

SCHEDULES

SCHEDULE 1

CERTIFICATION FOR PURPOSES OF SECTION 72 OF FINANCE ACT 1982 IN CASE OF BRITISH FILMS

British films for purposes of the Schedule

- 4 (1) Subject to paragraph 5, a film is a British film for the purposes of this Schedule if all the requirements specified in sub-paragraph (2) are satisfied with respect to it.
- (2) Those requirements are—
- (a) that the maker of the film was, throughout the time during which the film was being made, either—
 - (i) a person ordinarily resident in a member State, or
 - (ii) a company registered in a member State, being a company the central management and control of whose business was throughout the said time exercised in a member State;
 - (b) that the studio (if any) used in making the film was in a Commonwealth country or the Republic of Ireland ; and
 - (c) that not less than the requisite amount of labour costs (as determined under paragraph 7) represents payments paid or payable in respect of the labour or services of Commonwealth citizens or citizens of any member State or persons ordinarily resident in a Commonwealth country or a member State.
- (3) For the purpose of determining whether the requirements specified in sub-paragraph (2) are satisfied with respect to any film, any other film used for making photographs depicted as part of any scene in the first-mentioned film shall be treated as part of that film.
- (4) Subject to paragraph 5(4), if on an application under paragraph 2 in relation to a negative, tape or disc of any film the applicant requests the Secretary of State to do so, the Secretary of State shall, for the purpose of determining whether the film is a British film for the purposes of this Schedule, treat the film as if such portions of it as may be designated by the applicant did not form part of it; but the playing time of the portions so designated must not exceed 7 1/2 per cent, of the total playing time of the film.
- (5) Her Majesty may by Order in Council provide for films which are made in accordance with the terms of any agreement between Her Majesty's Government in the United Kingdom and any other government or any international organisation or authority, and which would not, apart from such an Order, be British films for the purposes of this Schedule, to be treated as British films for those purposes.