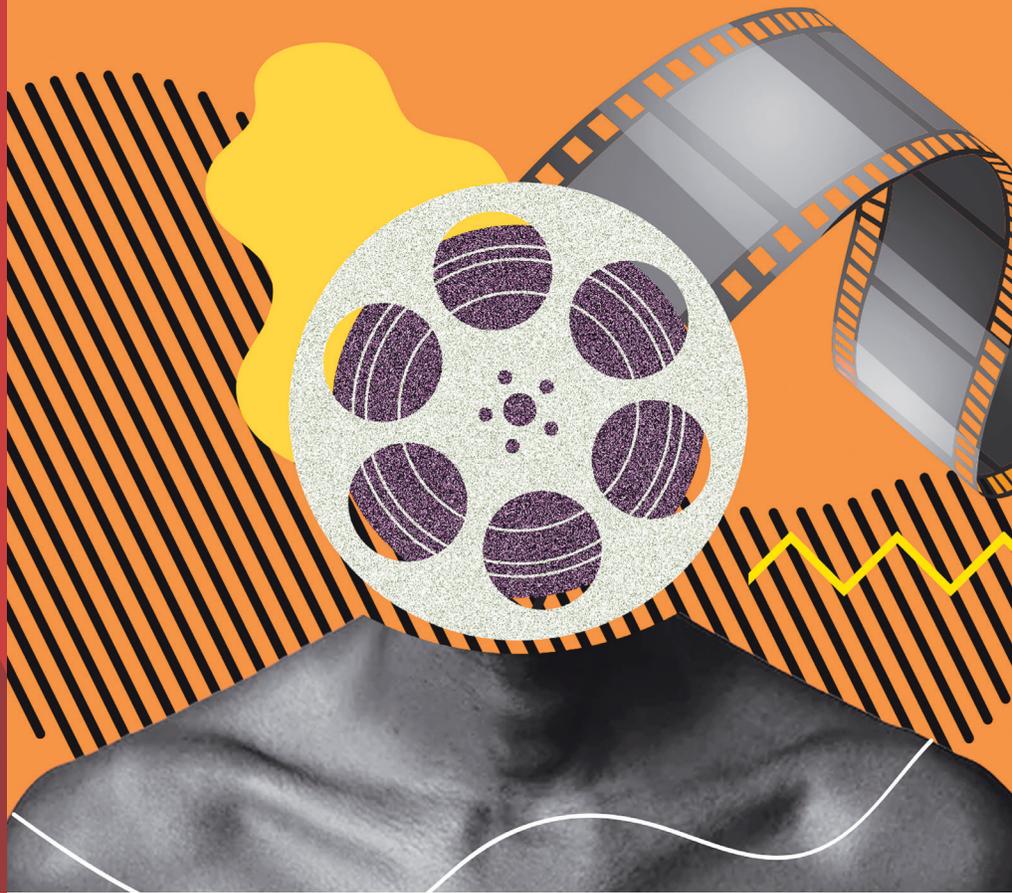


DEFINING NATIONAL CONTENT:

A comparative study of the approaches developed in a sample of countries



Véronique Guèvremont
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UNESCO Chair on the Diversity
of Cultural Expressions
Université Laval
Québec, Canada



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Research assistant: Véronique Rocheleau-Brosseau

Graphic designer: Marie-Claude Rouleau, Elan Création

Translation (English version): Maxime Mariage

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SUMMARY

As Canadian cultural policy enters a new era marked by the adoption of the *Online Streaming Act*, a number of questions arise regarding **measures to support cultural and creative industries**. The adaptation of these measures to the digital environment must be considered in light of the **imperatives of preserving and promoting the diversity of cultural expression and linguistic diversity** that characterize the Canadian cultural landscape. Achieving these objectives calls for support for the creation and production of **diversified Canadian cultural content, including content available online**, which raises the question of **defining Canadian cultural content**.

Other countries are facing similar challenges, and Canada can learn from **approaches being developed elsewhere in the world**. To this end, this study offers a comparative analysis of national content definition practices in a sample of ten countries: **Australia, Belgium, France, Germany, Italy, the Netherlands, New Zealand, Norway, Spain and the United Kingdom**. In addition to the fact that these countries **all use a definition of national content** to identify works eligible for financial aid or tax benefits, many also have a **particular linguistic context** that bears similarities to Canada's linguistic landscape.

The reasons why the countries covered use a definition of national content are first put forward. In all cases, we note that **both economic and cultural considerations** guide these countries in the choice of using such a definition, and in the **selection of the criteria** used to define this content.

In cultural terms, the use of a definition of national content is motivated by the desire to support works that **reflect national identity, culture, customs and traditions**. The states covered also wish to stimulate a **high-quality cultural offering** and ensure the **availability of cultural content in the national, regional or indigenous language(s)**. In several cases, the preferred approach also reflects the desire to **support works that would not otherwise be produced**, and to **strengthen the sustainability of the sector**.

Furthermore, a number of states see **economic benefits** in the use of a national content definition, particularly with regard to the **retention of intellectual property**. For example, in some states, the definition is intended to encourage national creators or producers to **retain intellectual property rights in their works**, or at least majority shares in them.

The practice of the ten countries covered in the study in terms of **defining national content** and **using this definition** in the **various links of the value chain** is then examined in depth. Although a definition of national content can be used in the implementation of various policies (the application of national content quotas, for example), **the study focuses on the definition of national content** used by states to determine which content is eligible for their **financial support or tax benefit programs** in the audiovisual sector.

Within the framework of these programs, the definition of national content is based on **three types of cultural test**:

Firstly, in several countries, support programs are based on **a cultural test that uses a scoring system** and sets a threshold to be reached in order to qualify as a national work.

Secondly, several countries use a **cultural test that does not involve a score, but sets out a minimum number of cultural criteria or conditions to be met** in order to qualify as a national work.

Thirdly, countries sometimes use a much more flexible cultural test, which sets out **criteria or conditions that are taken into account in qualifying as a national work**, without however setting a minimum threshold to be met.

Whatever the form of this test, **multiple cultural criteria** are taken into account to select projects eligible for support. The **subject matter**, and **the cultural content or the cultural contribution of the work** are among the elements considered. Other criteria include the **place of origin of personnel (or production company)**, the **economic benefits** of a work, and the **places of creation and expenditure**. Of course, there are overlaps between the various categories (for example, the place of origin of key personnel involved in the creation and production of a work may well influence its cultural content), but the distinction between the various types of criteria is frequent.

The **types of cultural tests applied** in the ten countries covered **for films, series and video games** are then the subject of several comparative analyses. It emerges that **cultural tests with scoring** are more often used to identify national content likely to benefit from tax incentives, whereas financial support programs tend to use **cultural tests without a scoring system, but with a minimum number of conditions to be met**. In some cases, support programs apply two types of cultural test cumulatively.

Finally, a more in-depth analysis of the cultural tests applied in the deployment of tax incentives to support the production of motion pictures is carried out to highlight the criteria most used by the ten countries covered. For instance:

In terms of **cultural criteria**, the criteria most frequently used by countries are **the place where the story takes place, the subject or expressions on which a film is based, and the reflection of society, its interests, creativity, heritage and cultural diversity**. The **original language of the work** is also an important criterion for a majority of countries.

As far as the place of origin of personnel is concerned, the **producer's nationality or country of residence is a criterion systematically taken into account in the ten countries covered**.

In terms of **where project-related expenses are incurred**, all stages can be considered: pre-production, production, visual and audio post-production, and special effects. To a lesser extent, the project's **economic benefits** are also taken into account.

Finally, this study shows that the **technological developments of the last two decades do not appear to have prompted the states covered to substantially modify or revise the definition of national content**. Moreover, **the definition of national content now applies to a wider variety of content**. For example, in addition to programs dedicated to **films** and **series**, several states use a **definition of national content** in the context of deploying support measures for **video games** or **augmented reality content**. Finally, **the cultural test applied by states to new types of content is often similar** to the test applied to traditional audiovisual content such as films and series.

TABLE OF CONTENTS

1.	Introduction	6
2.	Why define national content?	9
2.1	Arguments justifying the use of a definition of national content	9
2.2	Taking the public's interest into account	12
2.3	Expected benefits	13
2.4	Towards an evolution of the definition...?	15
3.	How is the definition of national content used?	16
3.1	Links in the value chain and content concerned	16
3.2	The definition of national content in the deployment of financial aid and the allocation of tax benefits	19
3.2.1	Countries applying a cultural test with scoring	21
3.2.2	Countries with cultural criteria without score, but with a minimum number of conditions to be met	29
3.2.3	Countries with cultural criteria to be met, but no score or minimum number of conditions to be met	34
4.	Putting the definition of national content into perspective: a comparison of practice in the 10 countries covered	35
4.1	Comparative analysis of cultural tests applied to various cultural contents	35
4.2	Comparative analysis of cultural tests applied in the deployment of tax incentives to support the production of motion pictures	38
5.	Highlights	44
	Main documentary sources	46

1

INTRODUCTION

Over the past decade, the offer of audiovisual services has undergone a profound transformation. The rise of digital technologies in the field of cultural and creative industries, as well as the arrival of new players, in particular the major distribution platforms, have revolutionized the way we discover new audiovisual content. In addition to feature films, shorts, documentaries and series, there has been an explosion in video games, augmented reality content and short videos for sharing platforms.

These changes are prompting a growing number of countries to modernize their cultural policies in order to continue supporting the creation, production, distribution, dissemination and access to a rich and attractive cultural offering. The aim is also to adapt to new audience habits and ensure the presence of national and local content in all venues and on all distribution media. One of the effects of revising policies is to extend the benefit of certain forms of aid to new types of content, as attested by a study on the subject published in May 2023.¹

Against this background, it is pertinent to examine the approach favoured by states in determining the content likely to benefit from their support programs in the audiovisual sector, such programs generally taking the form of financial aid or tax incentives. The vast majority of this support is directed at national content, or even European content in the case of European Union member states,² which raises the question of the criteria used to define such content.

In several countries, these criteria are applied as part of an examination process, often referred to as the “cultural test” (or cultural scale). This test takes into account multiple cultural criteria – such as the subject matter, cultural content or cultural contribution of the work – to select the projects that will be eligible for support, although this does not exclude the possibility that economic criteria may also be considered (such as the place of expenditure). Cultural tests can take various forms, such as a scoring system or the setting of minimum requirements to be met. Some tests apply to various types of content, including new content created or made accessible through digital technologies, while others are limited to specific ones, such as cinematographic films.

1 V. Guèvremont, “Support for Independent Audiovisual Production: A Comparative Study of the Approaches Developed in a Sample of Countries”, Commissioned by Telefilm Canada, May 2023, 67 pages.

2 To avoid making the text too cumbersome, the expression “national content” will be used to refer generally to issues relating to the definition of national and/or European content. Where necessary, nuances will be introduced.

This study offers a comparative analysis of approaches developed for defining national content and applying a cultural test in a sample of ten countries: Australia, Belgium, France, Germany, Italy, the Netherlands, New Zealand, Norway, Spain and the United Kingdom, hereinafter referred to as the countries covered.” In addition to the fact that these countries apply this type of test to select works likely to benefit from aid, several also have a particular linguistic context – Belgium, Spain and New Zealand in particular – which makes it all the more relevant to focus on them in order to highlight practices that could inspire Canada.



REPORT STRUCTURE

The rest of the report is structured as follows:

SECTION 2

explores the reasons why the countries covered use a definition of national content;

SECTION 3

examines how the definition of national content is used in the countries covered, looking more specifically at the links in the value chain targeted by programs that rely on a definition of national content, and then examining the cultural tests that are carried out to allocate financial aid or deploy tax incentives;

SECTION 4

offers a comparative analysis of cultural tests carried out in the countries covered, using data drawn from the review carried out in the previous section;

SECTION 5

concludes with a summary of some of the key facts and practices that have developed with the rise of digital technologies. These elements can be taken into account by Canada as it continues its reflections on the future of Canadian cultural policy.

2

WHY DEFINE NATIONAL CONTENT?

The definition of “national content” generally makes it possible to circumscribe the support offered in the audiovisual sector. In the countries covered by this study, both economic and cultural considerations motivate the use of such a definition, and in particular the choice of criteria used to characterize this content. This section identifies some of the arguments put forward by the countries covered to justify the use of this definition and the selection of criteria to identify national content (2.1). It also reports on how these countries perceive the resulting benefits (2.2) and the attention they pay to public interest (2.3). Finally, this section presents some of the ideas being considered in certain countries with a view to revising the definition of national content (2.4).

2.1 ARGUMENTS JUSTIFYING THE USE OF A DEFINITION OF NATIONAL CONTENT

Both economic and cultural considerations guide the countries covered in the choice of a definition of national content and the selection of criteria used to identify this content. To illustrate this, it is relevant to distinguish the case of the European Union member states covered by this study (Belgium, France, Germany, Italy, Netherlands, Spain) – whose cultural policies, including aid to support the audiovisual sector, must comply with rules set at the European level – from the other countries covered by this study (Australia, New Zealand, Norway, United Kingdom).

