
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Commencement. (See end of Document for details)

SCHEDULES

SCHEDULE 18

TELEVISION AND VIDEO GAMES TAX RELIEF: CONSEQUENTIAL AMENDMENTS

Commencement

- 22 (1) The amendments made by this Schedule come into force in accordance with provision contained in an order made by the Treasury.
- (2) An order under sub-paragraph (1)—
- (a) may make different provision for different purposes;
 - (b) may provide for any of those amendments to be treated as having come into force on a day earlier than the day on which the order is made or this Act is passed;
 - (c) may make such adaptations of provisions of this Schedule brought into force as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force.
- 23 (1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after the relevant day.
- (2) “The relevant day” is—
- (a) in the case of amendments relating to Part 15A of CTA 2009, 1 April 2013, and
 - (b) in the case of amendments relating to Part 15B of that Act, the day specified by order for the purposes of paragraph 3 of Schedule 17.
- (3) For provision about the case where a company has an accounting period beginning before the relevant day and ending on or after that day, see paragraph 3(3) of Schedule 16 or (as the case may be) paragraph 3(4) of Schedule 17.

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