

GLOBAL INCENTIVES INDEX 2017										
JURISDICTION	NAME OF SCHEME	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE FOR SCHEME
EUROPE										
Austria filmstandort-austria.at	Film Industry Support Austria (FISA)	Rebate	25% for service productions; 20% for Austrian productions.	—	Support cannot surpass 15% of annual scheme budget.	\$8m (€7.5m)	None. Applications submitted on an ongoing, first-come first-served basis.	Film, documentary	Maximum 80% of total production costs. For service productions, total production costs of a fiction film must be \$8.5m (€8m) — documentaries are \$1.1m (€1m) — with minimum Austrian spend of \$1.1m (€1m) of eligible production costs. Austrian service producer must file the application. International productions must shoot for at least five days. Projects that start shooting before applying are not eligible. Incentive disbursed in instalments. Cultural test applies.	Dec 31, 2018
Belgium belgiumfilm.be	Belgian Tax Shelter	Tax shelter	An investment-driven scheme, value is dependent on the funding placed through the tax shelter. For an 'ideal' investment, scheme provides a 42% benefit to the investor.	—	Maximum 70% of expenses in the European Economic Area. Total amount of tax sheltered for a single work cannot exceed \$16m (€15m).	—	—	Film, TV drama, other TV, documentary, other	Three separate parties should be involved: investor, production company and intermediary. Investors and production companies must be resident companies or the Belgian establishment of a non-resident company. Production companies and investors must be approved by the minister of finance. Investor must pay the sums within three months, while expenses must be spent within 18 months (24 months for animation).	Dec 31, 2020
Croatia filmingincroatia.hr	Croatian Film Production Incentive Programme	Rebate	20%	—	\$573,000 (HRK4m). Exceptions can be made for projects budgeted at more than \$2.9m (HRK20m) in eligible Croatian spend.	\$2.9m (HRK20m)	First-come, first-served though the complete application must be submitted at least 30 days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$292,000 (HRK2m) for feature films and \$110,000 (HRK750,000) for each TV episode. Applicant must be a Croatian producer, co-producer or production service provider that has produced or provided services for at least one publicly shown audiovisual work in the last three years. Applicant must prove that at least 70% of financing for Croatian costs has been secured, that cast and crew consist of at least 30% national citizens (for productions filming partially in Croatia), or 50% for productions filming entirely in Croatia, and pass the cultural test.	Dec 31, 2019
Czech Republic filmcommission.cz	State Cinematography Fund	Rebate	20%	66% on withholding tax paid in the Czech Republic.	—	Three-year (2016-18) budget for the scheme is \$94.5m (CZK2.4bn).	Applications can be made at any time in the three months prior to the start of Czech principal photography.	Film, TV drama, other TV, documentary, other	Applicant must have a place of business in the Czech Republic and be a registered VAT payer. Minimum spend in-country of \$590,000 (CZK15m) for feature films, TV films or animated films; \$79,000 (CZK2m) for documentary films; \$315,000 (CZK8m) for TV series episodes; and \$39,500 (CZK1m) for animated series episodes. Application must be submitted with a Czech version of the script. Cultural test applies.	—
Estonia filmestonia.ee	Film Estonia Support Scheme	Rebate	20%-30% depending on project type and Estonian employment guarantees.	—	—	\$1.1m (€1m) allocated to the scheme in 2017.	—	Film, TV drama, other TV, documentary, other	Minimum total budgets of \$1.1m (€1m) for feature films, \$2.1m (€2m) for full-length animated films, \$267,000 (€250,000) for short animation films, \$533,000 (€500,000) for animated series, \$213,000 (€200,000) for TV series episodes and \$213,000 (€200,000) for documentary films. Application must be submitted by an Estonian company, a branch of an EU-based company registered in Estonia, or an Estonian subsidiary of a company registered outside the EU.	Dec 31, 2020
