
Status: Point in time view as at 07/04/2005.

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

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).

Status:

Point in time view as at 07/04/2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 18.