
STATUTORY INSTRUMENTS

2007 No. 1050

CORPORATION TAX

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

Made - - - - 28th March 2007

Coming into force in accordance with regulation 1

The Treasury in exercise of the powers conferred upon them by section 52 of the Finance Act 2006⁽¹⁾ make the following Regulations.

A draft of this instrument was laid before and approved by a resolution of the House of Commons in accordance with section 52(4) of the Finance Act 2006.

⁽¹⁾ 2006 c. 25; section 52 was amended by [S.I. 2006/3265](#).