



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Films

^{F1}101 Restriction of relief for successive acquisitions of the same film

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Textual Amendments

F1 S. 101 repealed (retrospective to 2.12.2004) by [Finance Act 2005 \(c. 7\)](#), Sch. 3 para. 2(1)(2), [Sch. 11 Pt. 2\(3\)](#) (with [Sch. 3 para. 2\(3\)](#))

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 101.