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STATUTORY INSTRUMENTS

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**2014 No. 1958**

**CORPORATION TAX**

**The Cultural Test (Video Games) Regulations 2014**

<i>Made</i>	- - - -	<i>22nd July 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>24th July 2014</i>
<i>Coming into force</i>		<i>19th August 2014</i>

**THE CULTURAL TEST (VIDEO GAMES) REGULATIONS 2014**

1. Citation and commencement
2. Interpretation
3. For the purposes of these Regulations— (a) a video game...
4. Cultural test: video games
5. Subject to regulation 6, a video game passes the cultural...
6. A video game that is awarded all the points available...
7. Up to 16 points will be awarded in respect of...
8. Up to 4 points will be awarded in respect of...
9. (1) Subject to paragraph (2), up to 3 points will...
10. Up to 8 points will be awarded in respect of...
11. (1) A video game which is set in, or in...
12. Applications and particulars
13. Evidence
14. (1) If an application for final certification seeks the award...  
Signature

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**SCHEDULE — PARTICULARS**

1. Title of video game.
2. Whether the application is for interim or final certification.
3. Whether the video game is intended for supply to the...
4. Name of the applicant.
5. Address of the applicant's principal place of business.
6. Address of the applicant's registered office.
7. Registered number of the applicant.
8. Date of registration of the applicant.
9. Date on which the video game was completed within the...

**Changes to legislation:** *There are currently no known outstanding effects for the The Cultural Test (Video Games) Regulations 2014. (See end of Document for details)*

10. The reasons why any point should be awarded under regulation...
11. The reasons why any point should be awarded under regulation...
12. In respect of any point claimed under regulation 9 (where...
13. The nationality or ordinary residence of all the persons mentioned...
14. Total core expenditure .
15. Total EEA expenditure .
16. Total UK expenditure.
17. Total non-EEA expenditure by reference to each country in which...
18. Other expenditure, meaning all the expenditure on the work varied...
19. Script in the English language.
20. A complete synopsis of the video game in the English...
21. Game design documents.
22. Production schedule.
23. Production budget.
24. Copy of the chain of title in the video game....
25. For the purposes of this Schedule, “UK expenditure” means expenditure...

Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Cultural Test (Video Games) Regulations 2014.