



Corporation Tax Act 2009

2009 CHAPTER 4

PART 15

FILM PRODUCTION

CHAPTER 1

INTRODUCTION

Interpretation

1184 “Production expenditure”, “core expenditure”^{F1}...

(1) In this Part, in relation to a film—

“production expenditure” means expenditure on film-making activities in connection with the film, and

“core expenditure” means production expenditure on pre-production, principal photography and post-production.

^{F2}(2)

^{F2}(3)

Textual Amendments

F1 Words in s. 1184 heading omitted (with effect in accordance with s. 29(8) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [s. 29\(2\)\(b\)](#); S.I. 2015/1741, [reg. 2](#)

F2 S. 1184(2)(3) omitted (with effect in accordance with s. 29(8) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [s. 29\(2\)\(a\)](#); S.I. 2015/1741, [reg. 2](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)