The case of the EU member states

Within the European Union, the use of a definition of national content is governed by certain rules which inevitably influence the choice of criteria used to circumscribe this content. Since support offered in the audiovisual sector must comply with the *Treaty on the Functioning of the European Union* (TFEU), the definition of the national content targeted by this support can be a decisive factor in ruling on the legality of aid deployed by members. To fully understand this mechanism, we need to point out the European rules applicable to state aid.

According to Article 107.1 of the TFEU, public aid is incompatible with the internal market of the European Union, insofar as it affects trade between member states. Such aid is granted by a member state or through state resources in any form whatsoever. Article 107.3 does, however, list certain categories of aid that may be considered compatible with the internal market, notably “aid to promote culture and heritage conservation where such aid does not affect trading conditions and competition in the Union to an extent that is contrary to the common interest” (paragraph d).

Given this exception to the general rule governing state aid, it is to the advantage of European Union members to emphasize the cultural dimension of the content targeted by their aid, so that it can be considered compatible with European legislation.

THE IMPACT OF EUROPEAN LAW ON THE DEFINITION OF CULTURAL CONTENT: THE EXAMPLE OF VIDEO GAMES IN BELGIUM

The European Commission's control of certain types of aid granted by member countries of the European Union demonstrates the influence of the rule and exceptions set out in Article 107 of the TFEU on how national content is defined. In 2019, Belgium's federal parliament passed a [law](#) extending to video games the scope of an aid (the Tax Shelter) dedicated to certain cultural products. Already approved in 2014 to support film, the extension of the aid was deemed incompatible with the TFEU due to a condition of territoriality of expenditure set by Belgian legislation. Following the European Commission's [2020 decision](#), the Belgian authorities modified the criteria used to define video games eligible for aid. In particular, the changes emphasize the attention paid to the cultural nature of video games, an approach finally deemed to be in line with European law in the [2022 decision](#) issued by the European Commission. The decision specifies the conditions to be met for a cultural test applied to video games to benefit from the exception in Article 107.3.d) of the TFEU, for example because of its educational character, or because it enhances local cultural heritage.

According to a [2013 communication](#) published by the European Commission, to comply with European law, "aid to the audiovisual sector needs to promote culture." In order to achieve this objective, the state concerned must then use "a cultural selection process to determine which audiovisual works should benefit from aid or a cultural profile to be fulfilled by all audiovisual works as a condition of the aid." In addition, the European Commission maintains that it may be legitimate for a state to seek to protect linguistic diversity; consequently, it believes that "defending and promoting the use of one or several of the languages of a Member State also serves the promotion of culture." Lastly, it is important to emphasize that the European Commission considers that the commercial nature of a film does not prevent it from being cultural. In drawing this conclusion, the Commission refers explicitly to the 2005 UNESCO *Convention on the Protection and Promotion of the Diversity of Cultural Expressions*, and more specifically to its Article 4.4, which defines "cultural activities, goods and services" as "activities, goods and services, which [...] embody or convey cultural expressions, irrespective of the commercial value they may have."

This last remark is particularly interesting, as it helps us to understand that, although the national content targeted by aid is defined using cultural criteria, the aim being to promote a culture, recourse to a definition of national content can be based on certain economic criteria. Recognition of this dual dimension of cultural products is reflected in a number of initiatives undertaken by the countries covered.

In the **Netherlands**, for example, the [Regulations for Netherlands Film Production Incentive Scheme](#) introduced in 2014 point out that the measure aims to promote a high-quality environment for Dutch film production and strengthen the industry's competitive position on the international stage. Explanatory notes state that, in terms of content, the cultural products targeted have a decisive influence on and reflect Dutch society; moreover, as economic goods, these cultural products offer considerable opportunities for stimulating growth and employment. The reinforcement of both the cultural and economic dimensions of these products enables the expression of both the culture and the creative capacity of the Netherlands. As a result, the cultural dimension benefits from an economically sound and sustainable sector and, conversely, economic sustainability is reinforced by a high-quality audiovisual offering.

Similarly, the fundamental principles of public intervention set out in **Italy's** [Cinema and Audiovisual Act](#) refer to activities that simultaneously contribute to the definition of national identity and culture, as well as to industrial growth, the promotion of tourism and job creation, including through the development of professions in the sector.

The aim of the film support granted by **Germany's** Federal Film Board (FFA) under its *Film Support Act* (FFG) is also to strengthen not only the structure of the German film industry, but also the creative and artistic quality of German films. In addition, it is specified that the targeted content must be produced in the German language or dubbed in German, thus reinforcing the cultural character of the work. The linguistic criterion is also decisive in **France**, since several grants are reserved for cinematographic and audiovisual works of original French expression, i.e. works produced entirely or mainly in French or in a regional language used in France. In addition, in the specific field of video games, some French grants are based on a “[cultural scale](#)” which assesses the cultural character of the game. A cultural test is also applied in **Belgium** (see box above, *The impact of European law on the definition of cultural content: the example of video games in Belgium*). In **Spain**, support for feature film production is conditional on the issuance of a “cultural certificate,” granted on the basis of criteria relating exclusively to the content of the work, the language of the original version and the target audience.

The case of the other countries covered

The **United Kingdom's** approach to defining national content is similar to that of EU member states, which is explained by the fact that it was obliged to comply with European legislation until January 31, 2020, when the withdrawal agreement came into force.³ Like Belgium, the United Kingdom has also had to review the content targeted by certain subsidies, which were deemed not to comply with European legislation. Following its request to the European Commission in 2005 for approval of a new tax relief for film production, the UK government was forced to revise the cultural test used to define eligible content, due to its overemphasis on the economic dimension of the production. The revised test took greater account of the film's cultural content and added criteria relating to the film's contribution to British culture. According to a 2006 [Explanatory Memorandum on the definition of British film](#), the tax relief was based precisely on recognition of the crucial role played by cinema in British culture. More specifically, the measure was intended to promote sustainability in British film production, to encourage the production of films that might not otherwise be made, and to maintain a critical mass of UK infrastructure, creative and technical expertise to facilitate the production of culturally British films. [Further changes to the cultural test](#) were made in 2015, notably to revise the cultural criteria and place greater emphasis on the language of original dialogue.

Elsewhere in the world, the balancing of cultural and economic considerations in defining national content is based on a variety of considerations. In **Norway**, for example, a [study published in 2017](#) argues that the model for determining which productions to support is designed to balance cultural goals against a limited availability of funds. The cultural test thus includes various criteria aimed at ensuring that the supported work reflects Norwegian and European values, culture, identity, customs and traditions. Similarly, in **New Zealand**, the [guidelines](#) for the cultural test applicable to the definition of national content specify that this test has been designed to reflect the country's culture on screen, in terms of New Zealand characters, locations, stories and historical and cultural elements. Finally, in **Australia**, a [document published by Screen Australia](#) in 2010 points out that the test used to define national content – the Significant Australian Content (SAC) test – identifies the film's subject matter as a key element. The production support program is thus perceived as a “cultural incentive.”

³ It should be noted that works originating in the United Kingdom are still European works for the purposes of the quotas set out in the European Union Audiovisual Media Services Directive (AVMSD). The British government and the European Commission have confirmed this. The rules of the Audiovisual Media Services Directive concerning the definition of European works state that a work can qualify if it originates in a European third state party to the European Convention on Transfrontier Television (ECTT) of the Council of Europe. The United Kingdom remains a party to the ECTT. On this point, see: “Has the UK's exit affected UK and European tax incentives?”, online: <https://www.bfi.org.uk/strategy-policy/policy-statements/working-with-uk-after-eu-exit-answering-questions-from-screen-sectors#incentives>.

2.2 TAKING THE PUBLIC'S INTEREST INTO ACCOUNT

Several of the countries covered by this study take the target audience into account when reporting on their audiovisual support programs and the definition of national content. However, this is not always justified in the same way. In some cases, the public interest is cited in connection with cultural considerations, in particular the preservation of identities (identity can be defined as a set of cultural references, including values, thoughts and practices, by which a person or group defines itself, to which languages can also be added). The audience taken into account here is primarily the national audience (or the European audience in the case of rules or programs implemented by the European Union); this audience must then benefit from access to national (or European) content. In other cases, it is rather the size of the target audience that is referred to, and economic considerations seem to dominate; the works supported must therefore be those likely to reach a wide audience, particularly beyond the state's borders. Of course, economic and cultural considerations are sometimes intertwined.

In its [2013 Communication](#) on state aid to cinematographic and other European works, the European Commission points out that the TFEU rules on state aid control “acknowledge the specificities of culture and the economic activities related to it.” The Commission specifies that, from an economic standpoint, “[a]udiovisual aid contributes to the medium- to long-term sustainability of the European film and audiovisual sectors across all Member States,” while from a cultural standpoint, such aid is intended in particular to increase “the cultural diversity of the choice of works available to European audiences.” In the same Communication, the European Commission also argues that “[t]he objective of protecting and promoting Europe’s cultural diversity through audiovisual works can only be achieved if these works are seen by audiences.”

Implemented by the European Commission, the [Creative Europe MEDIA](#) program reflects this latter concern. Structured around four clusters – content, business, audience, and policy – this program helps the European film and audiovisual industry to develop, distribute and promote European works. In particular, the “audience” cluster aims to support “innovative ways of engaging with audience at all levels to ensure the widest audience for European audiovisual works.” In its information on this cluster, the Commission points out that “[t]he challenge for the sector now is to maximise the opportunities in terms of audience outreach of the digital transition.” [For this cluster](#), the objective of the program “is to connect European audiovisual works with their audiences and support audience development across Europe and beyond.” In particular, the actions supported should promote innovative ways of engaging with the audience to stimulate audience growth on all platforms, engage with younger audiences through multiple educational and promotional tools, and finally ensure access to content through subtitling.

Some of the EU member states covered by this study also use the audience as part of a cultural test to define national content or, more generally, to assess the cultural potential of a work. In **Belgium**, for example, certain programs of the Wallonia-Brussels Federation (FWB), notably the [Creation Grants](#) of the Centre du cinéma et de l’audiovisuel (CCA), use the cultural interest of a project for the FWB as an evaluation criterion, which is assessed in particular with regard to the impact the project will have on the audience for which it is intended. In the **Netherlands**, the cultural test applied by the [NL Film Fund](#) (NFF) takes greater account of cross-border cultural and promotional impact. Points are awarded if theatrical and/or non-theatrical distribution of a work is guaranteed in more than two countries. In addition, the cross-border visibility of Dutch landmarks is also considered.

Outside the European Union, a focus on the target audience is also evident in the approaches developed by the countries covered by this study. In the **United Kingdom**, one of the six [core priorities of the British Film Institute](#) (BFI) is supporting projects with a strong cultural or progressive impact for audiences. The BFI also wants audiences across the country to have access to the widest possible choice of films and audiovisual content including stories that reflect their lives. In **Norway**, the *Regulations on [Grants for Audiovisual Production](#)* specify that when evaluating and prioritizing grant applications for the production of feature films, particular attention must be paid to the expected audience. It also states that grants for launch in Norway may be awarded to a new work in its primary launch phase, provided that it is made accessible to a wide Norwegian audience.

As for **Australia**, a [2017 report](#) points out that the production support program, which sets certain national content requirements (SAC), prioritizes projects that bring Australian voices, themes and stories to national and overseas audiences. According to Screen Australia, this program “is much more than an industry support. It has a key cultural purpose.” The agency states that one of the aims of the production support program is to help the industry be more competitive and responsive to audiences. In addition, the 2017 report also notes the results of a survey of producers and broadcasters, which revealed dissatisfaction with the share of funding (20%) reserved for non-theatrical works, deemed insufficiently large. On this point, the report concludes that “audiences desire content outside of cinemas and taxpayer support should follow audience preferences.”

Finally, for **New Zealand**, identifiable New Zealand elements on screen are seen as important in highlighting the uniqueness of national production to both New Zealanders and international audiences. It is considered that these elements – reflections of situations and experiences specific to New Zealand – also have a major role to play in the expression and development of New Zealand culture and identity. For example, the [New Zealand Screen Production Grant \(NZSPG\) Guidelines](#) state that the program aims, among other things, to generate cultural benefits for New Zealand by supporting the creation of New Zealand content and stories. An additional grant can be awarded to works that reach or engage New Zealand audiences. To obtain this support, applicants must state the target audience for the production, specify the size of the potential audience, and outline how the work’s marketing and release strategy will reach the intended audience.

