



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 15

#### FILM PRODUCTION

### CHAPTER 2

#### TAXATION OF ACTIVITIES OF FILM PRODUCTION COMPANY

#### *Separate film trade*

#### **1188 Activities of film production company treated as a separate trade**

- (1) This Chapter applies for corporation tax purposes to a company that is the film production company in relation to a film.
- (2) The company's activities in relation to the film are treated as a trade separate from any other activities of the company (including any activities in relation to any other film).
- (3) In this Chapter the separate trade is called “the separate film trade”.
- (4) The company is treated as beginning to carry on the separate film trade—
  - (a) when pre-production begins, or
  - (b) if earlier, when any income from the film is received by the company.

**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](#)