
DRAFT STATUTORY INSTRUMENTS

2007 No.

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

Modifications to the Finance Act 2006

Modification of section 51 (supplementary provisions)

8.—(1) In the substitution made by section 51(1) (supplementary provisions) for paragraph 80 (exclusion of films and sound recordings) of Schedule 29 to the Finance Act 2002 (corporation tax: gains and losses from intangible fixed assets)(1) modify substituted paragraph 80A(2)(2) as follows.

(2) In paragraphs (a) and (b) for the words “that commenced principal photography before 1st January 2007” substitute “to which Schedule 4 of the Finance Act 2006 does not apply”.

(3) In paragraph (b) for “1st October 2007” substitute “31st March 2008”.

(1) [2002 c.23](#).

(2) Substituted paragraph 80A(2) was amended by [S.I. 2006/3265](#).