2.3 EXPECTED BENEFITS

The advantages (or disadvantages, as the case may be) of using a definition of national content appear to be poorly documented. Nonetheless, the information available suggests that the advantages – the disadvantages being generally overlooked – are as much cultural as they are economic. This seems logical, given that the criteria used to define national content are generally based on cultural and, to a lesser extent, economic considerations. Although the tests applied – often referred to as cultural tests – are based on multiple cultural criteria (the subject matter and/or the cultural content and/or the cultural contribution of the work), they also use some criteria that have an economic dimension. Moreover, a number of criteria appear to encompass both cultural and economic considerations at the same time. These include, for example, criteria relating to the places where filming takes place and expenditure is incurred, or the origin of the personnel involved.

Several countries talk about the benefits of cultural tests without clearly distinguishing between cultural and economic advantages. This is the case in **Norway**, which believes that the benefits of cultural tests are reflected in the tourism spinoffs generated by productions with a strong Norwegian cultural content. According to a [study published in 2023](#), “[b]y requiring productions to demonstrate a strong cultural connection to Norway, the cultural test helps to ensure that the industry is producing content that is representative of the country and its people.” By highlighting various aspects of Norwegian society, the study argues that the works submitted to the cultural test generate positive benefits for tourism. The study underlines the fact that several of the productions that received financial support attained international reach and acclaim, thereby promoting Norwegian natural landscapes, cultural heritage, and culture beyond the domestic market. Reaching an international audience has thus strengthened Norway’s appeal as a tourist destination. The study also points out that the potential scope of impact of a financed production is limited when the production does not contain a Norwegian setting, story, characters or other identifiably Norwegian elements.

In a [memorandum](#) published in 2015, the **United Kingdom** argues that the cultural test applicable to films since 2007 – which inspired the cultural tests subsequently applied to other types of content – has proved highly effective in encouraging film production in the country. However, no data are provided to quantify this impact. **Italy**, on the other hand, goes a step further, arguing that the 2016 *Film and Audiovisual Law* has strengthened the role of the independent Italian producer. According to an [Analysis of the Impact of the Film and Audiovisual Law](#) conducted in 2021, the average share held by independent producers in Italian works has risen by 23% in three years, from 68.52% in 2018 to 91.64% in 2021.

These advantages are intimately linked to the issue of retention of intellectual property, a subject addressed more or less explicitly in the programs of certain of the countries covered. In **Australia**, for example, production tax credits ([Producer Offset](#)) are designed to enable producers to retain shares in their works. In **New Zealand**, the New Zealand Screen Production Grant ([NZPSG](#)) requires applicants to have an equity share in the production (share of revenues or profits). In the **United Kingdom**, some of the BFI’s programs also seem to pursue an intellectual property retention objective; for example, the [UK Global Screen Fund \(International Business Development\)](#) strand) is dedicated to the implementation of business strategies aimed at creating, acquiring and/or exploiting intellectual property and increasing the international revenue, audiences and profile of a work. The program is open to independent UK companies with a track record in creating, acquiring or exploiting intellectual property for various categories of work. In **France**, several CNC grants also aim to ensure that intellectual property remains in France. For example, in the [field of video games](#), the conditions for the granting of writing aid stipulate that the author must hold all rights, whereas the granting of production aid requires the development studio to retain the intellectual property rights to its game. All these examples of programs, which rely on a form of test to define the national content targeted, demonstrate that benefits of an economic nature are expected.

2.4 TOWARDS AN EVOLUTION OF THE DEFINITION...?

The use of a definition of national content is a long-standing practice. Initially used to circumscribe access to support dedicated to cinematographic works, the definition was subsequently extended – and sometimes also revised and adapted – to television series, and then in some countries to video games, augmented reality content and even content for platforms such as YouTube and TikTok. However, while the impact of digital technologies has had major repercussions on the audiovisual sector, it is interesting to note that the definition of national content has so far not been substantially revised in the countries covered by this study. Nor do any reforms appear to be planned, with the exception of **New Zealand**, which has announced a [review of its investment in the audiovisual sector](#) in 2021, an initiative that could lead to a strengthening of the cultural test.

As part of this review, the New Zealand government wishes to respond to a number of challenges facing the sector, including the global changes affecting audiovisual content production, the presence of digital platforms and digital convergence, the limited number of domestic companies able to compete globally, and the need for support policies to better target the development and delivery of larger scale, world-class New Zealand stories.

The contemplated reform targets tax incentives in particular, including the cultural test applied to determine beneficiaries. An [Evaluation of the New Zealand Screen Production Grant](#) carried out in March 2018 highlighted that productions benefited from the tax credit mainly because of the significant presence of New Zealand personnel, and less because of the New Zealand cultural content conveyed by the works. In addition, it was pointed out that the official co-productions targeted for support did not have to meet the cultural test, which explained why few New Zealand elements were featured in these works. Furthermore, the current cultural test does not appear to directly and deliberately target specific cultural and creative objectives that the New Zealand government wishes to encourage with its investments. Finally, the tax credit focuses on national content aimed at a local audience. However, the report notes that, according to some stakeholders, this emphasis on local audiences limits the ability of New Zealand producers to promote national content in international markets and to enable audiences outside New Zealand to connect with stories from the country.

Various scenarios are envisaged for the future,⁴ but in all cases, the aim will be to modify current policy frameworks to encourage careers, skills development and support high-quality New Zealand content and creative talent. These changes could lead to the introduction of new criteria for cultural content and creative talent, with the aim of reinforcing the cultural value of public investment in the screen sector. According to the report, “[a]s New Zealand’s population and communities change, the value of diverse content increases. Strengthening the cultural content and creative talent criteria to incentivise stories that reflect a wide range of New Zealand perspectives and culture could mean that more New Zealanders see themselves reflected in the films and television series produced. Supporting high-quality productions that tell a diversity of New Zealand stories also opens opportunities for global audiences to experience unique and compelling New Zealand content.”

⁴ On May 30, 2023, the New Zealand government announced the conclusion of the review of investment in the screen sector, as well as some upcoming changes to its tax incentive program. Further details are expected to be released in late July 2023. See: <https://www.mbie.govt.nz/business-and-employment/economic-development/screen-sector/new-zealand-screen-production-grant/review-of-government-investment-in-the-screen-sector/>. See also on this matter: <https://www.mbie.govt.nz/business-and-employment/economic-development/screen-sector/new-zealand-screen-production-rebate/increasing-value-from-government-investment-in-the-new-zealand-screen-production-grant/part-2/option-1/>

3

HOW IS THE DEFINITION OF NATIONAL CONTENT USED?

In the ten countries covered by this study, the definition of national content is incorporated into aid programs supporting the audiovisual sector, whether in the form of financial support or tax benefits. This section aims first to summarize the links in the value chain and the types of content that benefit from this support (3.1), before examining in more detail the criteria on which the definition of national content is based in each of the countries covered (3.2).

It is important to note that the aid schemes presented below are those deployed by the main agencies supporting the audiovisual sector in each country covered. Consequently, support from other sources is not taken into account. For instance, although some agencies support the video game sector (see below), in some countries this support comes from the Ministry of the Economy, if not from other entities. However, the research on which the data presented in this section is based does not take these other support initiatives into account. Furthermore, not all the countries covered use the same nomenclature to identify the content targeted by their various support programs. Thus, while generic terms are sometimes used to identify several types of content targeted by support programs (“audiovisual works,” for example), other programs refer to more detailed categories (feature films, shorts, animated films, children’s series, documentaries, etc.). It is beyond the scope of this summary to go into the details of each support program. Consequently, the following analyses provide a general picture of the situation in the countries covered.

Finally, although this study focuses specifically on the definition of national content developed by the countries covered to deploy their audiovisual support programs, it should be stressed that the definition can also be used for other purposes. For example, under the AVMS Directive, the notion of “European works” appears in the rule that sets the quota of such works to be included in the catalog of audiovisual media service providers at a minimum of 30%. However, as it is not the purpose of this study to examine the details of the rules governing national content quotas, the following analyses focus solely on the definitions used in the deployment of financial aid and tax benefits.

3.1 LINKS IN THE VALUE CHAIN AND CONTENT CONCERNED

Not all links in the audiovisual sector’s value chain – creation, production, distribution and dissemination – receive exactly the same attention in terms of the aid deployed by the countries covered to support the industry. This shows that the definition of national content is of varying utility, depending on the link targeted by an aid program, but also on the type of content that benefits from it. While some uses of the definition of national content are common to all the countries covered, others are specific to certain countries only.

Defining national content – or applying a cultural test – to support production

Firstly, all the countries covered have **feature film production** aid programs in the form of financial support or tax benefits based on a form of cultural test, with the exception of France which use a linguistic criterion (works of original French expression) as part of certain programs (selective aid granted before and after production). However, the cultural test applied can vary in intensity, i.e. the number of criteria and the level of requirements set in terms of cultural content. While it is often the case that the conditions to be met are the same (if not very similar) for financial support and tax benefits, some countries do not necessarily use the same criteria for both forms of aid. For example, the cultural test currently in force in New Zealand is based on stricter requirements for the granting of tax benefits than for the allocation of financial aid.

Similarly, **aid for series production** in the form of financial assistance or tax benefits is deployed in all the countries covered, and is always based on some form of cultural test, again with the exception of France, which uses the language criterion for some of these programs. As for other types of content, a cultural test is almost invariably used whenever aid is available to support their production. For example, when it comes to **aid for video game production**, the financial assistance available in Australia, Belgium (Flanders) and France, as well as the tax benefits offered by Belgium, France, Italy and the United Kingdom, all rely on a cultural test and cultural criteria to determine a game's eligibility for the support provided. In France, however, financial support for video games is once again based on the language criterion. The same is true for aid aimed more specifically at supporting the production of **documentaries** (e.g. in Australia and Belgium), **short films** (e.g. in Belgium and the Netherlands), **animated films** and **children's series** (e.g. in the United Kingdom).

Finally, it should be noted that **new types of content** are also targeted by production support programs based on a cultural test or cultural criteria. This is the case, for example, of financial aid to support **web series** (e.g. in Australia and Belgium (Flanders)) or **immersive content** (e.g. in Australia, Belgium (Flanders) and the Netherlands), or of tax benefits reserved for **online works** (e.g. in Belgium and Italy). It should be noted that the financial aid offered in France to support the production of immersive works rather requires that a version be subtitled or dubbed in the French language.

Defining national content – or applying a cultural test – to support other links in the value chain

As regards the other links in the value chain – creation, distribution and dissemination – a cultural test is also applied to implement programs aimed at granting financial aid or tax benefits. However, as these programs do not systematically exist in all the countries covered for each of these links, nor for the same types of content, the use of a cultural test obviously varies.

Creation, development, writing

At the **creation** stage, also known as the **development** or **writing** stage, support is exclusively in the form of financial assistance, with the exception of Italy, which also offers a tax incentive. The countries covered, apart from Spain, appear to offer this type of support for the development of feature films; these countries all use a cultural test to define the national content eligible for funding, with the exception of France, which supports works of original French expression, which are not subject to a cultural test, and Italy. A more limited number of countries offer support for the development of **series** (e.g. Australia, France, Italy, New Zealand, Norway and the Netherlands), **short films** (e.g. Belgium (FWB), Germany, New Zealand and the Netherlands) and **documentaries** (e.g. Australia and Belgium (FWB and Flanders)). Again, a cultural test is used (except in the case of France, which again targets works of original French expression). The same approach is used to support the development of **video games**, but also **new types of content** such as web series (e.g. Belgium (Flanders)), online works (e.g. Italy), animated films (e.g. United Kingdom) and immersive content (e.g. Australia, Belgium (Flanders), France and the Netherlands).

Distribution, dissemination, export

A cultural test is also used in support programs for the **distribution, dissemination, and export of feature films**. On this point, it should be pointed out that while some countries (notably Italy and Norway) distinguish between domestic distribution and export (international distribution), others do not. It is therefore necessary to refer to the description of each of these programs to determine which market – national or international – is targeted. In the majority of the countries covered (France, Germany, Italy, the Netherlands, New Zealand, Spain, Norway and the United Kingdom, but specifically for international distribution in the case of the latter two), programs provide financial support for the distribution of feature films. Generally speaking, these programs use a cultural test, except in the case of France, which targets cinematographic works of French origin or, in the case of selective aid, works of foreign origin. Italy, on the other hand, is the only country to support distribution not only through financial aid, but also through tax incentives, which are applicable to both domestic distribution and exports.

More exceptionally, the **distribution of other types of content** – always subject to a form of cultural test – may benefit from financial support. This is the case for **series** (e.g. in the Netherlands), **short films** (e.g. in Belgium (FWB) and Spain), **documentaries** (e.g. in Norway and the United Kingdom, in both cases only for international distribution) and **animated films** (e.g. in the United Kingdom, only for international distribution).

Finally, it is worth mentioning that in some countries, certain programs are aimed more specifically at certain **distribution or dissemination venues**. In France, for example, a financial aid program targets **online** dissemination of feature films and other types of audiovisual works; in both cases, the aid benefits works of original French expression or European works. Other examples can be found in Italy and the United Kingdom, where either tax benefits (Italy) or financial aid (United Kingdom) are offered for the distribution of films **at festivals**. Italy also offers tax benefits for film distribution **in cinemas**.

