

*These notes refer to the Finance Act 2015 (c.11)
which received Royal Assent on 26 March 2015*

FINANCE ACT 2015

EXPLANATORY NOTES

INTRODUCTION

Section 31: Television Tax Relief

Summary

1. This section introduces changes to the existing television tax relief. From 1 April 2015 the minimum UK spending requirement changed from 25% to 10% for all qualifying television programmes.