



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6

FILM RELIEF

Deferred income agreements

^{F1}62 **Deferred income agreements entered into after relief claimed**

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Textual Amendments

F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Section 62.