STATUTORY INSTRUMENTS

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(**1**) 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(**2**), substitute the following—

"Country/International Organisation/Authority	*Date of Agreement*	*Command Paper*
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

(**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.