Finland tekes.fi/en/funding	Production Incentive for Audiovisual Industry	Rebate	25%	—	—	\$10.7m (€10m)	Applications taken on a first-come, first-served basis; only Finnish spending undertaken after application is registered are eligible for the incentive.	Film, TV drama, other TV, documentary	Minimum total budgets [and spend] of \$2.7m (€2.5m) [\$160,000 (€150,000) spend] for feature films, \$347,000 (€325,000) [\$53,000 (€50,000) spend] for documentaries and \$5,865 (€5,500) per minute [\$267,000 (€250,000) spend in total] for TV series and animations. A maximum of 30% of the wages and salaries paid will be accepted as indirect personnel costs. Cultural test applies. Application must be submitted by a Finnish producer or production co-ordinator company.	—
France filmfrance.net	Tax Rebate for International Production (TRIP)	Rebate	30%	—	\$32m (€30m)	—	—	Film, TV drama, other TV	Application must be submitted by a company subject to corporate income tax in France that has been contracted to manage the physical production in France. Projects cannot be in receipt of any French state traditional financial support, so official French co-productions do not qualify. Minimum spend is \$272,000 (€250,000) or at least 50% of the total budget to be spent in France. Live-action projects must shoot for at least five days. Cultural test applies, specific to live action and animation.	—
Georgia filminggeorgia.ge/financial-incentive	Georgia Cash Rebate	Rebate	20%	Up to 5% available for meeting specific cultural test points.	Rebates in excess of \$412,000 (€41m) require approval of the Georgian government.	—	—	Film, TV drama, other TV, documentary, other	International and local productions must be registered as legal entities in Georgia. At least 50% of the total production budget should be in place when applying. Minimum expenditure requirements apply, including \$206,000 (€200,000) for features, TV films and drama series. The production must pass a cultural test to qualify for the additional incentive. Most projects require a release outside Georgia to qualify for the rebate.	—
Germany dff-ffa.de/en.html	German Federal Film Fund (DFFF)	Rebate	20%	—	A maximum grant of \$4.3m (€4m) per project, or up to \$10.7m (€10m) under exceptional circumstances.	In early 2017 it was announced the DFFF budget would be increased to \$80m (€75m) for 2017, with a further increase to \$136m (€125m) from 2018.	—	Film, documentary	Applicant must be resident and based in Germany, and must have released at least one commercial feature in Germany during the last five years. Minimum total budgets of \$1.1m (€1m) for features, \$2.1m (€2m) for animated films and \$213,000 (€200,000) for documentaries. German production costs must be 25% of total, or 20% if total costs exceed \$21m (€20m). At least 75% of the total budget must be confirmed before the grant can be issued, but the application can be made before this is secured. Cultural test applies.	Dec 31, 2019
Hungary mnf.hu/en	Hungarian Tax Rebate for Film Productions	Rebate	25%	—	—	\$439m (€402m) in period to end of 2019.	—	Film, TV drama, other TV, documentary, other	Necessary to involve a Hungarian production partner. Expenses occurring abroad can also qualify, up to a quarter of total expenses paid to service providers in Hungary. Incentive covers a maximum of 125% of Hungarian expenses. Covers direct pre-production, production and post-production expenses. Cultural test applies.	Dec 31, 2019
Iceland filminiceland.com	The 25% Reimbursement	Rebate	25%	—	—	—	—	Film, TV drama, other TV, documentary	Application must be submitted by an Icelandic or Iceland-based EEA producer or production co-ordinator company. When more than 80% of total production costs occur in Iceland, the incentive is calculated from the total production cost within the EEA. Cultural test applies.	Dec 31, 2021
Ireland irishfilmboard.ie	Section 481	Tax credit	32%	—	Maximum 80% of total production costs or \$75m (€70m) — whichever is lower.	—	—	Film, TV drama, other TV, documentary	Applicant must be resident in Ireland or trading through an Irish branch or agency, and must not be connected to a broadcaster. Payment can be received at 100% within 30 days of submission of the project and a compliance report, or up front as two conditional 90% and 10% instalments. Minimum in-country spend of \$133,000 (€125,000) and minimum total budget of \$266,000 (€250,000). Cultural test applies.	Dec 31, 2020
Italy italianfilmcommissions.it	Italian Tax Credit	Tax credit	25%	—	Italian expenses capped at 60% of the production budget. 30% of non-Italian expenses from other EU countries are eligible. Cap of \$10.7m (€10m) per award.	—	—	Film, TV drama, other TV, documentary	Application must be submitted by an Italian producer or production co-ordinator company. Above-the-line costs are applied to a percentage between the number of shooting days and annual days to a maximum of 75% of the production costs. Cultural test applies.	Dec 31, 2022
