



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

### CHAPTER 13

VIDEO GAMES DEVELOPMENT

*Video games tax relief*

#### [<sup>F1</sup>357TD] **Tax credit: Northern Ireland supplementary deduction ignored**

For the purpose of determining the available loss of a company under section 1217CH of CTA 2009 (video game tax credit claimable if company has surrenderable loss) for any accounting period, any Northern Ireland supplementary deduction made by the company in the period (and any Northern Ireland supplementary deduction made in any previous accounting period) is to be ignored.]

#### **Textual Amendments**

**F1** Pt. 8B inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\), s. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 357TD.