Promotion, marketing, recognition

Finally, three other programs – all using some form of cultural test – deserve attention. In Australia, financial assistance is provided for the **marketing** of films and series. In Belgium, both the FWB and Flanders provide financial support for the **promotion of feature films** (e.g., for theatrical release). Support is also available for the **promotion of series** (Flanders), **documentaries** (FWB and Flanders), **short films** (FWB), **immersive content** (Flanders) and **web series** (Flanders). Finally, in Germany, a financial aid program is available for **short and feature-length films that have won awards or distinctions**, provided the work has a strong German cultural imprint, as defined by a cultural test.

Treating co-produced works as national content

Finally, it is worth mentioning that a work co-produced between a country covered and a third country is generally assimilated to national content, thus giving access to the advantages that derive from this qualification, including financial and tax aid, but also the consideration of these works for the purposes of calculating quotas, when such measures are in place. It is also often the case that co-produced works are not subject to the cultural test applicable to national content. In Australia, for example, financial aid and tax incentives are available to works with significant Australian content, or to works qualifying as official co-productions. In New Zealand, official co-productions receiving support from the NZSPG do not have to meet the cultural test, an approach which may however be revised shortly (see above, section 2.4). In the United Kingdom, the BFI's funding programs and tax breaks for the creative sector are aimed at works with British content that comply with the current cultural test, or works from official co-productions.

In the member countries of the European Union, for the purposes of applying the AVMS Directive, the term "European works" encompasses works co-produced under agreements concerning the audiovisual sector concluded between the Union and third countries, and meeting the conditions defined in each of these agreements. The Council of Europe's *Convention on Cinematographic Co-production* (adopted in 1992 and revised in 1997) contains a similar rule applicable to multilateral co-productions. Each European country then specifies in its own co-production agreements the conditions to be met for a work to qualify under this agreement. As a general rule, works co-produced in compliance with the conditions set out in these agreements are automatically considered as national content. A clause to this effect can be found, for example, in co-production agreements concluded by France.

3.2 THE DEFINITION OF NATIONAL CONTENT IN THE DEPLOYMENT OF FINANCIAL AID AND THE ALLOCATION OF TAX BENEFITS

Despite certain similarities, the criteria on which the definition of national content is based necessarily vary from one country covered to another. Broadly speaking, however, the criteria can be grouped into four main categories:

- cultural content or contribution;
- place of origin of personnel;
- economic contribution or benefits;
- places of creation and expenditure.

It goes without saying that there are overlaps between the various categories. For example, the place of origin of key personnel involved in the creation and production of a work may well influence its cultural content. Nevertheless, for the purposes of the following analyses, it is useful to use four categories of criteria, since these are frequently identified in national programs, although the precise name and delimitation of each category and related criterion may vary.

To assess whether a work qualifies as a national content, countries resort to a form of examination, also known as a cultural test (or sometimes cultural scale). Three types of tests are applied. Firstly, in several countries, most support programs (financial aid or tax benefits) are based on a cultural test that uses a scoring system and sets a threshold to be reached in order to qualify as a national work (3.2.1). Secondly, some countries use a cultural test that does not involve scoring, but sets out a minimum number of cultural criteria or conditions to be met in order to qualify as a national work (3.2.2). Thirdly, a country may use a much more flexible cultural test, which sets out criteria or conditions that are taken into account in determining whether a work qualifies as a national work, but without setting a minimum threshold to be met (3.2.3).

For the purposes of the following graphs, points (for the first test category) have been converted into percentages. Furthermore, in the absence of a scoring system (for the second and third categories), but in order to be able to graphically illustrate the various categories of criteria, it was considered that each criterion stated in a program was equivalent to one point. Given this methodology, the graphs contained in this section should not be considered as a precise and exact representation of the tests applied, but rather as images designed to give an overview of the relative importance given to each category of criteria used in the various cultural tests of the countries covered. It should also be noted that the graphs do not highlight criteria that could be described as “eliminary” or “qualification” criteria, i.e. criteria that must be met regardless of the scoring system or the complete list of criteria taken into account. The explanatory paragraphs that precede or follow the graphic representations nevertheless contain the necessary nuances.

Finally, it should be pointed out that different types of tests may be applied within a given country, depending on the aid program implemented. However, the format of this study does not allow for an exhaustive presentation of all tests and programs for each country covered. Therefore, to facilitate comparison between the ten countries covered, **the following analyses systematically present the cultural test applied within the framework of programs aimed at granting tax benefits to the production of cinematographic works. In addition, further information may be added, for example to clarify whether the same – or a similar – test applies to other programs or other types of content.** When a substantially different test is in force within the same country, a presentation of this other test is sometimes added.

3.2.1 Countries applying a cultural test with scoring

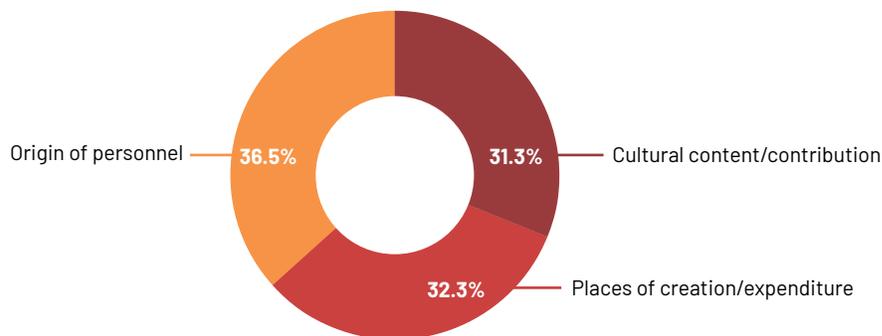
Germany

The Federal Government Commissioner for Culture and the Media (BKM) runs two programs to support cinematographic works: the German Federal Film Fund (DFFF) and the German Motion Picture Fund (GMPE). In both cases, aid comes as a tax benefit in the form of a grant. However, the cultural test applied under each of these programs differs.

The DFFF's aim is to strengthen the film industry in Germany. The program requires that the supported film be screened in cinemas. DFFF support is only granted if the feature film achieves a minimum of 48 points out of a total of 96. In addition, the film must satisfy at least four criteria in the "cultural content/contribution" category, out of a total of 14 criteria assessed. By way of example, the following criteria are set out in this category: the film is set mainly in Germany; German words are used; filming takes place on German locations; the main characters are German; the story is German; a final version of the film is available in German. The other two categories of criteria are the place of origin of the personnel and the locations where the film was shot or where the expenses were incurred.

Germany

Films - tax benefit (DFFF)(min 48 pts/96 pts)

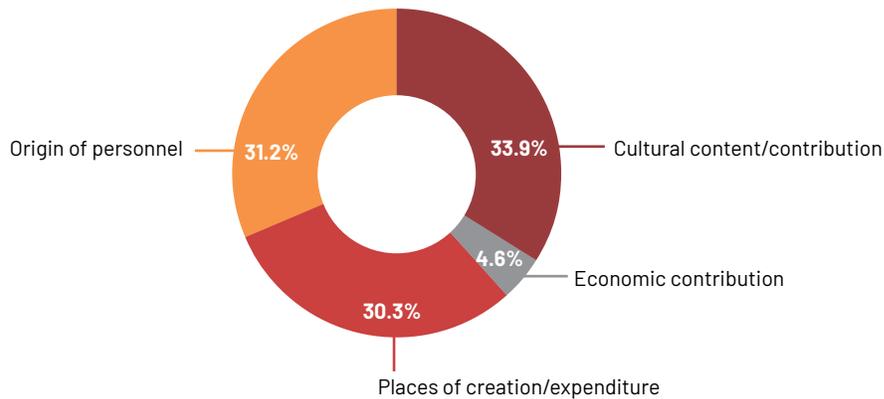


It should be noted that a similar test applies to documentaries, animated films, and films with animation features. However, only two criteria in the "cultural content/contribution" category (instead of four for feature films) need to be met to qualify as a national work.

As for the GMPF, it aims to support the production of series and big-budget films that are not screened in cinemas. Funding should contribute to: increasing Germany's attractiveness as a location for film production; promoting the use and development of creative and innovative technologies and digital filmmaking; maintaining production capacity for techno-creative services in German; supporting knowledge and technology transfer in film and series production; and encouraging producers to implement innovative formats in German and ensure the greatest possible creative and cultural freedom. The cultural test applied under this program varies slightly from the DFFF test. One of the main differences is that points are awarded for the development or use of innovative technologies that have not yet or rarely been used in the film industry (classified in the "economic contribution" category).

Germany

Big-budget films and fiction series - tax benefit (GMPF)(min 40 pts/109 pts)



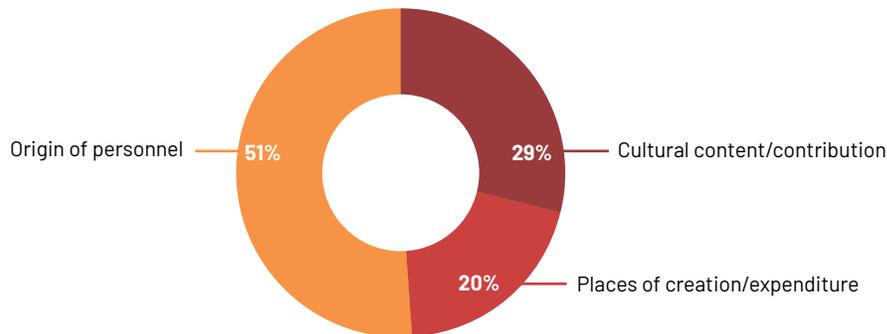
France

The [Centre national du cinéma et de l'image animée](#) (CNC) is involved at all levels of the film industry – writing, development, production, distribution, exhibition and export – through automatic grants (i.e., automatically awarded to those who meet the conditions for receiving them) or selective grants (i.e., projects are evaluated by specialized commissions). A number of automatic grants for cinematographic works, whether in the form of financial aid or tax credits, are awarded on the basis of a cultural scale. In the case of selective grants, the program requires works to be of original French expression.

With regard to the cultural scale more specifically, feature-length cinematographic works must score at least 25 points out of 100. The graph below reflects the cultural scale applied to both CNC production support programs and tax credit support (cinema and other audiovisual works targeted). It is interesting to note that over 50% of points are awarded to criteria relating to the origin of the personnel involved in the production, which differs substantially from the distribution of points in Germany, where greater importance is attached to the place where the expenditure is incurred.

France

Films and series - programs and tax benefits (min 25 pts/100 pts)

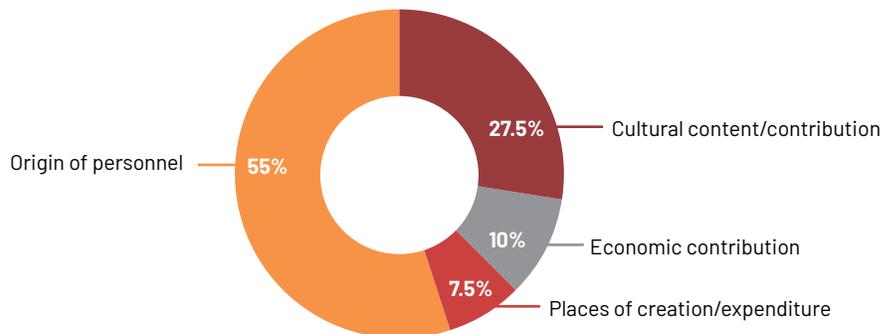


The cultural scale applied to other audiovisual works is similar, but the minimum number of points (41/80 points) to be obtained differs since the points associated with the language of filming are not taken into account (worth 20 points in the cultural test described above).

In addition, the cultural scale applied to video games incorporates a criterion relating to economic contribution, which is not included in the scale applicable to films. Up to 4 points can be awarded for innovations in areas such as artificial intelligence, modelling technologies and human-machine interfaces. The addition of economic criteria compensates for the lower number of points awarded for the place of creation or expenditure. To qualify, a video game must score a minimum of 23 points out of a total of 40.

France

Jeux vidéo (pour tout public) - avantages fiscaux (min 23 pts/40 pts)



Finally, it should be noted that for video games intended for an adult audience, criteria for the contextualization of violence are also considered. Four points are reserved for these criteria. In this case, the video game must score a minimum of 26 points out of a total of 44.

