



STATUTORY INSTRUMENTS.

S.I. No. 671 of 2025

UNSCRIPTED PRODUCTION REGULATIONS 2025

UNSCRIPTED PRODUCTION REGULATIONS 2025

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S.I. No. 671 of 2025

UNSCRIPTED PRODUCTION REGULATIONS 2025

The Revenue Commissioners, in exercise of the powers conferred on them by section 487A of the Taxes Consolidation Act 1997 (No. 39 of 1997), with the consent of the Minister for Finance, and with the consent of the Minister for Culture, Communications and Sport in relation to the matters to be considered regarding the issue of certification under section 487A(4) and section 487A(9) of the Act of 1997, hereby make the following regulations:

PART 1 General

Citation and commencement

1. (1) These Regulations may be cited as the Unscripted Production Regulations 2025.

(2) These Regulations come into operation on 23 December 2025 as respects applications made on or after that date by a producer company for a certificate under section 487A(2) of the Act of 1997.

Interpretation

2. (1) In these Regulations, except where the context otherwise requires—

“Act of 1997” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“compliance report” means a compliance report as provided for in section 487A(18)(e) of the Act of 1997;

“development phase”, in relation to an interim unscripted programme or a qualifying unscripted programme, means the period which—

- (a) commences on the date which is 6 months before the date on which the application to the Minister for an interim certificate is made under section 487A(2)(a) of the Act of 1997 or, if later, the date on which the development of the unscripted programme begins, and
- (b) ends on the date on which the application referred to in paragraph (a) is made;

“eligible goods, services and facilities” shall be construed in accordance with Part 8;

“Irish production” means the portion or element of the production of an unscripted programme carried out in the State for which an application is being made under section 487A of the Act of 1997, the commencement date of which shall be the date on which the producer company commences principal photography in the State;

“linked businesses” has the same meaning as in section 489 of the Act of 1997;

“partner businesses” has the same meaning as in section 489 of the Act of 1997;

“qualifying expenditure” shall be construed in accordance with Part 7;

“top sheet production expenditure summary” means a summary of the total cost of production and eligible expenditure classified into the principal categories of the production budget for the unscripted programme or in such a form and containing such information as the Revenue Commissioners may specify;

“unscripted production group” means the producer company and all businesses that are regarded as partner or linked businesses of that company;

“video-sharing platform service” has the same meaning as in section 2 of the Broadcasting Act 2009 (as amended by the Online Safety and Media Regulation Act 2022).

(2) For the purpose of paragraph (c) of the definition of “creative role” in section 487A(1) of the Act of 1997, a Development Producer shall be regarded as a creative role that is similar to the creative roles specified in paragraphs (a) and (b) of that definition.

PART 2

Application to Minister for Culture, Communications and Sport for certification

Application for interim certification

3. (1) An application for an interim certificate under section 487A(2)(a) of the Act of 1997 shall be made in writing to the Minister by a producer company in relation to an unscripted programme to be produced by the company and shall be submitted at least 21 working days prior to the commencement of the Irish production.

(2) The Minister shall set out the manner and format of an application for a certificate under this Regulation, the information that shall accompany such an application in accordance with Schedule 1 to these Regulations, and the order and manner that information shall be set out in.

(3) A certificate shall not be issued by the Minister under section 487A(4) of the Act of 1997 in relation to an unscripted programme unless the Minister is satisfied that—

- (a) the unscripted programme is eligible for certification under Part 3,
- (b) the unscripted programme as proposed is likely to be an eligible unscripted programme when completed,
- (c) the production of the unscripted programme will contribute to the promotion and expression of Irish or European culture, by reference to the matters set out in section 487A(5)(d) of the Act of 1997 (referred to in these Regulations as “the Culture test”), and
- (d) the production of the unscripted programme will provide quality employment, including training and skills development opportunities.

(4) In issuing an interim certificate under section 487A(4) of the Act of 1997, the Minister shall set out:

- (a) that the certificate is an interim certificate,
- (b) that the unscripted programme is to be treated as an interim unscripted programme for the purposes of section 487A of the Act of 1997,
- (c) the category under which the unscripted programme has qualified for certification pursuant to Part 3,
- (d) the conditions attaching to the interim certificate in accordance with section 487A(6) of the Act of 1997 including in relation to—
 - (i) employment which shall be met by a producer company on the production of the unscripted programme,
 - (ii) the employment of personnel, including trainees for the production of the unscripted programme,
 - (iii) the maximum aid intensity having regard to the Communication from the Commission (2013/C 332/01)¹, and
 - (iv) the requirements to be met in relation to the acknowledgement in the opening titles or closing credits, or both, as the case may be, of the unscripted programme,
- and
- (e) the expiry date of the interim certificate.

