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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 18. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 18

Section 36

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

##### ICTA

- 1 (1) Section 826 of ICTA (interest on tax overpaid) is amended as follows.
- (2) In subsection (1), after paragraph (f) insert—
  - “(fa) a payment of television tax credit falls to be made to a company; or
  - (fb) a payment of video game tax credit falls to be made to a company; or”.
- (3) In subsection (3C), after “film tax credit” insert “, television tax credit or video game tax credit”.
- (4) In subsection (8A)(b)(ii), after “film tax credit” insert “ or television tax credit or video game tax credit”.
- (5) In subsection (8BA), after “film tax credit” (in both places) insert “ or television tax credit or video game tax credit”.

##### Commencement Information

- I1** Sch. 18 para. 1 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\(2\)](#)
- I2** Sch. 18 para. 1 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\(3\)](#)

##### FA 1998

- 2 Schedule 18 to FA 1998 (company tax returns, assessments and related matters) is amended as follows.
- 3 (1) Paragraph 10 (other claims and elections to be included in return) is amended as follows.
  - (2) In sub-paragraph (4), for “film tax relief” substitute “ tax relief under Part 15, 15A or 15B of the Corporation Tax Act 2009 ”.
  - (3) After sub-paragraph (5) insert—
    - “(6) An election under section 1216AE(7) of the Corporation Tax Act 2009 (election not to be a television production company) can only be made by being included in a company tax return (see section 1216AE(8)(a) of that Act).

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- (7) An election under section 1217AB(6) of the Corporation Tax Act 2009 (election not to be a video games development company) can only be made by being included in a company tax return (see section 1217AB(7)(a) of that Act).”

**Commencement Information**

- I3** Sch. 18 para. 3 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)**
- I4** Sch. 18 para. 3 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)**

- 4 (1) Paragraph 52 (recovery of excessive overpayments etc) is amended as follows.
- (2) In sub-paragraph (2), after paragraph (bd) insert—
- “(be) television tax credit under Part 15A of that Act,  
 (bf) video game tax credit under Part 15B of that Act,”.
- (3) In sub-paragraph (5)—
- (a) after paragraph (af) insert—
- “(ag) an amount of television tax credit paid to a company for an accounting period,  
 (ah) an amount of video game tax credit paid to a company for an accounting period.”;
- (b) after “(ae)” insert “, (ag), (ah)”.

**Commencement Information**

- I5** Sch. 18 para. 4 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)**
- I6** Sch. 18 para. 4 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)**

- 5 (1) Part 9D (claims for film tax relief) is amended as follows.
- (2) In paragraph 83S (introduction), for “film tax relief” substitute “the following reliefs
- (a) film tax relief,  
 (b) television tax relief,  
 (c) video games tax relief.”
- (3) The heading of that Part becomes “ CLAIMS FOR TAX RELIEF UNDER PART 15, 15A OR 15B OF THE CORPORATION TAX ACT 2009 ”.

**Commencement Information**

- I7** Sch. 18 para. 5 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)**
- I8** Sch. 18 para. 5 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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### CAA 2001

F16 .....

#### Textual Amendments

- F1** Sch. 18 para. 6 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(2\)\(c\)\(x\)\(c\)](#)

### FA 2007

- 7 In Schedule 24 to FA 2007 (penalties for errors), in paragraph 28(fa) (meaning of “corporation tax credit”), omit the “or” at the end of sub-paragraph (iv) and after that sub-paragraph insert—
- “(iva) a television tax credit under Chapter 3 of Part 15A of that Act,  
(ivb) a video game tax credit under Chapter 3 of Part 15B of that Act, or”.

#### Commencement Information

- I9** Sch. 18 para. 7 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. 7 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\(3\)](#)

### 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

- I11** 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\(2\)](#)
- I12** 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\(3\)](#)

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- 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
  - (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**

- I13** 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\(2\)](#)
- I14** 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).”

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#### Commencement Information

- I15** 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\(2\)](#)
- I16** 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—
- (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

- I17** 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\(2\)](#)
- I18** 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) ”;

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- (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**

- I19** 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)**
- I20** 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.

- (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**

- I21** 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)**
- I22** 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 1216AI”;
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“core expenditure (in Part 15A)	section 1216AG(3)”;
“costs of the relevant programme (in Chapter 2 of Part 15A)	section 1216BC”;
“final certificate (in Chapter 5 of Part 15A)	section 1216CC”;
“income from the relevant programme (in Chapter 2 of Part 15A)	section 1216BB”;
“interim accounting period (in Chapter 5 of Part 15A)	section 1216E(1)”;
“interim certificate (in Chapter 5 of Part 15A)	section 1216CC”;
“principal photography (in Part 15A)	section 1216AF(2)”;
“production expenditure (in Part 15A)	section 1216AG(2)”;
“qualifying co-production (in Part 15A)	section 1216AI”;
“qualifying expenditure (in Chapter 3 of Part 15A)	section 1216CF(3)”;
“relevant programme (in Part 15A)	section 1216AB”;
“the separate programme trade (in Chapters 2, 3 and 5 of Part 15A)	section 1216B(3)”;
“special television relief (in Chapter 5 of Part 15A)	section 1216E(1)”;
“television production activities (in Part 15A)	section 1216AF”;
“television production company (in Part 15A)	section 1216AE”;
“television programme (in Part 15A)	section 1216AA”;
“television tax relief (in Part 15A)	section 1216C(2)”;
“UK expenditure (in Part 15A)	section 1216AH”.

