



# Finance Act 2015

## 2015 CHAPTER 11

### PART 1

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

### CHAPTER 3

#### CORPORATION TAX: GENERAL

#### **30 Reliefs for makers of children's television programmes**

- (1) Part 15A of CTA 2009 (television production reliefs) is amended as follows.
- (2) In section 1216AB(2) (programmes that are not animation can be relevant programmes only if conditions C and D are met in addition to conditions A and B) for “not animation” substitute “neither animation nor a children's programme”.
- (3) In section 1216AB(3) (condition A: types of programme that can be relevant programmes)—
  - (a) omit the “or” after paragraph (b), and
  - (b) after paragraph (c) insert “, or
  - (d) a children's programme.”
- (4) In section 1216AC (types of programme: definitions) after subsection (2) insert—

“(2A) A programme is a children's programme if, when television production activities begin, it is reasonable to expect that the persons who will make up the programme's primary audience will be under the age of 15.”
- (5) In section 1216AD(1) (meaning of “excluded programme”) after “For the purposes of this Part” insert “, but subject to section 1216ADA, ”.
- (6) After section 1216AD insert—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Section 30. (See end of Document for details)*

**“1216ADA Certain children's programmes not to be excluded programmes**

- (1) A children's programme is not an excluded programme for the purposes of this Part if—
  - (a) the programme falls within—
    - (i) sub-head 3A set out in subsection (2), or
    - (ii) Head 4 set out in section 1216AD(5), and
  - (b) the prize total (see subsection (3)) does not exceed £1,000.
- (2) Sub-head 3A is any quiz show or game show.
- (3) “The prize total” for a programme is the total of—
  - (a) the amount of each relevant prize that is a money prize, and
  - (b) the amount spent on each other relevant prize by, or on behalf of, its provider,
 and here “relevant prize” means a prize offered in connection with participation in a quiz, game, competition or contest in, or promoted by, the programme.
- (4) The Treasury may by regulations amend subsection (1)(b) for the purpose of increasing the amount of the money limit for the time being specified in subsection (1)(b).”
- (7) The amendments made by this section have effect in relation to accounting periods beginning on or after 1 April 2015.
- (8) Subsections (9) and (10) apply where—
  - (a) a company has an accounting period beginning before, and ending on or after, 1 April 2015 (“the straddling period”),
  - (b) in the part of the straddling period beginning with 1 April 2015 and ending with the end of the straddling period, the company carries on activities in relation to a television programme that—
    - (i) is within the definition of “children's programme” given by the new section 1216AC(2A), but
    - (ii) is not a relevant programme for the purposes of Part 15A of CTA 2009, and
  - (c) if that part of the straddling period were a separate accounting period, in that separate accounting period—
    - (i) the programme would be a relevant programme for the purposes of Part 15A of CTA 2009,
    - (ii) the company would for those purposes be the television production company in relation to the programme, and
    - (iii) the conditions for television tax relief (see section 1216C(2) of CTA 2009) would be met in relation to the programme.
- (9) For the purposes of calculating for corporation tax purposes the company's profits or losses for the straddling period of its activities in relation to the programme—
  - (a) so much of the straddling period as falls before 1 April 2015, and
  - (b) so much of that period as falls on or after that date,

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are to be treated as separate accounting periods.

- (10) Any amounts brought into account for the purposes of calculating for corporation tax purposes the company's profits or losses for the straddling period of its activities in relation to the programme are to be apportioned to the two separate accounting periods on such basis as is just and reasonable.

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