



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6

FILM RELIEF

Deferred income agreements

^{F1}60 **Deferred income agreements which exist when relief claimed**

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Textual Amendments

F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

^{F1}61 **Meaning of “deferred income agreement in respect of a film”**

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Textual Amendments

F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Deferred income agreements. (See end of Document for details)

F1 62 Deferred income agreements entered into after relief claimed

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

F1 63 Sections 60 to 62: supplementary

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

F1 64 Transitional provision for years of assessment before the year 2005-06

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

F1 65 Corresponding provision in ITTOIA 2005

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Deferred income agreements.