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(3) At the appropriate place insert—

“the company (in Chapter 5 of Part 15B)	section 1217E(1)”;
“company tax return (in Part 15B)	section 1217AF”;
“the completion period (in Chapter 5 of Part 15B)	section 1217E(1)”;
“core expenditure (in Part 15B)	section 1217AD”;
“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”;



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

**Commencement Information**

- I23** 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)**
- I24** 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)**

*FA 2009*

- 16 In Schedule 54A to FA 2009 (further provision as to late payment interest and repayment interest), in paragraph 2(2), omit the “or” at the end of paragraph (d) and after paragraph (e) insert—
- “**(f)** a payment of television tax credit under Chapter 3 of Part 15 of CTA 2009 for an accounting period, or
- (g)** a payment of video game tax credit under Chapter 3 of Part 15B of CTA 2009 for an accounting period.”

**Commencement Information**

- I25** Sch. 18 para. 16 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)**
- I26** Sch. 18 para. 16 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)**

*CTA 2010*

- 17 Part 8A of CTA 2010 (profits arising from the exploitation of patents etc) is amended as follows.
- 18 (1) Section 357CG (adjustments in calculating profits of trade) is amended as follows.
- (2) In subsection (3), omit the “and” at the end of paragraph (a) and after paragraph (b) insert—
- “**(c)** the amount of any additional deduction for the accounting period obtained by the company under Part 15A of CTA 2009 in respect of qualifying expenditure on a television programme, and
- (d)** the amount of any additional deduction for the accounting period obtained by the company under Part 15B of CTA 2009 in respect of qualifying expenditure on a video game.”
- (3) After subsection (5) insert—
- “(5A) In a case where—
- (a)** the company is—
- (i)** a television production company in relation to a television programme, or
- (ii)** a video games development company in relation to a video game, and

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(b) there is a shortfall in qualifying expenditure in relation to the separate programme trade or (as the case may be) the separate video game trade for a relevant accounting period (see section 357CHA), the amount of qualifying expenditure brought into account in calculating the profits of the trade for that accounting period is to be increased by the amount mentioned in section 357CHA(2).”

(4) In subsection (6)—

(a) for “subsection (5)” substitute “ subsections (5) and (5A) ”;

(b) before the definition of “R&D expenditure” insert—

““qualifying expenditure”—

(a) in relation to a company that is a television production company, has the same meaning as in Chapter 3 of Part 15A of CTA 2009, and

(b) in relation to a company that is a video games development company, has the same meaning as in Chapter 3 of Part 15B of that Act,”;

(c) omit the “and” before the definition of “research and development”;

(d) after that definition insert—

““the separate programme trade”, in relation to a television production company, has the same meaning as in Chapter 2 of Part 15A of CTA 2009 (see section 1216B),

“the separate video game trade”, in relation to a video games development company, has the same meaning as in Chapter 2 of Part 15B of CTA 2009 (see section 1217B),

“television production company” has the same meaning as in Part 15A of CTA 2009 (see section 1216AE), and

“video games development company” has the same meaning as in Part 15B of CTA 2009 (see section 1217AB).”

#### **Commencement Information**

**I27** Sch. 18 para. 18 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)**

**I28** Sch. 18 para. 18 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)**

19 After section 357CH insert—

#### **“357CHA Shortfall in qualifying expenditure**

(1) There is a shortfall in qualifying expenditure in relation to the separate programme trade of a television production company or (as the case may be) the separate video game trade of a video games development company for a relevant accounting period if the actual qualifying expenditure of the trade for the accounting period (as adjusted under subsections (8) to (11)) is less than 75% of the average amount of qualifying expenditure.

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- (2) The amount that is to be added to the actual qualifying expenditure for the purposes of section 357CG(5A) is an amount equal to the difference between—
- (a) 75% of the average amount of qualifying expenditure, and
  - (b) the actual qualifying expenditure, as adjusted under subsections (8) to (11).
- (3) In this section—
- (a) the “actual qualifying expenditure” of a trade of a company for an accounting period is the amount of qualifying expenditure that (ignoring section 357CG(5A)) is brought into account in calculating the profits of the trade for the accounting period, and
  - (b) the following terms have the meaning given by section 357CG(6)—
    - “qualifying expenditure”,
    - “relevant accounting period”,
    - “the separate programme trade”,
    - “the separate video game trade”,
    - “television production company”,
    - “video games development company”.
- (4) The average amount of qualifying expenditure is—

$$\frac{E}{N} \times 365$$

where—

E is the amount of qualifying expenditure that—

- (a) has been incurred by the company during the relevant period, and
- (b) has been brought into account in calculating the profits of the trade for any accounting period ending before the first relevant accounting period, and

N is the number of days in the relevant period.

