
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 20. (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

20 In paragraph 4 of that Schedule (British films for purposes of the Schedule), for sub-paragraphs (1) to (3) substitute—

“(1) A film is a British film for the purposes of this Schedule if it passes the relevant cultural test (see paragraph 4A, 4B or 4C).”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 20.