Application for final certification

4. (1) An application for a final certificate under section 487A(2)(b) of the Act of 1997 shall be made in writing to the Minister by a producer company in relation to an unscripted programme that has been produced and completed by the company.

(2) The application for a final certificate shall be made in advance of the date of expiry of the interim certificate and in all cases within 6 months of completion of the unscripted programme.

(3) The Minister shall set out the manner and format of an application for a certificate under this Regulation, the information that shall accompany such an application in accordance with Schedule 2 to these Regulations, and the order and manner that information shall be set out in.

(4) A certificate shall not be issued by the Minister under section 487A(9) of the Act of 1997 in relation to an unscripted programme unless the Minister is satisfied that—

- (i) the unscripted programme as completed is an eligible unscripted programme,

¹ OJ No. C332, 15.11.2013, p. 1

- (ii) the production of the unscripted programme meets the requirements of the Culture test, and
- (iii) the conditions specified in the interim certificate issued in respect of the unscripted programme have been met.

(5) In issuing a final certificate under section 487A(9) of the Act of 1997, the Minister shall set out:

- (a) that the certificate is a final certificate,
- (b) that the unscripted programme is a qualifying unscripted programme for the purposes of section 487A of the Act of 1997, and
- (c) the conditions attaching to the final certificate in accordance with section 487A(11) of the Act of 1997 including in relation to—
 - (i) employment which shall be met by the producer company for the production of the unscripted programme,
 - (ii) the maximum aid intensity having regard to the Communication from the Commission (2013/C 332/01)¹, and
 - (iii) the requirements to be met in relation to the acknowledgement in the opening titles or closing credits, or both, as the case may be, of the unscripted programme.

PART 3

Categories of unscripted programmes eligible for certification

Categories of unscripted programmes eligible for certification

5. Subject to Regulation 6, unscripted programmes which are within any of the following categories may be eligible for certification by the Minister:

- (1) Observational documentaries,
- (2) Docuseries,
- (3) Factual entertainment,
- (4) Factual programming,
- (5) Lifestyle programming,
- (6) Quiz, contest and game shows,
- (7) Studio and panel shows,
- (8) Reality programming.

¹ OJ No. C332, 15.11.2013, p.1

Categories of unscripted programmes not eligible for certification

6. Unscripted programmes which are within any of the following categories are not eligible for certification by the Minister:

- (1) Any category of film eligible for certification as a qualifying film under section 481 of the Act of 1997.
- (2) Unscripted programmes comprising, or substantially based on, live programming, including programming which is pre-recorded and broadcast or transmitted on the internet as live.
- (3) Unscripted programmes comprising or substantially based on:
 - (a) News,
 - (b) Current affairs programming which may feature a variety of formats, including news reporting, interviews, debates, round-table discussions, documentary segments, open forums and panel discussions,
 - (c) Talk show formats that may involve one or more hosts,
 - (d) Sports programming, other than documentaries, and
 - (e) Concerts, galas or awards shows.
- (4) Unscripted programmes, other than documentaries, all or substantially all of which consist of stock footage.
- (5) Unscripted programmes which may reasonably be regarded by the Minister as being of a type that is listed in paragraphs (a) to (e) of section 46J or Schedule 3 of the Broadcasting Act 2009 (as amended by the Online Safety and Media Regulation Act 2022).
- (6) Unscripted programmes which are produced wholly or mainly for exhibition to the public by means of transmission on a video-sharing platform service.

PART 4

Records to be provided and maintained by a producer company

Records to demonstrate breakdown of expenditure in relation to an interim unscripted programme

7. (1) The records which a producer company shall provide to the Revenue Commissioners in relation to an interim unscripted programme when requested to do so shall include—

- (a) a breakdown of expenditure incurred in an accounting period to show—
 - (i) the qualifying expenditure,
 - (ii) the total cost of production of the interim unscripted programme,
 - (iii) the eligible expenditure, broken down by the amount of money expended:

- (A) on the employment of eligible individuals,
- (B) on the provision of eligible goods, services and facilities, and
- (C) otherwise than in accordance with subclauses (A) or (B),
- (b) detailed production accounts, and
- (c) details of any transactions with a member of the unscripted production group.

