



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8B

#### TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

### CHAPTER 12

#### TELEVISION PRODUCTION

#### *Television tax relief*

#### [<sup>F1</sup>357SEN] Northern Ireland supplementary deduction

- (1) This section applies where—
- (a) a company is entitled under section 1216CF of CTA 2009 to an additional deduction in calculating the profit or loss of the separate programme trade in an accounting period,
  - (b) the company is a Northern Ireland company in the period,
  - (c) the additional deduction is wholly or partly a Northern Ireland additional deduction, and
  - (d) any of the following conditions is met—
    - (i) the company does not have a surrenderable loss in the accounting period;
    - (ii) the company has a surrenderable loss in the accounting period, but does not make a claim under section 1216CH of CTA 2009 (television tax credit claimable if company has surrenderable loss) for the period;
    - (iii) the company has a surrenderable loss in the accounting period and makes a claim under that section for the period, but the amount of Northern Ireland losses surrendered on the claim is less than the Northern Ireland additional deduction.

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**Status:** Point in time view as at 11/07/2023.

**Changes to legislation:** Corporation Tax Act 2010, Section 357SB is up to date with all changes known to be in force on or before 15 July 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)

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- (2) The company is entitled to make another deduction (“a Northern Ireland supplementary deduction”) in respect of qualifying expenditure.
- (3) See section 357SC for provision about the amount of the Northern Ireland supplementary deduction.
- (4) The Northern Ireland supplementary deduction—
  - (a) is made in calculating the profit or loss of the separate programme trade, and
  - (b) forms part of the Northern Ireland profits or Northern Ireland losses of the separate programme trade.
- (5) In this section “surrenderable loss” has the meaning given by section 1216CH of CTA 2009.]

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**Textual Amendments**

- F1** Pt. 8B inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\), s. 1](#)

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