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In the run up to the recent Budget statement, representatives of the major film studios were worrying that further changes to the film tax relief rules in the United Kingdom could have caused a number of high-profile funding deals to fall through. The worries were alleviated when it became clear that the Budget contained no unwelcome surprises, but merely legislated the anti-avoidance measures announced in the pre-Budget report in December 2004. Download the article written for *Tax Planning International* by Jonathan Ivinson, Partner and Head of Tax in the London office of Hogan & Hartson.

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