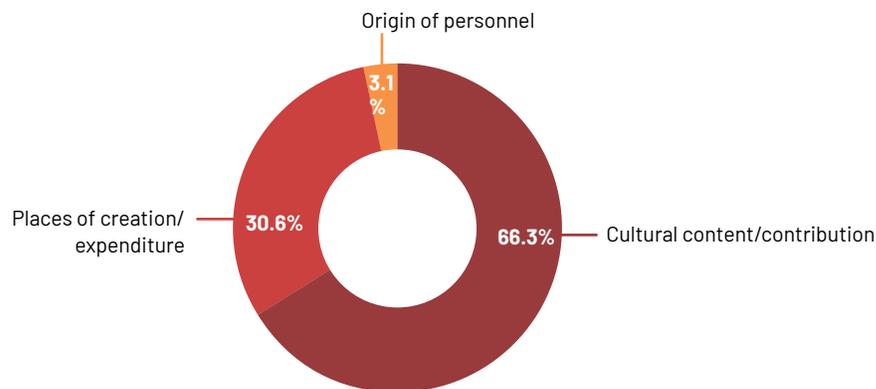
Italy

Italian nationality is set out as a fundamental condition for access to the benefits provided by the 2016 *Film and Audiovisual Law*. However, certain exceptions are provided for when aid is intended to support the development of a project (notably the selective contribution to writing, the selective contribution to development and pre-production, and the bilateral co-development fund), or for aid intended for foreign works (taking the form of a tax credit).

The allocation of tax credits for film production is based on a 100-point cultural test, divided into three categories: cultural content or contribution; places of creation and expenditure; origin of personnel. A particular characteristic of the Italian test is the proportion of points awarded to the first category of criteria relating to cultural content or contribution, which reaches more than 66% of the total distribution of points. The criteria refer in particular to the Italian or European origin of the work from which the film's subject or screenplay is taken; the story or screenplay concerning a character of historical, mythological or legendary, religious, social, fantastic, artistic or cultural importance for Italy; the territorial setting of the subject located in Italy or Europe; the film's location in Italy, or; the sound recording entirely or mainly in Italian or Italian dialects. In comparison, Germany and France award 33.4% and 29% of their points respectively to the cultural content or contribution category.

Italy

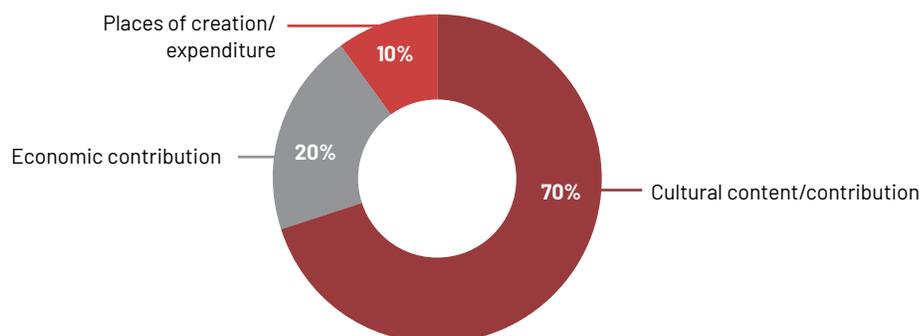
Films, series and online (fiction) - programs and tax benefits (min 50 pts/100 pts)



It is also interesting to note that in the video game sector, cultural content or contribution remains just as important a category of criteria as it is for film. Furthermore, the origin of personnel is not taken into account, and the criterion relating to the places of creation and expenditure is less important than for film. On the other hand, 20% of points are awarded to the video game's economic contribution. More specifically, this category includes technological innovation in software and program development, as well as innovation in the gaming experience.

Italy

Video games - tax benefits (min 50 pts/100 pts)



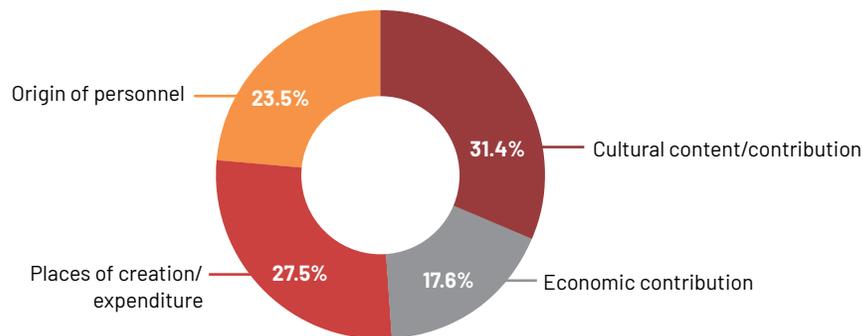
Norway

According to the *Norwegian Regulations on Grants for Audiovisual Production*, a cultural product is an audio-visual work that meets at least three conditions of the cultural test. These conditions are the following: 1) the manuscript or literary submission is originally written in Norwegian or Sami; 2) the main theme is related to Norwegian history, culture or social conditions; 3) the action takes place in Norway or another EEA country (i.e. the European Economic Area, which comprises the 27 member states of the European Union, as well as the member states of the European Free Trade Association (EFTA), i.e. Iceland, Liechtenstein, Switzerland and Norway), and; 4) the work benefits from a significant contribution from authors or performers residing in Norway or another EEA country.

The granting of tax benefits, however, is based on a different test. Instead, it is based on a 51-point scale, divided into two main categories: firstly, cultural criteria, and secondly, production criteria. Some of the cultural criteria relate specifically to the origin of personnel, as the following graph clearly illustrates. Regarding this sub-category, the test awards points if at least 51% of the production team is of Norwegian or EEA origin. The production criteria are also divided into two categories in the chart below: on the one hand, places of creation and expenditure, and on the other, economic contribution. It is interesting to note that the test includes a criterion that relates to the sustainable and ecological development strategy of the production. Overall, the graph below illustrates a relatively balanced distribution of points between the four criteria categories.

Norway

Films and series - tax benefits (min 20 pts/51 pts)



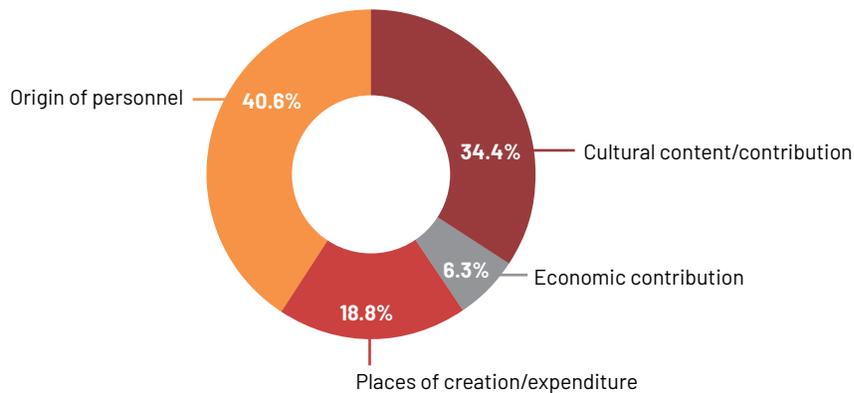
New Zealand

The *New Zealand Film Commission Act 1978* provides that “[i]n carrying out its functions, the Commission shall not make financial assistance available to any person in respect of the making, promotion, distribution, or exhibition of a film unless it is satisfied that the film has or is to have a significant New Zealand content.” In order to determine whether a content contains sufficient New Zealand elements, the Commission must take into account the following elements: the subject of the film; the locations at which the film was or is to be made; the nationalities and places of residence of the various parties involved (i.e., the authors, scriptwriters, composers, producers, directors, actors, technicians, editors and other persons who took part or are to take part in the making of the film, as well as the persons who own the shares or capital of any company, partnership or joint venture concerned with the making of the film, and finally, the persons who have or are to have copyright in the film); the sources from which the money that was used or is to be used to make the film was or is to be derived; the ownership and whereabouts of the equipment and technical facilities that were or are to be used to make the film, and finally; any other matters that, in the opinion of the Commission, are relevant for the purposes of the Act. The evaluation of these criteria is not, however, based on a point system.

By comparison, the cultural test used to grant tax benefits is based on much more detailed criteria. To qualify, a feature film or series must score a minimum of 20 points out of a total of 32. In addition, a minimum of 3 points must be linked to the New Zealand subject matter (out of 11 points) and a minimum of 3 points (out of 13) must be obtained for New Zealand personnel. Economic contribution, which only counts for 2 points out of 32, takes into account the ownership of intellectual property rights and the impact on business development.

New Zealand

Films and series - tax benefits (min 20 pts/32 pts)



Netherlands

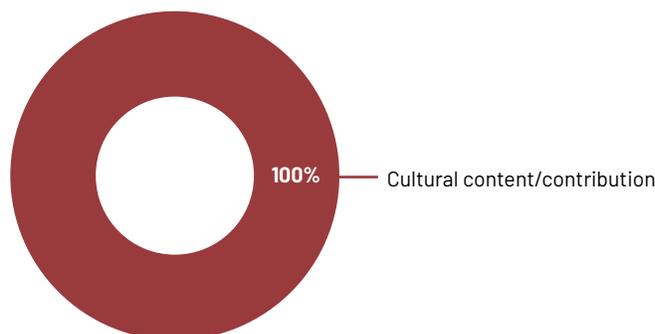
To be eligible for an NFF grant, a work is evaluated on the basis of the following criteria:

- the script on which the production of the film is based takes place mainly in the Netherlands, or in another member state of the European Union, or in a state that is a party to the EEA, or in Switzerland;
- at least one of the main characters belongs to Dutch culture or a Dutch language area;
- the original script on which the film production is based is largely written in the Dutch language;
- the script of the film production is based on a work of literature of Dutch origin;
- the main theme of the film production is related to art or artists;
- the main theme of the film production concerns historical figures or events;
- the main theme of the film production concerns the Dutch population or current cultural, social or political issues.

Film productions have to meet at least three of these seven criteria, while other audiovisual productions (series, short films, immersive/interactive content) only have to meet two. However, all seven criteria are related to cultural content or contribution.

Netherlands

Films and series - programs (min 3 criteria/7 films and 2 criteria/7 series)

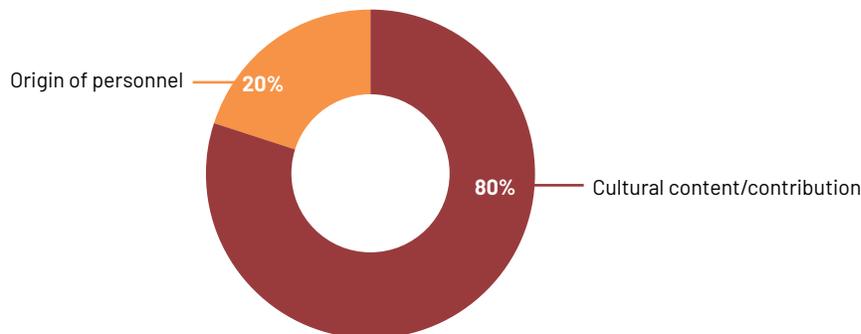


As in other countries, the test is also much more detailed when it comes to granting tax benefits. To qualify for tax credits, films and TV series must both meet a minimum number of cultural criteria and pass a second cultural test based on a scoring system. The two tests are therefore cumulative.

In the first test, ten cultural criteria are set out, and a minimum of three criteria must be met. Careful examination of the test reveals that two of the ten criteria relate more specifically to the origin of personnel. Of the other eight, which relate to cultural content or contribution, the following criteria in particular are set out: the original script is largely written in Dutch and the main actors mainly speak the Dutch language; the script is based on an original work of literature or is inspired by a work protected by copyright; the work addresses historical persons or events; the work addresses current social or cultural themes that are relevant to the Netherlands; the work contributes to the cross-border promotion of important Dutch locations (for animated films: applies if a Dutch location is animated in such a way as to make it recognizable). This first test is illustrated in the chart below.

Netherlands

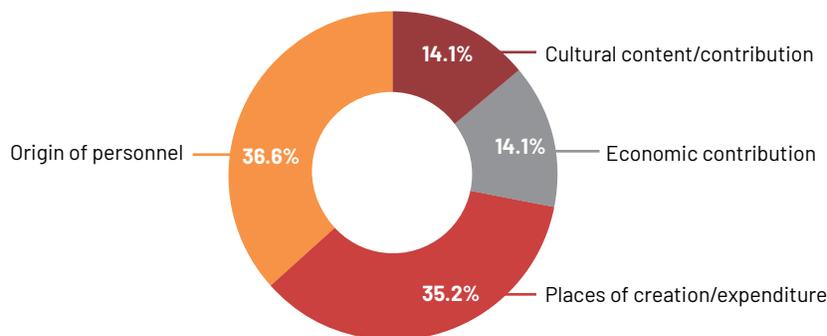
Films and series - tax benefits (min 3 out of 10 criteria)



The second test is based on a scoring system totalling 210 points, divided into four categories of criteria. Criteria relating to the origin of personnel and the places of creation and expenditure receive a similar number of points, i.e. just over a third of the points for each category. In this test, cultural criteria receive less attention than in the previous test. In addition, these criteria tend to refer to considerations related to the international reputation of the lead actor or actress, or to the international impact of the work. In the latter case, the criterion focuses on the cross-border cultural and promotional impact, as well as the cross-border visibility of Dutch landmarks, creative talents or leading crew members. While linked to the work's cultural contribution and content, these criteria also appear to be closely linked to its economic contribution.