Latvia filmlatvia.lv	Latvian Co-Financing Fund	Rebate	20%	Extra 5% if Latvia features culturally	—	\$1.6m (€1.5m)	—	Film	Application must be submitted by a Latvia-registered producer or production co-ordinator company. At least 50% of the total budget must be confirmed prior to application. Minimum total budgets of \$758,282 (€711,436) for feature films and animations and \$151,659 (€142,287) for documentaries.	Dec 31, 2017
Lithuania lkc.lt	Lithuanian Film Tax Incentive	Tax shelter	20%	—	The aggregate maximum amount of the donation funds provided cannot exceed 20% of the production expenses of the film or its part.	Budget for the scheme between 2013-18 is around \$20.3m (€19m).	—	Film, other TV, documentary	Application must be submitted by a Lithuania-registered producer or production co-ordinator company. Minimum in-country spend of \$46,000 (€43,000) applies. Minimum 80% of Lithuanian production costs have to be spent in Lithuania. A minimum requirement for 51% of crew to be from the EEA applies. Cultural test applies.	Dec 31, 2018
Macedonia filmfund.gov.mk/Funding	20% Cash Rebate	Rebate	20%	—	—	—	At least 15 days prior to the start of principal photography.	Film, TV drama, other TV, documentary	Applicant must be based in Macedonia and must make film or TV content for cinema, broadcast or online, must have produced at least one feature film and must be authorised to act as a producer, co-producer or provide production services. Minimum in-country spend of \$107,000 (€100,000) applies. Application must be received at least 15 days prior to the start of filming.	—

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EUROPE (CONTINUED)										
Malta maltafilmcommission.com	Malta Cash Rebate	Rebate	20%-25%	Extra 2% rebate if Malta features culturally.	—	—	30 days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend and crewing requirements apply. Minimum spend \$107,000 (€100,000). A conditional uplifted 32% rebate is available to productions categorised as 'difficult audiovisual works'. Cultural test applies.	Dec 31, 2018
Netherlands filmfonds.nl	Netherlands Film Production Incentive	Rebate	30%	—	\$1.1m (€1m) per project. \$2.1m (€2m) per applicant per year.	\$20.9m (€19.25m)	Feb 7, May 9, Aug 29, Oct 31	Film, documentary	Applicant must be based in the Netherlands, EU, EEA or Switzerland and must have produced two films in the last seven years that have been released theatrically in the Netherlands, EU, EEA or Switzerland, or released in the Netherlands and a proven track record of producing. Minimum total budgets of \$1.1m (€1m) for features and animated films and \$267,000 (€250,000) for documentary films. Minimum in-country spend of \$107,000 (€100,000).	Dec 31, 2017 (renewed annually)
Norway nfi.no/english/	Norwegian Incentive Scheme	Rebate	25%	—	—	\$6.5m (NOK56m)	Sept 14, 2017	Film, TV drama, documentary	Applicant must have produced at least one film, drama series or documentary series in the previous five years that has been widely distributed. A minimum of 30% of the budget must come from international sources. An international distribution agreement must be in place. Recipient must be a production company registered in the Norwegian Register of Business Enterprises, established specifically for the applicant production. Qualification test applies. Minimum total budgets apply, including \$2.9m (NOK25m) for features. Minimum spend of \$233,000 (NOK2m).	—
Portugal picportugal.com	Tax Incentive for Film Production	Tax credit	20%	5% for Portuguese projects, works of special cultural importance, or projects with a very significant impact on Portuguese cinema. 5% for costs incurred in low areas of population density, and for remuneration of actors and technicians with disabilities.	\$4.3m (€4m)	\$7.6m (€7m) for 2017, \$10.9m (€10m) for 2018, \$13.1m (€12m) annually from 2019-21	—	Film, documentary	Minimum eligible production expenses of \$1.1m (€1m). Cultural test applies.	—
Serbia filminserbia.com	Serbian Film and TV Incentive	Rebate	20%	—	—	\$3.4m (RSD400m)	—	Film, TV drama, other TV, documentary, other	Applicant must be a legal entity registered in Serbia and responsible for paying Serbian taxes for the production. Minimum in-country spend of \$320,000 (€300,000) for feature films, TV films and TV series, \$160,000 (€150,000) for animated films and post-production, \$107,000 (€100,000) for commercials and \$53,000 (€50,000) for documentaries. Minimum running time and series length requirements apply.	—
