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## SCHEDULES

### SCHEDULE 2

#### FILMS, TELEVISION PROGRAMMES AND VIDEO GAMES

#### PART 4

#### AMENDMENTS CONSEQUENTIAL ON PART 3

##### *Films Act 1985*

- 8 (1) The Films Act 1985 is amended as follows.
- (2) In section 6 (certification of British films) (as amended by paragraph 2), omit “and film tax relief”.
- (3) In Schedule 1 (certification of British films) (as amended by paragraph 2)—
- (a) in the heading, omit “and film tax relief”;
  - (b) in paragraph 1(1), in the definition of “film production company”, omit the words from “or” to the end.

##### *ICTA*

- 9 (1) Section 826 of ICTA (interest on tax overpaid) is amended as follows.
- (2) In subsection (1), omit paragraphs (f) to (fb).
- (3) In subsection (3C), omit “film tax credit, television tax credit, video game tax credit,”.
- (4) In subsection (8A)(b)(ii), omit “or film tax credit or television tax credit or video game tax credit”.
- (5) In subsection (8BA), omit “or film tax credit or television tax credit or video game tax credit” in both places those words occur.

##### *FA 1998*

- 10 (1) Schedule 18 to FA 1998 (company tax returns etc) is amended as follows.
- (2) In paragraph 10 (certain claims and elections to be included in tax return), omit sub-paragraphs (5) to (7).
- (3) In paragraph 52 (recovery of excessive payments), in sub-paragraph (2B) (inserted by Schedule 6), omit paragraphs (b) to (d).
- (4) In paragraph 83S (application of Part 9D), omit sub-paragraphs (a) to (c).

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### FA 2007

- 11 In Schedule 24 to FA 2007 (penalties for errors), in paragraph 28(fa) (meaning of “corporation tax credit”), omit paragraphs (iv) to (ivb).

### CTA 2009

- 12 (1) CTA 2009 is amended as follows.
- (2) In section 1040ZA (restrictions on claiming other reliefs where R&D relief given), omit subsections (1) to (3).
- (3) In section 1310(4) (orders and regulations subject to affirmative procedure), omit paragraphs (a) to (ej).
- (4) In Schedule 4 (index of defined expressions), omit the following entries—
- “company tax return (in Part 15)”;
  - “company tax return (in Part 15A)”;
  - “company tax return (in Part 15B)”;
  - “the completion period (in Chapter 5 of Part 15)”;
  - “the completion period (in Chapter 5 of Part 15A)”;
  - “the completion period (in Chapter 5 of Part 15B)”;
  - “co-producer (in Part 15)”;
  - “co-producer (in Part 15A)”;
  - “core expenditure (in Part 15)”;
  - “core expenditure (in Part 15A)”;
  - “core expenditure (in Part 15B)”;
  - “costs of the film (in Chapter 2 of Part 15)”;
  - “costs of the relevant programme (in Chapter 2 of Part 15A)”;
  - “costs of the video game (in Chapter 2 of Part 15B)”;
  - “European expenditure (in Part 15B)”;
  - “film (in Part 15)”;
  - “film-making activities (in Part 15)”;
  - “film production company (in Part 15)”;
  - “film tax relief (in Part 15)”;
  - “final certificate (in Chapter 5 of Part 15)”;
  - “final certificate (in Chapter 5 of Part 15A)”;
  - “final certificate (in Chapter 5 of Part 15B)”;
  - “income from the film (in Chapter 2 of Part 15)”;
  - “income from the relevant programme (in Chapter 2 of Part 15A)”;
  - “income from the video game (in Chapter 2 of Part 15B)”;
  - “interim accounting period (in Chapter 5 of Part 15)”;
  - “interim accounting period (in Chapter 5 of Part 15A)”;
  - “interim accounting period (in Chapter 5 of Part 15B)”;
  - “principal photography (in Part 15)”;
  - “principal photography (in Part 15A)”;
  - “production expenditure (in Part 15)”;
  - “production expenditure (in Part 15A)”;
  - “qualifying co-production (in Part 15)”;

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“qualifying co-production (in Part 15A)”;  
“qualifying expenditure (in Chapter 3 of Part 15)”;  
“qualifying expenditure (in Chapter 3 of Part 15A)”;  
“qualifying expenditure (in Chapter 3 of Part 15B)”;  
“relevant programme (in Part 15A)”;  
“the separate film trade (in Chapters 2, 3 and 5 of Part 15)”;  
“the separate programme trade (in Chapters 2, 3 and 5 of Part 15A)”;  
“the separate video game trade (in Chapters 2, 3 and 5 of Part 15B)”;  
“special film relief (in Chapter 5 of Part 15)”;  
“special television relief (in Chapter 5 of Part 15A)”;  
“special video games relief (in Chapter 5 of Part 15B)”;  
“television production activities (in Part 15A)”;  
“television production company (in Part 15A)”;  
“television programme (in Part 15A)”;  
“television tax relief (in Part 15A)”;  
“UK expenditure (in Part 15)”;  
“UK expenditure (in Part 15A)”;  
“video game (in Part 15B)”;  
“video games development activities (in Part 15B)”;  
“video games development company (in Part 15B)”;  
“video games tax relief (in Part 15B)”.

#### FA 2009

- 13 In paragraph 2 of Schedule 54A to FA 2009 (amounts of overpaid repayment interest recoverable as late payment interest), omit paragraphs (e) to (g).

#### 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—

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“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.

#### *FA 2016*

- 15 In Schedule 24 to FA 2016 (tax advantages constituting the grant of state aid), in Part 1, in the table headed “Creative tax reliefs”, omit the entries for film tax relief, television tax reliefs and video games 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. 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\(23\)\(b\)](#)