

Changes to legislation: Films Act 1985 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

Sections 3, 5 and 6.

[^{F1}CERTIFICATION OF BRITISH FILMS FOR PURPOSES OF [^{F2}AUDIOVISUAL EXPENDITURE CREDIT AND] 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](#)
- F2** Words in Sch. 1 heading inserted (22.2.2024) by [Finance Act 2024 \(c. 3\), Sch. 2 para. 2\(3\)\(a\)](#) (with [Sch. 2 paras. 16\(1\), 17-25](#))

Preliminary

[^{F3}1 (1) In this Schedule—

“ film ” includes any record, however made, of a sequence of visual images that is capable of being used as a means of showing that sequence as a moving picture;

[^{F4}“film production company”, in relation to a film, means a company that is the production company for the film for the purposes of Part 14A of the Corporation Tax Act 2009 (see section 1179DP of that Act) or the film production company in relation to the film for the purposes of Part 15 of that Act (see section 1182 of that Act).]

(2) For the purposes of this Schedule each part of a series of films is treated as a separate film, unless—

- (a) the films form a series with not more than 26 parts,
- (b) the combined playing time is not more than 26 hours, and
- (c) the series constitutes a self-contained work or is a series of documentaries with a common theme,

in which case the films are treated as a single film.

(3) References in this Schedule to a film include the film soundtrack.

(4) For the purposes of this Schedule a film is completed when it is first in a form in which it can reasonably be regarded as ready for copies of it to be made and distributed for presentation to the general public.]

Textual Amendments

- F3** Sch. 1 para. 1 substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\), Sch. 5 para. 17; S.I. 2006/3399, art. 2](#)
- F4** Words in Sch. 1 para. 1(1) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\), Sch. 2 para. 2\(3\)\(b\)](#) (with [Sch. 2 paras. 16\(1\), 17-25](#))

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[^{F5}Applications for certification]

Textual Amendments

F5 Words in Sch. 1 para. 2 heading substituted (1.1.2007) by [Finance Act 2006 \(c. 25\)](#), s. 53(1), [Sch. 5 para. 18](#); [S.I. 2006/3399](#), art. 2

- [^{F6}2 (1) The film production company may apply to the Secretary of State for the certification of a film as a British film.
- (2) The application may be for an interim or final certificate.
- (3) An interim certificate is a certificate granted before the film is completed that the film, if completed in accordance with the proposals set out in the application, will be a British film.
- (4) A final certificate is a certificate granted after the film is completed that the film is a British film.
- (5) The applicant must—
- (a) produce to the Secretary of State such books or other documents relating to the application, and
 - (b) provide the Secretary of State with such other information with respect to it, as the Secretary of State may require for the purposes of determining the application.
- (6) The Secretary of State may require information provided for the purposes of the application to be accompanied by a statutory declaration, by the person providing it, as to the truth of the information.]

Textual Amendments

F6 Sch. 1 para. 2 substituted (1.1.2007) by [Finance Act 2006 \(c. 25\)](#), s. 53(1), [Sch. 5 para. 18](#); [S.I. 2006/3399](#), art. 2

[^{F7}Certification and withdrawal of certification]

Textual Amendments

F7 Words in Sch. 1 para. 3 heading substituted (1.1.2007) by [Finance Act 2006 \(c. 25\)](#), s. 53(1), [Sch. 5 para. 19](#); [S.I. 2006/3399](#), art. 2

- [^{F8}3 (1) If the Secretary of State is satisfied that the requirements are met for interim or final certification of a film as a British film, he shall certify the film accordingly.
- (2) If the Secretary of State is not satisfied that those requirements are met, he shall refuse the application.
- (3) An interim certificate—
- (a) may be given subject to conditions, and (unless the Secretary of State directs otherwise) is of no effect if the conditions are not met;
 - (b) may be expressed to expire after a specified period, and (unless the Secretary of State directs otherwise) ceases to have effect at the end of that period; and

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(c) ceases to have effect when a final certificate is issued.

