STATUTORY INSTRUMENTS

1996 No. 2600

CINEMAS AND FILMS

The European Convention on Cinematographic Co-production (Amendment) Order 1996

Made - - - - 15th October 1996 Coming into force - - 5th November 1996

At the Court at Buckingham Palace, the 15th day of October 1996 Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, in exercise of the powers conferred on Her by paragraph 4(5) of Schedule 1 to the Films Act 1985(1), is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:

- **1.** This Order may be cited as the European Convention on Cinematographic Co-production (Amendment) Order 1996 and shall come into force on 5th November 1996.
- **2.** The Schedule to the European Convention on Cinematographic Co-production Order 1994(2) shall be amended by inserting at the appropriate place in alphabetical order the word "Luxembourg".

N. H. Nicholls Clerk of the Privy Council

^{(1) 1985} c. 21.

⁽²⁾ S.I.1994/1065, amended by S.I. 1994/1904, 1994/3218, 1995/1298, 1995/1963, 1995/2730.

EXPLANATORY NOTE

(This note is not part of the Order)

The European Convention on Cinematographic Co-production Order 1994 ("the Principal Order") provides that films made in accordance with the European Convention on Cinemato graphic Co-production (Cm 2495) are to be treated as British films for the purposes of Schedule 1 to the Films Act 1985. For the Convention to apply where there are only two co-producers one must be established in the United Kingdom and the other in one of the countries set out in the Schedule to the Principal Order. For the Convention to apply where there are three or more co-producers one must be established in the United Kingdom and at least two others in different countries set out in the Schedule to the Principal Order.

This Order amends the Schedule to the Principal Order by adding Luxembourg to the countries set out therein.

In respect of a film which is a British film fiscal benefits may accrue under the Capital Allowances Act 1990 (c. 1) and the Finance (No. 2) Act 1992 (c. 48).