
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 18

TELEVISION AND VIDEO GAMES TAX RELIEF: CONSEQUENTIAL AMENDMENTS

CTA 2009

- 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

- 11** 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\(2\)](#)
- 12** 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\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9.