



# Finance Act 2001

## 2001 CHAPTER 9

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

##### *Other relieving provisions*

#### **72 Expenditure on film production etc**

In section 48(2)(a) of the Finance (No.2) Act 1997 (c. 58) (favourable tax treatment for certain expenditure on film production, etc. incurred before 2nd July 2002) for “2nd July 2002” substitute “ 2nd July 2005 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 72.