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**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 31 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 4

#### RELIEF FOR CARRIED-FORWARD LOSSES

#### PART 5

##### CARRYING FORWARD TRADE LOSSES IN CERTAIN CREATIVE INDUSTRIES

##### *Losses of television programme trade*

- 31 Chapter 4 of Part 15A of CTA 2009 (losses of separate television programme trade) is amended as follows.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)