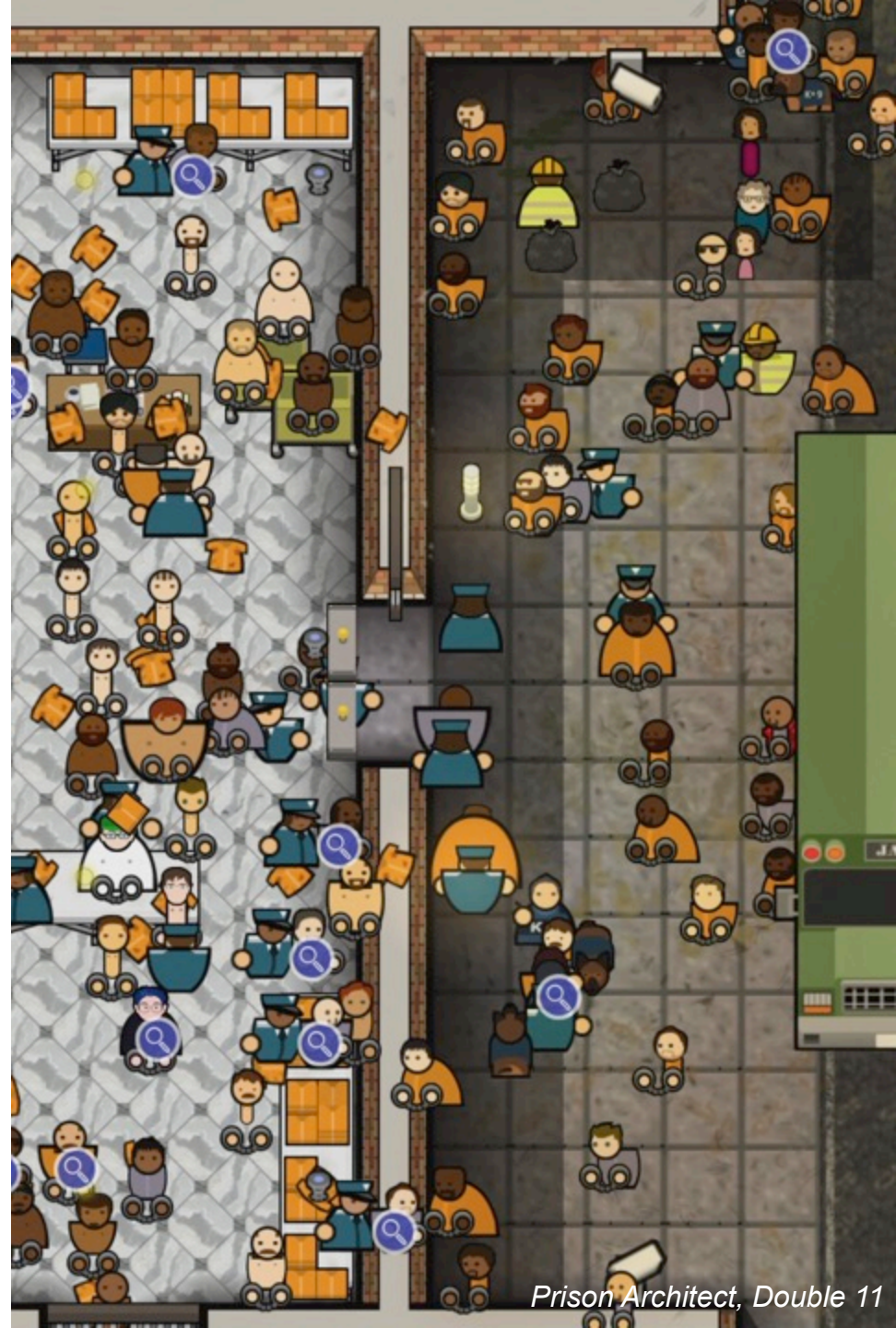




VIDEO GAMES TAX RELIEF

Julia Brown, BFI
Moses Nyachae, Saffery Champness
Des Ryan, HMRC
Colm Seeley, BFI
Kimberley Turner, Double 11

[@AnnaMansiBFI](http://www.bfi.org.uk/certification)