(2) The records which a producer company must have available, prior to making a claim under section 487A(21) of the Act of 1997, should be prepared in the form set out in Schedule 3 and include:

- (a) signed and fully executed finance agreements,
- (b) vouched details of the qualifying expenditure for the accounting period in respect of which the claim is made,
- (c) vouched details of the total cost of production of the interim unscripted programme for the accounting period in respect of which the claim is made,
- (d) vouched details of the eligible expenditure for the accounting period in respect of which the claim is made, and
- (e) signed agreements relating to the production, distribution or sale of the unscripted programme, where relevant.

Records to demonstrate breakdown of expenditure in relation to a qualifying unscripted programme

8. (1) The records which a producer company shall provide to the Revenue Commissioners in relation to a qualifying unscripted programme when requested to do so shall include—

- (a) a breakdown of expenditure to show—
 - (i) the qualifying expenditure,
 - (ii) the total cost of production of the unscripted programme,
 - (iii) the eligible expenditure, broken down by the amount of money expended:
 - (A) on the employment of eligible individuals,
 - (B) on the provision of eligible goods, services and facilities, and
 - (C) otherwise than in accordance with subclauses (A) and (B),
- (b) the production budget,
- (c) full production accounts, and

(d) details of any transactions with a member of the unscripted production group.

(2) The records which a producer company must have available, prior to making a claim under section 487A(22) of the Act of 1997, should be prepared in the form set out in Schedule 4 and include:

- (a) any records necessary to ascertain compliance with the conditions of the Minister's interim certificate and final certificate,
- (b) the books of first entry, including a cash receipts book, purchases day book, cheque payments book, creditors ledger and petty cash book,
- (c) the trial balance, all ledgers and journals to which all transactions are posted,
- (d) the back-up documentation from which the books of first entry were completed, including—
 - (i) suppliers' invoices, credit notes, statements and delivery notes,
 - (ii) cheque stubs and petty cash vouchers, and
 - (iii) bank statements and correspondence including those items verifying lodgements into bank accounts and transfers out of such accounts,
- (e) linking documents, including documents drawn up in the making up of accounts and showing details of the calculations linking the records to the accounts.

Obligation to keep and provide records

9. (1) Notwithstanding any other provision of the Act of 1997, the Revenue Commissioners may request the records described in Regulation 8 at any time within a period of up to 10 years after the later of—

- (a) completion of the qualifying unscripted programme, or
- (b) a claim under section 487A(22) of the Act of 1997.

(2) Nothing in these Regulations restricts the level of documentation the Revenue Commissioners may require to determine compliance with section 487A of the Act of 1997.

PART 5

Completion Requirements

Notification of completion of production and provision of copies

10. (1) A producer company shall notify the Minister in writing of the date of completion of production of a qualifying unscripted programme within 6 months of the date of such completion.

(2) Subject to Regulation 11, a producer company shall, within 6 months of the date of completion of production of a qualifying unscripted programme, provide 2 copies of the unscripted programme to the Minister in DVD format or such other format as may be specified in the certificate issued by the Minister.

PART 6

Requirements relating to Compliance

Compliance report

11. (1) A producer company shall prepare a compliance report prior to making a claim under section 487A(22) of the Act of 1997.

(2) The report shall—

- (a) contain a declaration in the form specified in Schedule 5, and
- (b) be accompanied by the matters set out in Schedule 6.

PART 7

Type of expenditure that may be qualifying expenditure on production of an interim or qualifying unscripted programme

Qualifying expenditure

12. For the purposes of the definition of “qualifying expenditure” in section 487A(1) of the Act of 1997 and subject to Regulation 13, the type of expenditure which may be treated as qualifying expenditure on the production of an interim unscripted programme or a qualifying unscripted programme shall include all expenditure incurred by the producer company on the production of the programme during the development phase and up to and including post-production together with the cost of providing an archive print.

