

SCHEDULES

SCHEDULE 4

ORCHESTRAL CONCERTS

PART 1

AMENDMENTS OF PART 15D OF CTA 2009

Time of election for orchestral concerts to be treated as a series

- 2 (1) In section 1217QA (election for orchestral concerts to be treated as a series), in subsection (1), after “Customs” insert “—
- (a) before the date on which the company first delivers a company tax return for a period in relation to which a concert in the series falls to be treated in accordance with section 1217Q, or
 - (b) if later,”.
- (2) That amendment has effect in relation to a series of concerts the first concert in which takes place on or after 1 April 2024.