Netherlands

Films (fiction) - tax benefits (min 75 pts/210 pts, including points for min 2 categories)



Finally, a similar cultural test is also applied to series, documentaries and animated films, but the points awarded to each category vary.

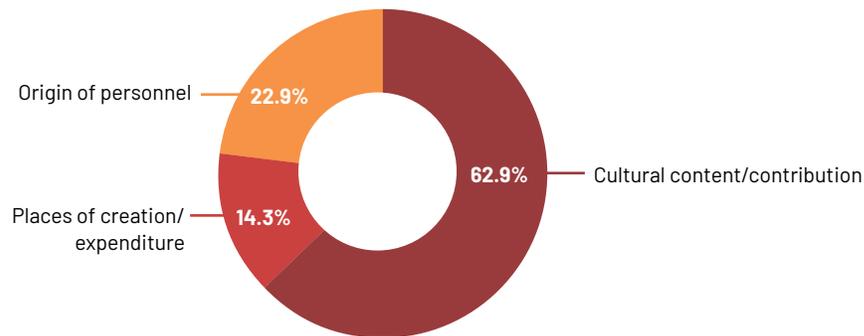
United Kingdom

The BFI's financial support programs for the development, production and distribution of various types of content require that the project qualify as British content. This characterization is based on a cultural test. This test also applies to the granting of tax benefits to various types of content, including films, series, short films, documentaries, animation programs and video games.

The test is based on a 35-point scale for all content except video games. Three categories of criteria are taken into account, the most important of which is cultural content or contribution, which accounts for almost 63% of the points awarded, a proportion similar to that found in the cultural test applied by Italy. Moreover, as in Italy, economic contribution is not one of the criteria applied in this test.

United Kingdom

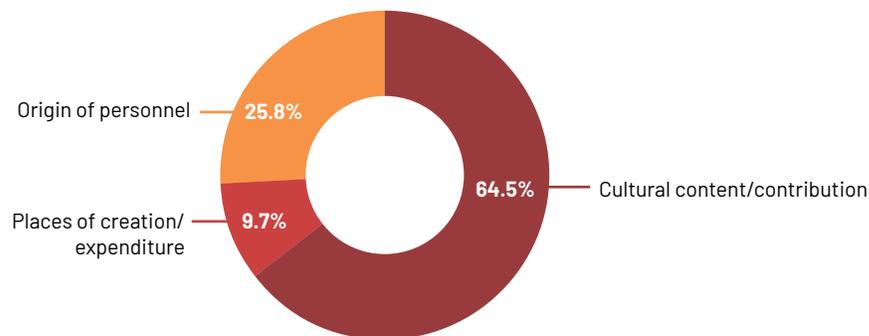
Films and series - programs and tax benefits (min 18 pts/35 pts)



En ce qui concerne le jeu vidéo, un test similaireA similar test is applied to video games. Once again, cultural content and contribution is the most important criterion category, which is even awarded a few extra points compared to the cultural test applied to other types of content. Similarly, slightly more attention is paid to the criteria category relating to the origin of personnel; conversely, fewer points are reserved for the category relating to places of creation and expenditure.

United Kingdom

Video games - tax benefits (min 16 pts/31 pts)



3.2.2 Countries with cultural criteria without score, but with a minimum number of conditions to be met

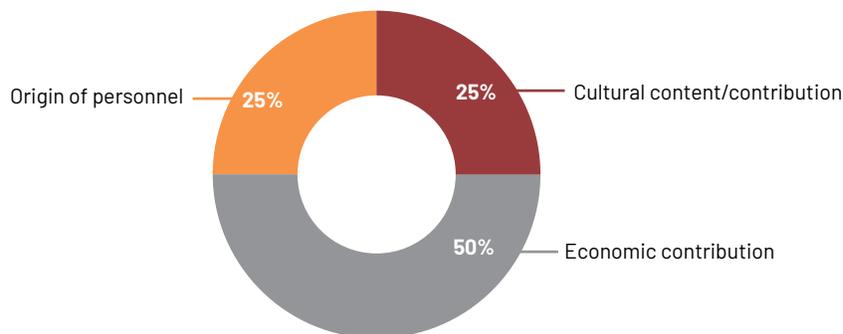
Germany

The financial support offered by the BKM to support the development and production of a feature film requires it to have a strong German cultural imprint. These criteria are as follows:

- The original language of the film is German, or the director is German or has his permanent residence in Germany, or is a national of an EU member state, another EEA state or Switzerland.
- At least one of the producers is German or has his permanent residence in Germany, or is a national of an EU member state, another EEA state or Switzerland.
- The financial participation of the producer or of several producers each having their registered office or a branch in Germany is: a) at least as large as the largest participation of a foreign producer involved in the production, or; b) in the case of joint participation by several foreign producers having their registered office in the same country, at least as large as the largest cumulated participation of foreign producers having their registered office in the same country.
- The regular initial theatrical release takes place in the Federal Republic of Germany (a festival premiere is not relevant in this respect).

Germany

Films - BKM programs (4 criteria/4)



- The cultural test applied to financial aid is therefore considerably simplified compared with the test in force for the allocation of tax benefits (section B.1), which is based on a detailed scoring system. In addition, the places of creation and expenditure do not appear to be a category of criteria to be taken into account, whereas this category accounts for almost a third of the points in the cultural test for tax benefits. On the other hand, economic contribution takes on significant importance here, accounting for 50% of the criteria considered in the application of this test.

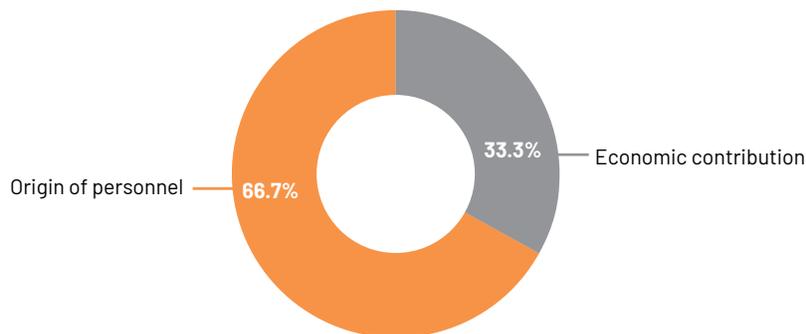
Belgium

At federal level, the [Tax Shelter](#) is a tax incentive designed to support the production of a wide variety of audiovisual works: a fiction, documentary or animation film intended for theatrical release; a short film (with the exception of advertising shorts); a feature-length fiction television film; a fiction or animation television serie; a serie targeting children and young people; a documentary television program; a web serie or web documentary; a film or a documentary made in virtual reality intended for theatrical release. The tax incentive is available to Belgian or foreign companies established in Belgium. The works produced must be approved as "European works" by the competent services of the relevant Community (French, Flemish, German).

For example, the French Community defines the European work based on just two categories of criteria: firstly, the origin of personnel, which accounts for two-thirds of the criteria taken into account, and secondly, the economic contribution, which accounts for the other third. The economic contribution takes into account the majority contribution to the total cost of the production and the control over it, which must not be exercised by producers established outside the member states of the European Union or third states party to the European Convention on Transfrontier Television.

Belgium

Films - tax benefits (min 1 criterion/3)

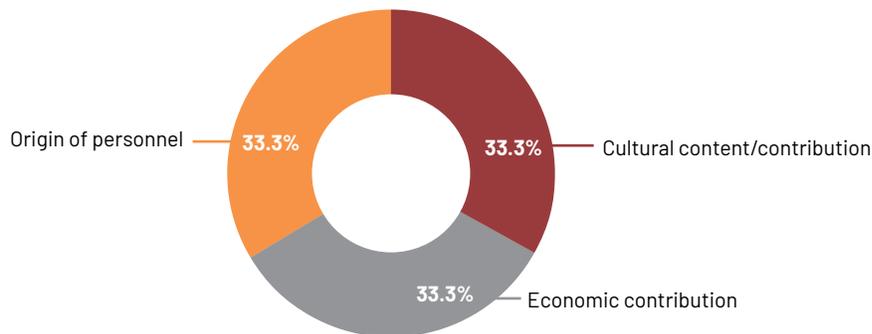


Since August 1, 2022, the Tax Shelter also applies to original video games produced mainly with the help of authors and creative collaborators resident in Belgium or another EEA state, and by one or more producers and co-producers established in one or more EEA states, or supervised and effectively controlled by one or more producers and co-producers established in one or more EEA states. The video game must also pass a cultural test. On the French-speaking side, the test is carried out by the FWB's Centre du Cinéma et de l'Audiovisuel. It draws inspiration from mechanisms already used by other audiovisual investment funds. The test is based on three categories of criteria: cultural content, economic contribution and origin of personnel. With regard to cultural content, seven criteria specifically target artistic, creative and technological innovation, and a work must meet at least two of these criteria. As for the origin of personnel, certain criteria are mandatory: these include the stimulating effect on the national cultural and creative economy. Another criterion, which is not mandatory but must be taken into account, is that the project should encourage "young cultural talent." It is specified that the team must include young graduates from advanced professional training, universities, or institution of higher education (who have graduated within the previous two years), provided that the university or school is located in FWB, or that the young graduate currently resides in FWB.

In addition, at sub-national level, Flanders and the Wallonia-Brussels Region have their own financial support programs for the production of feature films and series. The [Flanders Audiovisual Fund](#) (VAF) supports audiovisual productions and video game development in Flanders. The VAF's first priority is to support Flemish talent. For films and series, works targeted for support must meet at least two of the following three criteria: the creation is Flemish in terms of the identity of the artistic team; the creation is Flemish in terms of its content; the creation is Flemish in terms of the production context (project initiator and share of financing).

Belgium (Flanders)

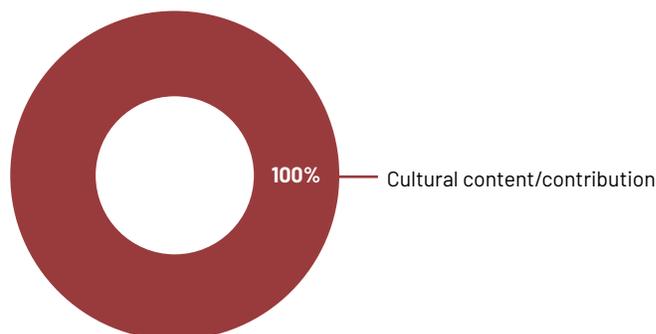
Films and series VAF (min 2 criteria/3)



As regards the Wallonia-Brussels Federation, the [CCA offers grants to support the writing, development and production of audiovisual works](#) (feature-length and short films, documentaries, series). To qualify for financial support, a work must pass an initial cultural test, based on eight criteria, of which a minimum of three must be met. All criteria relate to the cultural content or contribution of the work: the screenplay sets the action mainly in Belgium or another EEA or EFTA member state; at least one of the main characters has a link with Belgian culture or the French language; the original screenplay is mainly written in French; the screenplay is an adaptation of an original Belgian literary work; the film's main theme is art or several artists; the film is mainly about historical characters or events; the film mainly deals with social themes concerning current issues (cultural, social or political); the film contributes to the enhancement of Belgian or European audiovisual heritage.

Belgium (Wallonia-Brussels)

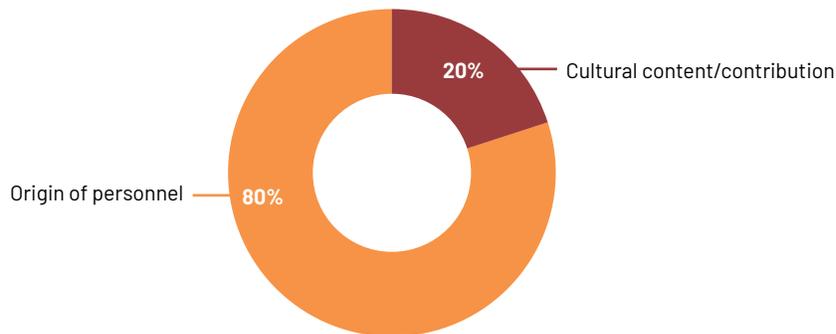
Films - CCA programs (cultural test) (min 3 criteria/8)



Next, a second test is applied to determine whether a work can be considered a French-language Belgian initiative. The chart below is based on an example of a grid of cultural, artistic and technical criteria for audiovisual works, for creative support, to determine whether a work is a French-language Belgian initiative. This grid may vary from one support program to another. The chart reflects the five criteria applied to works of fiction (including feature films and shorts). Four of these criteria relate to the origin of personnel, while the fifth is linked to the cultural content or contribution of the work, and more specifically to the language. Indeed, the work has to be produced entirely or mainly in the original French version, unless an exemption is granted on the basis of the major cultural interest of the project for the French-speaking Community and the specific features of the script.

Belgium (Wallonia-Brussels)

Films - CCA programs (Belgian French-language)(5 criteria/5)



It should be noted that the grid of cultural, artistic and technical criteria for documentaries contains only three criteria, all related to the cultural content or contribution of the work.

