STATUTORY INSTRUMENTS

2015 No. 1941

CORPORATION TAX

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

Made - - - -	*26th November 2015*
Laid before the House of Commons - - - -	*30th November 2015*
Coming into force - -	*21st December 2015*

The Secretary of State, in exercise of the powers 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) (No. 2) Regulations 2015 and come into force on 21st December 2015.

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
Israel	3rd November 2010	Cm 7994

(**1**) 2009 c. 4. Part 15A of the Act, which contains section 1216CB, was inserted by Schedule 16 to the Finance Act 2013 (c. 29). That Part was further amended by section 33 of the Finance Act 2014 (c. 26) and by sections 30 and 31 of the Finance Act 2015 (c. 11).

(**2**) S.I. 2013/1831, as amended by S.I. 2015/1449.