
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 24

TAX ADVANTAGES CONSTITUTING THE GRANT OF STATE AID

PART 1

TAX ADVANTAGES TO WHICH SECTION 180(2) APPLIES

Enhanced capital allowances

<i>Tax advantage</i>	<i>Provision under which tax advantage is given</i>
Business premises renovation allowances	Part 3A of CAA 2001
Zero-emission goods vehicle allowances	Section 45DA, 45DB and 212T of CAA 2001
Expenditure on plant and machinery for use in designated assisted areas (enhanced capital allowances for enterprise zones)	Sections 45K to 45N and 212U of CAA 2001

Creative tax reliefs

<i>Tax advantage</i>	<i>Provision under which tax advantage is given</i>
Film tax relief	Part 15 of CTA 2009
Television tax reliefs	Part 15A of CTA 2009
[^{F1} Video games tax relief]	[^{F1} Part 15B of CTA 2009]
Theatre relief	Part 15C of CTA 2009
Orchestra tax relief	Part 15D of CTA 2009
[^{F2} Museums and galleries exhibition tax relief]	Part 15E of CTA 2009]

Textual Amendments

- F1** Words in Sch. 24 Pt. 1 inserted (6.2.2018) by [The Video Games Tax Relief \(Amendment of Tax Advantages in Schedule 24 to the Finance Act 2016\) Regulations 2018 \(S.I. 2018/28\)](#), regs. 1, [3](#)
- F2** Words in Sch. 24 Pt. 1 inserted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(b) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 19](#)

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Research and development reliefs

<i>Tax advantage</i>	<i>Provision under which tax advantage is given</i>
Relief for SMEs: cost of research and development incurred by SME	Chapter 2 of Part 13 of CTA 2009
Vaccine research relief	Chapter 7 of Part 13 of CTA 2009

^{F3}Enterprise management incentives exemptions and reliefs

Textual Amendments

F3 Table in Sch. 24 Pt. 1 inserted (11.7.2018) by [The Enterprise Management Incentives Exemptions and Reliefs \(Amendment of Tax Advantages in Schedule 24 to the Finance Act 2016\) Regulations 2018 \(S.I. 2018/737\)](#), regs. 1, 3

<i>Tax advantage</i>	<i>Provision under which tax advantage is given</i>
Exemptions and reliefs in connection with share options	Chapter 9 of Part 7 of ITEPA 2003]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)