

2015 No. 1741

CORPORATION TAX

The Finance Act 2015, Section 29 (Film Tax Relief) (Specified Day) Regulations 2015

Made - - - - *2nd October 2015*

The Treasury make the following Regulations in exercise of the power conferred by section 29(8) of the Finance Act 2015(a).

Citation

1. These Regulations may be cited as the Finance Act 2015, Section 29 (Film Tax Relief) (Specified Day) Regulations 2015.

Specified day

2. The day specified for the purposes of section 29(8) of the Finance Act 2015 is 1st April 2015.

David Evennett
Alun Cairns

2nd October 2015

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The amendments made by section 29 of the Finance Act 2015 (c. 11) to Part 15 of the Corporation Tax Act 2009 (c. 4) (in relation to corporation tax relief for film production) have effect in relation to films the principal photography of which is not completed before such day as the Treasury specify by regulations. The Regulations specify 1st April 2015 as that date.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to a previously announced policy.