
STATUTORY INSTRUMENTS

2014 No. 2228 (C. 98)

CORPORATION TAX

The Finance Act 2014, Schedule 4 (Tax Relief for
Theatrical Production) (Appointed Day) Order 2014

Made - - - - 22nd August 2014

The Treasury makes the following Order in exercise of the powers conferred by paragraph 16(2) of Schedule 4 to the Finance Act 2014⁽¹⁾.

Citation

1. This Order may be cited as the Finance Act 2014, Schedule 4 (Tax Relief for Theatrical Production) (Appointed Day) Order 2014.

Appointed Day

2. So far as not already brought in force by paragraph 16(1) of Schedule 4 to the Finance Act 2014, the amendments made by Schedule 4 of that Act come into force on 22nd August 2014.

22nd August 2014

Gavin Barwell
Mark Lancaster
Two of the Lords Commissioners for Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 22nd August 2014 as the date upon which the amendments made by Schedule 4 to the Finance Act 2014 (“Schedule 4”) come into force.

Schedule 4 makes provision for Part 15C to be inserted into the Corporation Tax Act 2009 (c. 4) so as to provide for tax relief to be granted to theatrical production companies.