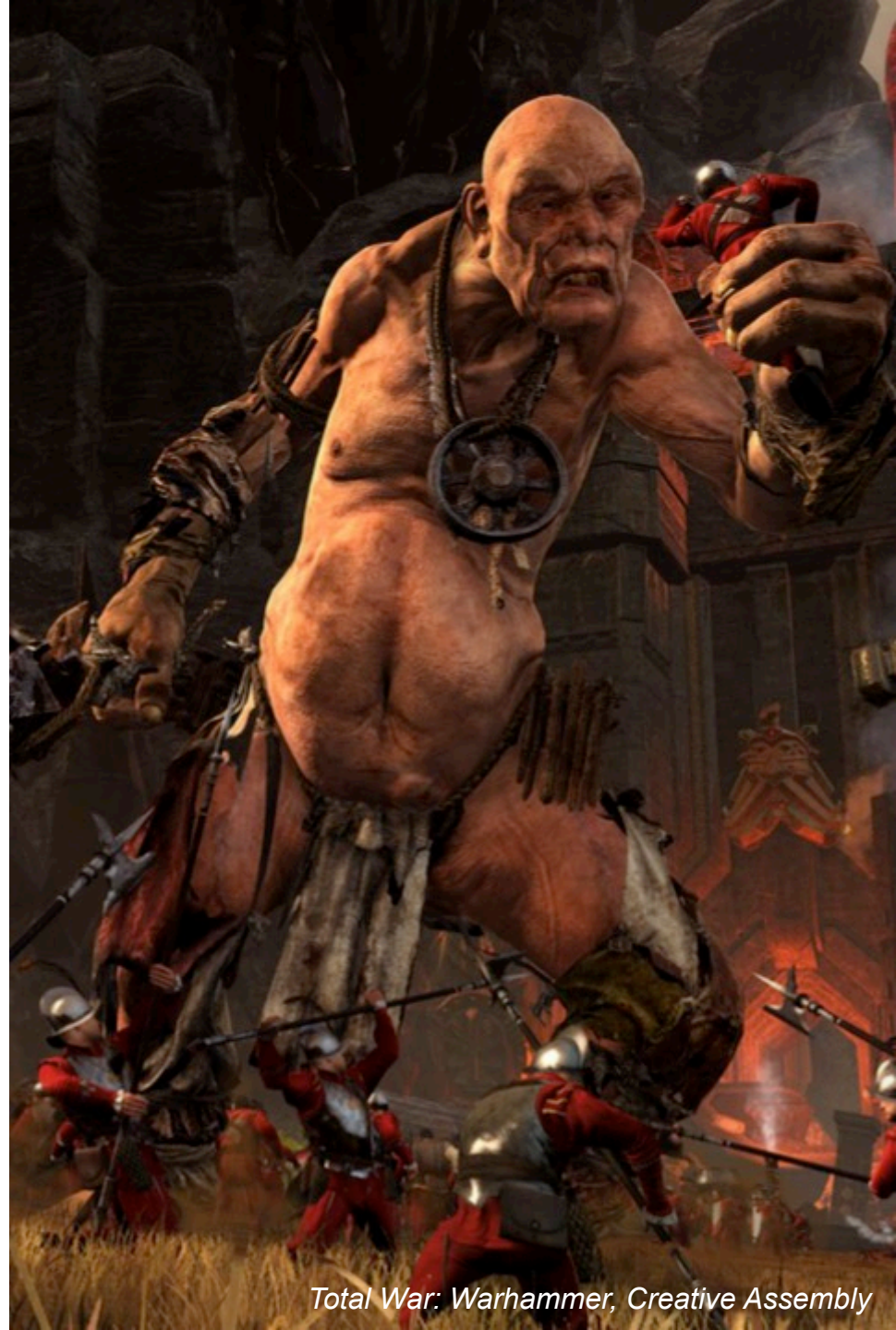
Prison Architect, Double 11



VIDEO GAMES CULTURAL TEST

Julia Brown
Colm Seeley

[@AnnaMansiBFI](http://www.bfi.org.uk/certification)



Total War: Warhammer, Creative Assembly

CULTURAL TEST

- 31 Point Test with pass mark of 16.
- Section A – Cultural Content (16)
- Section B – Cultural Contribution (4)
- Section C – Cultural Hubs (3)
- Section D – Cultural Practitioners (8)



A1 – SETTING

UK/EEA

- Real or fictionalised
- 4 points available

Undetermined location

- Sci-Fi, Fantasy, Generic
- Capped at 3 points

Calculated on a percentage basis



CULTURAL TEST – SECTION A

A2 – CHARACTERS

UK/EEA

- Citizen or resident
- 4 points available

Undetermined Location

- All 4 points available
- If undetermined setting is established, resident characters follows

