



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

FILMS AND SOUND RECORDINGS

Film tax relief

42 Film tax relief: further provisions

(1) Schedule 5 to this Act contains further provisions about film tax relief.

(2) In that Schedule—

^{F1}

Part 2 provides for the certification of British films for the purposes of the relief;

Part 3 makes provision for claims for the relief;

^{F1}

Textual Amendments

F1 Words in s. 42(2) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 677(a), **Sch. 3 Pt. 1** (with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, Section 42.