- (5) The relevant period is the shorter of—
- (a) the period of 4 years ending immediately before the first relevant accounting period, and
  - (b) the period beginning with the day on which the company begins to carry on the trade and ending immediately before the first relevant accounting period.
- (6) For a relevant accounting period of less than 12 months, the average amount of qualifying expenditure is proportionately reduced.
- (7) Subsections (8) to (11) apply for the purposes of determining—
- (a) whether there is a shortfall in qualifying expenditure for a relevant accounting period, and
  - (b) if there is such a shortfall, the amount to be added by virtue of subsection (2).

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- (8) If the amount of the actual qualifying expenditure for a relevant accounting period is greater than the average amount of qualifying expenditure, the difference between the two amounts is to be added to the actual qualifying expenditure for the next relevant accounting period.
- (9) If—
- (a) there is not a shortfall in qualifying expenditure for a relevant accounting period, but
  - (b) in the absence of any additional amount, there would be a shortfall in qualifying expenditure for that accounting period,
- the remaining portion of the additional amount is to be added to the actual qualifying expenditure for the next relevant accounting period.
- (10) For the purposes of this section—
- “additional amount”, in relation to a relevant accounting period, means any amount added to the actual qualifying expenditure for that accounting period by virtue of subsection (8), (9) or (11), and
- “the remaining portion” of an additional amount is so much of that amount as exceeds the difference between—
- (a) the actual qualifying expenditure for the relevant accounting period in the absence of the additional amount, and
  - (b) 75% of the average amount of qualifying expenditure.
- (11) If—
- (a) there is not a shortfall in qualifying expenditure for a relevant accounting period, and
  - (b) there would not be a shortfall in qualifying expenditure for that accounting period in the absence of any additional amount,
- the additional amount is to be added to the actual qualifying expenditure for the next relevant accounting period (in addition to any additional amount so added by virtue of subsection (8)).”

#### **Commencement Information**

**I29** Sch. 18 para. 19 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\(2\)](#)

**I30** Sch. 18 para. 19 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\(3\)](#)

- 20 (1) Section 357CK (deductions that are not routine deductions) is amended as follows.
- (2) In subsection (1), at the end insert—
- “(e) subsection (7A) (television production expenditure),
  - “(f) subsection (7B) (video games development expenditure).”
- (3) After subsection (7) insert—
- “(7A) Head 5 is—
- (a) the amount of any qualifying expenditure on a television programme for which an additional deduction for the accounting period is obtained by the company under Part 15A of CTA 2009, and

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- (b) the amount of that additional deduction.
- (7B) Head 6 is—
- (a) the amount of any qualifying expenditure on a video game for which an additional deduction for the accounting period is obtained by the company under Part 15B of CTA 2009, and
  - (b) the amount of that additional deduction.”

#### Commencement Information

- I31** Sch. 18 para. 20 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)**
- I32** Sch. 18 para. 20 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)**

#### *Consequential renumbering*

- 21 (1) Sections 1217 and 1218 of CTA 2009 are renumbered as follows—
- (a) section 1217 becomes section 1218A, and
  - (b) section 1218 becomes section 1218B.
- (2) In the following provisions of CTA 2009, for “section 1218” substitute “section 1218B ”
- section 985(3),
  - section 999(4),
  - section 1000(3),
  - section 1013(3), and
  - section 1021(3).
- (3) In Schedule 4 to CTA 2009—
- (a) in the entry for “company with investment business (in Part 16)”, for “section 1218(1) and (2)” substitute “ section 1218B(1) and (2) ”, and
  - (b) in the entry for “investment business in a company (in Part 16)”, for “section 1218(3)” substitute “ section 1218B(3) ”.
- (4) In section 18 of CAA 2001, for “section 1218” substitute “ section 1218B ”.

#### Commencement Information

- I33** Sch. 18 para. 21 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)**
- I34** Sch. 18 para. 21 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)**

#### *Commencement*

- 22 (1) The amendments made by this Schedule come into force in accordance with provision contained in an order made by the Treasury.
- (2) An order under sub-paragraph (1)—
- (a) may make different provision for different purposes;

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 18. (See end of Document for details)*

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- (b) may provide for any of those amendments to be treated as having come into force on a day earlier than the day on which the order is made or this Act is passed;
  - (c) may make such adaptations of provisions of this Schedule brought into force as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force.
- 23 (1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after the relevant day.
- (2) “The relevant day” is—
  - (a) in the case of amendments relating to Part 15A of CTA 2009, 1 April 2013, and
  - (b) in the case of amendments relating to Part 15B of that Act, the day specified by order for the purposes of paragraph 3 of Schedule 17.
- (3) For provision about the case where a company has an accounting period beginning before the relevant day and ending on or after that day, see paragraph 3(3) of Schedule 16 or (as the case may be) paragraph 3(4) of Schedule 17.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 18.