

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: CTA 2009. (See end of Document for details)

## SCHEDULES

### SCHEDULE 18

#### TELEVISION AND VIDEO GAMES TAX RELIEF: CONSEQUENTIAL AMENDMENTS

##### CTA 2009

- 8 In Chapter 6A of Part 3 of CTA 2009 (trade profits: R&D expenditure credits), after section 104B insert—

##### “104BA Restriction on claiming other tax reliefs

- (1) For provision prohibiting an R&D expenditure credit being given under this Chapter and relief being given under Chapter 3 of Part 15 (film tax relief), see section 1195(3A).
- (2) For provision prohibiting an R&D expenditure credit being given under this Chapter and relief being given under Chapter 3 of Part 15A (television tax relief), see section 1216C(4).
- (3) For provision prohibiting an R&D expenditure credit being given under this Chapter and relief being given under Chapter 3 of Part 15B (video games tax relief), see section 1217C(4).”

##### Commencement Information

- I1** Sch. 18 para. 8 in force at 19.7.2013 for the purposes of the amendment made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817](#), [art. 2\(2\)](#)
- I2** Sch. 18 para. 8 in force at 1.4.2014 for the purposes of the amendment made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962](#), [art. 2\(3\)](#)

- 9 In Part 8 of CTA 2009 (intangible fixed assets), in Chapter 10 (excluded assets), after section 808 insert—

##### “808A Assets representing production expenditure on certain TV programmes

- (1) This Part does not apply to an intangible fixed asset held by a television production company so far as it represents production expenditure on a television programme to which Chapter 2 of Part 15A (taxation of activities of television production company) applies.
- (2) In this section—
  - (a) “television programme” has the same meaning as in Part 15A (see section 1216AA),
  - (b) “television production company” has the same meaning as in that Part (see section 1216AE), and

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- (c) “production expenditure” has the same meaning as in that Part (see section 1216AG(2)).

### **808B Assets representing core expenditure on video games**

- (1) This Part does not apply to an intangible fixed asset held by a video games development company so far as it represents core expenditure on a video game to which Chapter 2 of Part 15B (taxation of activities of video games development company) applies.
- (2) In this section—
- (a) “video game” has the same meaning as in Part 15B (see section 1217AA),
- (b) “video games development company” has the same meaning as in that Part (see section 1217AB), and
- (c) “core expenditure” has the same meaning as in that Part (see section 1217AD).”

#### **Commencement Information**

- I3** Sch. 18 para. 9 in force at 19.7.2013 for the purposes of the amendment made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I4** Sch. 18 para. 9 in force at 1.4.2014 for the purposes of the amendment made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

- 10 In Part 13 of CTA 2009 (additional relief for expenditure on research and development), after section 1040 insert—

#### **“1040ZA Restriction on claiming other tax reliefs**

- (1) For provision prohibiting relief being given under this Part and under Chapter 3 of Part 15 (film tax relief), see section 1195(3A).
- (2) For provision prohibiting relief being given under this Part and under Chapter 3 of Part 15A (television tax relief), see section 1216C(4).
- (3) For provision prohibiting relief being given under this Part and under Chapter 3 of Part 15B (video games tax relief), see section 1217C(4).”

#### **Commencement Information**

- I5** Sch. 18 para. 10 in force at 19.7.2013 for the purposes of the amendment made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I6** Sch. 18 para. 10 in force at 1.4.2014 for the purposes of the amendment made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

- 11 Part 15 of CTA 2009 (film tax relief) is amended as follows.

- 12 In section 1195 (availability and overview of film tax relief), after subsection (3) insert—

“(3A) But film tax relief is not available in respect of any expenditure if—

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- (a) the company is entitled to an R&D expenditure credit under Chapter 6A of Part 3 in respect of the expenditure, or
- (b) the company has obtained relief under Part 13 (additional relief for expenditure on research and development) in respect of the expenditure.”

#### Commencement Information

- I7** Sch. 18 para. 12 in force at 19.7.2013 for the purposes of the amendment made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I8** Sch. 18 para. 12 in force at 1.4.2014 for the purposes of the amendment made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

- 13 (1) Section 1206 (confidentiality of information) is amended as follows.
- (2) In subsection (1), for the words from “Schedule 1” to the end substitute “ any of the provisions listed in subsection (1A) ”.
- (3) After subsection (1) insert—
- “(1A) The provisions referred to in subsection (1) are—
- (a) sections 1216CB to 1216CD (certification of relevant programmes as British),
  - (b) sections 1217CB to 1217CD (certification of video games as British), and
  - (c) Schedule 1 to the Films Act 1985 (certification of films as British).”
- (4) In subsection (2), for “UK Film Council” substitute “ British Film Institute ”.
- (5) After that subsection insert—
- “(2A) The Treasury may by order amend subsection (2)—
- (a) so as to substitute for the person or body specified in that subsection a different person or body, or
  - (b) in consequence of a change in the name of the person or body so specified.”
- (6) In subsection (3)—
- (a) in paragraph (a), for the words from “Schedule 1” to the end substitute “ any of the provisions listed in subsection (1A) ”;
  - (b) in paragraph (d), for “that Schedule or this Part” substitute “ any of Parts 15 to 15B of this Act or Schedule 1 to the Films Act 1985 ”.