Finally, the CCA also grants subsidies to digital distribution platforms. Any legal entity whose head office or permanent branch is located in Wallonia or Brussels may submit an application, provided it meets the following conditions: it must be a legal entity and its main objective must be the dissemination and promotion of cinema in general, with a view to enhancing the plurality of expressions, and more particularly Belgian French-language art house audiovisual works. The application will be evaluated based on six criteria. One of these criteria concerns the cultural interest of the project for the FWB. Another criterion concerns the target audience and the project's ability to reach the French-speaking region, the bilingual Brussels-Capital region, Belgium and abroad.

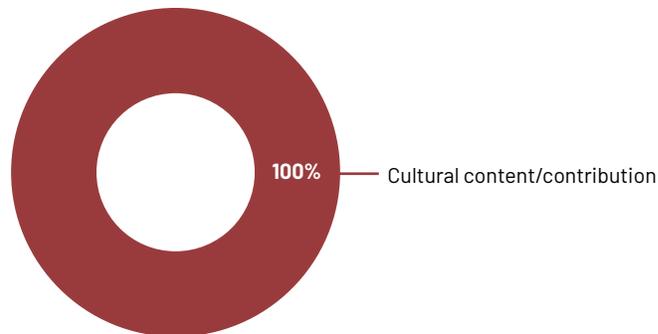
Spain

The tax incentives deployed by Spain refer to distinct tests depending on the origin of the work. Foreign films must qualify for a cultural certificate, while domestic films must obtain not only a cultural certificate, but also a certificate of Spanish nationality.

To qualify for the cultural certificate, works must meet at least two of the ten criteria listed. All these criteria relate to the cultural content or contribution of the work.

Spain

Films - programs and tax benefits (cultural certificate)(min. 2 criteria/10)

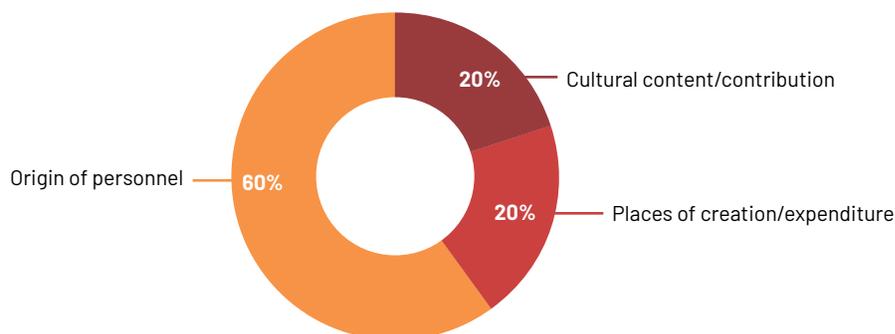


It should be noted that the cultural certificate is also used by the Institute of Cinematography and Audiovisual Arts (ICAA) to award general and selective aid to feature film production.

The issuance of a certificate of Spanish nationality is subject to a test based on five criteria. Three of these criteria relate to the origin of personnel. The other two criteria relate to the cultural content or contribution of the work, and the places of creation and expenditure.

Spain

Films and series - tax benefits (5 criteria/5)



3.2.3 Countries with cultural criteria to be met, but no score or minimum number of conditions to be met

Australia

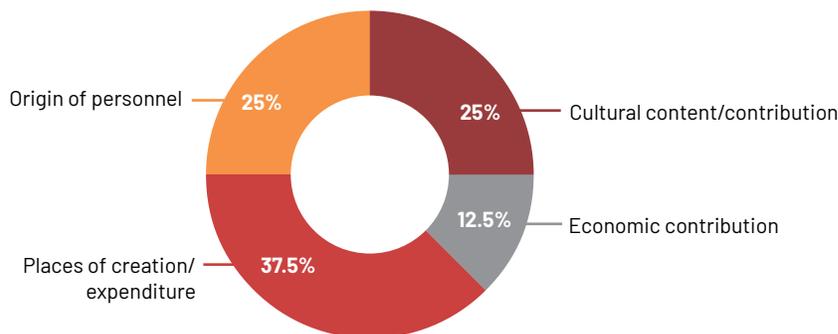
To qualify for Screen Australia funding, a project (with the exception of video games) must meet the *Significant Australian Content (SAC) test*. This test is based on the analysis of several criteria, but these are not linked to a point system, and no minimum conditions are set. Screen Australia therefore has considerable discretion in applying the test and, consequently, in awarding grants. In addition, to be eligible for programs, an individual applicant must be an Australian citizen or resident, and must not be an employee of a broadcaster or SVOD; if the applicant is a company, it must be incorporated and operate in Australia, and have its central management and place of control also in Australia.

Australia also offers a tax rebate (Producer Offset) calculated on eligible expenditure related to the production of certain types of content. To be eligible, a project must also demonstrate that it has significant Australian content.

The cultural test applied to financial aid and tax incentives is therefore the same. The criteria relating to places of creation and expenditure are proportionally the most important. The other criteria relate to the origin of personnel, cultural content and contribution, and economic contribution.

Australia

Films and series - programs and tax benefits (no minimum required)



4

PUTTING THE DEFINITION OF NATIONAL CONTENT INTO PERSPECTIVE: A COMPARISON OF PRACTICE IN THE 10 COUNTRIES COVERED

The aim of this section is to cross-reference and relate several of the data presented in section 3, in order to facilitate a comparison of the cultural tests applied in the ten countries covered. It should be noted, however, that the format of this study does not make it possible to reflect, for the purposes of this comparison, the particularities of each of the tests applied as part of the various financial aid and tax incentive programs in all the countries covered. The following analysis is therefore intended to offer an impressionistic view of the trends that emerge from the analyses carried out previously.

To begin with, several tables compare the tests applied to various types of cultural content, based on the link in the value chain to which a program applies – development, production or distribution/dissemination/promotion – and depending on the type of program concerned, i.e. financial aid or a tax incentive (4.1). Then, to take the comparison a step further, a table details the test applied in one of the selected links in the value chain (production) and for a single type of program (tax incentives) designed to support motion pictures (4.2).

4.1 COMPARATIVE ANALYSIS OF CULTURAL TESTS APPLIED TO VARIOUS CULTURAL CONTENTS

As mentioned in section 3, the tests illustrated in the following tables fall into three broad categories: a cultural test that uses a scoring system and sets a threshold to be met in order to qualify as a national work (indicated by the letter “T”); a cultural test without scoring, but setting out a minimum number of cultural criteria to be met or conditions to be fulfilled in order to qualify as a national work (indicated by the letter “C”); a much more flexible cultural test that sets out criteria or conditions that are taken into account in qualifying as a national work, but without setting a minimum threshold to be met (indicated by the letter “Q”). A dash indicates that no program has been listed in the country in question for the link and type of program concerned. Finally, an X is indicated in a box when a program exists, but no specific national content requirements have been listed.

The very first table covers programs designed to support cinematographic works. The table shows that in nine of the ten countries covered, support at the development stage, as well as at the distribution/dissemination/promotion stage, takes the form of financial aid only. Italy is an exception, since in addition to financial support, a tax incentive is available for each of these stages. As for the type of test applied, Italy and the UK are the only two countries to use a cultural test with score. Half of the countries concerned – Belgium (including FWB and Flanders), France, Germany, the Netherlands and Norway – opt for a cultural test without scoring, but still require a minimum number of criteria to be met. Finally, Australia and New Zealand are the only countries to retain considerable discretion, using a list of criteria with no scoring and no minimum conditions to be met.

The picture changes substantially when it comes to supporting the production of cinematographic works through tax incentives. In this case, seven of the ten countries covered apply a cultural test with score; Germany and the Netherlands even apply a double test, one with score, the other based on a list of criteria with a minimum threshold to be met. Only Australia, Belgium and Spain do not use a point-based cultural test.

Cultural tests applied in programs aimed at supporting cinematographic works

	DEVELOPMENT		PRODUCTION		DISTRIBUTION/ DISSEMINATION/ PROMOTION	
	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>
Australia	0	-	0	0	0	-
Belgium (CCA)	C + C	-	C + C	C	C	-
Belgium (VAF)	C + C	-	C + C	C	C	-
France	C	-	T	T	C	-
Germany	C	-	C	C** + T	C	-
Italy	X	T	T	T	T	T
Netherlands	C	-	C	C + T	C	-
New Zealand	0	-	0	T	0	-
Norway	C	-	C	T	C	-
Spain*	-	-	C	C+C	C	-
United Kingdom	T	-	T	T	T	-

T cultural test with score

C cultural criteria without score, but a minimum number of conditions to be met

0 cultural criteria with no score and no minimum number of conditions to meet

- no programs or tax incentives offered

X programs or tax incentives offered, but no specific national content requirements

* For Spain: financial aid for production requires a cultural certificate; tax credit for production is granted subject to obtaining a cultural certificate and a certificate of Spanish nationality; financial aid for distribution requires a certificate of Spanish nationality.

** Support is granted only to films with at least one final version in German, except for dialogue scenes for which the script calls for another language. As far as the language version of the film is concerned, a version subtitled in German and suitable for theatrical screening is sufficient. Also, at least one final version of the film must be produced with German subtitles for the hearing impaired, and with a German audio description for the visually impaired.

The following table provides a similar overview of programs aimed at supporting series. Once again, support at the development stage, as well as at the distribution/dissemination/promotion stage, manifests itself primarily through the deployment of financial aid. Moreover, it is also at the production stage and for tax incentives that the cultural test with score is most frequently applied. Italy remains the country that most frequently applies this type of test to all links in the value chain.

Cultural tests applied in programs aimed at supporting series

	DEVELOPMENT		PRODUCTION		DISTRIBUTION/ DISSEMINATION/ PROMOTION	
	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>
Australia	0	-	0	0	0	-
Belgium (CCA)	C	-	C	C	-	-
Belgium (VAF)	C	-	C	C	C	-
France	C	-	C	T	C	-
Germany	-	-	-	C + T	-	-
Italy	X	T	T	T	-	T
Netherlands	C	-	C	C + T	C	-
New Zealand	0	-	0	T	0	-
Norway	C	-	C	T	-	-
Spain*	-	-	-	C	-	-
United Kingdom	-	-	-	T	-	-

Finally, the third table in this series is devoted to aid in the video game sector. Admittedly, this table reflects a more limited number of aid programs, but as mentioned above, the data do not take into account video game-related programs implemented by entities other than the main agencies in each country covered. As far as the programs listed in seven of the ten countries covered are concerned, we note that tax incentives are non-existent at the development and distribution/diffusion/promotion stages of a video game. Financial aid is available in four out of ten countries, but only France and Belgium (Flanders) make it conditional on a cultural test based on a list of criteria and a minimum threshold to be met.

On the other hand, aid is a little more frequent at the production stage, and it is worth noting that when tax incentives are offered, a cultural test with scoring is applied. Such incentives are available in Belgium (FWB and Flanders), France, Italy and the United Kingdom. Australia, Belgium (Flanders), France and Spain also offer financial support for video game production. In this case, the cultural tests are more flexible, since they are not based on a score, but rather on a list of criteria with a minimum threshold to be met, except in Spain, where projects are evaluated taking cultural criteria into account, although no specific conditions are set.

Cultural tests applied in programs aimed at supporting video games

	DEVELOPMENT		PRODUCTION		DISTRIBUTION/ DISSEMINATION/ PROMOTION	
	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>	<i>Financial aid</i>	<i>Tax incentive</i>
Australia	-	-	C	-	-	-
Belgium (CCA)	-	-	-	T	-	-
Belgium (VAF)	C	-	C	T	-	-
France	C	-	C	T	-	-
Germany	-	-	-	-	-	-
Italy	-	-	-	T	-	-
Netherlands	-	-	-	-	-	-
New Zealand	X	-	-	-	-	-
Norway	-	-	-	-	-	-
Spain	X	-	X	-	X	-
United Kingdom	-	-	-	T	X	-

4.2 COMPARATIVE ANALYSIS OF CULTURAL TESTS APPLIED IN THE DEPLOYMENT OF TAX INCENTIVES TO SUPPORT THE PRODUCTION OF MOTION PICTURES

The following table focuses on the cultural test applied by the ten countries covered in their tax incentive programs for the production of motion pictures. This table thus provides a detailed portrait of the “production”/“tax incentives” column of the “Cultural tests applied in programs aimed at supporting cinematographic works” table in section 4.1. The colors refer to the three different types of test described above: tests with score (red); tests without score, but with a minimum number of conditions to be met (yellow); tests with no score and no minimum conditions (orange).

