



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### [<sup>F1</sup>PART 15A

#### TELEVISION PRODUCTION

### CHAPTER 3

#### TELEVISION TAX RELIEF

#### [<sup>F1</sup>Introductory

#### Textual Amendments

- F1** Pt. 15A inserted (17.7.2013 for specified purposes, 19.7.2013 in so far as not already in force, and with effect in accordance with Sch. 16 para. 3 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 16 paras. 1, 2](#); [S.I. 2013/1817](#), [art. 2\(1\)](#)

#### **1216C Availability and overview of television tax relief**

- (1) This Chapter applies for corporation tax purposes to a company that is the television production company in relation to a relevant programme.
- (2) Relief under this Chapter (“television tax relief”) is available to the company if the conditions specified in the following sections are met in relation to the programme—
  - (a) section 1216CA (intended for broadcast),
  - (b) section 1216CB (British programme), and
  - (c) section 1216CE (UK expenditure).
- (3) Television tax relief is given by way of—
  - (a) additional deductions (see sections 1216CF and 1216CG), and
  - (b) television tax credits (see sections 1216CH to 1216CJ).

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. 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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- (4) But television 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.
- (5) Sections 1216CK to 1216CN contain provision about unpaid costs, artificially inflated claims and confidentiality of information.
- (6) In this Chapter “the separate programme trade” means the company's separate trade in relation to the relevant programme (see section 1216B).
- (7) See Schedule 18 to FA 1998 (in particular, Part 9D) for information about the procedure for making claims for television tax relief.]

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)