

2014 No. 1962 (C. 91)

CORPORATION TAX

The Finance Act 2013, Schedules 17 and 18 (Tax Relief for Video Games Development) (Appointed Day) Order 2014

Made - - - -

22nd July 2014

The Treasury makes the following Order in exercise of the powers conferred by paragraphs 2 and 3 of Schedule 17 and paragraph 22 of Schedule 18 to the Finance Act 2013(a).

Citation

1. This Order may be cited as the Finance Act 2013, Schedules 17 and 18 (Tax Relief for Video Games Development) (Appointed Day) Order 2014.

Appointed Day

2.—(1) The amendments not already brought into force by paragraph 2(1) of Schedule 17 to the Finance Act 2013 come into force on 1st April 2014.

(2) For the purpose of paragraph 3(1) of Schedule 17 to the Finance Act 2013 the specified day is 1st April 2014.

(3) The amendments made by Schedule 18 to the Finance Act 2013 come into force so far as relating to video games development tax relief on 1st April 2014.

David Evennett

John Penrose

22nd July 2014

Two of the Lords Commissioners for Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2014 as the date upon which the amendments made by Schedules 17 and 18 to the Finance Act 2013 come into force.

Schedule 17 makes provision for Part 15B to be inserted into the Corporation Tax Act 2009 (c. 4) so as to provide for tax relief to be granted for video games development. Schedule 18 to the Finance Act 2013 makes consequential amendments.

Authority for retrospective effect is given by paragraph 3(b) of Schedule 17 to the Finance Act 2013. This Order has effect in relation to accounting periods beginning on or after 1st April 2014.

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£4.25

UK201407231 07/2014 19585

<http://www.legislation.gov.uk/id/uksi/2014/1962>

ISBN 978-0-11-111923-5



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