

24th November 2015

We approve,

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

26th November 2015

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

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.

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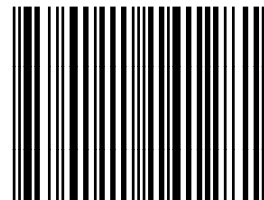
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