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*Status: Point in time view as at 15/09/2016.*

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## SCHEDULES

### SCHEDULE 8

#### TAX RELIEF FOR PRODUCTION OF ORCHESTRAL CONCERTS

#### 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 (fc) insert—  
“(fd) a payment of orchestra tax credit falls to be made to a company; or”.
- (3) In subsection (3C), for “or theatre tax credit” substitute “, theatre tax credit or orchestra tax credit”.
- (4) In subsection (8A)—
  - (a) in paragraph (a), for “or (fc)” substitute “, (fc) or (fd)”, and
  - (b) in paragraph (b)(ii), after “theatre tax credit” insert “ or orchestra tax credit”.
- (5) In subsection (8BA), after “theatre tax credit” (in both places) insert “ or orchestra tax credit”.

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