Slovakia filmlocations.sk	Cash Rebate	Rebate	20%	—	—	\$4.8m (€4.5m)	—	Film, TV drama, other TV, documentary	Minimum total budget of \$2.7m (€2.5m) and minimum in-country spend of \$2.1m (€2m). Cultural test applies.	—
Slovenia sfc.si/en/	Financial Compensation for Film and Audiovisual Projects	Rebate	25%	—	Up to \$1.09m (€1m), until funds have been disbursed.	\$1.1m (€1m)	Sept 15, 2017, or until funds have been disbursed.	Film, TV drama, documentary	Funds for the incentive can be drawn from 2018. No minimum spend requirement. Applications considered on a first-come, first-served basis. Not applicable to commercials, sitcoms or soaps. Applicant must have a contractual relationship with a Slovenian executive producer in order to access the incentive. Application must be submitted 45 days before filming in Slovenia, or before production in the case of an animated film. Cultural test applies.	—
Spain shootinginspain.info	Deduction for Investment in Cinematographic Production	Tax credit	15%	20% additional incentive in the Canary Islands and Navarre.	\$2.7m (€2.5m) on the mainland. \$4.8m (€4.5m) on the Canary Islands.	—	—	Film, TV drama, documentary	\$1.1m (€1m) minimum spend required.	—
Switzerland www.bak.admin.ch/film/03608/05726/index.html?lang=en	Film Investment Refund Switerland (PICS)	Rebate	20%	—	\$600,000 (CHF600,000)	\$6m (CHF6m)	No later than six weeks before the start of principal photography.	Film, documentary	Minimum production budget for film or animation of \$2.5m (CHF2.5m) and for documentaries \$500,000 (CHF500,000). Minimum Swiss eligible spend of \$400,000 (CHF400,000) for film and \$200,000 (CHF200,000) for documentaries and animation.	—
UK britishfilmcommission.org.uk	Creative Sector Tax Reliefs	Rebate	25%	—	—	—	—	Film, TV drama, other TV, documentary	Applicant production company must be a UK corporate taxpayer. Films must be intended for theatrical release. Minimum in-country spend of 10% of costs applies. Cultural test applies.	Mar 31, 2020 or later
ASIA/OCEANIA										
Australia screenaustralia.gov.au	Producer Offset	Tax credit	40% for features released theatrically; 20% for other productions.	—	—	—	—	40%: theatrically released features including documentary, animation and Imax. 20%: single dramas and documentary including features released on DVD or online, TV drama, documentary series, short-form animation	Can be combined with state and territory government incentives. Producers can access only one government incentive per project. Official co-productions are eligible. Subject to Significant Australian Content test. Minimum qualifying expenditure thresholds apply, including \$378,000 (A\$500,000) for features and \$753,000 (A\$1m) for a drama series. Available to companies, which must be Australian resident or have permanent establishment in Australia and be able to lodge a tax return.	—
	Post, Digital & Visual Effects (PDV) Offset	Tax credit	30%	—	—	—	—	Film, TV drama, other TV, documentary, other	Can be combined with state and territory government incentives. Producers can access only one government incentive per project. No cultural or content test. Productions do not need to be filmed in Australia. Calculated on qualifying PDV expenditure of at least \$378,000 (A\$500,000). PDV work can be performed at one facility or across different facilities.	—
	Location Offset	Tax credit	16.5%	—	—	—	—	Film, TV drama, other TV, documentary, other	Can be combined with state, territory and local government incentives; producers can access only one government incentive per project. No cultural or content test. Features must have minimum qualifying spend of \$11.3m (A\$15m), and films spending more than \$37.8m (A\$50m) in qualifying expenditure qualify automatically for the offset.	—
Fiji film-fiji.com	Film Tax Rebate	Rebate	47%	—	Maximum allowable tax rebate is \$13.6m (F\$28.2m).	—	—	Film, TV drama, other TV, other	Available to fully funded offshore productions. There is no minimum percentage of shooting undertaken in Fiji, although there is a minimum qualifying spend of \$121,000 (F\$250,000) for large-format films, feature films, short films and television shows, and \$24,000 (F\$50,000) for television commercials. Production company must be registered locally.	—
