



# Finance Act 2024

## 2024 CHAPTER 3

### PART 1

#### INCOME TAX AND CORPORATION TAX

### CHAPTER 1

#### RELIEFS FOR BUSINESSES ETC

*Films, television programmes, video games etc*

#### **3 Films, television programmes and video games produced by companies**

[Schedule 2](#) replaces Parts 15 to 15B of CTA 2009 with a new regime for the taxation of companies producing films, television programmes and video games, including relief in the form of payable credits arising from expenditure on production activities.

#### **4 Theatrical productions made by companies**

[Schedule 3](#) amends the regime for the taxation of companies producing theatrical productions in Part 15C of CTA 2009.

#### **5 Orchestral concerts produced by companies**

[Schedule 4](#) amends the regime for the taxation of companies producing orchestral concerts in Part 15D of CTA 2009.

#### **6 Museum and gallery exhibitions produced by companies**

[Schedule 5](#) amends the regime for the taxation of companies producing museum and gallery exhibitions in Part 15E of CTA 2009.

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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](#)

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## 7 Sections 3 to 6: administration of reliefs

[Schedule 6](#) amends Schedule 18 to FA 1998 (company tax returns etc) in relation to the reliefs introduced or amended by sections 3 to 6.

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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. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)