



Corporation Tax Act 2009

2009 CHAPTER 4

[^{F1}PART 15A

TELEVISION PRODUCTION

CHAPTER 1

INTRODUCTION

^{F1}Meaning of “television programme”, “relevant programme” etc

Textual Amendments

- F1** Pt. 15A inserted (17.7.2013 for specified purposes, 19.7.2013 in so far as not already in force, and with effect in accordance with Sch. 16 para. 3 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 16 paras. 1, 2](#); [S.I. 2013/1817](#), [art. 2\(1\)](#)

1216AA “Television programme”

- (1) This section applies for the purposes of this Part.
- (2) “Television programme” means any programme (with or without sounds) which—
 - (a) is produced to be seen on television, and
 - (b) consists of moving or still images or of legible text or of a combination of those things.
- (3) In subsection (2) “television” includes the internet.
- (4) Any television programmes that are commissioned together under the same agreement are treated as a single television programme.
- (5) A television programme is completed when it is first in a form in which it can reasonably be regarded as ready for broadcast to the general public.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. 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](#)

1216AB “Relevant programme”

- (1) This section applies for the purposes of this Part.
- (2) A television programme is a “relevant programme” if—
 - (a) conditions A and B are met, and
 - (b) in the case of a television programme that is [^{F2}neither animation nor a children's programme], conditions C and D are met.
- (3) Condition A is that the programme is—
 - (a) a drama,
 - (b) a documentary, ^{F3}...
 - (c) animation^{F4}, or
 - (d) a children's programme.]

For further provision about these terms, see section 1216AC.

- (4) Condition B is that the programme is not an excluded programme (see section 1216AD).
- (5) Condition C is that the slot length in relation to the programme is greater than 30 minutes.
- (6) Condition D is that the average core expenditure per hour of slot length in relation to the programme is not less than £1 million.

For the meaning of “core expenditure”, see section 1216AG.

- (7) “Slot length”, in relation to a television programme, means the period of time which the programme is commissioned to fill.

Textual Amendments

- F2** Words in s. 1216AB(2) substituted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 30\(2\)](#)
- F3** Word in s. 1216AB(3) omitted (with effect in accordance with s. 30(7) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), s. 30\(3\)\(a\)](#)
- F4** S. 1216AB(3)(d) and word inserted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 30\(3\)\(b\)](#)

1216AC Types of programme eligible to be relevant programmes

- (1) This section applies for the purposes of this Part.
- (2) A programme is a “drama” if—
 - (a) it consists wholly or mainly of a depiction of events,
 - (b) the events are depicted (wholly or mainly) by one or more persons performing, and
 - (c) the whole or a major proportion of what is done by the person or persons performing, whether by way of speech, acting, singing or dancing, involves the playing of a role,
 and for these purposes “drama” includes comedy.

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[A programme is a children's programme if, when television production activities^{F5}(2A) begin, it is reasonable to expect that the persons who will make up the programme's primary audience will be under the age of 15.]

- (3) A drama or documentary that includes animation is to be treated as animation if the core expenditure on the completed animation constitutes at least 51% of the total core expenditure on the completed programme.

Textual Amendments

F5 S. 1216AC(2A) inserted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 30\(4\)](#)

1216AD Excluded programmes

- (1) For the purposes of this Part^{F6}, but subject to section 1216ADA,] a television programme is an excluded programme if it falls within any of the Heads set out in the following subsections—
- (a) subsection (2) (advertisements etc),
 - (b) subsection (3) (current affairs etc),
 - (c) subsection (4) (entertainment shows),
 - (d) subsection (5) (competitions),
 - (e) subsection (6) (live performances),
 - (f) subsection (7) (training programmes).
- (2) Head 1 is any advertisement or other promotional programme.
- (3) Head 2 is any news or current affairs programme or discussion programme.
- (4) Head 3 is any quiz show, game show, panel show, variety show, chat show or similar entertainment.
- (5) Head 4 is any programme consisting of or including—
- (a) a competition or contest, or
 - (b) the results of a competition or contest.
- (6) Head 5 is any broadcast of a live event or of a theatrical or artistic performance given otherwise than for the purpose of being filmed.
- (7) Head 6 is any programme produced for training purposes.

Textual Amendments

F6 Words in s. 1216AD(1) inserted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 30\(5\)](#)

[^{F7}1216ADA Certain children's programmes not to be excluded programmes

- (1) A children's programme is not an excluded programme for the purposes of this Part if—
- (a) the programme falls within—

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- (i) sub-head 3A set out in subsection (2), or
 - (ii) Head 4 set out in section 1216AD(5), and
 - (b) the prize total (see subsection (3)) does not exceed £1,000.
- (2) Sub-head 3A is any quiz show or game show.
- (3) “The prize total” for a programme is the total of—
- (a) the amount of each relevant prize that is a money prize, and
 - (b) the amount spent on each other relevant prize by, or on behalf of, its provider, and here “relevant prize” means a prize offered in connection with participation in a quiz, game, competition or contest in, or promoted by, the programme.
- (4) The Treasury may by regulations amend subsection (1)(b) for the purpose of increasing the amount of the money limit for the time being specified in subsection (1)(b).]]

Textual Amendments

- F7** S. 1216ADA inserted (with effect in accordance with s. 30(7) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 30\(6\)](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)