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*Status: Point in time view as at 01/01/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### FILM TAX RELIEF: FURTHER PROVISIONS

##### PART 1

#### ENTITLEMENT TO FILM TAX RELIEF

##### *Interpretation*

- 14 In this Part of this Schedule—
- “the Commissioners” means Her Majesty's Commissioners for Revenue and Customs;
  - “national insurance contributions” means contributions under Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4) or Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7); and
  - “PAYE regulations” means regulations under section 203 of ICTA.

**Status:**

Point in time view as at 01/01/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation.