
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 15. (See end of Document for details)*

SCHEDULES

SCHEDULE 5

FILM TAX RELIEF: FURTHER PROVISIONS

PART 2

CERTIFICATION OF BRITISH FILMS FOR PURPOSES OF FILM TAX RELIEF

- 15 For section 6 of the Films Act 1985 (c. 21) (certification of master negatives, tapes and discs for purposes of section 72 of FA 1982) substitute—

“6 Certification of British films

Schedule 1 to this Act has effect with respect to the certification by the Secretary of State of a film as a British film for the purposes of film tax relief.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 15.