(4) If it appears to the Secretary of State that a film certified by him under this Schedule ought not to have been certified, he shall revoke its certification.

Unless the Secretary of State directs otherwise, a certificate that is revoked is treated as never having had effect.]

Textual Amendments

F8 Sch. 1 para. 3 substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\)](#), [Sch. 5 para. 19](#); [S.I. 2006/3399, art. 2](#)

British films for purposes of the Schedule

^{F9}4^{F10}(1) A film is a British film for the purposes of this Schedule if it passes the relevant cultural test (see paragraph 4A, 4B or 4C).]

^{F11}(4)

(5) Her Majesty may by Order in Council provide for films to be treated as British films for the purposes of this Schedule if they are made in accordance with the terms of any agreement between Her Majesty's Government in the United Kingdom and any other government, international organisation or authority.

(6) This paragraph has effect subject to paragraph 5 (excluded films).

Textual Amendments

F9 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](#))

F10 Sch. 1 para. 4(1) substituted for Sch. 1 para. 4(1)-(3) (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\)](#), [Sch. 5 para. 20](#); [S.I. 2006/3399, art. 2](#)

F11 Sch. 1 para. 4(4) omitted (31.12.2020) by virtue of [The Cultural Tests \(Films, Television Programmes and Video Games\) \(Amendment\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1105\)](#), [regs. 1, 2\(2\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

^{F12}4A(1) The cultural test for a film other than a documentary (see paragraph 4B) or an animation (see paragraph 4C) is as follows.

(2) Subject to sub-paragraph (7), a film passes the cultural test if it is awarded at least ^{F13}18 points] in total.

(3) Up to ^{F14}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 ^{F15}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 characters depicted in the film that ^{F16}are qualifying persons] as follows—

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- (i) if there are more than three characters depicted in the film, 4 points if two or three of the three lead characters [F¹⁶are qualifying persons] or, if only one of the three lead characters [F¹⁷is 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 characters depicted in the film, 4 points if two or three of them [F¹⁶are qualifying persons] or, if only one of them [F¹⁷is 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 characters depicted in the film, 4 points if both of them [F¹⁶are qualifying persons], 2 points if one of them is;
 - (iv) if there is only one character depicted in the film, 4 points if he [F¹⁷is a qualifying person];
 - (c) 4 points if the film depicts a [F¹⁸qualifying] story;
 - (d) up to [F¹⁹6 points] depending on the percentage of the original dialogue that is recorded in [F²⁰a language recognised for official purposes in the [F²¹United Kingdom or an EEA state]] as follows—
 - (i) [F¹⁹6 points] for at least 75%;
 - (ii) [F²²4 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 [F²³one or more of the following—
- (a) British creativity;
 - (b) British heritage;
 - (c) diversity].
- (5) [F²⁴Up 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 paragraphs (b) or (c) below, in which case nil)—
 - (i) principal photography;
 - (ii) visual effects;
 - (iii) special effects;
 - (b) 2 points if at least 50% of the work carried out on either of the following is carried out in the United Kingdom—
 - (i) principal photography;
 - (ii) 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.]

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- (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 actors (or, if there are more than three, of the three lead actors) is a qualifying person;
 - (f) 1 point if at least 50% of the cast 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) (characters), or
 - (c) it is awarded 4 points under sub-paragraph (3)(c) (story).