Non-qualifying expenditure

13. Non-qualifying expenditure on the production of an interim or qualifying unscripted programme includes:

- (a) costs associated with the distribution or promotion of the unscripted programme,
- (b) costs arising after delivery of the materials contracted for with the relevant distributor or broadcaster,
- (c) costs of organising or providing pre-sales monies,
- (d) (i) subject to subparagraph (ii), costs of acquisition or grant of use of rights, other than such costs, including relevant legal fees, which are necessary for the production of the unscripted programme (referred to in this paragraph as “necessary costs”).
- (ii) necessary costs shall not include, in the case of a grant to the producer company of the use of rights in the production

of an unscripted programme, where the producer company does not retain the right of exploitation in respect of those rights after completion of production of the programme, any fee incurred for use of those rights, including relevant legal fees,

- (e) capital expenditure on assets used in the production of the unscripted programme which are not used up in that process,
- (f) costs incurred in respect of prizes or awards that are provided or awarded as part of an unscripted programme together with associated costs, including insurance costs, related to the provision or award of such prizes or awards,
- (g) amounts that are paid out of, are dependent on, or arise from rights in, the receipts, earnings or profits of the unscripted programme,
- (h) fees or other payments deferred unless the payment of such sums is made no later than 4 months after completion,
- (i) professional fees associated with claiming ‘tax shelters’, the interim unscripted production corporation tax credit or the unscripted production corporation tax credit including the provision of opinions on the eligibility for a ‘tax shelter’, interim unscripted production corporation tax credit or unscripted production corporation tax credit.

PART 8

Eligible goods, services and facilities, and conditions to be satisfied

Interpretation – Part 8

14. In this Part—

“provided within the State” means—

- (a) (i) in the case of goods which are dispatched or transported, that the dispatch or transportation to the person to whom they are provided begins in the State, and
- (ii) in the case of goods which are not dispatched or transported, that the goods are located in the State at the time they are provided,
- (b) in the case of facilities, that the facilities are located in the State,
- (c) in the case of transport, that the transportation takes place within the State, or, where transportation takes place across borders, that the journey begins or ends in the State,
- (d) in the case of a service, that the activities constituting such service are carried on in the State and that any goods, facilities or transport associated with such service satisfy any of the conditions specified in paragraphs (a) to (c),

“relevant person” means a person carrying on a business in the State from a fixed place of business.

Eligible goods, services and facilities

15. Subject to Regulation 16, the provision of goods, services and facilities will be treated as eligible expenditure where those goods, services and facilities are used or consumed in the State in the production of an interim unscripted programme or a qualifying unscripted programme and are provided within the State by a relevant person directly or indirectly to a producer company.

Other person engaged

16. Where a relevant person engages, or arranges for, another person to provide goods, services or facilities, such goods, services or facilities shall not be eligible expenditure unless that other person is also a relevant person and the goods, services and facilities are provided as part of the business carried on from the fixed place of business in the State.

PART 9

Requirements relating to eligible expenditure on production of an interim or qualifying unscripted programme

Bank accounts

17. The producer company shall open a bank account in a banking institution based in the State from which all eligible expenditure incurred on the production of an interim or qualifying unscripted programme is to be paid.

PART 10

Miscellaneous

Currency exchange rate

18. The currency rate of exchange for expenditure on the production of an interim or qualifying unscripted programme, shall be calculated in accordance with section 79 of the Act of 1997 for the purposes of claims under section 487A(21) and section 487A(22) of that Act, as the case may be.

SCHEDULE 1

Information to support an application to the Minister for an interim certificate under section 487A(2)(a) of the Act of 1997

- Tab A Completed application form for interim certificate
- Tab B Synopsis of the unscripted programme
- Tab C Treatment, Storyboard, Format Bible, Format Structure or Running order
- Tab D Detailed Production Schedule
- Tab E Person Days Schedule highlighting linkages with skills development plans
- Tab F Proposed Skills Development plan
- Tab G Full List of Heads of Departments
- Tab H Track record and CVs for Producer, Director, Writers (where relevant), and any other person as may be specified
- Tab I Top sheet production expenditure summary
- Tab J Declaration that neither the applicant company nor the undertaking of which it is part is an undertaking in difficulty (within the meaning of section 487A(1) of the Act of 1997)
- Tab K Declaration that no company in the unscripted production group is the subject of outstanding recovery proceedings of the type referred to in section 487A(14)(f) of the Act of 1997
- Tab L Undertaking that the producer company is in compliance with all employment legislation and employment law requirements and will continue to be in compliance throughout the production of the interim unscripted programme

SCHEDULE 2

Information to support an application to the Minister for a final certificate under section 487A(2)(b) of the Act of 1997

