
STATUTORY INSTRUMENTS

2007 No. 1050

**The Corporation Tax (Taxation of Films)
(Transitional Provisions) Regulations 2007**

Modification of other enactments

Modification of ITTOIA 2005

12. In section 132 (meaning of “original master version” and “certified master version”) of ITTOIA 2005(1), in subsection (3)(2)—

- (a) for “Schedule 1” substitute “Schedule 1A”; and
- (b) at the end insert “or certified by the Secretary of State under paragraph 3 of Schedule 1 to that Act as a British film for the purposes of film tax relief”.

(1) 2005 c. 5.

(2) Section 132(3) is repealed by section 178 to, and Part 3(4) of Schedule 26 to the Finance Act 2006 but have effect in relation to films to which these Regulations apply by virtue of the modifications to section 47 of that Act by regulation 7.