

Status: Point in time view as at 22/08/2014.

Changes to legislation: Finance Act 1998, Cross Heading: Introduction is up to date with all changes known to be in force on or before 06 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)

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)**

[^{F1}PART 9D

[^{F1}CLAIMS FOR TAX RELIEF UNDER PART 15, 15A,
15B OR 15C 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

Introduction

- 83S This Part of this Schedule applies to claims for [^{F2}the following reliefs—
- (a) film tax relief,
 - (b) television tax relief,
 - (c) video games tax relief],
 - [an additional deduction under Part 15C of CTA 2009,
 - ^{F3}(d)
 - (e) a theatre tax credit under that Part of that Act.]]

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Textual Amendments

- F2** Words in Sch. 18 para. 83S substituted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 5\(2\), 22](#); [S.I. 2013/1817, art. 2\(2\)](#); [S.I. 2014/1962, art. 2\(3\)](#)
- 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](#)

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