



# Finance Act 2014

## 2014 CHAPTER 26

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 3

#### CORPORATION TAX: GENERAL

#### **33 Television tax relief: activities to be treated as separate trade**

- (1) Part 15A of CTA 2009 (television production) is amended as follows.
- (2) In section 1216A (overview), in subsection (3)(a), for “its” substitute “ each qualifying ”.
- (3) In section 1216B (activities of television production company treated as a separate trade)—
  - (a) in subsection (1), after the second “a” insert “ qualifying ”;
  - (b) in subsection (2), for “television” substitute “ qualifying relevant ”;
  - (c) at the end insert—

“(5) In this section “qualifying relevant programme” means a relevant programme in relation to which the conditions for television tax relief are met (see section 1216C(2)).”

**Status:**

Point in time view as at 17/07/2014.

**Changes to legislation:**

Finance Act 2014, Section 33 is up to date with all changes known to be in force on or before 01 September 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.