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**Changes to legislation:** There are currently no known outstanding effects for the  
Capital Allowances Act 2001, Paragraph 8. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AMENDMENTS

##### *The Films Act 1985 (c. 21)*

###### *Section 6 (certification of films as British films)*

- 8            In subsection (1), for “section 68 of the Capital Allowances Act 1990 (expenditure on production and acquisition of films etc.)” substitute “ section 40D of the Finance (No. 2) Act 1992 (election relating to tax treatment of films expenditure) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Paragraph 8.