



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

CHAPTER 13

VIDEO GAMES DEVELOPMENT

Video game losses

[^{F1}357TC] **Use of losses in later periods**

- (1) Section 1217DB of CTA 2009 (use of losses in later periods) has effect subject as follows.
- (2) The reference in subsection (2) of that section to a loss made in the separate video game trade is, in relation to a loss made in a period in which the company is a Northern Ireland company, a reference to—
 - (a) any Northern Ireland losses of the trade of the period, or
 - (b) any mainstream losses of the trade of the period;and references to losses in subsections (3) and (6) of that section are to be read accordingly.
- (3) The reference in subsection (4) of that section to a loss made in the separate video game trade in a relevant later period is, where the company is a Northern Ireland company in the period, a reference to—
 - (a) any Northern Ireland losses of the trade of the period, or
 - (b) any mainstream losses of the trade of the period;and references to losses in subsections (5)[^{F2}, (5A)] and (6) of that section are to be read accordingly.

Status: Point in time view as at 16/11/2017.

Changes to legislation: Corporation Tax Act 2010, Section 357TG is up to date with all changes known to be in force on or before 26 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)

- (4) Subsection (6) of that section has effect, in relation to Northern Ireland losses, as if the reference to an additional deduction under Chapter 3 of Part 15B of that Act included a reference to a Northern Ireland supplementary deduction under this Chapter.]

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](#)
- F2** Word in s. 357TG(3) inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 4 para. 103](#)

Status:

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