
STATUTORY INSTRUMENTS

2007 No. 1050

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

Modifications to the Finance Act 2006

Modification of Schedule 4 (taxation of activities of film production company)

9. In Schedule 4 (taxation of activities of film production company), in paragraph 1 (films to which this Schedule applies)(1) for the words “commence principal photography on or after 1st January 2007” substitute “are certified by the Secretary of State under Schedule 1 to the Films Act 1985 as British films for the purposes of film tax relief and are intended for theatrical release at the time principal photography commences”.

(1) Paragraph 1 was amended by [S.I. 2006/3265](#).