
STATUTORY INSTRUMENTS

2007 No. 1050

**The Corporation Tax (Taxation of Films)
(Transitional Provisions) Regulations 2007**

Modifications to the Finance Act 2006

Modification of section 32 (meaning of “film production company”)

4. In section 32 (meaning of “film production company”), in subsection (3), in relation to a film that commenced principal photography before 1st April 2006, omit “pre-production,” in both places.