

SCHEDULES

SCHEDULE 1

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

Power of Secretary of State to direct alteration of labour costs

- 8 Where it is material, in connection with an application under paragraph 2 in relation to a negative, tape or disc of a film, to ascertain the labour costs of the film or the proportion of those costs which represents payments in respect of the labour or services of persons of any particular class, then—
- (a) if it appears to the Secretary of State that any sum which, as part of those costs, is paid or payable in respect of the labour or services of any particular person is so- great as not to be a bona fide payment by way of remuneration for the said labour or services, the Secretary of State may direct that that sum, or part of that sum, shall be disregarded in ascertaining the said labour costs or the said proportion thereof, as the case may be ; and
 - (b) if it appears to the Secretary of State that no sum or a sum so small as not bona fide to represent all the remuneration therefor is paid or payable as part of those costs in respect of the labour or services of any particular person, the Secretary of State may direct that such sum, or (as the case may be) such greater sum, as may be specified in the direction shall be treated as so paid or payable.