Malaysia filminmalaysia.com	Film in Malaysia Incentive (FIMI)	Rebate	30%	—	—	—	To be eligible, producers must submit a provisional certificate application form three months before production.	Film, TV drama, other TV, documentary, other	FIMI is offered in two streams: for production or post-production. Both Malaysian and foreign production companies are eligible, as are majority and minority co-productions. For foreign projects, qualifying production, or combined production and post, spend is \$1.1m (MYR5m). For the post-production FIMI, a minimum spend of \$338,000 (MYR1.5m) is required. Foreign TV series must spend a minimum of \$87,000 (MYR385,000) per hour of completed project. Minimum spend threshold lower for domestic productions.	—

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ASIA/OCEANIA (CONTINUED)										
New Zealand nzfilm.co.nz	New Zealand Screen Production Grant	Rebate	20%	5% 'uplift' offered to productions with significant economic benefits to New Zealand. Productions are invited to apply.	—	—	—	Film, TV drama, other TV, documentary, other	Details outlined are for updated scheme criteria, effective July 1, 2017. Films must incur \$10.5m (nz\$15m) of eligible spend. TV and other formats must incur \$2.8m (nz\$4m). Post, digital and VFX (PDV) scheme offers up to 20% of qualifying spend of \$17.4m (nz\$25m) and 18% above \$17.4m (nz\$25m). PDV must incur \$349,000 (nz\$500,000) or more. New Zealand productions and official co-productions are eligible for a rebate of 40% of qualifying spend.	—
South Korea koreanfilm.or.kr	Location Incentive	Rebate	25%	—	\$1.3m (krw1.5bn) per production.	—	Year-round. Application must submit documents no later than 15 days and no earlier than 90 days before principal photography in Korea.	Film, TV drama, documentary	Eligible projects must be produced by a foreign production company and more than 80% of production finance must be foreign. To access 25% incentive, productions must shoot for more than 10 days and spend more than \$1.8m (krw2bn) in Korea. Incentive amount determined by the remaining grant programme budget on the date of the application. Grants are taxable.	—
Taiwan taipeifilmcommission.org	Funding the Production of Motion Pictures in the Republic of China by Foreign Motion Picture Production Enterprises	Rebate	30% for local cast and production personnel. 25% for pre- and post-production and computer animation in Taiwan.	Qualifying projects can also apply for up to 15% of total expenditures relating to transport, lodging and liability and accident insurance for local cast or crew.	\$982,000 (tw\$30m)	—	—	Film	Projects must be produced by internationally reputed companies and directed by international film-makers, or produced by foreign production companies and directed by internationally reputed film-makers. For the former, this means companies that have won best film awards at Cannes, Venice, Berlin or the Oscars; for the latter, this means directors who have won best director prizes at one or more of these industry events. Production spend must be at least \$98,000 (tw\$3m), not including the incentive. Funding decisions may be based on consideration of the scheme's budget.	—
Thailand thailandfilmoffice.org/index.php	The Foreign Film and Television Production and Post-Production Incentive	Rebate	15%	Additional 3% for hire of Thai key personnel; additional 2% for promotion of Thai tourism.	\$2.2m (thb75m)	Not stated, but in the event the allocated budget for a fiscal year has been spent, the application period for incentive measures of that fiscal year will be closed.	Application periods in Jan, May and Sept.	Film, TV drama, other TV, documentary, other	Foreign film productions must have already obtained the necessary permit for filming in Thailand and must hire a local co-ordinator company. Productions must spend more than \$1.4m (thb50m) in Thailand on Thai-registered businesses and other Thai services and individuals. Where applications are for production and post, production should be at least 50% of the total local spend. For the 2% additional rate, a final release copy of the film must be shown to the incentive committee to establish whether the film meets the criteria.	—
AFRICA										
