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STATUTORY INSTRUMENTS

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**2007 No. 1050**

**The Corporation Tax (Taxation of Films)  
(Transitional Provisions) Regulations 2007**

*Preliminary*

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Corporation Tax (Taxation of Films) (Transitional Provisions) Regulations 2007 and shall come into force on the day after the day on which they are made.

(2) The provisions of Chapter 3 of Part 3 of the Finance Act 2006 (films and sound recordings) applied by these Regulations shall have effect as if they had been in force at all material times.

**Interpretation**

2. In these Regulations a reference to a “Chapter”, “Part”, “section” or “Schedule” without more is a reference to a Chapter, Part, section or Schedule of the Finance Act 2006, unless the context otherwise requires.

**Application of enactments**

3. The provisions of Chapter 3 of Part 3, the enactments amended by that Chapter and the Corporation Tax Acts apply with the modifications provided in regulations 4 to 12 in relation to films that commenced principal photography before 1st January 2007 but are not completed before that date.