
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 6

RELIEF FOR PRODUCTION OF MUSEUM AND GALLERY EXHIBITIONS

PART 2

CONSEQUENTIAL AMENDMENTS

ICTA

- 2 (1) Section 826 of ICTA (interest on tax overpaid) is amended as follows.
- (2) In subsection (1), after paragraph (fd) insert—
- “(fe) a payment of museums and galleries exhibition tax credit falls to be made to a company; or”.
- (3) In subsection (3C), for “or orchestra tax credit” substitute “, orchestra tax credit or museums and galleries exhibition tax credit”.
- (4) In subsection (8A)—
- (a) in paragraph (a), for “or (fd)” substitute “, (fd) or (fe)”, and
- (b) in paragraph (b)(ii), after “orchestra tax credit” insert “ or museums and galleries exhibition tax credit”.
- (5) In subsection (8BA), after “orchestra tax credit” (in both places) insert “ or museums and galleries exhibition tax credit”.

Commencement Information

- II** [Sch. 6 para. 2](#) in force at Royal Assent for specified purposes, see [Sch. 6 para. 20](#)

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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\(a\)](#)