- Tab A Completed application form for final certificate
- Tab B Synopsis of unscripted programme
- Tab C Treatment, Storyboard, Format Bible, Format Structure or Running Order
- Tab D Final Detailed Production Schedule
- Tab E Person Days Schedule delivered highlighting linkages with skills development plans
- Tab F Skills Development plan
- Tab G Full List of Heads of Departments
- Tab H Track record and CVs for Producer, Director, Writers (where relevant), and any other person as may be specified
- Tab I Final top sheet production expenditure summary
- Tab J Updated declaration that neither the applicant company nor the undertaking of which it is part is an undertaking in difficulty (within the meaning of section 487A(1) of the Act of 1997)
- Tab K Updated declaration that no company in the unscripted production group is the subject of outstanding recovery proceedings of the type referred to in section 487A(14)(f) of the Act of 1997
- Tab L Undertaking that the producer company is and has been in compliance with all employment legislation and employment law requirements throughout the production of the qualifying unscripted programme
- Tab M Confirmation of compliance with all conditions attaching to the interim certificate issued by the Minister

SCHEDULE 3

Information required to support a claim for the interim unscripted production corporation tax credit under section 487A(21) of the Act of 1997

- Tab A A full copy of the application for an interim certificate as submitted to and approved by the Department of Culture, Communications and Sport together with a copy of the certificate
- Tab B Writers' agreements, Option agreements and Intellectual Property agreements, where relevant
- Tab C Production and Financing agreements
- Tab D Other relevant agreements and documentation
- Tab E Heads of Department and detailed person days schedule
- Tab F Production accounts to support the interim claim, including—
 - (a) an updated top-sheet production expenditure summary,
 - (b) vouched details of each element of qualifying expenditure,
 - (c) vouched details of each element of qualifying expenditure making up the total cost of production,
 - (d) vouched details supporting the eligible expenditure amounts incurred on the employment of eligible individuals and on the provision of eligible goods, services and facilities
- Tab G Schedule of Fees based on total cost of production and eligible expenditure
- Tab H Fully executed contracts for funding and evidence that any conditions that are required to be satisfied in those agreements for funding to commence have been fulfilled
- Tab I Pre-Sales and Distribution agreements, where relevant
- Tab J A diagram detailing all the parties involved in the production, their respective responsibilities and the flow of funds between them
- Tab K A diagram setting out all businesses in the unscripted production group
- Tab L Details of all relevant transactions between the unscripted production group companies
- Tab M Confirmation that no financial arrangements of a type referred to in section 487A(18)(a) of the Act of 1997 exist or are proposed
- Tab N Declaration that no relevant party to the claim has outstanding tax returns or liabilities
- Tab O Declaration of any issues that might impact on the conditions for relief under section 487A of the Act of 1997
- Tab P Confirmation that the declarations provided to the Minister in accordance with Tab J and Tab K of Schedule 1 in support of the application to the Minister for an interim certificate under section 487A(2)(a) of the Act of 1997 continue to be valid

SCHEDULE 4

Information required to support a claim for the unscripted production corporation tax credit under section 487A(22) of the Act of 1997

- Tab A A full copy of the application for a final certificate as submitted to and approved by the Department of Culture, Communications and Sport together with a copy of the certificate
- Tab B Writers' agreements, Option agreements and Intellectual Property agreements, where relevant
- Tab C Production and Financing agreements
- Tab D Other relevant agreements and documentation
- Tab E Heads of Department and detailed person days schedule
- Tab F Production accounts to support the claim, including—
 - (a) a final top-sheet production expenditure summary,
 - (b) vouched details of each element of qualifying expenditure,
 - (c) vouched details of each element of qualifying expenditure making up the total cost of production, and
 - (d) vouched details supporting the eligible expenditure amount incurred on the employment of eligible individuals and on the provision of eligible goods, services and facilities
- Tab G Schedule of Fees based on total cost of production and eligible expenditure
- Tab H Fully executed contracts for funding and evidence that any conditions that are required to be satisfied in those agreements for funding to commence have been fulfilled
- Tab I Pre-Sales and Distribution agreements, where relevant
- Tab J A final diagram detailing all the parties involved in the production, their respective responsibilities and the flow of funds between them
- Tab K A final diagram setting out all businesses in the unscripted production group
- Tab L Details of all relevant transactions between the unscripted production group companies
- Tab M Confirmation that no financial arrangements of a type referred to in section 487A(18)(a) of the Act of 1997 exist or are proposed
- Tab N Declaration that no relevant party to the claim has outstanding tax returns or liabilities
- Tab O Compliance report declaration in the form detailed in Schedule 5
- Tab P Confirmation that the declarations provided to the Minister in accordance with Tab J and Tab K of Schedule 2 in support of an application to the Minister for a final certificate under section 487A(2)(b) continue to be valid

