
STATUTORY INSTRUMENTS

2007 No. 1050

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

Preliminary

Application of enactments

3. The provisions of Chapter 3 of Part 3, the enactments amended by that Chapter and the Corporation Tax Acts apply with the modifications provided in regulations 4 to 12 in relation to films that commenced principal photography before 1st January 2007 but are not completed before that date.