[GB] Points-Based Cultural Tests for Tax Relief Introduced

IRIS 2013-8:1/21

David Goldberg
deeJgee Research/Consultancy

On 13 August 2013 the Cultural Test (Television Programmes) Regulations 2013 came into force. The Regulations introduce points-based “cultural tests” for three genres of television programmes: dramas, documentaries and animation.

The purpose is to determine whether a programme may be certified as a “British programme” by the Secretary of State under Part 15A of the Corporation Tax Act 2009 (as inserted by the Finance Act 2013).

Certification as a British programme is a condition of eligibility for television tax relief under that Act. If so, a maximum tax credit will be available to the UK production company of 25% of UK core expenditure.

The tests and points pertain to the setting; content; language; and British cultural aspects of the programme, where certain work on the programme is carried out, and the residence or nationality of the personnel involved in the making of the programme.

A project will pass the cultural test if it is awarded at least 16 out of a possible 31 points. However, there must be a distribution of the points amongst the various heads otherwise a project could pass the test only on the grounds of language, the location of the work and personnel.

Cultural Test (Television Programmes) Regulations 2013

http://legislation.data.gov.uk/uksi/2013/1831/made/data.pdf

© European Audiovisual Observatory (Council of Europe) 2026

© European Audiovisual Observatory (Council of Europe) 2026