



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

FILMS AND SOUND RECORDINGS

Introductory

^{F1}31 Meaning of “film” and related expressions

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Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F1}32 Meaning of “film production company”

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Textual Amendments

- F1** Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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

F133 Meaning of “film-making activities” etc

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Textual Amendments

F1 Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F134 Meaning of “production expenditure” and related expressions

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Textual Amendments

F1 Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F135 Meaning of “UK expenditure”

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Textual Amendments

F1 Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F136 Meaning of “qualifying co-production” and “co-producer”

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Textual Amendments

F1 Ss. 31-41 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 676, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

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