Mauritius filminmauritius.com	Film Rebate Scheme	Rebate	30%	Additional 10% for productions likely to bring significant economic benefits.	—	—	—	Film, TV drama, other TV, documentary, other	Not applicable to films where qualifying expenditure is less than \$100,000. \$50,000 for an episode of TV drama or documentary, or \$30,000 for other TV. For additional value, productions must undertake more than \$1m of expenditure and promote Mauritius at the time of the film's promotion.	—
South Africa thedti.gov.za	Foreign Film and Television Production and Post-Production Incentive (Foreign Film)	Rebate	20% for shooting on location in South Africa; increases up to 25% with post-production expenditure (available even if not related to a production made in South Africa).	—	\$3.6m (rand50m)	—	Included as part of application for approval of foreign production shoot in South Africa.	Film, TV drama, other TV, documentary, other	For production eligibility, a minimum qualifying expenditure of \$872,000 (rand12m) and four weeks of principal photography are required in South Africa, which must comprise at least 50% of the principal photography schedule. For post-production, a minimum qualifying expenditure of \$109,000 (rand1.5m) is required in South Africa.	—
MIDDLE EAST										
UAE film.gov.ae	Abu Dhabi Production Incentive Scheme	Rebate	30% of qualifying expenditure on pre-production, production and post-production.	—	Production: film \$5m, TV \$1m, commercials \$500,000. Post-production: film \$250,000, TV and commercials \$150,000.	—	Twenty days before commencement of production (40 days if script approval needed).	Film, TV drama, other TV, documentary, other	Minimum qualifying production spend: Film \$200,000; TV \$50,000; commercials \$25,000. Minimum qualifying post-production spend: film \$70,000; TV \$15,000; commercials \$10,000. No sales tax in the UAE. Applicant can be a production and/or services company applying through a partnership with a Media Zone – Abu Dhabi-registered entity or a production or production services company that is a Media Zone – Abu Dhabi-registered entity.	—
LATIN AMERICA/CARIBBEAN										
Colombia locationcolombia.com	Cash Rebate Law 1556	Rebate	40% for film services; 20% for film logistics services.	—	—	Colombia Film Fund, which pays the incentive, has a budget of around \$12m per year.	—	Film, TV drama, other TV, documentary	The cash rebate applies to services provided by Colombian entities or persons that are domiciled or residing in the country. The project must spend a minimum of the equivalent of 1,800 monthly minimum salaries (approximately \$400,000).	—
Dominican Republic dgcine.gob.do	Transferable Tax Credit	Tax credit	25% transferable tax credit	—	—	—	Can apply as soon as expenditure exceeds minimum spend.	Film, TV drama, other TV, documentaries, other	Minimum spend of \$500,000. Resident and non-resident labour are eligible. Foreign productions need to comply with minimum local personnel requirements. Tax credit cannot be transferred for less than 60% of its value.	June 14, 2021
Mexico comefilm.gob.mx	ProAV Fund	Rebate	7.5%	—	17.5% when combined with VAT exemption	—	—	Film, TV drama, other TV, documentary, other	Minimum spend of \$2.1m (mxn40m) during development and production phases, and/or \$532,000 (mxn10m) on post-production. Production and post-production expenses can be combined but in that case, a minimum of \$2.1m (mxn40m) must be reached.	—
Panama panamafilmmcommission.com	15% Rebate Program	Rebate	15%	—	—	—	Apply when registering production.	Film, TV drama, other TV, documentary, other	Foreign productions must undertake a minimum of \$3m in eligible spend up to a maximum of \$40m.	—
Puerto Rico puertoricofilm.org	Production Tax Credits	Tax credit	40% for Puerto Rico companies and individuals. 20% for non-resident qualified spending.	—	—	\$50m annual cap on credits for payment to Puerto Rican resident companies and individuals (can be expanded to \$350m if in Film Development Zone). No cap on non-resident, though subject to 20% withholding over Puerto Rico-sourced income.	Application must be filed before the end of principal photography.	Film, TV drama, other TV, documentary, other	\$100,000 minimum spend requirement. Preferential tax rates or exemptions for persons engaged in qualifying projects.	—
