

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 17: Film production

Application of Part 15 etc to films that commenced principal photography before 1 January 2007 but were not completed before that date

3575. Section 52 of FA 2006 contains powers to make transitional provisions relating to films that started principal photography before 1 January 2007 but which were not completed before that date. [The Corporation Tax \(Taxation of Films\) \(Transitional Provisions\) Regulations 2007 \(SI 2007/1050\)](#) have been made under section 52 of FA 2006.
3576. Some of the tax provisions which are modified, for transitional purposes, by [SI 2007/1050](#) are rewritten in Part 15 but others (such as the withdrawal of existing film reliefs for both income tax and corporation tax purposes) are not rewritten or are, effectively, rewritten elsewhere (in the Part dealing with intangible fixed assets).
3577. These paragraphs adapt the transitional provisions in [SI 2007/1050](#) so that they refer to the appropriate places in FA 2006, Part 15 of this Act or elsewhere in this Act.