
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Recovery of excessive film tax credit. (See end of Document for details)

SCHEDULES

SCHEDULE 5

FILM TAX RELIEF: FURTHER PROVISIONS

PART 3

CONSEQUENTIAL AMENDMENTS

Recovery of excessive film tax credit

- 28 In paragraph 52 of that Schedule (recovery of excessive repayments etc)—
- (a) in sub-paragraph (2) (excessive repayments etc to which paragraphs 41 to 48 apply), after paragraph (bc) insert—
 - “(bd) film tax credit,”;
 - (b) in sub-paragraph (5) (connection of assessment for excessive payment to an accounting period), after paragraph (ad) insert—
 - “(ae) an amount of film tax credit paid to a company for an accounting period,”;
 - (c) in the closing words of that sub-paragraph, after “(ad)” insert “ , (ae) ”.

Changes to legislation:

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Recovery of excessive film tax credit.