



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

CORPORATION TAX: GENERAL

31 Television tax relief

- (1) In section 1216CE(1) of CTA 2009 (television tax relief: UK expenditure condition) for “25%” substitute “ 10% ”.
- (2) The amendment made by subsection (1) has effect in relation to relevant programmes the principal photography of which is not completed before 1 April 2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 31.