Calculated on percentage basis

Up to 3 Lead Characters

- Narrative games

Ensemble Cast



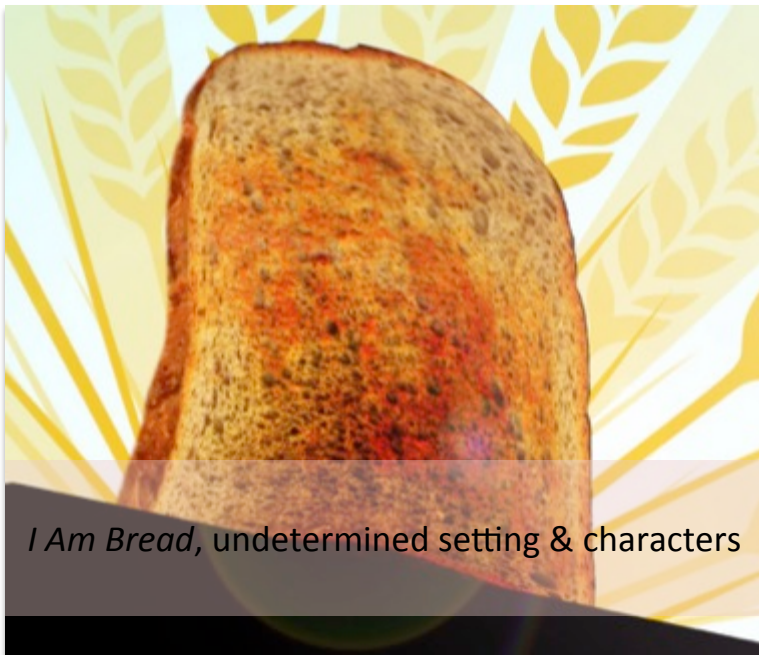
Everybody's Gone to the Rapture, The Chinese Room



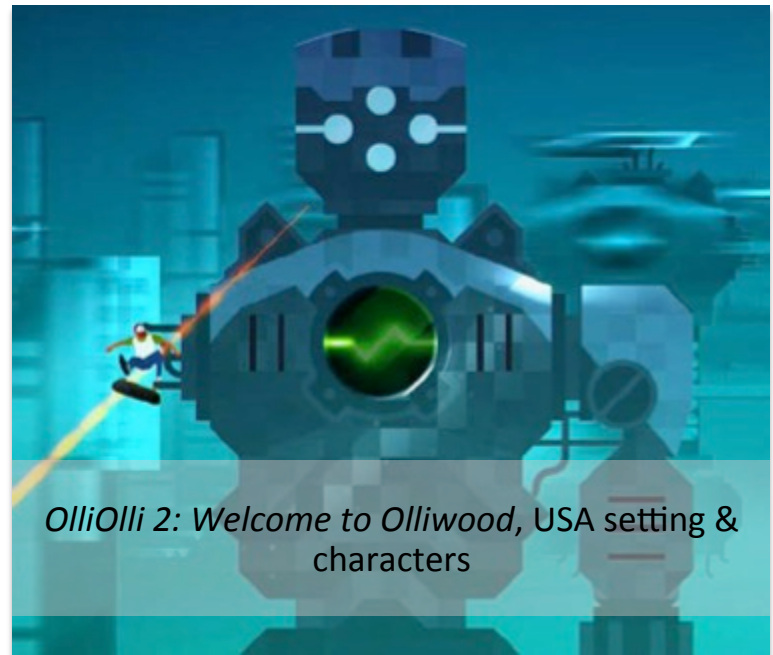
Forza Horizon 2, EEA setting & characters



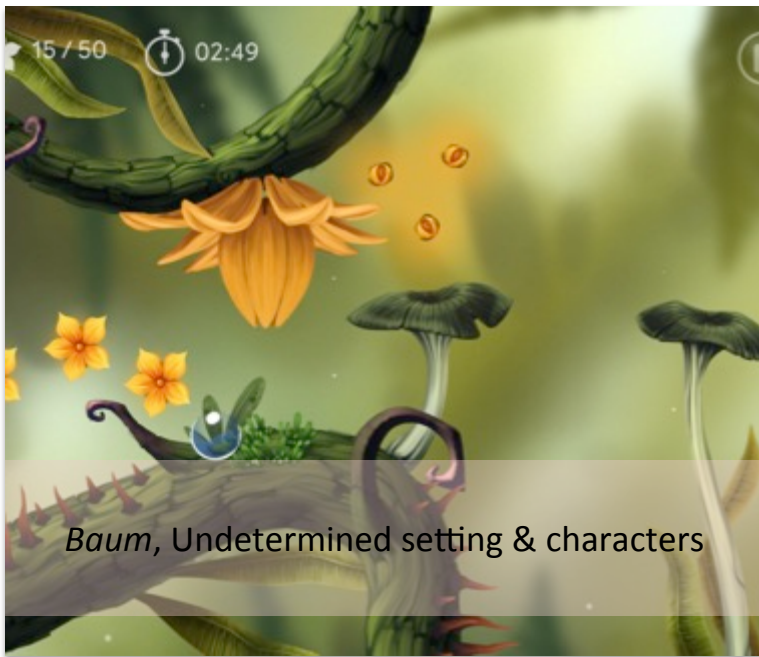
Everybody's Gone to the Rapture, UK setting & characters



