
STATUTORY INSTRUMENTS

2013 No. 1817 (C. 77)

CORPORATION TAX

The Finance Act 2013, Schedules 16 and 18 (Tax Relief for Television Production) (Appointed Day) Order 2013

Made - - - - *18th July 2013*

The Treasury makes the following Order in exercise of the powers conferred by paragraph 2(2) of Schedule 16 and paragraph 22(1) of Schedule 18 to the Finance Act 2013⁽¹⁾.

Citation

1. This Order may be cited as the Finance Act 2013, Schedules 16 and 18 (Tax Relief for Television Production) (Appointed Day) Order 2013.

Appointed Day

2.—(1) The amendments not already brought into force by paragraph 2(1) of Schedule 16 to the Finance Act 2013 come into force on 19th July 2013.

(2) The amendments made by Schedule 18 to the Finance Act 2013 come into force so far as relating to television tax relief on 19th July 2013.

18th July 2013

Mark Lancaster
Anne Milton
Two of the Lords Commissioners for Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 19th July 2013 as the date upon which the amendments made by Schedule 16 to the Finance Act 2013 (“Schedule 16”) come into force. Paragraph 2(1) of Schedule 16 is excluded from the scope of this Order as that provision came into force on the day upon which the Finance Act 2013 was passed.

Schedule 16 makes provision for Part 15A to be inserted into the Corporation Tax Act 2009 (c. 4) so as to provide for tax relief to be granted to television production companies.

This Order also appoints 19th July 2013 as the date upon which the consequential amendments made by Schedule 18 to the Finance Act 2013 come into force but only in so far as they relate to television tax relief.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and is an appointed day order. TIINs covering Schedules 16 and 18 for both television tax relief and animation tax relief were published along side the budget on 20th March 2013 and are available on the HMRC website at <http://www.hmrc.gov.uk/tiin/2012/tiin2390.htm> and <http://www.hmrc.gov.uk/tiin/2012/tiin2356.htm> respectively. They remain accurate summaries of the impacts that apply to those paragraphs.