Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13. (See end of Document for details)

# SCHEDULES

### SCHEDULE 18

TELEVISION AND VIDEO GAMES TAX RELIEF: CONSEQUENTIAL AMENDMENTS

#### CTA 2009

- 13 (1) Section 1206 (confidentiality of information) is amended as follows.
  - (2) In subsection (1), for the words from "Schedule 1" to the end substitute " any of the provisions listed in subsection (1A)".
  - (3) After subsection (1) insert—
    - "(1A) The provisions referred to in subsection (1) are—
      - (a) sections 1216CB to 1216CD (certification of relevant programmes as British),
      - (b) sections 1217CB to 1217CD (certification of video games as British), and
      - (c) Schedule 1 to the Films Act 1985 (certification of films as British)."
  - (4) In subsection (2), for "UK Film Council" substitute "British Film Institute".
  - (5) After that subsection insert—
    - "(2A) The Treasury may by order amend subsection (2)—
      - (a) so as to substitute for the person or body specified in that subsection a different person or body, or
      - (b) in consequence of a change in the name of the person or body so specified."
  - (6) In subsection (3)—
    - (a) in paragraph (a), for the words from "Schedule 1" to the end substitute "any of the provisions listed in subsection (1A)";
    - (b) in paragraph (d), for "that Schedule or this Part" substitute " any of Parts 15 to 15B of this Act or Schedule 1 to the Films Act 1985".

## **Commencement Information**

- I1 Sch. 18 para. 13 in force at 19.7.2013 for the purposes of the amendments made by that paragraph, so far as relating to television tax relief by S.I. 2013/1817, art. 2(2)
- I2 Sch. 18 para. 13 in force at 1.4.2014 for the purposes of the amendments made by that paragraph, so far as relating to video games development tax relief by S.I. 2014/1962, art. 2(3)

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13.