SCHEDULE 5
Compliance report declaration

Producer Company Name:

Name of Unscripted Programme:

Culture Certificate Number:

Interim:

Final:

Declaration

I declare that to the best of my knowledge and belief the information given in this Report is correct, and that the conditions of relief applying to the company and the unscripted programme are satisfied, and in particular that:

- The unscripted programme was completed on: dd/mm/yyyy.
- The name and address of the banking institution employed in relation to the administration of production expenditure incurred in the State is: _____
- All the documentation and final signed, dated and witnessed versions of all agreements required to be completed by the producer company in advance of a claim have been completed and are available.
- All the conditions contained in the interim certificate and final certificate issued by the Minister to the producer company under section 487A of the Taxes Consolidation Act 1997 have been complied with.
- The producer company has maintained records in accordance with Part 4 of the Unscripted Production Regulations 2025 and section 487A of the Taxes Consolidation Act 1997.
- The attachments listed in the schedule are available.
- The producer company has existed for the purpose of carrying out the trade of producing unscripted programmes on a commercial basis since [date] and will continue to actively trade in the production of unscripted programmes for at least a further 12 months after the date of completion of the unscripted programme.

Signature:

Date: / /

Capacity: Secretary

SCHEDULE 6

Documents to include in a compliance report in relation to a qualifying unscripted programme

Tab A Completed compliance report declaration

Tab B Copies of the completed unscripted programme in DVD format or such other format as may be specified in the certificate issued by the Minister in relation to the unscripted programme

Tab C A report by the producer company for the purposes of supporting the claim under section 487A(22) of the Act of 1997, which includes—

- (a) details of the amount expended directly in the State on the employment of eligible individuals and on the provision of eligible goods, services and facilities, itemised in accordance with the final top sheet production expenditure summary,
- (b) details of the amount of the production expenditure on the qualifying unscripted programme, itemised in accordance with the final top sheet production expenditure summary showing the total cost of production and details of items excluded in accordance with Part 7,
- (c) details of any outstanding creditors or any other amounts due by the producer company at the date of completion of the unscripted programme and at the date of the claim.
- (d) in a case where a payment of an amount equal to at least 30 per cent of the unscripted production corporation tax credit was made by the producer company to any person or to a group of 2 or more persons who are connected (within the meaning of section 10 of the Act of 1997) with each other, details of:
 - (i) the identity of that person or persons,
 - (ii) the nature of the goods, services or facilities provided by that person or persons to the producer company, and
 - (iii) the amount or amounts paid to that person or persons,
- (e) details of any foreign currency rates used,
- (f) details of any related party transactions,
- (g) the date upon which the completed qualifying unscripted programme is first made available to the public by means of broadcast or transmission on the internet, or delivered to and accepted by the commissioning undertaking, and
- (h) a statement that no significant relevant events have occurred since the date notified to the Minister, in accordance with Regulation 10, which would alter, to any material extent, the figures on which the claim is based

Tab D Details of the source of all amounts used to finance the entire production expenditure on the qualifying unscripted programme

Tab E Evidence of compliance with all conditions of the interim certificate and final certificate issued by the Minister, including in relation to skills development and employment

The Minister for Culture, Communications and Sport consents to the making of these Regulations, insofar as they relate to the matters to be considered regarding the issue of certificates under subsection (2) of section 487A.



GIVEN under the Official Seal of the Minister for Culture,
Communications and Sport,
23 December, 2025.

PATRICK O'DONOVAN,
Minister for Culture, Communications and Sport.

The Minister for Finance consents to the making of these Regulations.



GIVEN under the Official Seal of the Minister for Finance,
23 December, 2025.

SIMON HARRIS,
Minister for Finance.

GIVEN under my hand,
23 December 2025.

NIALL CODY,
Revenue Commissioner.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OFIG AN tSOLÁTHAIR
Le ceannach díreach ó
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BÓTHAR BHAILE UÍ BHEOLÁIN,
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