



Finance Act 2002

2002 CHAPTER 23

PART 3 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2 **U.K.**

OTHER PROVISIONS

Films

^{F1F1}... **Restriction of relief to films genuinely intended for theatrical release** **U.K.**

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Textual Amendments

F1 Ss. 99-101 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

^{F1F1}... **Exclusion of deferments from production expenditure** **U.K.**

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Textual Amendments

F1 Ss. 99-101 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Status: Point in time view as at 01/12/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Films. (See end of Document for details)

F²101 Restriction of relief for successive acquisitions of the same film **U.K.**

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Textual Amendments

F2 S. 101 repealed (retrospective to 2.12.2004) by [Finance Act 2005 \(c. 7\)](#), Sch. 3 para. 2(1)(2), [Sch. 11 Pt. 2\(3\)](#) (with [Sch. 3 para. 2\(3\)](#))

Status:

Point in time view as at 01/12/2009.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading:
Films.