

## 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)*

- 24 (1) Section 43 of F(No 2)A 1992 (interpretation of provisions relating to films) is amended as follows.
- (2) In subsection (1)—
- (a) insert the following definitions at the appropriate place—
- ““film” is to be construed in accordance with paragraph 1 of Schedule 1 to the Films Act 1985;”
- ““original master version”, in relation to a film, means the original master negative, tape or disc (but see subsections (2) and (2A));”,
- (b) omit the following definitions—
- “master disc”
- “master negative”
- “master tape”, and
- (c) in the definition of “qualifying disc”, “qualifying film” and “qualifying tape” for “a master” substitute “the original master”.
- (3) For subsection (2) substitute—
- “(2) In sections 40A to 42 and this section, references to the original master version of a film include the original master version of the film soundtrack (if any).
- (2A) In those provisions, references to the original master version also include any rights in the original master version that are held or acquired with it.”