STATUTORY INSTRUMENTS

2018 No. 28

CORPORATION TAX

The Video Games Tax Relief (Amendment of Tax Advantages in Schedule 24 to the Finance Act 2016) Regulations 2018

Made - - - -	*11th January 2018*
Laid before the House of Commons - - - -	*15th January 2018*
Coming into force - -	*6th February 2018*

The Treasury, in exercise of the powers conferred by section 182(3) of the Finance Act 2016(**1**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Video Games Tax Relief (Amendment of Tax Advantages in Schedule 24 to the Finance Act 2016) Regulations 2018 and come into force on 6th February 2018.

Amendment to the Finance Act 2016

2. Part 1 of Schedule 24 to the Finance Act 2016 (tax advantages constituting the grant of state aid to which section 180(2) applies) is amended as follows.

3. In the Table entitled "*Creative tax reliefs*" after the entry relating to "Television tax reliefs" insert—

"Video games tax relief	Part 15B of CTA 2009(**2**)

(**1**) 2016 c. 24.
(**2**) Corporation Tax Act 2009 (c. 4); Part 15B was inserted by paragraph 1 of Schedule 17 to the Finance Act 2013 (c. 29).