

## SCHEDULES

### SCHEDULE 4

#### ORCHESTRAL CONCERTS

##### PART 1

##### AMENDMENTS OF PART 15D OF CTA 2009

##### *UK expenditure threshold to replace EEA expenditure threshold*

- 5 (1) In section 1217RB (European expenditure condition)—
- (a) in the heading, for “European” substitute “UK”;
  - (b) in subsection (1)—
    - (i) for “European” (in both places it occurs) substitute “UK”;
    - (ii) for “25%” substitute “10%”;
  - (c) for subsection (2) substitute—

“(2) In this Part “UK expenditure” means expenditure on goods or services that are used or consumed in the United Kingdom.”;
  - (d) in subsection (3), for “European and non-European expenditure” substitute “expenditure that is and is not UK expenditure”;
  - (e) in subsection (5), for “European” substitute “UK”.
- (2) In each of the following provisions, for “European” (in each place it occurs) substitute “UK”—
- (a) section 1217RA(2)(d) and (4)(d) (need to meet European expenditure condition to qualify for relief);
  - (b) section 1217T(2) (provisional satisfaction of European expenditure condition);
  - (c) section 1217TA(1), (2) and (3) (European expenditure condition provisionally satisfied not later satisfied).
- (3) In section 1217U (defined terms)—
- (a) omit the definitions of “European expenditure” and “European expenditure condition”;
  - (b) at the end insert—

““UK expenditure” has the meaning given by section 1217RB(2);  
“UK expenditure condition” has the meaning given by section 1217RB(1).”
- (4) In Schedule 4 (index of defined expressions)—
- (a) omit the entries for “European expenditure (in Part 15D)” and “European expenditure condition (in Part 15D)”;

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*Status: This is the original version (as it was originally enacted).*

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(b) at the appropriate places insert—

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“UK expenditure (in Part 15D) section 1217RB(2)”;

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“UK expenditure condition (in section 1217RB(1)).  
Part 15D)

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(5) For transitional provision in relation to this paragraph, see paragraph 11.