

CO-PRODUCTION FILMS: NOTES ARE APPLICABLE TO CINEMA FILMS EXCEPT WHERE INDICATED

| Timeline: | earlier dates | 31/03/2006 | 01/04/2006 | 31/12/2006 | 01/01/2007 | later dates |
|-----------|--|---|------------|--|------------|-------------|
| | <p>Production period: pp starts before 1/4/06; post-production completed before 1/1/07. Applications for certificates to be sent to: DCMS Reliefs applicable from HMRC: S.48 / S.42 relief Cut-off point for relief on acquisition expenditure: 30/9/07</p> | | | | | |
| | | <p>Production period: pp starts after 1.4.06; post-production completed before 1/1/07. Applications for certificates to: DCMS Relief applicable from HMRC: S.42 relief Cut-off point for S.42 relief on acquisition expenditure: 30/9/07</p> | | | | |
| | <p>Production period: pp starts before 1/4/06; post-production completed after 31/12/06. Applications for certificates to: DCMS. Reliefs applicable: new film tax relief.</p> | | | | | |
| | | <p>Production period: pp starts after 31/3/06 and before 1/1/07; post-production completed after 31/12/06. Applications for certificates to: DCMS. Reliefs applicable: new film tax relief.</p> | | | | |
| | | | | <p>Production period: pp starts after 31/12/06. Applications for certificates to: UKFC. Relief applicable: new film tax relief</p> | | |
| | <p>Television co-productions that started filming before 2007: applications to DCMS.</p> | | | | | |
| | | | | <p>Television co-productions that started filming after 2006: applications to UKFC.</p> | | |