[GB] New Definition of “British Film”

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The UK Films Act 1985, Schedule 1, sets out the so-called “cultural test” according to which a film is certified as “British” and hence qualifies for film tax relief (see IRIS 2008-2/19 and IRIS 2006-1/25). A film so certified, i.e., that has passed the test, may apply for tax relief on film production costs (see Corporation Tax Act 2009, Part 15). The test is passed by gaining a certain number of points based on various criteria, including, the setting; subject matter; characters; language; location of the work; and the participants in the production of the film. The new 2015 Order, The Films (Definition of “British Film”) Order, amends and updates the test.

Articles 3 to 5 of the Order amend the cultural test in paragraphs 4A to 4C of the Schedule. The amendments (i) increase the points available if certain percentages of film production work (50% and 80%) take place in the UK; (ii) increase the points available for language use; and (iii) provide that points awarded for a film’s British setting, subject matter, characters and language will equally be awarded for setting, etc, relating to other EEA states.

The effect of the changes is that the number of points available changes from 31 to 35. The pass mark is accordingly changed from 16 to 18 points.

The main change is in relation to subject matter and qualifying persons. “EEA” replaces “UK”, “British” and “English”. Making the test wider in this way “will make it a lot easier to fulfil the criteria. As well as this, greater weight is to be given to original dialogue in an EEA language (six points instead of the previous four), to visual and special effects and to shooting, if at least 80% of them take place in the UK (four points instead of the previous two).”

The Order come into effect on 29 January 2015.

The Films (Definition of “British Film”) Order 2015, SI 2015/86

http://www.legislation.gov.uk/uksi/2015/86/contents/made

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