

*These notes refer to the Corporation Tax Act 2009  
(c.4) which received Royal Assent on 26 March 2009*

# CORPORATION TAX ACT 2009

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 15: Film production**

##### **Overview**

#### *Chapter 5: Provisional entitlement to relief*

##### **Overview**

#### *Section 1214: The UK expenditure condition*

3070. This section relates to the requirement that a film must meet the UK expenditure condition in order for there to be entitlement to special film relief. It is based on paragraph 32 of Schedule 5 to FA 2006.
3071. Special film relief cannot be claimed for an interim accounting period unless the company tax return indicates that the UK expenditure condition will be met. For the final accounting period the company tax return must show that the UK expenditure condition is met. Special film relief previously obtained is withdrawn if the conditions in this section are not met.
3072. *Subsection (3)* does not rewrite the requirement, in paragraph 32(3)(a)(i) of Schedule 5 to FA 2006, that the company's tax return for the final accounting period state that the film has been completed or abandoned. That is because it duplicates the requirement in paragraph 30(2) of Schedule 5 to FA 2006 (rewritten in section 1212(2)).