
STATUTORY INSTRUMENTS

2007 No. 1050

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

Consequential provision

Returns, amendments to returns and assessments

13.—(1) Where the provisions of Chapter 3 of Part 3, of the enactments amended by that Chapter and the Corporation Tax Acts apply in accordance with these Regulations, returns must be made or amended, and assessments may be made in relation to past accounting periods or tax years (whether before or after the commencement of that Chapter) in accordance with those provisions as modified by these Regulations.

(2) Any return, amendment or assessment necessary to give effect to paragraph (1) may be made notwithstanding any limitation on the time within which a return, amendment or assessment may normally be made.