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STATUTORY INSTRUMENTS

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**2015 No. 1941**

**CORPORATION TAX**

**The Cultural Test (Television Programmes)  
(Amendment) (No. 2) Regulations 2015**

*Made* - - - - 26th November 2015  
*Laid before the House of  
Commons* - - - - 30th November 2015  
*Coming into force* - - 21st December 2015

The Secretary of State, in exercise of the powers conferred by section 1216CB(2) of the Corporation Tax Act 2009(1) and with the approval of the Treasury, makes the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Cultural Test (Television Programmes) (Amendment) (No. 2) Regulations 2015 and come into force on 21st December 2015.

**Amendment to the Cultural Test (Television Programmes) Regulations 2013**

2. For the table in Schedule 1 to the Cultural Test (Television Programmes) Regulations 2013(2), substitute the following—

<i>“Country/International Organisation/Authority</i>	<i>Date of Agreement</i>	<i>Command Paper</i>
Australia	12th June 1990	Cm 1758
Brazil	28th September 2012	Cm 9075
Canada	12th September 1975	Cmnd 6380
	9th July 1985	Cmnd 9887
	5th July 1991	Cm 1807
Israel	3rd November 2010	Cm 7994

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(1) 2009 c. 4. Part 15A of the Act, which contains section 1216CB, was inserted by Schedule 16 to the Finance Act 2013 (c. 29). That Part was further amended by section 33 of the Finance Act 2014 (c. 26) and by sections 30 and 31 of the Finance Act 2015 (c. 11).

(2) S.I. 2013/1831, as amended by S.I. 2015/1449.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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<i>“Country/International Organisation/Authority</i>	<i>Date of Agreement</i>	<i>Command Paper</i>
New Zealand	14th April 1993	Cm 2638
Palestinian Liberation Organisation for the benefit of the Palestinian Authority	3rd November 2010	Cm 7995
South Africa	24th May 2006	Cm 6866
	28th October 2015	Cm 9158”

24th November 2015

*Ed Vaizey*  
Minister of State  
Department for Culture, Media and Sport  
and Department for Business, Innovation and Skills

We approve,

26th November 2015

*Charlie Elphicke*  
*Mel Stride*  
Two Lords Commissioners of Her Majesty’s  
Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Cultural Test (Television Programmes) Regulations 2013 (the 2013 Regulations), which specify the conditions for television programmes to qualify as British programmes for the purposes of the Corporation Tax Act 2009. Certification as a British programme is a condition of eligibility for television tax relief.

Schedule 1 to the 2013 Regulations provides for qualifying co-produced television programmes made in accordance with the list of international treaties contained therein to qualify as British programmes. These Regulations replace that list with a new list which, in addition to the treaties previously listed, adds the treaty signed between Her Majesty's Government in the United Kingdom and Brazil and also the revised treaty between Her Majesty's Government in the United Kingdom and South Africa which now allows for television programmes to qualify as co-productions.

No impact assessment has been produced for this instrument because no significant impact on businesses, civil society organisations or the public sector is foreseen.