

Status: Point in time view as at 02/12/2004.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, Cross Heading: Meaning of “film” and “original master version”. (See end of Document for details)

SCHEDULES

SCHEDULE 3

FILMS: RESTRICTIONS ON RELIEF FOR PRODUCTION AND ACQUISITION EXPENDITURE

VALID FROM 07/04/2005

PART 4

INTERPRETATION

Meaning of “film” and “original master version”

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For the purposes of this Schedule—

“film” is to be construed in accordance with paragraph 1 of Schedule 1 to the Films Act 1985 (c. 21);

“original master version” is to be construed in accordance with section 43 of F(No.2)A 1992.

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