The first line of the table lists the ten countries covered: AUS (Australia), BE (Belgium), FRA (France), GER (Germany), ITA (Italy), NLD (Netherlands), NOR (Norway), NZ (New Zealand), SPA (Spain) and UK (United Kingdom). The second line specifies the qualification criterion for the work (e.g. *Significant Australian Content*, or European works) and, if applicable, the total number of points provided for in the scale, as well as the minimum number of points required. Where relevant, greater attention to specific criteria is highlighted. Furthermore, although the comparison is based on tax incentives for cinematographic works, the third line of the table specifies whether the same test is applicable to other cultural content. Finally, the following lines set out the four main categories of criteria described above and reflected in the charts in section 3 (cultural content or contribution, economic contribution, places of creation and expenditure, place of origin of personnel), as well as the specific criteria falling into each of these categories. In this way, the table makes it possible to identify the criteria most often used in cultural tests and, conversely, those used in the tests of just a few countries. This analysis follows the table.

Table of cultural tests applied in the deployment of tax incentives aimed at supporting the production of motion pictures

COUNTRY	AUS	BE	FRA	GER		ITA	NLD		NOR	NZ	SPA		UK
Precisions	Significant Australian Content	European work	Cultural scale 100 pts (min 25 pts required)	DFFF 96 pts (minimum 48 pts required)	GMPF 109 pts (minimum 40 pts required)	Cultural eligibility test 100 pts (minimum 50 pts required)	Cultural criteria	Cultural conditions 210 pts	Cultural test 51 pts (minimum 20 pts required)	Significant New Zealand Content 32 pts (minimum 20 pts required)	Cultural certificate	Spanish nationality certificate	Cultural test 35 pts (minimum 18 pts required)
Types of content to which this test applies	Film, series, other format	Film, series, animation, documentary, children's program, web series or documentary, virtual reality	Film, audiovisual work and video game (Note 1)	Film, documentary, animation (Note 1)	Film, series, animation (Note 1)	Film, television, online, documentary, animation (Note 1)	Film, series	Film, series, documentary, animation (Note 1)	Film, series, documentary (Note 1)	Film, series, other format	Film, series, animation, documentary	Film, audiovisual work	Film, series, animation, children's program, video game (Note 1)
Cultural content / cultural contribution			29 pts	30 pts	30 pts	65 pts	3/10 criteria	30 pts	16 pts	11 pts	Min. 2/10 criteria	All criteria must be met	22 pts
Place where the story of the film takes place	X			X	X	X	X		X	X	X		X
Origin of the lead characters	X			X	X					X			X
Film based on a subject or expressions of the territory (ex. book)	X			X	X	X	X		X	X	X		X
Original or final language of the film (official/regional languages)			X	X	X	X	X		X		X	X (preference)	X
Targets young people					X						X		
Reflection of the society, its interests, creativity, heritage, cultural diversity	X			X	X	X	X		X	X	X		X
Creative control by nationals or residents	X		X										
Audience/public engagement plan								X		X			
International reputation of personnel							X	X					

COUNTRY	AUS	BE	FRA	GER		ITA	NLD		NOR	NZ	SPA		UK
Economic contribution				5 pts			30 pts		9 pts	2 pts			
Intellectual property	X									X			
Contribution to the development of the industry	X				X			X	X	X			
Origin of funding/ headquarters and independence of the producing company	X	X									X		
Places of creation and expenditure			20 pts	31 pts	35 pts	30 pts		75 pts	14 pts	6 pts			5 pts
Pre-production/ production/ main photography (shooting locations)	X		X	X	X	X		X	X	X		X	X
Visual post-production, special effects and visual effects	X			X	X	X		X	X	X		X	
Audio post-production, music recording, voice recording	X		X	X	X	X		X	X	X		X	X
Concept design and physical effects	X		X							X		X	

COUNTRY	AUS	BE	FRA	GER		ITA	NLD	NOR	NZ	SPA	UK	
Origin of personnel	* = very important		51 pts	35 pts	34 pts	3 pts		78 pts	12 pts	13 pts		8 pts
Director	X*		X	X	X		X	X	X	X	X	X
Scriptwriter, dialogue writer, other author	X*		X	X	X		X	X	X	X	X	X
Producer	X*		X	X	X	X		X	X	X	X	X
Composer			X	X	X			X	X	X	X	X
Lead actors/ participants	X*	X		X	X		X	X	X	X	X	X
Majority of cast	X								X		X	X
Other key personnel	X		X	X (several points are awarded for other key players (1 to 2 points per item))	X (several points are awarded for other key players (1 to 2 points per item))	X		X	X	X	X	X
Majority of crew	X							X	X		X	X

Notes

(1) The scoring and criteria identified are those for film. The scoring may vary for other content, but the criteria are similar.

Here are some details for each test (please note that it is preferable to refer to the original test and not to the table regarding the categories to be respected; due to the differences that exist between the tests, groupings have been made):

Australia

- The test criteria are holistic and no single element is decisive. However, as a general rule, to succeed the test, Australians will need to be the main creative contributors responsible for the origin of the project, and there will need to be a significant involvement of Australians in the creative development of the project.

Belgium

- When the work originates from EU member states or European non-member states party to the Council of Europe's European Convention on Transfrontier Television, it must meet one of the three conditions.

France

- Films must score at least 25 points out of 100.

Germany

- DFFF: Films must meet at least four criteria in the «cultural content» category, and a minimum of 48 points out of 96 must be obtained.
- GMPF: In each of the three categories «Cultural Content», «Creative Talent» and «Production», at least 3 criteria must be met, and at least 7 points must be obtained. A minimum of 40 points out of 109 must be obtained.

Italy

- A minimum of 35 points out of 70 must be obtained in the «Content» category and a minimum of 50 points out of 100 must be obtained for the entire test.

Norway

- A minimum of 4 points out of 16 must be obtained in the «Cultural criteria» category, and a minimum of 21 points out of 50 must be obtained for the entire test.

New-Zealand

- A minimum of 3 points out of 11 must be obtained in the «Subject» category and a minimum of 3 points in the «New Zealand Personnel» category must be obtained for the positions of director (max 2 points), producer (max 2 points) and scriptwriter (max 2 points). A minimum of 20 points out of 32 must be obtained for the entire test.

Netherlands

- Cultural criteria: a minimum of three criteria must be met.
- Cultural conditions: to be eligible for the program, at least two main functions must be fulfilled (see category «Creative talents and leading team members domiciled in the Netherlands and/or with demonstrably strong links to Dutch film culture», criteria 1.1 to 1.15).

Spain

- Cultural certificate: at least two conditions out of 10 must be met (the two minimum criteria cannot be limited to the language of the work and the location of the story).
- Certificate of Spanish nationality: all criteria must be met.

United Kingdom

- A minimum of 18 points out of 35 must be obtained, including at least 2 points for the criterion «Proportion of the project taking place in the UK or another EEA state» and/or at least 2 points for the criterion «Main characters/participants being UK or EEA citizens or residents» and/or at least 4 points for the criterion «Project based on a UK or EEA subject or underlying material».

COMPARATIVE ANALYSIS FOR EACH CATEGORY OF CRITERIA

Cultural content/contribution

An analysis of cultural tests in the ten countries covered reveals nine criteria used to assess the cultural content or contribution of a film. None of these nine criteria is used by all the countries covered, but the recurrence of some is relatively high. In fact, three of these criteria are used by seven out of ten countries. These criteria are the following: the place where the story takes place; the subject or expressions on which a film is based, and; the reflection of society, its interests, its creativity, its heritage, its cultural diversity. Language is also an important criterion for a majority of countries. The other criteria are used by less than 50% of the countries covered. The following table lists the nine criteria in this category and their recurrence.

CRITERIA USED IN CULTURAL TESTS, FOR THE CULTURAL CONTENT AND CONTRIBUTION CATEGORY	NUMBER OF COUNTRIES USING THIS CRITERION
Place where the story takes place	7
Film based on a subject or expressions of the territory	7
Reflection of the society, its interests, creativity, heritage, cultural diversity	7
Original language of the film	6
Origin of the lead characters	4
Targets young people	2
Creative control by nationals or residents	2
Audience or public engagement plan	2
International reputation of personnel	1

Economic contribution

The cultural tests carried out in the ten countries covered generally contain few criteria aimed specifically at assessing the economic contribution of the work. Of course, it may be acknowledged that other categories of criteria also have an economic dimension, but these other criteria also overlap with other types of considerations (for example, it may be considered that the origin of personnel is inseparable from economic considerations, but the origin of personnel may have an effect on the content of a work). Thus, in the cultural tests examined, only three criteria relating to economic contribution were listed, namely: ownership of intellectual property rights; contribution to the development of the industry, and; origin of funding, headquarters and independence of the producing company. Of these three criteria, the one relating to contribution to the development of the industry comes up in 50% of the countries covered. The following table lists the three criteria in this category and specifies their recurrence.

CRITERIA USED IN CULTURAL TESTS, FOR THE ECONOMIC CONTRIBUTION CATEGORY	NUMBER OF COUNTRIES USING THIS CRITERION
Contribution to the development of the industry	5
Origin of funding, headquarters and independence of the producing company	3
Ownership of intellectual property rights	2

Places of creation and expenditure

Although they can also generate an economic contribution, the places of creation and expenditure are generally assessed separately. There are four criteria in this category, three of which are used by nine of the ten countries covered. The fourth criterion is used in only four countries. It should be noted that Australia is the only country not to take into account the places of creation and of expenditure in the deployment of its tax incentives linked to the production of motion pictures. The following table lists the four criteria in this category and specifies their recurrence.

CRITERIA USED IN CULTURAL TESTS, FOR THE PLACES OF CREATION AND EXPENDITURE CATEGORY	NUMBER OF COUNTRIES USING THIS CRITERION
Pre-production / production / principal photography (shooting locations)	9
Visual post-production, special effects and visual effects	9
Audio post-production, music recording, voice recording	9
Concept design and physical effects	4

Place of origin of personnel

The criteria contained in the category relating to the place of origin of personnel are also widely used. Some of these criteria even recur in the ten countries covered. This is particularly true of the producer's place of origin. It is interesting to note that six of the ten countries covered require the majority of the production team to be of national (or European) origin. The following table lists the eight criteria in this category and specifies their recurrence.

CRITERIA USED IN CULTURAL TESTS, FOR THE PLACE OF ORIGIN OF PERSONNEL CATEGORY	NUMBER OF COUNTRIES USING THIS CRITERION
Producer	10
Director	9
Scriptwriter, dialogue writer, other author	9
Composer	9
Lead actors, participants	9
Majority of cast	6
Majority of crew	6
<i>Residual category - other key personnel (variable list)</i>	10

5

HIGHLIGHTS

As Canadian cultural policy enters a new era marked by the adoption of the *Online Streaming Act*, **Canada may wish to draw inspiration from the practices developed in these other countries** to continue modernizing its own support measures for cultural and creative industries.

Following a comparative analysis of the approaches developed in the **ten countries covered by this study** – Australia, Belgium, France, Germany, Italy, the Netherlands, New Zealand, Norway, Spain and the United Kingdom – with a view to defining national content, the following findings stand out:

- **Both economic and cultural considerations motivate the use of a definition of national content**, and in particular the choice of criteria used to characterize this content.
- On the cultural front, the use of a definition of national content is motivated by a variety of reasons, including: ensuring that the works supported **reflect national identity, culture, customs and traditions**; stimulating a **high-quality cultural offering**; ensuring the availability of **cultural content in the national and/or regional and/or indigenous language(s)**; supporting works that would not otherwise be produced; strengthening the sustainability of the sector; promoting tourism.
- **Several of the countries covered by this study take the target audience** into account when reporting on their support programs in the audiovisual sector and defining the national content targeted by these programs.
- Technological developments over the last two decades do not appear to have prompted the states covered to review or substantially revise the definition of national content, but **this definition now applies to various types of content**, i.e. not only films and series, but also **video games and new types of content, such as augmented reality content**. Moreover, within the same country, the cultural test applied from one content to another is often similar.
- The countries covered use **one or more cultural tests to define the content targeted** by financial aid programs and tax incentives.
- **Three types of cultural test have been identified in the countries covered**: a test based on a scoring system; a test without score but requiring a minimum number of conditions to be met; a test with no score and no minimum conditions to be met, leaving a wide margin of discretion to the agencies applying it.

- **The cultural test with scoring proves to be the most precise test, containing the largest number of criteria evaluated.** This type of test is frequently used by the countries covered when it comes to supporting a work at the production stage, either by offering financial aid or, above all, tax incentives. More exceptionally, some countries apply this type of test to grant aid for the development (or writing or creation) of certain projects, or for the distribution, dissemination or promotion of a work. France, Italy, and the United Kingdom are the countries that make most use of this type of test.
- Cultural tests are generally based **on four main categories of criteria: cultural content or contribution, economic contribution, places of creation and expenditure, and place of origin of personnel.**
- With regard to **the cultural content or contribution** of a work, the specific criteria most frequently used are: **the place where the story takes place; the subject or expressions on which a film is based; the reflection of society, its interests, creativity, heritage and cultural diversity; and the original language of the work.** As for the place of origin of the personnel, **the nationality or country of residence of the producer** is a criterion taken into account in the ten countries covered.

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