#### Commencement Information

- I9** Sch. 18 para. 13 in force at 19.7.2013 for the purposes of the amendments made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I10** Sch. 18 para. 13 in force at 1.4.2014 for the purposes of the amendments made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

- 14 (1) In section 1310 of CTA 2009 (orders and regulations), subsection (4) is amended as follows.

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- (2) Omit the “or” at the end of paragraph (e) and after that paragraph insert—
- “(ea) section 1216AF(3) (meaning of “television production activities” etc),
  - (eb) section 1216AH(3) (meaning of “UK expenditure” etc),
  - (ec) section 1216CE(2) (UK expenditure),
  - (ed) section 1216CF(4) (additional deduction for qualifying expenditure),
  - (ee) section 1216CG(3) (amount of additional deduction),
  - (ef) section 1217AC(2) (meaning of “video games development activities” etc),
  - (eg) section 1217AE(3) (meaning of “UK expenditure” etc),
  - (eh) section 1217CE(2) (UK expenditure),
  - (ei) section 1217CF(4) (additional deduction for qualifying expenditure),
  - (ej) section 1217CG(3) (amount of additional deduction),”.

#### Commencement Information

- I11** Sch. 18 para. 14 in force at 19.7.2013 for the purposes of the amendments made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I12** Sch. 18 para. 14 in force at 1.4.2014 for the purposes of the amendments made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

15 (1) Schedule 4 to CTA 2009 (index of defined expressions) is amended as follows.

(2) At the appropriate place insert—

“the company (in Chapter 5 of Part 15A)	section 1216E(1)”;
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“company tax return (in Part 15A)	section 1216AJ”;
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“the completion period (in Chapter 5 of Part 15A)	section 1216E(1)”;
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“co-producer (in Part 15A)	section 1216AP”;
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“core expenditure (in Part 15A)	section 1216AG(3)”;
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“costs of the relevant programme (in Chapter 2 of Part 15A)	section 1216BC”;
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“final certificate (in Chapter 5 of Part 15A)	section 1216CC”;
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“income from the relevant programme (in Chapter 2 of Part 15A)	section 1216BB”;
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“interim accounting period (in Chapter 5 of section 1216E(1)”;  
Part 15A)

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“interim certificate (in Chapter 5 of Part 15A) section 1216CC”;

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“principal photography (in Part 15A) section 1216AF(2)”;

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“production expenditure (in Part 15A) section 1216AG(2)”;

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“qualifying co-production (in Part 15A) section 1216AI”;

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“qualifying expenditure (in Chapter 3 of Part section 1216CF(3)”;  
15A)

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“relevant programme (in Part 15A) section 1216AB”;

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“the separate programme trade (in Chapters 2, section 1216B(3)”;  
3 and 5 of Part 15A)

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“special television relief (in Chapter 5 of Part section 1216E(1)”;  
15A)

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“television production activities (in Part 15A) section 1216AF”;

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“television production company (in Part 15A) section 1216AE”;

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“television programme (in Part 15A) section 1216AA”;

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“television tax relief (in Part 15A) section 1216C(2)”;

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“UK expenditure (in Part 15A) section 1216AH”.

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(3) At the appropriate place insert—

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“the company (in Chapter 5 of Part 15B) section 1217E(1)”;

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“company tax return (in Part 15B) section 1217AF”;

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“the completion period (in Chapter 5 of Part section 1217E(1)”;  
15B)

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“core expenditure (in Part 15B) section 1217AD”;

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“costs of the video game (in Chapter 2 of Part 15B section 1217BC”;

“final certificate (in Chapter 5 of Part 15B) section 1217CC”;

“income from the video game (in Chapter 2 of Part 15B section 1217BB”;

“interim accounting period (in Chapter 5 of Part 15B section 1217E(1)”;

“interim certificate (in Chapter 5 of Part 15B) section 1217CC”;

“qualifying expenditure (in Chapter 3 of Part 15B section 1217CF(3)”;

“the separate video game trade (in Chapters 2, 3 and 5 of Part 15B) section 1217B(3)”;

“special video games relief (in Chapter 5 of Part 15B section 1217E(1)”;

“UK expenditure (in Part 15B) section 1217AE”;

“video game (in Part 15B) section 1217AA”;

“video games development activities (in Part 15B section 1217AC”;

“video games development company (in Part 15B section 1217AB”;

“video games tax relief (in Part 15B) section 1217C(2)”.

**Commencement Information**

- I13** Sch. 18 para. 15 in force at 19.7.2013 for the purposes of the amendments made by that paragraph, so far as relating to television tax relief by [S.I. 2013/1817, art. 2\(2\)](#)
- I14** Sch. 18 para. 15 in force at 1.4.2014 for the purposes of the amendments made by that paragraph, so far as relating to video games development tax relief by [S.I. 2014/1962, art. 2\(3\)](#)

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