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*Status: Point in time view as at 31/10/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, PART 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 17

#### TAX RELIEF FOR VIDEO GAMES DEVELOPMENT

#### PART 2

##### COMMENCEMENT

- 2 (1) Any power conferred on the Secretary of State or the Treasury by virtue of this Schedule to make regulations or an order comes into force on the day on which this Act is passed.
- (2) So far as not already brought into force by sub-paragraph (1), the amendments made by this Schedule come into force in accordance with provision contained in an order made by the Treasury.
- (3) An order under sub-paragraph (2)—
- (a) may make different provision for different purposes;
  - (b) may provide for those amendments to be treated as having come into force on a day earlier than the day on which the order is made or this Act is passed;
  - (c) may make such adaptations of Part 15B of CTA 2009 as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force.
- 3 (1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after the day specified for the purposes of this paragraph in an order made by the Treasury (“the specified day”).
- (2) An order under sub-paragraph (1) may specify a day earlier than the day on which the order is made or this Act is passed.
- (3) Sub-paragraph (4) applies where a company has an accounting period beginning before the specified day and ending on or after that day (“the straddling period”).
- (4) For the purposes of Part 15B of CTA 2009—
- (a) so much of the straddling period as falls before the specified day, and so much of that period as falls on or after that day, are treated as separate accounting periods, and
  - (b) any amounts brought into account for the purposes of calculating for corporation tax purposes the profits of any trade of the company for the straddling period are apportioned to the two separate accounting periods on such basis as is just and reasonable.
- 4 (1) The Treasury may by order make such amendments of this Schedule as are necessary for the purpose of complying with any undertakings given to the European Commission, or any conditions imposed by the Commission, in connection with an application for State aid approval.

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- (2) In this paragraph “State aid approval” means approval that the provision made by Part 15B of CTA 2009, to the extent that it constitutes the granting of aid to which any of the provisions of Article 107 or 108 of the Treaty on the Functioning of the European Union applies, is, or would be, compatible with the internal market, within the meaning of Article 107 of that Treaty.
- (3) An order under this paragraph may—
- (a) make incidental, supplemental, consequential, transitional or saving provision, including provision amending Schedule 18;
  - (b) contain provision having effect in relation to times before the order is made or this Act is passed.
- (4) A statutory instrument that contains (whether alone or with other provisions) an order under this paragraph may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

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