
Changes to legislation: Finance Act 2016, Cross Heading: FA 1998 is up to date with all changes known to be in force on or before 18 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

FA 1998

- 3 Schedule 18 to FA 1998 (company tax returns, assessments and related matters) is amended as follows.
- 4 In paragraph 10 (other claims and elections to be included in return), in sub-paragraph (4), for “or 15C” substitute “ , 15C or 15D ”.
- 5 (1) Paragraph 52 (recovery of excessive repayments etc) is amended as follows.
- (2) In sub-paragraph (2), after paragraph (bg) insert—
- “(bh) orchestra tax credit under Part 15D of that Act.”.
- (3) In sub-paragraph (5)—
- (a) after paragraph (ai) insert—
- “(aj) an amount of orchestra tax credit paid to a company for an accounting period,” and
- (b) in the words after paragraph (b), after “(ai)” insert “ , (aj) ”.
- 6 In Part 9D (certain claims for tax relief)—
- (a) in the heading, for “or 15C” substitute “ , 15C or 15D ”, and
- (b) in paragraph 83S (introduction), after sub-paragraph (e) insert—
- “(f) orchestra tax relief.”

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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\(3\)](#)