

Changes to legislation: There are currently no known outstanding effects for the Films Act 1985, Paragraph 4B. (See end of Document for details)

SCHEDULES

SCHEDULE 1

[^{F1}CERTIFICATION OF BRITISH FILMS FOR PURPOSES OF FILM TAX RELIEF]

Textual Amendments

- F1** Sch. 1 heading substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\), Sch. 5 para. 16; S.I. 2006/3399, art. 2](#)

British films for purposes of the Schedule

- [^{F1}[^{F2}4B]] (1) The cultural test for a documentary is as follows.
- (2) Subject to sub-paragraph (7), a film passes the cultural test if it is awarded at least [^{F3}18 points] in total.
- (3) Up to [^{F4}18 points] shall be awarded in respect of the content of the film as follows—
- (a) up to 4 points depending on the percentage of the film that is set in the [^{F5}United Kingdom or an EEA state] as follows—
- (i) 4 points for at least 75%;
- (ii) 3 points for at least 66%;
- (iii) 2 points for at least 50%;
- (iv) 1 point for at least 25%;
- (b) up to 4 points depending on the number of the [^{F6}participants]^{F7}... in the film that [^{F8}are qualifying persons] as follows—
- (i) if there are more than three [^{F6}participants]^{F7}... in the film, 4 points if two or three of the three lead [^{F6}participants][^{F8}are qualifying persons] or, if only one of the three lead [^{F6}participants][^{F9}is a qualifying person], 2 points if he is the first or second lead, 1 point if he is the third lead;
- (ii) if there are only three [^{F6}participants]^{F7}... in the film, 4 points if two or three of them [^{F8}are qualifying persons] or, if only one of them [^{F9}is a qualifying person], 2 points if he is the first or second lead, 1 point if he is the third lead;
- (iii) if there are only two [^{F6}participants]^{F7}... in the film, 4 points if both of them [^{F8}are qualifying persons], 2 points if one of them is;
- (iv) if there is only one [^{F10}participant]^{F7}... in the film, 4 points if he [^{F9}is a qualifying person];
- (c) 4 points if the film depicts a [^{F11}qualifying] story;

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- (d) up to [^{F12}6 points] depending on the percentage of the original dialogue that is recorded in [^{F13}a language recognised for official purposes in the [^{F14}United Kingdom or an EEA state]] as follows—
- (i) [^{F12}6 points] for at least 75%;
 - (ii) [^{F15}4 points] for at least 66%;
 - (iii) 2 points for at least 50%;
 - (iv) 1 point for at least 25%.
- (4) Up to 4 points may be awarded in respect of the contribution of the film to the promotion, development and enhancement of [^{F16}one or more of the following—
- (a) British creativity;
 - (b) British heritage;
 - (c) diversity].
- (5) [^{F17}Up to 5 points shall be awarded in respect of work carried out in the making of the film as follows—
- (a) 4 points if at least 80% of the work carried out on any of the following is carried out in the United Kingdom (unless points are awarded under paragraph (b) or (c) below, in which case nil)—
 - (i) principal photography;
 - (ii) visual effects;
 - (iii) research and development;
 - (iv) special effects;
 - (b) 2 points if at least 50% of the work carried out on any of the following is carried out in the United Kingdom—
 - (i) principal photography;
 - (ii) research and development;
 - (iii) special effects;
 - (c) 2 points if at least 50% of the work carried out on visual effects is carried out in the United Kingdom;
 - (d) 1 point if at least 50% of the work carried out on any of the following is carried out in the United Kingdom—
 - (i) performing and recording the music score created for the film;
 - (ii) audio post production;
 - (iii) picture post production.]
- (6) Up to 8 points shall be awarded in respect of the personnel involved in the making of the film as follows—
- (a) 1 point if the director (or, if there is more than one, the lead director) is a qualifying person;
 - (b) 1 point if at least one of the scriptwriters (or, if there are more than three, of the three lead scriptwriters) is a qualifying person;
 - (c) 1 point if at least one of the producers (or, if there are more than three, of the three lead producers) is a qualifying person;
 - (d) 1 point if the composer (or, if there is more than one, the lead composer) is a qualifying person;
 - (e) 1 point if at least one of the participants (or, if there are more than three, of the three lead participants) is a qualifying person;

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- (f) 1 point if at least 50% of the participants are qualifying persons;
 - (g) 1 point if at least one of the heads of department is a qualifying person;
 - (h) 1 point if at least 50% of the production crew are qualifying persons.
- (7) A film that is awarded all the points available under sub-paragraphs (3)(d) (language), (5) (where work carried out) and (6) (personnel) does not pass the cultural test unless—
- (a) it is awarded at least 2 points under sub-paragraph (3)(a) (setting),
 - (b) it is awarded at least 2 points under sub-paragraph (3)(b) ([^{F18}participants]),
or
 - (c) it is awarded 4 points under sub-paragraph (3)(c) (story).]]

Textual Amendments

- F1** Sch. 1 paras. 4-4D substituted for Sch. 1 para. 4 (1.4.2006) by [Films \(Definition of British Film\) Order 2006 \(S.I. 2006/643\)](#), arts. 1(1), 4 (with art. 2)
- F2** Sch. 1 paras. 4A-4C substituted (1.1.2007) by [Films \(Definition of British Film\) \(No.2\) Order 2006 \(S.I. 2006/3430\)](#), arts. 1(1)(a), 3 (with art. 2)
- F3** Words in Sch. 1 para. 4B(2) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(2) (with art. 2)
- F4** Words in Sch. 1 para. 4B(3) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(a) (with art. 2)
- F5** Words in Sch. 1 para. 4B(3)(a) substituted (31.12.2020) by [The Cultural Tests \(Films, Television Programmes and Video Games\) \(Amendment\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1105\)](#), regs. 1, 2(4)(a); 2020 c. 1, Sch. 5 para. 1(1)
- F6** Word in Sch. 1 para. 4B(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(c)(i) (with art. 2)
- F7** Word in Sch. 1 para. 4B(3)(b) omitted (29.1.2015) by virtue of [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(c)(ii) (with art. 2)
- F8** Words in Sch. 1 para. 4B(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(c)(iii) (with art. 2)
- F9** Words in Sch. 1 para. 4B(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(c)(iv) (with art. 2)
- F10** Word in Sch. 1 para. 4B(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(c)(v) (with art. 2)
- F11** Word in Sch. 1 para. 4B(3)(c) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(d) (with art. 2)
- F12** Words in Sch. 1 para. 4B(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(e)(i) (with art. 2)
- F13** Words in Sch. 1 para. 4B(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(e)(ii) (with art. 2)
- F14** Words in Sch. 1 para. 4B(3)(d) substituted (31.12.2020) by [The Cultural Tests \(Films, Television Programmes and Video Games\) \(Amendment\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1105\)](#), regs. 1, 2(4)(b); 2020 c. 1, Sch. 5 para. 1(1)
- F15** Words in Sch. 1 para. 4B(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(3)(e)(iii) (with art. 2)
- F16** Words in Sch. 1 para. 4B(4) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(4) (with art. 2)
- F17** Sch. 1 para. 4B(5) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 4(5) (with art. 2)

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F18 Word in Sch. 1 para. 4B(7)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, [4\(6\)](#) (with art. 2)

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