



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 3

#### FILMS AND SOUND RECORDINGS

#### *Film tax relief*

#### <sup>F1</sup>38 Films qualifying for film tax relief

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##### Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

#### <sup>F1</sup>39 Conditions of relief: intended theatrical release

.....

##### Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Film tax relief. (See end of Document for details)*

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## <sup>F1</sup>40 Conditions of relief: British film

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### Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

## <sup>F1</sup>41 Conditions of relief: UK expenditure

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### Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

## 42 Film tax relief: further provisions

(1) Schedule 5 to this Act contains further provisions about film tax relief.

(2) In that Schedule—

<sup>F2</sup> .....

Part 2 provides for the certification of British films for the purposes of the relief;

Part 3 makes provision for claims for the relief;

<sup>F2</sup> .....

### Textual Amendments

- F2** Words in s. 42(2) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 677(a), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Film tax relief.