

SCHEDULES

SCHEDULE 3

THEATRICAL PRODUCTIONS

PART 1

AMENDMENTS OF PART 15C OF CTA 2009

Meaning of “theatrical production”

- 2 (1) Section 1217FA (meaning of “theatrical production”) is amended as follows.
- (2) In subsection (2)—
 - (a) in the words before paragraph (a), for “relevant” substitute “other”;
 - (b) for paragraph (a) substitute—
 - “(a) the primary focus of the play, opera, musical or dramatic piece is the depiction of a story, or a number of related or unrelated stories, through the playing of roles by performers (whether actors, singers, dancers or others),”;
 - (c) after paragraph (ba) (but before the following “and”) insert—
 - “(bb) it is reasonable to expect that the main purpose of the audience members will be to observe the performance (rather than, for example, to undertake tasks facilitated or accompanied by the performance),”.
- (3) Omit subsection (3A).
- (4) Those amendments have effect in relation to a theatrical production the production phase of which begins on or after 1 April 2024.