Textual Amendments

- F9** 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)
- F12** 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)
- F13** Words in Sch. 1 para. 4A(2) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(2) (with art. 2)
- F14** Words in Sch. 1 para. 4A(3) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(a) (with art. 2)
- F15** Words in Sch. 1 para. 4A(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(3)(a); 2020 c. 1, Sch. 5 para. 1(1)
- F16** Words in Sch. 1 para. 4A(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(c)(i) (with art. 2)
- F17** Words in Sch. 1 para. 4A(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(c)(ii) (with art. 2)
- F18** Word in Sch. 1 para. 4A(3)(c) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(d) (with art. 2)
- F19** Words in Sch. 1 para. 4A(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(e)(i) (with art. 2)
- F20** Words in Sch. 1 para. 4A(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 3(3)(e)(ii) (with art. 2)
- F21** Words in Sch. 1 para. 4A(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(3)(b); 2020 c. 1, Sch. 5 para. 1(1)

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- F22** Words in Sch. 1 para. 4A(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **3(3)(e)(iii)** (with art. 2)
- F23** Words in Sch. 1 para. 4A(4) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **3(4)** (with art. 2)
- F24** Sch. 1 para. 4A(5) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **3(5)** (with art. 2)

- 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 [F25]18 points] in total.
- (3) Up to [F26]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 [F27]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 [F28]participants]F29 ... in the film that [F30]are qualifying persons] as follows—
- (i) if there are more than three [F28]participants]F29 ... in the film, 4 points if two or three of the three lead [F28]participants][F30]are qualifying persons] or, if only one of the three lead [F28]participants][F31]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 [F28]participants]F29 ... in the film, 4 points if two or three of them [F30]are qualifying persons] or, if only one of them [F31]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 [F28]participants]F29 ... in the film, 4 points if both of them [F30]are qualifying persons], 2 points if one of them is;
 - (iv) if there is only one [F32]participant]F29 ... in the film, 4 points if he [F31]is a qualifying person];
- (c) 4 points if the film depicts a [F33]qualifying] story;
- (d) up to [F34]6 points] depending on the percentage of the original dialogue that is recorded in [F35]a language recognised for official purposes in the [F36]United Kingdom or an EEA state]] as follows—
- (i) [F34]6 points] for at least 75%;
 - (ii) [F37]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 [F38]one or more of the following—
- (a) British creativity;
 - (b) British heritage;
 - (c) diversity].

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- (5) ^{F39}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;
 - (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) (^{F40}participants]),
or
 - (c) it is awarded 4 points under sub-paragraph (3)(c) (story).

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Textual Amendments

- F9** 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)
- F12** 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)
- F25** 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)
- F26** 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)
- F27** 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)
- F28** 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)
- F29** 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)
- F30** 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)
- F31** 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)
- F32** 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)
- F33** 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)
- F34** 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)
- F35** 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)
- F36** 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)
- F37** 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)
- F38** 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)
- F39** 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)
- F40** 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)

- 4C (1) The cultural test for an animation is as follows.
- (2) Subject to sub-paragraph (7), a film passes the cultural test if it is awarded at least [F41 18 points] in total.
- (3) Up to [F42 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 [F43 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%;

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- (iv) 1 point for at least 25%;
- (b) up to 4 points depending on the number of the characters depicted in the film that [^{F44}are qualifying persons] as follows—
 - (i) if there are more than three characters depicted in the film, 4 points if two or three of the three lead characters [^{F44}are qualifying persons] or, if only one of the three lead characters [^{F45}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 characters depicted in the film, 4 points of two or three of them [^{F44}are qualifying persons] or, if only one of them [^{F45}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 characters depicted in the film, 4 points both of them [^{F44}are qualifying persons], 2 points if one of them is;
 - (iv) if there is only one character depicted in the film, 4 points if he [^{F45}is a qualifying person];
- (c) 4 points if the film depicts a [^{F46}qualifying] story;
- (d) up to [^{F47}6 points] depending on the percentage of the original dialogue that is recorded in [^{F48}a language recognised for official purposes in the [^{F49}United Kingdom or an EEA state]] as follows—
 - (i) [^{F47}6 points] for at least 75%;
 - (ii) [^{F50}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 [^{F51}one or more of the following—
 - (a) British creativity;
 - (b) British heritage;
 - (c) diversity].
- (5) [^{F52}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) shooting;
 - (ii) visual design;
 - (iii) layout and storyboarding;
 - (iv) visual effects;
 - (v) 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) shooting;
 - (ii) visual design;
 - (iii) layout and storyboarding;
 - (iv) special effects;

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- (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) voice recording;
 - (iii) audio post production;
 - (iv) 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 actors (or, if there are more than three, of the three lead actors) is a qualifying person;
 - (f) 1 point if at least 50% of the cast 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) (characters), or
 - (c) it is awarded 4 points under sub-paragraph (3)(c) (story).]

