



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

FILMS AND SOUND RECORDINGS

Corporation tax treatment of sound recordings

^{F1}48 **Sound recordings: revenue nature of expenditure**

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Textual Amendments

- F1** Ss. 48-50 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 680, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F1}49 **Sound recordings: allocation of expenditure**

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006,
Cross Heading: Corporation tax treatment of sound recordings. (See end of Document for details)

F150 Sound recordings: interpretation

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