## **Procedures in relation to Relief for Investment in Films**

Part 15-02-06

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The contents of this manual are no longer relevant as they relate to the incentive for investment in film. This scheme closed to new applications in January 2015 and was replaced by the film corporation tax credit.

For guidance in relation to the film corporation tax credit please refer to TDM Part  $\frac{15-02-04}{04}$ .