
STATUTORY INSTRUMENTS

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.