Textual Amendments

- F9** 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)
- F12** 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)
- F41** Words in Sch. 1 para. 4C(2) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 5(2) (with art. 2)
- F42** Words in Sch. 1 para. 4C(3) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 5(3)(a) (with art. 2)
- F43** Words in Sch. 1 para. 4C(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(5)(a); 2020 c. 1, Sch. 5 para. 1(1)
- F44** Words in Sch. 1 para. 4C(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 5(3)(c)(i) (with art. 2)
- F45** Words in Sch. 1 para. 4C(3)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 5(3)(c)(ii) (with art. 2)

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- F46** Word in Sch. 1 para. 4C(3)(c) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(3)(d)** (with art. 2)
- F47** Words in Sch. 1 para. 4C(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(3)(e)(i)** (with art. 2)
- F48** Words in Sch. 1 para. 4C(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(3)(e)(ii)** (with art. 2)
- F49** Words in Sch. 1 para. 4C(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(5)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F50** Words in Sch. 1 para. 4C(3)(d) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(3)(e)(iii)** (with art. 2)
- F51** Words in Sch. 1 para. 4C(4) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(4)** (with art. 2)
- F52** Sch. 1 para. 4C(5) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, **5(5)** (with art. 2)

4D (1) In paragraphs 4A to 4C—

“cast” means all the actors and performers but not the extras who appear in a film;

“heads of department” has the meaning given by sub-paragraph (2);

“participant” means a presenter, narrator, subject or other person who participates and appears in a documentary;

“production crew” means all the persons directly involved in the production of a film who do not appear in the film;

“qualifying person” means a citizen of, or a person ordinarily resident in, [^{F53}the United Kingdom or][^{F54}an EEA state];

^{F55}
...

“special effects” means artificial techniques or processes, which are not visual effects, used to create an illusion in a film;

“visual effects” means digital alterations to a film’s images.

(2) “Heads of department” means—

- (a) in paragraph 4A, the lead cinematographer, the lead production designer, the lead costume designer, the lead editor, the lead sound designer, the lead visual effects supervisor and the lead hair and makeup supervisor;
- (b) in paragraph 4B, the lead cameraman, the lead sound recordist, the lead editor and the lead researcher;
- (c) in paragraph 4C, the lead layout supervisor, the lead production designer, the lead character designer, the lead editor, the lead sound designer, the lead visual effects supervisor and the lead modelling supervisor.

(3) [^{F56}For the purposes of paragraphs 4A to 4C—

- (a) a film is set in the [^{F57}United Kingdom or an EEA state] if it is set in a country which is now part of the [^{F57}United Kingdom or an EEA state]; and
- (b) a film depicts a qualifying story if the subject matter of the film or the underlying material on which the film is based is from the [^{F58}United Kingdom or an EEA state].]

(4) The amount of work that is carried out in the United Kingdom or elsewhere shall be determined—

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- (a) for the purposes of [^{F59} paragraphs 4A(5)(a)(i) and (b)(i) and 4B(5)(a)(i) and (b)(i)] (principal photography), by reference to the number of days spent on the work;
- [^{F60}(b) for the purposes of the rest of [^{F61} paragraphs 4A(5) and 4B(5) and paragraph] 4C(5) (other matters), by reference to the amount of expenditure on the work.]
- (5) No points shall be awarded under any provision of [^{F62} paragraph 4A(5), 4B(5) or 4C(5) (where work carried out)] in respect of work the expenditure on which is, in the opinion of the Secretary of State, insignificant in relation to the expenditure on all the work carried out in the making of the film.]

