



Corporation Tax Act 2009

2009 CHAPTER 4

[^{F1}PART 15A

TELEVISION PRODUCTION

CHAPTER 3

TELEVISION TAX RELIEF

British programmes

[^{F1}1216CB] **British programme**

- (1) The relevant programme must be certified by the Secretary of State as a British programme.
- (2) The Secretary of State, with the approval of the Treasury, may by regulations specify conditions which must be met by a relevant programme before it may be certified as a British programme.

These conditions are known as the “cultural test”.

- (3) Regulations under subsection (2) may—
 - (a) specify different conditions in relation to different descriptions of relevant programme,
 - (b) provide that specified descriptions of programme may not be certified as a British programme, and
 - (c) enable the Secretary of State to direct that any provision made by virtue of paragraph (b) does not apply to a programme that meets specified conditions.

“Specified” means specified in the regulations.

- (4) Regulations under subsection (2) are to be made by statutory instrument.

Status: Point in time view as at 17/07/2013.

Changes to legislation: Corporation Tax Act 2009, Section 1216CB is up to date with all changes known to be in force on or before 19 June 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)

- (5) A statutory instrument containing regulations under subsection (2) is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) Sections 1216CC and 1216CD contain further provision about certification of programmes as British programmes, including provision about applications for, and withdrawal of, certification.]

Textual Amendments

- F1** Pt. 15A inserted (17.7.2003 for specified purposes, 19.7.2003 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)

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

Corporation Tax Act 2009, Section 1216CB is up to date with all changes known to be in force on or before 19 June 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.