



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 3

#### FILMS AND SOUND RECORDINGS

#### *Supplementary provisions*

VALID FROM 01/01/2007

#### **53 Films and sound recordings: commencement and power to alter dates**

- (1) The provisions of this Chapter come into force on such day as the Treasury may appoint by order.
- (2) The Treasury may by order amend any provision of this Chapter that refers to 1st April 2006, the date on which this Act is passed or 1st October 2007 so as to substitute a reference to a later date.

#### **Subordinate Legislation Made**

**P1** S. 53(1) power fully exercised: 1.1.2007 appointed by {[S.I. 2006/3399](#)}, art. 2

**Status:**

Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 53.