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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 6

#### RELIEF FOR PRODUCTION OF MUSEUM AND GALLERY EXHIBITIONS

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

#### CTA 2009

- 9 CTA 2009 is amended in accordance with paragraphs 10 to 14.

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**Commencement Information**

- II** [Sch. 6 para. 9](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

- 10 In section 104BA (restriction on claiming other tax reliefs), after subsection (4) insert—

“(5) For provision prohibiting an R&D expenditure credit being given under this Chapter and relief being given under Chapter 3 of Part 15E (museums and galleries exhibition tax relief), see section 1218ZCG(2).”

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**Commencement Information**

- I2** [Sch. 6 para. 10](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

- 11 In Part 8 (intangible fixed assets), in Chapter 10 (excluded assets), after section 808D insert—

**“808E Assets representing expenditure incurred in course of separate exhibition trade**

- (1) This Part does not apply to an intangible fixed asset held by a museums and galleries exhibition production company so far as the asset represents expenditure on an exhibition that is treated under Part 15E as expenditure of a separate trade (see particularly sections 1218ZB and 1218ZBE).

- (2) In this section—

“exhibition” has the same meaning as in Part 15E (see section 1218ZAA);

“museums and galleries exhibition production company” means a company which, for the purposes of that Part, is the primary

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production company or a secondary production company for an exhibition (see sections 1218ZAC and 1218ZAD).”

**Commencement Information**

**I3** [Sch. 6 para. 11](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

12 In section 1040ZA (restriction on claiming other tax reliefs), after subsection (4) insert—

“(5) For provision prohibiting relief being given under this Part and under Chapter 3 of Part 15E (museums and galleries exhibition tax relief), see section 1218ZCG(2).”

**Commencement Information**

**I4** [Sch. 6 para. 12](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

13 In section 1310 (orders and regulations), in subsection (4), after paragraph (eo) insert—

“(ep) section 1218ZCC (EEA expenditure condition),  
 (eq) section 1218ZCF (amount of additional deduction),  
 (er) section 1218ZF (regulations about activities in relation to exhibition).”

**Commencement Information**

**I5** [Sch. 6 para. 13](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

14 In Schedule 4 (index of defined expressions), insert at the appropriate places—

“company tax return (in Part 15E)	section 1218ZFA”
“core expenditure (in Part 15E)	section 1218ZCD”
“costs, in relation to an exhibition (in Part 15E)	section 1218ZBC”
“EEA expenditure (in Part 15E)	section 1218ZCC(2)”
“EEA expenditure condition (in Part 15E)	section 1218ZCC”
“exhibition (in Part 15E)	section 1218ZAA”
“income, in relation to an exhibition (in Part 15E)	section 1218ZBB”
“museums and galleries exhibition tax relief (in Part 15E)	section 1218ZC(1)”

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“primary production company (in Part 15E)	section 1218ZAC”
“qualifying expenditure (in Part 15E)	section 1218ZCG”
“secondary production company (in Part 15E)	section 1218ZAD”
“separate exhibition trade (in Part 15E)	section 1218ZB”
“touring exhibition (in Part 15E)	section 1218ZAB”.

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**Commencement Information**

**16** [Sch. 6 para. 14](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

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

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

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)