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Cultural Protection or Production Incentive? A Policy Analysis of the UK High-End Television Cultural Test under the Audio-Visual Expenditure Credit

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Abstract: This article examines the United Kingdom's cultural test for high-end television (HETV) under the Audio-Visual Expenditure Credit (AVEC), asking whether the scheme is better understood as a safeguard for British cultural value or as a mechanism for incentivizing screen production. Drawing on policy analysis and the distinction between explicit and implicit cultural policy, it explores how the test defines cultural value and reveals tensions between cultural protection and industrial support. The points-based test translates "Britishness" into criteria concerning content, creative labor, production location and infrastructure, linking certification to fiscal support. While this framework makes certification more transparent and enhances the UK's appeal as a production base, its benefits remain uneven. Large companies, inward-investment productions and global platforms are better positioned to meet certification and tax-credit requirements because of administrative and financial capacity. Independent, regional and lower-budget producers may benefit less, while certification does not ensure distinctive content, British ownership or sustained creative control. The article concludes that the HETV cultural test is industrially effective but culturally conditional, and should be assessed through domestic ownership, regional capacity and public cultural value.

Keywords: Cultural policy; High-end television; Cultural test; Audio-Visual Expenditure Credit; British screen industries

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1. Introduction

The cultural test for high-end television (HETV) within the United Kingdom's Audio-Visual Expenditure Credit (AVEC) framework provides a valuable case study of cultural policy delivered through fiscal instruments. This essay focuses on the HETV cultural test, which determines whether a production can be certified as British and qualify for expenditure credit. The test matters because it turns cultural policy objectives into operational criteria for screen production.

As Dye [1] argues, policy is not only what governments announce, but what they do, why they do it, and what difference it makes. This view is useful for analyzing the HETV cultural test because the state is not simply supporting television production through tax relief. It is defining the criteria through which forms of screen production can be recognized as British culture. To justify public support through the tax system, the test establishes an administrative framework for linking production activity to cultural value. The HETV cultural test therefore exemplifies a distinct mode of cultural policy, one concerned with the public governance of cultural production, identity and value.

This essay argues that the HETV cultural test shows a central tension in contemporary cultural policy. The UK government seeks to certify and protect British cultural value, but the mechanism is a market-oriented fiscal instrument to attract globally mobile screen production. As a result, the test risks redefining "British culture" as an administrative and industrial qualification that tends to benefit large production companies, global streaming platforms and the screen services sector more than independent producers or substantive local cultural expression. This raises the central question of whether certification merely facilitates production activity or can also secure public cultural value.

2. Policy background and context

AVEC is a tax expenditure scheme that allows eligible production companies to claim credit on qualifying production expenditure, reducing the effective cost of screen production in the UK [2]. Within this framework, the HETV cultural test performs a gatekeeping function. It determines whether a high-end television production can be certified as British and therefore become eligible for expenditure credit [3].

The high-end television (HETV) sub-sector includes drama, comedy and documentary programs that meet the AVEC eligibility criteria, so programs must have average core costs of at least £1 million per hour of length and a length greater than 20 minutes for each episode [2]. These standards position HETV as a high-cost and industrially organized form of screen production, while its financing and circulation are increasingly shaped by international mobility. Consequently, the HETV cultural test extends beyond supporting domestic screen production. Through fiscal certification, it encourages high-cost television projects that could be produced elsewhere to be made in the United Kingdom, which shows that the cultural test operates as both a mechanism of cultural certification and a tool for bringing production spending and employment into the UK screen industry [4].

3. Objectives and policy mechanism

The policy has a dual purpose. It defines which productions can be recognized as British, while helping the UK attract spending, employment, and production activity in the global market for high-quality screen content. This reflects a broader shift in cultural policy, where film and television are treated as both cultural goods and economic assets [5]. It also illustrates Gray's [6] argument that culture is increasingly justified through economic and industrial outcomes. The cultural test allows HETV tax relief to be presented as a cultural measure, not merely as financial support for the screen industry, while the tax credit gives the test practical significance [7,8]. The two aims can coexist, but they place different demands on the policy: cultural certification and industrial attraction.

