
STATUTORY INSTRUMENTS

2018 No. 1105

The Cultural Tests (Films, Television Programmes and Video Games) (Amendment) (EU Exit) Regulations 2018

PART 1

Amendment of primary legislation

Amendment of the Films Act 1985

2.—(1) Schedule 1 to the Films Act 1985(1) (certification of British films for purposes of film tax relief) is amended as follows.

(2) Omit paragraph 4(4)(2).

(3) In paragraph 4A(3)(3)—

(a) in paragraph (a), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”; and

(b) in paragraph (d), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”.

(4) In paragraph 4B(3)(4)—

(a) in paragraph (a), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”; and

(b) in paragraph (d), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”.

(5) In paragraph 4C(3)(5)—

(a) in paragraph (a), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”; and

(b) in paragraph (d), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”.

(6) In paragraph 4D(6)—

(a) in sub-paragraph (1), in the definition of “qualifying person”, after “person ordinarily resident in,” insert “the United Kingdom or”; and

(b) in sub-paragraph (3)—

(i) in paragraph (a), for “United Kingdom or another EEA state” (in each place where it occurs), substitute “United Kingdom or an EEA state”; and

(1) 1985 c. 21.

(2) Paragraph 4 was amended by [S.I. 2006/643](#), the Finance Act 2006 (c. 25), Schedule 5(2), paragraph 20 and [S.I. 2012/1809](#).

(3) Paragraph 4A was inserted by [S.I. 2006/643](#) and amended by [S.I. 2006/3430](#) and [S.I. 2015/86](#).

(4) Paragraph 4B was inserted by [S.I. 2006/643](#) and amended by [S.I. 2006/3430](#) and [S.I. 2015/86](#).

(5) Paragraph 4C was inserted by [S.I. 2006/643](#) and amended by [S.I. 2006/3430](#) and [S.I. 2015/86](#).

(6) Paragraph 4D was inserted by [S.I. 2006/643](#) and amended by [S.I. 2006/3430](#) and [S.I. 2015/86](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (ii) in paragraph (b), for “United Kingdom or another EEA state”, substitute “United Kingdom or an EEA state”.