
Status: Point in time view as at 01/12/2007.

Changes to legislation: Finance Act 2007, Paragraph 15 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

RESTRICTIONS ON TRADE LOSS RELIEF FOR PARTNERS

Consequential amendments

- 15 In section 115 (restrictions on reliefs for firms exploiting films), for subsection (4) substitute—
- “(4) The restrictions under this section do not apply to so much of the loss (if any) as derives from qualifying film expenditure.”

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