



Corporation Tax Act 2009

2009 CHAPTER 4

[^{F1}PART 15A

TELEVISION PRODUCTION

CHAPTER 1

INTRODUCTION

Meaning of “television programme”, “relevant programme” etc

[^{F1}1216AD] ~~AD~~ Excluded programmes

- (1) For the purposes of this Part [^{F2}, but subject to section 1216ADA,] a television programme is an excluded programme if it falls within any of the Heads set out in the following subsections—
 - (a) subsection (2) (advertisements etc),
 - (b) subsection (3) (current affairs etc),
 - (c) subsection (4) (entertainment shows),
 - (d) subsection (5) (competitions),
 - (e) subsection (6) (live performances),
 - (f) subsection (7) (training programmes).
- (2) Head 1 is any advertisement or other promotional programme.
- (3) Head 2 is any news or current affairs programme or discussion programme.
- (4) Head 3 is any quiz show, game show, panel show, variety show, chat show or similar entertainment.
- (5) Head 4 is any programme consisting of or including—
 - (a) a competition or contest, or
 - (b) the results of a competition or contest.

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- (6) Head 5 is any broadcast of a live event or of a theatrical or artistic performance given otherwise than for the purpose of being filmed.
- (7) Head 6 is any programme produced for training purposes.]

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\(1\)](#)
- F2** Words in s. 1216AD(1) inserted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 30\(5\)](#)

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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](#)