The policy operates through two main mechanisms. BFI certification turns cultural eligibility into an official decision, while the points-based cultural test breaks Britishness down into specific criteria that can be scored and assessed. According to the BFI, the HETV cultural test is scored out of 35 points, with a minimum of 18 points required for a project to pass. The points are organized into four sections: cultural content, cultural contribution, cultural hubs and cultural practitioners [3].

From the perspective of policy implementation, this is crucial since "Britishness" is not a general claim about identity or cultural characteristic. Instead, the cultural test defines "Britishness" through specific criteria that can be scored and certified. These two mechanisms are tied to a financial incentive. The cultural test functions as an administrative assessment of Britishness and as a condition for tax-based support for screen production [2,3]. As a result, the cultural test has practical financial influence on producers, because certification allows qualifying projects to access AVEC relief.

The cultural test assesses specific elements of a production, including its content, labor, location, and production facilities [3]. In this way, the cultural test makes British cultural value administratively assessable by translating it into specific criteria, offering producers a clear route for meeting the requirements before production begins, because the criteria are clear, calculable, and connected to tax relief. This supports Hill's [8] argument that UK screen policy defines "nationality" through policy categories that combine cultural and economic criteria.

The financial incentive is therefore central to the policy. Because AVEC offers a clear economic benefit, passing the cultural test becomes important for producers. The central issue is not simply state support for screen production, but that such support depends on a judgment about what counts as British culture. In this sense, the cultural test allows fiscal relief to be presented as cultural policy [6,7].

4. Cultural test as cultural policy

The HETV cultural test defines "Britishness" through assessable elements rather than as a broad cultural identity. These elements include narrative content, language, creative labor, production location, and production infrastructure. Programs can thus gain points for both cultural elements, such as British or EEA settings, characters and subject matter, and industrial elements, such as UK-based production activity and UK or EEA creative practitioners [3].

This structure suggests that the test defines "Britishness" as an administrative category demonstrated through cultural content, UK-based production activity, and creative labor. The test therefore makes "Britishness" assessable in advance. Producers can foresee which features count towards certification and organize their projects accordingly. Hill [8] argues that UK screen policy has long linked national identity to economic considerations. The HETV cultural test follows this approach by defining "Britishness" through setting, characters, language, creative personnel, production location, and eligible expenditure [3].

A points-based system can make the process of certification more transparent with a clearer understanding of how eligibility is assessed. It can also recognize that contemporary national culture is shaped by the conditions of production. However, the same flexibility also limits the test's ability to measure substantive cultural expression. A production may qualify as British by gaining points for the UK domestic labor, production location, and facilities, even if the connection to British public culture is weak. In such cases, the production may contribute to the UK screen industry without necessarily offering a strong form of British cultural expression [6,8].

Hence, the cultural test is central to the policy. By defining Britishness through assessable criteria, it decides which productions are eligible for public support through AVEC. This dual role can be understood through Ahearne's [7] distinction between explicit and implicit cultural policy. AVEC appears to be a tax-based support scheme, while the HETV cultural test gives it a cultural function. Once access to tax relief depends on British certification, the state becomes directly involved in defining the cultural basis of public support. It is no longer simply supporting television production, but establishing the criteria by which production is recognized as British for the purpose of fiscal relief [2,7].

This administrative approach also has limitations. Since the test is based on formal criteria, a production may qualify as British while still being primarily designed for global commercial markets. Apparently, certification therefore cannot guarantee broader public cultural value by itself. A program may pass the test by using UK-based labor or production facilities, even if its connection to British public culture is limited.

