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STATUTORY INSTRUMENTS

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**2017 No. 1138**

**CORPORATION TAX**

**The Cultural Test (Television Programmes)  
(Amendment) Regulations 2017**

*Made* - - - - 20th November 2017  
*Laid before the House of  
Commons* - - - - 23rd November 2017  
*Coming into force* - - 15th December 2017

The Secretary of State, in exercise of the power conferred by section 1216CB(2) of the Corporation Tax Act 2009<sup>(1)</sup> and with the approval of the Treasury, makes the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Cultural Test (Television Programmes) (Amendment) Regulations 2017 and come into force on 15th December 2017.

**Amendment to the Cultural Test (Television Programmes) Regulations 2013**

2. For the table in Schedule 1 to the Cultural Test (Television Programmes) Regulations 2013<sup>(2)</sup>, substitute the following—

<i>“Country/International Organisation/Authority</i>	<i>Date of Agreement</i>	<i>Command Paper</i>
Australia	12th June 1990	Cm 1758
Brazil	28th September 2012	Cm 9075
Canada	12th September 1975	Cmnd 6380
	9th July 1985	Cmnd 9887
	5th July 1991	Cm 1807
China	6th December 2016	Cm 9508
Israel	3rd November 2010	Cm 7994

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(1) 2009 c. 4. Part 15A of the Act, which contains section 1216CB, was inserted by paragraph 1 of Schedule 16 to the Finance Act 2013 (c. 29).  
(2) S.I. 2013/1831. Schedule 1 has been amended by S.I. 2015/1449 and S.I. 2015/1941.

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**Status:** This is the original version (as it was originally made).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

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<i>“Country/International Organisation/Authority</i>	<i>Date of Agreement</i>	<i>Command Paper</i>
New Zealand	14th April 1993	Cm 2638
Palestinian Liberation Organisation for the benefit of the Palestinian Authority	3rd November 2010	Cm 7995
South Africa	24th May 2006	Cm 6866
	28th October 2015	Cm 9158”

**Revocation of the Cultural Test (Television Programmes) (Amendment) (No. 2) Regulations 2015**

3. The Cultural Test (Television Programmes) (Amendment) (No. 2) Regulations 2015(3) are revoked.

*Matt Hancock*  
Minister of State for Digital  
Department for Digital, Culture, Media and  
Sport

16th November 2017

We approve,

*David Evennett*  
*Heather Wheeler*  
Two Lords Commissioners of Her Majesty’s  
Treasury

20th November 2017

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Cultural Test (Television Programmes) Regulations 2013 (the “2013 Regulations”), which set out the conditions that must be satisfied before the Secretary of State can certify a television programme as a British programme under Part 15A of the Corporation Tax Act 2009 (c. 4) (the “2009 Act”). Certification as a British programme is a condition of eligibility for television tax relief under that Act.

Schedule 1 to the 2013 Regulations provides for qualifying co-produced television programmes made in accordance with the list of international treaties contained therein to be certified as British programmes in accordance with section 1216CB of the 2009 Act. Co-produced films that are certified are entitled to apply for tax relief on UK expenditure involved in making the programme in accordance with section 1216CE; other conditions for tax relief are summarised in section 1216C of the 2009 Act. These Regulations replace the list of international treaties in Schedule 1 to the 2013 Regulations with a new list which, in addition to the treaties previously listed, adds the treaty signed between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the People’s Republic of China.

No impact assessment has been produced for this instrument because no significant impact on businesses, civil society organisations or the public sector is foreseen.