



Innovation



Video Games Tax Relief

Video Games Tax Relief is part of the UK Government's Creative Industries Tax Relief incentives. Businesses can claim Video Games Tax Relief for the design, production and testing of new video games.



Game developers can claim VGTR on (whichever is lower):



80% of the total core expenditure



The actual European Economic Area (EEA) core expenditure incurred

UK game developers can receive a Corporation Tax reduction or rebate worth up to 20% of the core production costs of a game

Video Games Tax Relief is part of the UK Government's Creative Industries Tax Relief incentives. Video Games Tax Relief offers UK Game developers a Tax Relief incentive for the design, production and testing of new video games. If the game is profitable, the Tax Relief can be used to reduce a Corporation Tax bill. If the video game makes a loss, claimants can receive a cash payment from HMRC at a rate of 25%. Our experienced team of tax and accountancy experts can support you through every step of the process which starts with understanding whether you qualify and how much you could claim.

Since Video Game Tax Relief was introduced in 2014, a total of £624 million has been paid, with UK expenditure of £4.4 billion.

Do you qualify for VGTR?



Your company must be responsible for most of the planning, designing, developing, testing, and production of the video game and, therefore, be known as the Video Games Development Company (VGDC).



At least 25% of your video game production costs must have been incurred within the European Economic Area (EEA).



The video game must be intended for commercial release, but not created for advertising, promotion, or gambling (within the meaning of the Gambling Act 2005) purposes.



The video game can be played on any one of the following devices; PC'S, Televisions, Smartphones or other mobile devices, tablets, video consoles or other handheld portable devices.



The video game should qualify as "British" under the British Film Institute (BFI) Video Games Cultural Test.

Creative Industries Tax Relief

Video Games Tax Relief is just one of the many Creative Industries Tax Relief Incentives. Businesses can claim tax relief if they are directly involved in the production and development of:



Films &
Animation



High-end
Television



Children's
Television



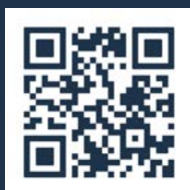
Theatrical
Productions



Ochestrual
Concerts



Museum or
Gallery
Exhibitions



Funding Your Innovation

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