STATUTORY INSTRUMENTS

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(**1**).

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
Two of the Lords Commissioners of Her Majesty's Treasury

2nd October 2015

(**1**) 2015 c. 11.