I Am Bread, undetermined setting & characters



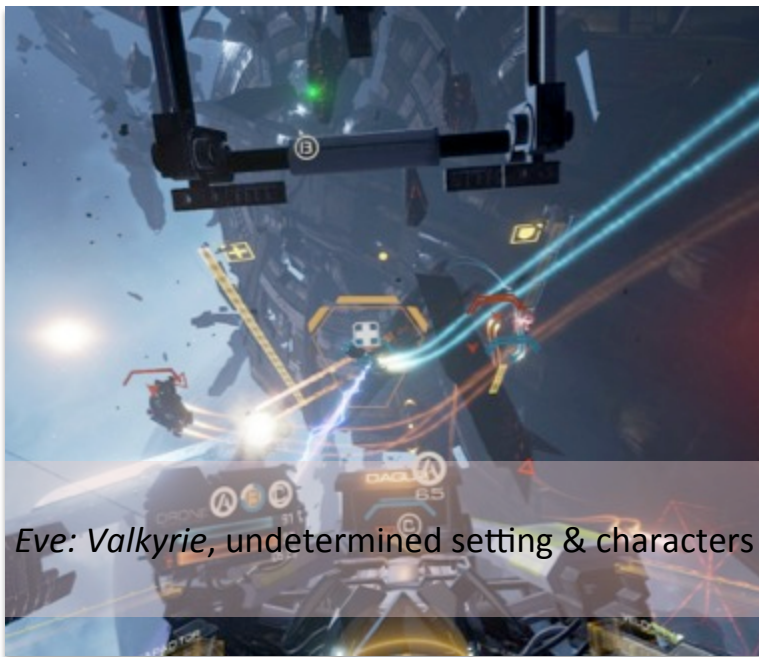
OlliOlli 2: Welcome to Olliwood, USA setting & characters