5. Power analysis: Who wins and who loses?

The policy has a clear industrial rationale. HETV is expensive, internationally mobile, and highly sensitive to production-location costs, making fiscal incentives important if the UK is to remain competitive as a production base. Under AVEC, HETV productions must satisfy conditions such as British certification through the cultural test or co-production route, minimum UK expenditure, and an average core expenditure threshold of at least £1 million per slot hour [2,3].

In this way, AVEC operates as an industrial strategy for attracting internationally financed production. However, the benefits are distributed unevenly. Large production companies are better placed to utilize AVEC because they possess the legal, financial, and administrative resources to manage BFI certification and expenditure-credit claims. Although the requirements appear formally neutral, they are easier for companies with established production infrastructure and access to specialist advisers to meet.

Independent producers, lower-budget local content, regional production ecosystems, and smaller cultural forms are less able to benefit from this policy. Their value may lie in local representation, regional creativity, or cultural diversity, but these qualities are less recognized by the AVEC system. The system therefore tends to favor higher-budget productions with the capacity to meet its requirements. Pact's latest annual industry survey found that total revenues made by UK production companies fell by £392 million to £3.61 billion in 2023 [9]. Independent producers may face further constraints when working with global platforms, especially where intellectual property rights and commissioning terms are controlled by more powerful partners.

This raises a further question about public finance. Tax relief means that the state gives up revenue it could otherwise collect, so the issue is whether AVEC generates substantive British cultural value or mainly lowers the cost of internationally oriented productions in the UK. If large production companies can use the cultural test to access support, the issue becomes one of cultural power as well as economic distribution. Although the points system appears fair, producers with stronger financial, legal, and administrative resources can more easily organize their projects around its requirements, making them more likely to obtain certification and fiscal support. This does not make the test ineffective, but it means its formal neutrality should not be mistaken for equal access.

6. Evaluation: Industrial success and cultural limits

The industrial case for AVEC and the HETV cultural test is relatively strong. BFI statistics show that UK HETV production expenditure reached £4.03 billion in 2025, with inward investment productions accounting for 81% of the total [10]. This suggests that sector growth is strongly tied to externally financed production. HMRC figures show the public cost behind this model: in 2023–2024, £2.40 billion was paid through creative industries reliefs and expenditure credits, with HETV receiving £1.11 billion and accounting for 46% of the total [11]. These figures support the policy's

industrial rationale, but they also reveal dependence on inward investment and large-scale tax claims. From this angle, policy success should be assessed through AVEC's contribution to the long-term capacity of the UK screen sector, rather than production volume alone. Increased production activity may strengthen the screen industry, but it does not necessarily lead to more diverse British cultural content. From a cultural policy perspective, success cannot be measured only by production volume. It also depends on whether AVEC strengthens domestic creative capacity, especially for independent and regional producers, and whether British creators retain ownership and creative control. Otherwise, the policy may increase UK-based production without widening the range of British stories available to the public. Export success should also not be equated with cultural success. A program may circulate internationally without giving UK-based creators a lasting stake in its value. The cultural value of the HETV cultural test therefore depends on whether it enables British producers to develop work with cultural depth as well as industrial value.

Encouraging HETV production in the UK is a legitimate policy aim. Its cultural value is limited, however, if the stories produced in the UK are mainly shaped by global commissioners rather than by British creators.

7. Conclusion

The HETV cultural test under AVEC shows how cultural policy can be delivered through tax- based support. It gives fiscal relief a cultural condition by requiring productions to be certified as British before they can access public support. The policy has a strong industrial rationale because HETV is costly, mobile and competitive, and the UK benefits from attracting production spending and employment. However, industrial success does not settle the cultural question.

A policy may bring more production to the UK while giving greater advantage to large companies, global platforms and established service sectors. The test should therefore be judged by whether certified productions strengthen British ownership, creative control, regional capacity and public cultural value. Its value depends on the kind of British culture it helps produce.

Disclosure statement

The author declares no conflict of interest.

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