

*This draft supersedes that laid on 22nd February 2007.
Draft Regulations laid before the House of Commons under section 52 of the Finance Act 2006 for approval by resolution of that House.*

DRAFT STATUTORY INSTRUMENTS

2007 No.

CORPORATION TAX

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

Made - - - -

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.