Baum, Undetermined setting & characters



Drive! Drive! Drive!, undetermined setting & characters



Eve: Valkyrie, undetermined setting & characters



GTA V, USA setting & characters

CULTURAL TEST – SECTION A

A3(a) – STORY

UK/EEA **only**

4 points available

Story or subject matter

If setting and characters are established, story follows



CULTURAL TEST – SECTION A

A3(b) – UNDERLYING MATERIAL

Created by UK/EEA citizen/resident

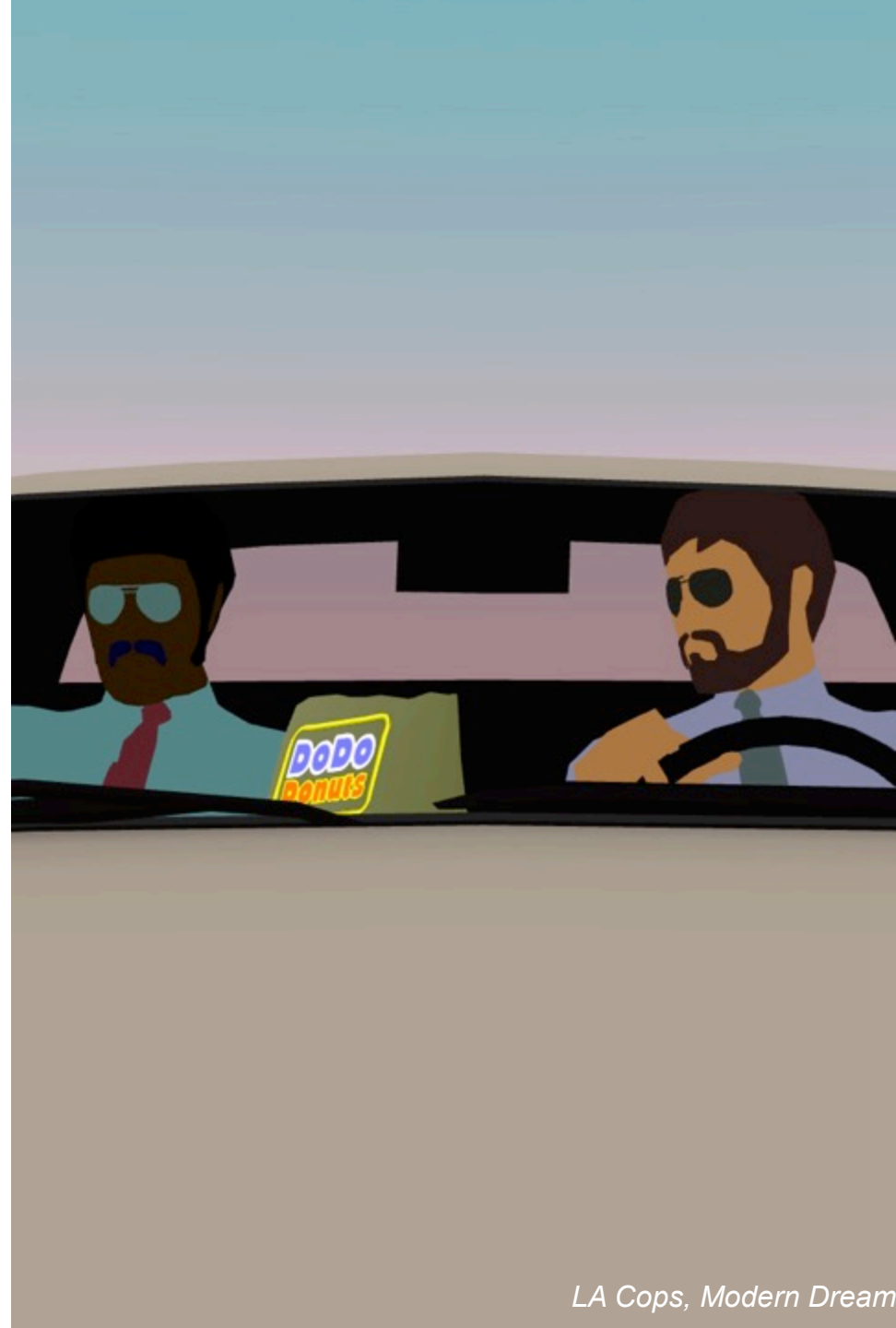
4 points available

Underlying material can be

- Design document
- Prototype
- Script
- Concept
- Book, film, comic book etc.

