



## **Revocation of the Cultural Test (Television Programmes) (Amendment) (No. 2) Regulations 2015**

3. The Cultural Test (Television Programmes) (Amendment) (No. 2) Regulations 2015(a) are revoked.

16th November 2017

*Matt Hancock*  
Minister of State for Digital  
Department for Digital, Culture, Media and Sport

We approve,

20th November 2017

*David Evennett*  
*Heather Wheeler*  
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 set out the conditions that must be satisfied before the Secretary of State can certify a television programme as a British programme under Part 15A of the Corporation Tax Act 2009 (c. 4) (the “2009 Act”). Certification as a British programme is a condition of eligibility for television tax relief under that Act.

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 be certified as British programmes in accordance with section 1216CB of the 2009 Act. Co-produced films that are certified are entitled to apply for tax relief on UK expenditure involved in making the programme in accordance with section 1216CE; other conditions for tax relief are summarised in section 1216C of the 2009 Act. These Regulations replace the list of international treaties in Schedule 1 to the 2013 Regulations with a new list which, in addition to the treaties previously listed, adds the treaty signed between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the People's Republic of China.

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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(a) S.I. 2015/1941.

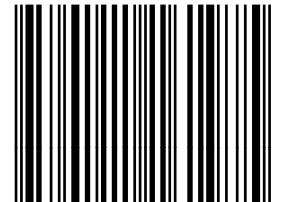


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