Textual Amendments

- F9** 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)
- F53** Words in Sch. 1 para. 4D(1) inserted (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(6)(a); 2020 c. 1, Sch. 5 para. 1(1)
- F54** Words in Sch. 1 para. 4D(1) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 6(2)(a) (with art. 2)
- F55** Definition in Sch. 1 para. 4D(1) omitted (29.1.2015) by virtue of [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 6(2)(b) (with art. 2)
- F56** Sch. 1 para. 4D(3) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 6(3) (with art. 2)
- F57** Words in Sch. 1 para. 4D(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(6)(b)(i); 2020 c. 1, Sch. 5 para. 1(1)
- F58** Words in Sch. 1 para. 4D(3)(b) 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(6)(b)(ii); 2020 c. 1, Sch. 5 para. 1(1)
- F59** Words in Sch. 1 para. 4D(4)(a) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 6(4)(a) (with art. 2)
- F60** Sch. 1 para. 4D(4)(b) substituted (1.1.2007) by [Films \(Definition of British Film\) \(No.2\) Order 2006 \(S.I. 2006/3430\)](#) , arts. 1(1)(a) , 4(3) (with art. 2)
- F61** Words in Sch. 1 para. 4D(4)(b) substituted (29.1.2015) by [The Films \(Definition of British Film\) Order 2015 \(S.I. 2015/86\)](#), arts. 1, 6(4)(b) (with art. 2)
- F62** Words in Sch. 1 para. 4D(5) substituted (1.1.2007) by [Films \(Definition of British Film\) \(No.2\) Order 2006 \(S.I. 2006/3430\)](#) , arts. 1(1)(a) , 4(4) (with art. 2)

[^{F60} Excluded films

- [^{F63} §^{F64}(1) A film must not be certified as a British film for the purposes of this Schedule if parts of the film whose playing time exceeds 10% of the total playing time of the film are derived from a previous film, unless—
- (a) the two films have the same film production company or producer, and
- (b) the previous film has not been certified under this Schedule.]
- (2) The Secretary of State may direct that sub-paragraph (1) shall not apply in relation to a film if in his opinion—
- (a) it is a documentary; and

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(b) its subject matter makes it appropriate for sub-paragraph (1) not to be applied.]

[^{F65}(3) For the purposes of this paragraph—

- (a) the film soundtrack shall be left out of account;
- (b) “producer” means the person by whom the arrangements necessary for the making of the film are undertaken;
- (c) in relation to certification before the commencement of Chapter 3 of Part 3 of the Finance Act 2006, references to certification of a film shall be read as references to certification of the master negative, tape or disc of the film.]

Textual Amendments

- F63** Sch. 1 para. 5 substituted (27.8.1999) by S.I. 1999/2386, arts. 2, 7, Appendix Sch. 1
- F64** Sch. 1 para. 5(1) substituted (1.1.2007) by Finance Act 2006 (c. 25), s. 53(1), Sch. 5 para. 21(2); S.I. 2006/3399, art. 2
- F65** Sch. 1 para. 5(3) inserted (1.1.2007) by Finance Act 2006 (c. 25), s. 53(1), Sch. 5 para. 21(3); S.I. 2006/3399, art. 2

Ascertainment of labour costs and playing time

^{F66}6

Textual Amendments

- F66** Sch. 1 para. 6 omitted (1.4.2006) by virtue of Films (Definition of British Film) Order 2006 (S.I. 2006/643), arts. 1(1), 5 (with art. 2)

Determination of requisite amount of labour costs

^{F67}7

Textual Amendments

- F67** Sch. 1 para. 7 omitted (1.4.2006) by virtue of Films (Definition of British Film) Order 2006 (S.I. 2006/643), arts. 1(1), 5 (with art. 2)

Power of Secretary of State to direct alteration of labour costs

^{F68}8

Textual Amendments

- F68** Sch. 1 para. 8 omitted (1.4.2006) by virtue of Films (Definition of British Film) Order 2006 (S.I. 2006/643), arts. 1(1), 5 (with art. 2)

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Determination of disputes

- 9 (1) Any person who is aggrieved by [^{F69}any decision of the Secretary of State under paragraph 3 may], subject to rules of court, apply to the High Court, and the decision of that Court shall be final.
- (2) In relation to any person whose principal place of business is in Scotland, sub-paragraph (1) shall have effect as if for any reference to the High Court there were substituted a reference to the Court of Session.

