



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.