

Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: FA 1998. (See end of Document for details)

SCHEDULES

SCHEDULE 6

RELIEF FOR PRODUCTION OF MUSEUM AND GALLERY EXHIBITIONS

PART 2

CONSEQUENTIAL AMENDMENTS

FA 1998

- 3 Schedule 18 to FA 1998 (company tax returns, assessments and related matters) is amended in accordance with paragraphs 4 to 6.

Commencement Information

- 11** Sch. 6 para. 3 in force at Royal Assent for specified purposes, see Sch. 6 para. 20

- 4 In paragraph 10 (other claims and elections to be included in return), in sub-paragraph (4), for “or 15D” substitute “, 15D or 15E”.

Commencement Information

- 12** Sch. 6 para. 4 in force at Royal Assent for specified purposes, see Sch. 6 para. 20

- 5 (1) Paragraph 52 (recovery of excessive repayments etc) is amended as follows.
- (2) In sub-paragraph (2), after paragraph (bh) insert—
“(bi) museums and galleries exhibition tax credit under Part 15E of that Act.”.
- (3) In sub-paragraph (5)—
(a) after paragraph (aj) insert—
“(ak) an amount of museums and galleries exhibition tax credit paid to a company for an accounting period,” and
(b) in the words after paragraph (b), after “(aj)” insert “, (ak)”.

Commencement Information

- 13** Sch. 6 para. 5 in force at Royal Assent for specified purposes, see Sch. 6 para. 20

- 6 In Part 9D (certain claims for tax relief)—
(a) in the heading, for “or 15D” substitute “, 15D or 15E”, and
(b) in paragraph 83S (introduction), after sub-paragraph (f) insert—

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“(g) museums and galleries exhibition tax relief.”

Commencement Information

I4 [Sch. 6 para. 6](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

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