. 18 modified (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 68(c); S.I. 2005/1126, art. 2(2)(h)
- C1 Sch. 18 applied (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 61
- C1 Sch. 18 applied (with modifications) (6.4.2006) by The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, 13
- C1 Sch. 18 excluded (17.7.2013) by Finance Act 2013 (c. 29), s. 210(6)(b)
- C1 Sch. 18: power to amend conferred (12.2.2019) by Finance Act 2019 (c. 1), s. 87(5)(a)(6)
- C1 Sch. 18 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 11(4) (with Sch. 16 para. 11(5))
- C1 Sch. 18 applied (with modifications) (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), s. 303(7)(8) (with s. 303(6))

### [<sup>F1</sup>PART 9D

[<sup>F1</sup>CLAIMS [<sup>F1</sup>UNDER PARTS 14A TO][<sup>F1</sup>15E] OF THE CORPORATION TAX ACT 2009]

##### Textual Amendments

- F1 Sch. 18 Pt. 9D inserted (1.1.2007) by Finance Act 2006 (c. 25), s. 53(1), Sch. 5 para. 29; S.I. 2006/3399, art. 2
- F1 Sch. 18 Pt. 9D heading substituted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by Finance Act 2014 (c. 26), Sch. 4 paras. 6(3), 16; S.I. 2014/2228, art. 2
- F1 Words in Sch. 18 Pt. 9D heading substituted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(b) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), Sch. 6 para. 6(a)
- F1 Words in Sch. 18 Pt. 9D heading substituted (22.2.2024) by Finance Act 2024 (c. 3), Sch. 2 para. 3(3) (with Sch. 2 paras. 16(1), 17-25)

### Introduction

- 83S This Part of this Schedule applies to claims for [<sup>F2</sup>—
- (za) audiovisual expenditure credit or video game expenditure credit,
  - (a) film tax relief,
  - (b) television tax relief,
  - (c) video games tax relief,

*Changes to legislation: Finance Act 1998, Paragraph 83S is up to date with all changes known to be in force on or before 22 June 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. (See end of Document for details) View outstanding changes*

- [ an additional deduction under Part 15C of CTA 2009,  
<sup>F3</sup>(d)  
 (e) a theatre tax credit under that Part of that Act],  
 [ orchestra tax relief]  
<sup>F4</sup>(f)  
 [ museums and galleries exhibition tax relief].]  
<sup>F5</sup>(g)

#### Textual Amendments

- F2** Words in [Sch. 18 para. 83S](#) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), [Sch. 2 para. 3\(4\)](#) (with [Sch. 2 paras. 16\(1\), 17-25](#))
- F3** [Sch. 18 para. 83S\(d\)\(e\)](#) inserted (with effect in accordance with [Sch. 4 para. 17](#) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 4 paras. 6\(2\), 16](#); [S.I. 2014/2228](#), [art. 2](#)
- F4** [Sch. 18 para. 83S\(f\)](#) inserted (with effect in accordance with [Sch. 8 para. 17\(1\)\(a\)](#) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 8 para. 6\(b\)](#)
- F5** [Sch. 18 para. 83S\(g\)](#) inserted (for specified purposes and with effect in accordance with [Sch. 6 paras. 20, 21\(1\)\(b\)](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 6\(b\)](#)

**Changes to legislation:**

Finance Act 1998, Paragraph 83S is up to date with all changes known to be in force on or before 22 June 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 :**

- Sch. 18 para. 83S(a)-(c) omitted by [2024 c. 3 Sch. 2 para. 10\(4\)](#)

**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. 18 para. 52(2B)(b)-(d) omitted by [2024 c. 3 Sch. 2 para. 10\(3\)](#)
- Sch. 18 Pt. 9C repealed by [2009 c. 4 Sch. 1 para. 454\(1\)](#)[Sch. 3 Pt. 1](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))
- Sch. 18 Pt. 9C title substituted by [2006 c. 25 Sch. 3 para. 9](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))