



Indie Dev' Guide

British Film Institute (BFI) certification

Introduction

In order to show HM Revenue & Customs your company is eligible to claim Video Games Tax Relief (VGTR), your company must hold an interim or final certificate for the particular game being claimed for. These certificates are issued by the British Film Institute (BFI).

To obtain certification from the BFI, your company must pass a cultural test, certifying that the production is a British video game.

The video games development company (VGDC) must be registered with Companies House and be subject to UK corporation tax. An important point to note is that the VGDC must be set up before development begins and have responsibility for all aspects of the video game making process from design and development through to testing and delivery.

When to apply

You can apply for interim certification before or during development and production. Interim certification will allow you to claim video game tax relief during development of the game.

You will need to submit a final application following completion of the game in order to obtain your final certificate.

Where to apply

You can apply for certification at:

<http://www.bfi.org.uk/film-industry/british-certification-tax-relief/cultural-test-video-games>.

How to apply

The cultural test is points-based. Your game will require at least 16 out of 31 available points to pass the test. The test is made up of four sections:

- Section A - Cultural content (up to 16 points).
- Section B - Cultural contribution (up to 4 points).
- Section C - Cultural hubs (up to 3 points).
- Section D - Cultural practitioners (up to 8 points).

If you are applying for certification and are applying for points in Section C and D, you will require an accountant's report as well.

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