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Status: Point in time view as at 01/01/2007.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Estimates. (See end of Document for details)

# SCHEDULES

### SCHEDULE 4

### TAXATION OF ACTIVITIES OF FILM PRODUCTION COMPANY

#### Estimates

8 Estimates for the purposes of this Schedule must be made as at the balance sheet date for each period of account, on a fair and reasonable basis taking into consideration all relevant circumstances.

### **Status:**

Point in time view as at 01/01/2007.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Estimates.