
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 15. (See end of Document for details)*

SCHEDULES

SCHEDULE 18

TELEVISION AND VIDEO GAMES TAX RELIEF: CONSEQUENTIAL AMENDMENTS

CTA 2009

15 (1) Schedule 4 to CTA 2009 (index of defined expressions) is amended as follows.

(2) At the appropriate place insert—

“the company (in Chapter 5 of Part 15A)	section 1216E(1)”;
“company tax return (in Part 15A)	section 1216AJ”;
“the completion period (in Chapter 5 of Part 15A)	section 1216E(1)”;
“co-producer (in Part 15A)	section 1216AI”;
“core expenditure (in Part 15A)	section 1216AG(3)”;
“costs of the relevant programme (in Chapter 2 of Part 15A)	section 1216BC”;
“final certificate (in Chapter 5 of Part 15A)	section 1216CC”;
“income from the relevant programme (in Chapter 2 of Part 15A)	section 1216BB”;
“interim accounting period (in Chapter 5 of Part 15A)	section 1216E(1)”;
“interim certificate (in Chapter 5 of Part 15A)	section 1216CC”;
“principal photography (in Part 15A)	section 1216AF(2)”;
“production expenditure (in Part 15A)	section 1216AG(2)”;
“qualifying co-production (in Part 15A)	section 1216AI”;

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“qualifying expenditure (in Chapter 3 of Part 15A) section 1216CF(3)”;

“relevant programme (in Part 15A) section 1216AB”;

“the separate programme trade (in Chapters 2, 3 and 5 of Part 15A) section 1216B(3)”;

“special television relief (in Chapter 5 of Part 15A) section 1216E(1)”;

“television production activities (in Part 15A) section 1216AF”;

“television production company (in Part 15A) section 1216AE”;

“television programme (in Part 15A) section 1216AA”;

“television tax relief (in Part 15A) section 1216C(2)”;

“UK expenditure (in Part 15A) section 1216AH”.

(3) At the appropriate place insert—

“the company (in Chapter 5 of Part 15B) section 1217E(1)”;

“company tax return (in Part 15B) section 1217AF”;

“the completion period (in Chapter 5 of Part 15B) section 1217E(1)”;

“core expenditure (in Part 15B) section 1217AD”;

“costs of the video game (in Chapter 2 of Part 15B) section 1217BC”;

“final certificate (in Chapter 5 of Part 15B) section 1217CC”;

“income from the video game (in Chapter 2 of Part 15B) section 1217BB”;

“interim accounting period (in Chapter 5 of Part 15B) section 1217E(1)”;

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“interim certificate (in Chapter 5 of Part 15B) section 1217CC”;

“qualifying expenditure (in Chapter 3 of Part 15B) section 1217CF(3)”;

“the separate video game trade (in Chapters 2, 3 and 5 of Part 15B) section 1217B(3)”;

“special video games relief (in Chapter 5 of Part 15B) section 1217E(1)”;

“UK expenditure (in Part 15B) section 1217AE”;

“video game (in Part 15B) section 1217AA”;

“video games development activities (in Part 15B) section 1217AC”;

“video games development company (in Part 15B) section 1217AB”;

“video games tax relief (in Part 15B) section 1217C(2)”.

Commencement Information

- I1** Sch. 18 para. 15 in force at 19.7.2013 for the purposes of the amendments made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817](#), [art. 2\(2\)](#)
- I2** Sch. 18 para. 15 in force at 1.4.2014 for the purposes of the amendments made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962](#), [art. 2\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 15.