

**Status:** Point in time view as at 02/12/2004. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Paragraph 18. (See end of Document for details)

## SCHEDULES

### SCHEDULE 3

#### FILMS: RESTRICTIONS ON RELIEF FOR PRODUCTION AND ACQUISITION EXPENDITURE

VALID FROM 07/04/2005

#### PART 3

##### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Finance (No.2) Act 1992 (c. 48)*

- 18 (1) Section 40A of F(No.2)A 1992 (revenue nature of expenditure on master versions of films) is amended as follows.
- (2) In subsection (1) for “a master” substitute “ the original master ”.
- (3) In subsection (2) for “the master” in both places substitute “ the original master ”.
- (4) In subsection (3)—
- (a) for “a master” substitute “ the original master ”, and
- (b) for “the master” in both places substitute “ the original master ”.
- (5) Omit subsection (5).

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