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STATUTORY INSTRUMENTS

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**2007 No. 1050**

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

*Modifications to the Finance Act 2006*

**Modification of Schedule 4 (taxation of activities of film production company)**

9. In Schedule 4 (taxation of activities of film production company), in paragraph 1 (films to which this Schedule applies)(1) for the words “commence principal photography on or after 1st January 2007” substitute “are certified by the Secretary of State under Schedule 1 to the Films Act 1985 as British films for the purposes of film tax relief and are intended for theatrical release at the time principal photography commences”.

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(1) Paragraph 1 was amended by [S.I. 2006/3265](#).