Chain of Title

- Employment contract
- Designer's agreement
- Underlying material declaration



A4 - LANGUAGE

English (British, American etc.) or UK indigenous language

4 points available

- Calculated on percentage basis

Dialogue does not have to be spoken

Tutorials, menus

Multiple language options

Require script, localisation document, sample



CULTURAL TEST – SECTION B

B – BRITISH CREATIVITY

Unique, innovative or envelope-pushing content

Creative or technical

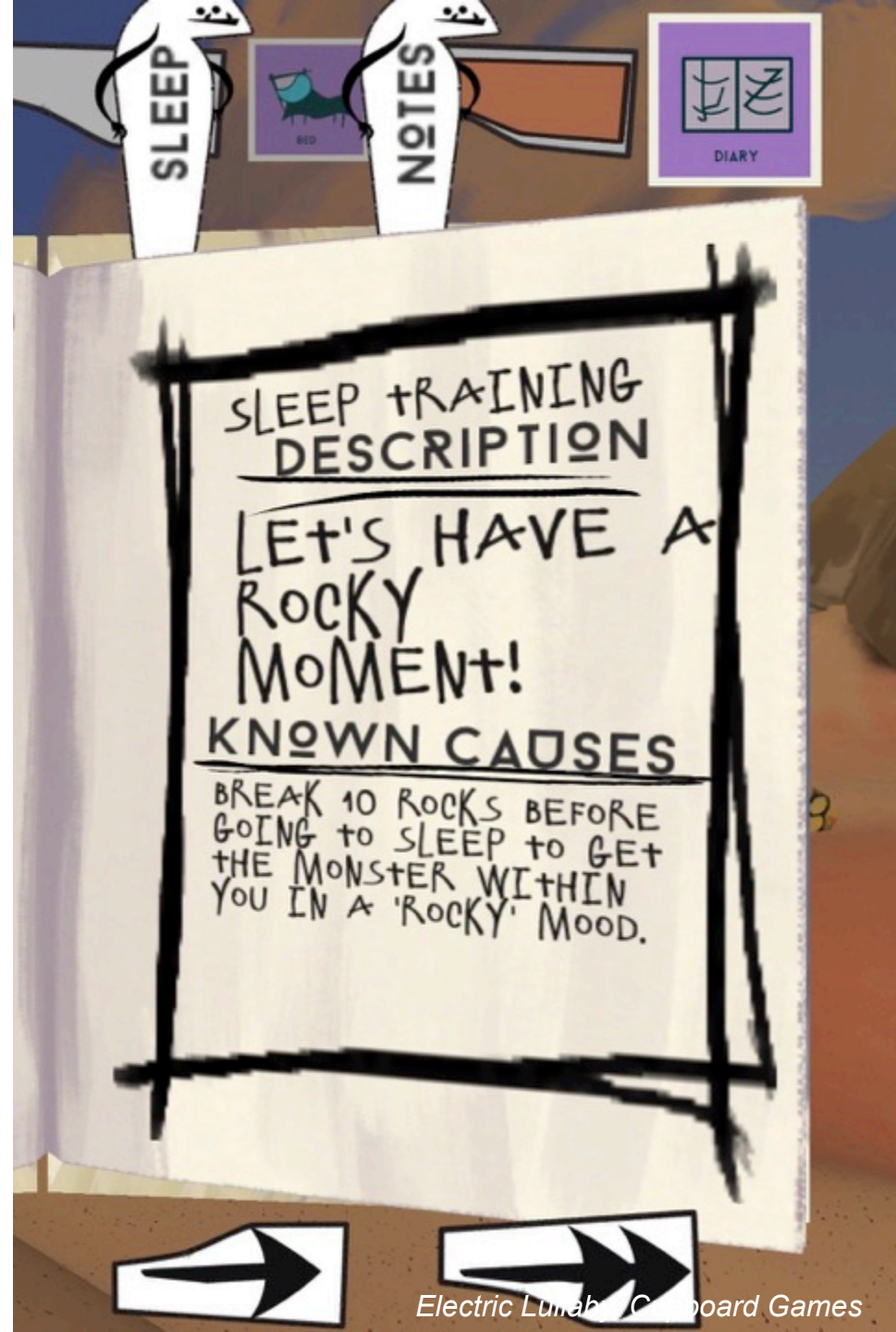
First British example

Creativity within genre

Consult guidance notes

Up to 2 points available

- Total of 4 for section



CULTURAL TEST – SECTION B

B – BRITISH HERITAGE

Explores significant British event, person, movement

Features British heritage landmarks

British video game heritage

Must be **direct** connection

- Monty Python **doesn't count**

Up to 2 points available

- Total of 4 for section



B – DIVERSITY

BAME, LGBTQ, gender, social exclusion, disability, socio-economic status, religion

- Characters on screen
- Themes explored
- Development Team

Non-stereotypical portrayals

Senior positions

Up to 2 points available

- Total of 4 for section



CULTURAL TEST – SECTION C

C – CULTURAL HUBS

Section C1 – 2 points

- Conceptual Development
- Programming
- Design
- Storyboarding

Section C2 – 1 point

- Audio Production
- Music Recording
- Voice Recording

Points awarded if **over 50% of** expenditure on **any one** activity (per section) is within the UK

Requires accountant's report at final certification

- Only relevant expenditure should be verified



CULTURAL TEST – SECTION D

D – CULTURAL PRACTITIONERS

D1 – Project Leader

D2 – Scriptwriter

D3 – Composer

D4 – Artist

D5 – Programmer

D6 – Designer

D7 – Key Staff

• **Any one** of seven heads of department

D8 – Development Team

• **Over 50%**

Multiple points available for same individual

Requires accountant's report at final certification



HOW TO APPLY



[Online application form](#)

4-6 week turnaround time

Interim Certificate for in-development games

Final Certificate for completed games

Use guidance notes for assistance

Fill out **only** the relevant sections (16 points required)

Attach **all** supporting documentation.

- Budget/Final Cost Report
- Schedule
- Copy of Game/Game Design Document/Script/Visuals
- Chain of Title/Underlying Material Declaration
- Accountant's Report

Statutory Declaration and hardcopy application form.

Q&A

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Moses Nyachae, Saffery Champness

Des Ryan, HMRC

Colm Seeley, BFI

Kimberley Turner, Double 11

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Knights and Bikes,
From Sword