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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 6

Section 7

#### ADMINISTRATION OF CREATIVE SECTOR RELIEFS

##### *Power to recover overpayments*

- 1 (1) Paragraph 52 of Schedule 18 to FA 1998 (recovery of excessive payments) is amended as follows.
  - (2) In sub-paragraph (1), in the words before paragraph (a), for “paragraph” substitute “sub-paragraph”.
  - (3) In sub-paragraph (2)—
    - (a) for “This paragraph” substitute “Sub-paragraph (1)”;
    - (b) omit paragraphs (bd) to (bi).
  - (4) In sub-paragraph (2A), after paragraph (c) insert “, or  
(d) creative sector credit.”.
  - (5) After sub-paragraph (2A) insert—

“(2B) In this paragraph, “creative sector credit” means—

    - (a) audiovisual expenditure credit or video game expenditure credit under Chapter 3 of Part 14A of the Corporation Tax Act 2009,
    - (b) film tax credit under Part 15 of that Act,
    - (c) television tax credit under Part 15A of that Act,
    - (d) video game credit under Part 15B of that Act,
    - (e) theatre tax credit under Part 15C of that Act,
    - (f) orchestra tax credit under Part 15D of that Act, or
    - (g) museums and galleries exhibition credit under Part 15E of that Act.”
  - (6) In sub-paragraph (5)—
    - (a) omit paragraphs (ae) and (ag) to (ak);
    - (b) before paragraph (b) insert—

“(al) an amount of creative sector credit paid to a company for an accounting period, or”;
    - (c) in the words after paragraph (b), for the words from “the” to the end substitute “that accounting period”.
  - (7) Those amendments have effect in relation to accounting periods beginning on or after 1 April 2024.

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### *Time limit for claims*

- 2 (1) In paragraph 83W(1) of Schedule 18 to FA 1998 (time limits for claims under Parts 15 to 15E of CTA 2009), for the words from “first” to the end substitute “end of the period of—
- (a) two years beginning with the last day of the period of account to which the claim relates, in a case where that period is not longer than 18 months, or
  - (b) 42 months beginning with the first day of the period of account to which the claim relates, in any other case.”
- (2) That amendment has effect in relation to accounting periods beginning on or after 1 April 2024.

### *Supporting information*

- 3 (1) After paragraph 83W of Schedule 18 to FA 1998 insert—
- “Additional information to be provided in relation to claim*
- 83WA The Commissioners for His Majesty’s Revenue and Customs may by regulations specify, in relation to a claim to which this Part of this Schedule applies—
- (a) information to be provided by the claimant company;
  - (b) the form and manner in which, and the time by which, the information is to be provided;
  - (c) the consequences of failing to provide the information as required (which may include the total or partial invalidity of the claim or a reduction of the claimed relief).”
- (2) That amendment has effect in relation to claims made on or after 1 April 2024.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)