Textual Amendments

F69 Words in Sch. 1 para. 9 substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\), Sch. 5 para. 22](#); [S.I. 2006/3399, art. 2](#)

Regulations and orders

- 10 (1) The Secretary of State may make regulations—
- (a) prescribing the form of applications under paragraph 2;
 - (b) prescribing the particulars and evidence necessary for satisfying the Secretary of State that a film is a British film for the purposes of this Schedule;
 - (c) providing that any statutory declaration which is required by paragraph [^{F70}2(6)] to be made by any person shall be deemed to be properly made if it is made on his behalf by any such person as may be specified in the regulations.
- (2) The Secretary of State with the approval of the Treasury may by order make such modifications of any of the provisions of paragraphs 1 and [^{F71}4 to 5] as he considers appropriate; and any such order may contain such incidental, supplemental and transitional provisions as he considers appropriate in connection with the order.
- (3) In sub-paragraph (2) “modifications” includes additions, omissions and alterations.
- (4) Any regulations or order under this paragraph shall be made by statutory instrument.
- (5) Any regulations under this paragraph shall be laid before Parliament after being made; but no order shall be made under this paragraph unless it has been laid before Parliament and approved by a resolution of each House.]

Textual Amendments

F70 Reference in Sch. 1 para. 10(1)(c) substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\), Sch. 5 para. 23\(a\)](#); [S.I. 2006/3399, art. 2](#)

F71 Words in Sch. 1 para. 10(2) substituted (1.1.2007) by [Finance Act 2006 \(c. 25\), s. 53\(1\), Sch. 5 para. 23\(b\)](#); [S.I. 2006/3399, art. 2](#)

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SCHEDULE 2

REPEALS

Chapter	Short title	Extent of repeal
1956 c. 74.	The Copyright Act 1956.	In section 13, in subsection (3) the proviso, and subsection (11).
1960 c. 57.	The Films Act 1960.	The whole Act.
1964 c. 52.	The Films Act 1964.	The whole Act.
1966 c. 29.	The Singapore Act 1966.	In the Schedule, paragraph 13.
1966 c. 48.	The Films Act 1966.	The whole Act.
1970 c. 26.	The Films Act 1970.	The whole Act.
1972 c. 68.	The European Communities Act 1972.	Section 8.
1973 c. 49.	The Bangladesh Act 1973.	In the Schedule, paragraph 9.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Part III of Schedule 1, the entry relating to the Cinematograph Films Council.
1975 c. 71.	The Employment Protection Act 1975.	In Part IV of Schedule 16, paragraph 8.
1979 c. 9.	The Films Act 1979.	The whole Act.
1980 c. 41.	The Films Act 1980.	The whole Act.
1981 c. 15.	The National Film Finance Corporation Act 1981.	In Schedule 1, paragraph 8(4).
1982 c. 39.	The Finance Act 1982.	In section 72, in subsection (2)(a) the words from “(except” to “requires)”, and subsection (8).
1984 c. 43.	The Finance Act 1984.	Section 62(6).

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Changes and effects yet to be applied to :

- s. 6 words omitted by [2024 c. 3 Sch. 2 para. 8\(2\)](#)
- Sch. 1 heading words omitted by [2024 c. 3 Sch. 2 para. 8\(3\)\(a\)](#)
- Sch. 1 para. 1(1) words omitted by [2024 c. 3 Sch. 2 para. 8\(3\)\(b\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)