
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

SCHEDULES

SCHEDULE 2

FILMS, TELEVISION PROGRAMMES AND VIDEO GAMES

PART 4

AMENDMENTS CONSEQUENTIAL ON PART 3

CTA 2010

- 14 (1) CTA 2010 is amended as follows.
- (2) In section 45A(3) (conditions for carrying forward trade loss against total profits), in paragraph (b)(ii), omit “1209, 1216DA, 1217DA,”.
- (3) In section 45B(1) (cases in which trade loss carried forward against trade profits)—
- (a) in paragraph (d), omit “, 2”;
- (b) omit Case 2.
- (4) In section 357BI (excluded debits under Part 8A), omit paragraphs (c) and (d) (but not the following “and”).
- (5) In section 357BJB (deductions that are not routine deductions under Part 8A), omit subsections (1)(e) and (f), (8) and (9).
- (6) In section 357CG (adjustments in calculating relevant IP profits under Part 8A)—
- (a) in subsection (3), omit paragraphs (c) and (d);
- (b) omit subsection (5A);
- (c) in subsection (6)—
- (i) for “subsections (5) and (5A)” substitute “subsection (5)”;
- (ii) omit the following definitions—
- “qualifying expenditure”;
- “the separate programme trade”;
- “the separate video game trade”;
- “television production company”;
- “theatrical production”;
- “video games development company”.
- (7) Omit section 357CHA (deemed shortfall in television or video game expenditure for purposes of adjusting relevant IP profits).
- (8) In Part 8B (profits taxable at Northern Ireland rate), omit Chapters 11 to 13.

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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\(23\)\(b\)](#)