



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

FILMS AND SOUND RECORDINGS

Introductory

31 Meaning of “film” and related expressions

- (1) In this Chapter “film” includes any record, however made, of a sequence of visual images that is capable of being used as a means of showing that sequence as a moving picture.
- (2) For the purposes of this Chapter each part of a series of films is treated as a separate film, unless—
 - (a) the films form a series with not more than 26 parts,
 - (b) the combined playing time is not more than 26 hours, and
 - (c) the series constitutes a self-contained work or is a series of documentaries with a common theme,in which case the films are treated as a single film.
- (3) References in this Chapter to a film include the film soundtrack.
- (4) For the purposes of this Chapter a film is completed when it is first in a form in which it can reasonably be regarded as ready for copies of it to be made and distributed for presentation to the general public.