



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

VALID FROM 01/01/2007

42 Film tax relief: further provisions

- (1) Schedule 5 to this Act contains further provisions about film tax relief.
- (2) In that Schedule—
 - Part 1 deals with entitlement to the relief;
 - Part 2 provides for the certification of British films for the purposes of the relief;
 - Part 3 makes provision for claims for the relief;
 - Part 4 is about provisional entitlement to relief.

Status:

Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 42.