
Changes to legislation: Finance Act 2016, Cross Heading: CTA 2009 is up to date with all changes known to be in force on or before 07 August 2023. 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

SCHEDULES

SCHEDULE 8

TAX RELIEF FOR PRODUCTION OF ORCHESTRAL CONCERTS

PART 2

CONSEQUENTIAL AMENDMENTS

CTA 2009

- 9 In Part 8 of CTA 2009 (intangible fixed assets), in Chapter 10 (excluded assets), after section 808C insert—

“808D Assets representing expenditure incurred in course of separate orchestral trade

- (1) This Part does not apply to an intangible fixed asset held by an orchestral concert production company so far as the asset represents expenditure on an orchestral concert or orchestral concert series that is treated under Part 15D as expenditure of a separate trade (see particularly sections 1217Q and 1217QF).

- (2) In this section—

“orchestral concert” has the same meaning as in Part 15D (see section 1217PA);

“orchestral concert production company” means a company which, for the purposes of that Part, is the production company in relation to a concert (see section 1217PB).”

- 10 In section 1310 of CTA 2009 (orders and regulations), in subsection (4), after paragraph (em) insert—

“(en) section 1217RB (EEA expenditure condition),

(eo) section 1217RE (amount of additional deduction),”.

- 11 In Schedule 4 to CTA 2009 (index of defined expressions), insert at the appropriate places—

“company tax return (in Part 15D)	section 1217U”
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“core expenditure (in Part 15D)	section 1217RC”
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“costs, in relation to a concert or concert series (in section 1217QD” Part 15D)	
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“EEA expenditure (in Part 15D)	section 1217RB(2)”
“EEA expenditure condition (in Part 15D)	section 1217RB”
“income, in relation to a concert or concert series (in Part 15D)	section 1217QC”
“orchestra tax relief (in Part 15D)	section 1217R(1)”
“orchestral concert (in Part 15D)	section 1217PA”
“production company (in Part 15D)	section 1217PB”
“qualifying expenditure (in Part 15D)	section 1217RF”
“qualifying orchestral concert (in Part 15D)	section 1217RA(3)”
“qualifying orchestral concert series (in Part 15D)	section 1217RA(5)”
“separate orchestral trade (in Part 15D)	section 1217Q”

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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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)