
STATUTORY INSTRUMENTS

2015 No. 1449

**The Cultural Test (Television Programmes)
(Amendment) Regulations 2015**

Application

2.—(1) These Regulations have effect in relation to any television programme⁽¹⁾ other than an excepted programme.

(2) A television programme is an excepted programme if—

- (a) an application for certification of the programme was made before the commencement day, or
- (b) the television production company⁽²⁾ has made an election in relation to the programme under paragraph (3).

(3) A television production company may make an election under this regulation in relation to a television programme if—

- (a) the first day of principal photography (in relation to dramas⁽³⁾) or shooting (in relation to documentaries or animations) was before the commencement day, and
- (b) no application for certification of the programme was made before the commencement day.

(4) In this regulation—

“application for certification” means an application for an interim or final certificate under section 1216CC of the Corporation Tax Act 2009, and

“commencement day” means 23rd July 2015.

(1) “Television programme” is defined in section 1216AA of the Corporation Tax Act 2009.

(2) “Television production company” is defined in section 1216AE of the Corporation Tax Act 2009.

(3) “Drama” is defined in section 1216AC(2) of the Corporation Tax Act 2009.