



Films Act 1985

1985 CHAPTER 21

6 Certification of master negatives, tapes and discs for purposes of section 72 of Finance Act 1982.

(1) Schedule 1 to this Act shall have effect with respect to the certification by the Secretary of State of a master negative, tape or disc of a film as a qualifying film, tape or disc for the purposes of [^{F1}section 40D of the Finance (No. 2) Act 1992 (election relating to tax treatment of films expenditure)].

(2) F2

Subordinate Legislation Made

- P1 S. 6: for previous exercises of this power see Index to Government Orders
- P2 S.6(1):s. 6(1) (with Sch. 1 para. 4(5)) power exercised by [S.I. 1991/1725](#)

Textual Amendments

- F1 Words in s. 6(1) substituted (22.3.2001 with effect as mentioned in [s. 579\(1\)\(3\)](#) of the amending Act) by [2001 c. 2, s. 578, Sch. 2 para. 8](#)
- F2 S. 6(2) repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 82, 164, [Sch. 2](#)

Status:

Point in time view as at 22/03/2001. This version of this provision has been superseded.

Changes to legislation:

Films Act 1985, Section 6 is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.