
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations introduce a points-based “cultural test” for video games. The purpose of the test is to determine whether a video game may be certified as a “British video game” by the Secretary of State under Part 15B of the Corporation Tax Act 2009. Points under the test are awarded on the basis of the setting, content, language and British cultural aspects of the game, where certain work on the game is carried out, and the residence or nationality of the personnel involved in the making of the video game. Certification as a British video game is a condition of eligibility for video games tax relief under that Act.

These Regulations also prescribe the particulars and evidence that must be provided to the Secretary of State in support of an application for certification. They also make provision for the making of a statutory declaration on behalf of a company.

The impact on business, charities or voluntary bodies arising from this instrument has been included in the Tax Information and Impact Notes prepared for the Finance Act 2013 which was published alongside the budget on 20th March 2013. The Notes are available on the HMRC website at <http://www.hmrc.gov.uk/tiin/2012/tiin2060.htm>. The Notes remain an accurate summary of the impacts. No significant impact on the public sector is foreseen, and therefore no separate impact assessment has been prepared for this instrument.