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

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## SCHEDULES

### SCHEDULE 5

#### FILM TAX RELIEF: FURTHER PROVISIONS

#### PART 3

#### CONSEQUENTIAL AMENDMENTS

##### *Claim to be made in tax return*

27 In Schedule 18 to FA 1998 (company tax returns), in paragraph 10 (other claims etc to be included in return), after sub-paragraph (3) insert—

“(4) A claim to which Part 9D of this Schedule applies (claims for film tax relief) can only be made by being included in a company tax return (see paragraph 83T).”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Claim to be made in tax return.