Trinidad & Tobago trinidadandtobagofilm.com	The Production Expenditure Rebate Programme	Rebate	12.5%-35% based on expenditure. Additional 20% rebate on local labour.	—	Rebate capped at \$7.6m (tt\$51.2m) for national producer or \$8m for foreign producer per qualified production for the fiscal period in which the rebate is submitted.	—	Before the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$15,000 (tt\$100,000) for a national producer or us\$100,000 for regional and international. At least 50% of the principal photography must be done in Trinidad & Tobago and for international crews a minimum of two weeks of principal photography.	—

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US Virgin Islands filmusvi.com	S.T.A.R.S Program	Tax credit / rebate	Transferable tax credit is worth up to 17%. Rebate worth up to 29%.	Tax credit amount relates to level of resident hires, which must be 30.1% or greater for the maximum 17% credit. The rebate is worth 9%, with an additional 10% for USVI promotion, and an additional 10% if project is produced on St Croix.	Maximum rebate of \$500,000	Rebates funded from the Tourism Advertising Revolving Fund at a maximum of 20% of the previous year's funding.	—	Film, TV drama, other TV, documentary, other	Minimum spend of \$250,000. Minimum of 20% local resident hires. An above-the-line crew member must speak at a local school or university.	—
NORTH AMERICA CANADA										
Federal cra-arc.gc.ca	Production Services Tax Credit	Tax credit	16%	Stackable with Canada's provincial tax credits.	—	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must have a permanent establishment in Canada and its primary activity must be the production of film or videos, or the provision of production services. Minimum total budgets of \$745,000 (c\$1m) for feature films, \$74,500 (c\$100,000) per episode for TV projects 30 minutes or less, and \$149,000 (c\$200,000) for TV projects above 30 minutes.	—
Alberta culturetourism.alberta.ca	Alberta Production Grant	Cash grant	25%-29%	1% increase on projects that shoot for more than 30 consecutive days in Alberta.	\$3.7m (c\$5m)	\$27.4m (c\$36.8m)	—	Film, TV drama, other TV, documentary, other	Applicants must be registered in Alberta or as an Albertan extra-provincial company. Minimum in-province spends of \$37,000 (c\$50,000) for projects with a commercial licence, and \$74,500 (c\$100,000) for projects without a commercial licence. Projects with a total budget exceeding \$745,000 (c\$1m) must provide evidence of 75% of confirmed financing, or 50% of confirmed financing for projects with a total budget of less than \$745,000 (c\$1m). Projects without a commercial licence must provide evidence of 100% of confirmed financing.	—
British Columbia creativebc.com	Production Services Tax Credit (PSTC)	Tax credit	Basic PSTC: 28%	Regional Tax Credit: 6%. Distant Regional Tax Credit: 6%. Digital animation, visual effects and post-production: 16%.	—	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be BC-based and its primary activity must be the production of film or videos, or the provision of production services. Minimum total budgets of \$74,500 (c\$100,000) per episode for TV projects 30 minutes or less; \$149,000 (c\$200,000) for TV projects above 30 minutes; and \$745,000 (c\$1m) for all other projects.	—
Manitoba mbfilmmusic.ca	The Manitoba Film and Video Production Tax Credit Cost of Production Tax Credit Cost of Salaries Tax Credit	Tax credit	Cost of Production Tax Credit: 30% Cost of Salaries Tax Credit: 45% base credit.	Cost of Salaries Tax Credit: 55% frequent filming bonus (on third film shot within two years). 50% Manitoba co-producer bonus. 50% rural and northern bonus (when shooting at least 35km from Winnipeg's centre). Maximum credit on salaries is 65%.	—	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be Manitoba-based and its primary activity must be the production of film or videos. A minimum of 25% of the corporations 'T4 Summary' must be paid to eligible Manitoba employees for work performed in Manitoba (excluding documentaries).	Dec 31, 2019
New Brunswick www2.gnb.ca/content/gnb/en/departments/10/services/services_renderer.201386.Film_and_Television_Industry_Program_-_Production_Incentive.html	NB Film, Television and New Media Industry Support Program — Production Incentive	Cash grant	25%-30% for all-spend incentive. 40% for labour-based incentive.	—	Feature films and TV drama (six episodes+): \$596K (c\$800K). TV drama mini-series: \$149K (c\$200K) per episode. Variety/reality/lifestyle TV series: \$223K (c\$300K). Children's/documentary TV series: \$186K (c\$250K). Animated TV series: \$149K (c\$200K). Single documentary: \$56K (c\$75K). \$745K (c\$1m) limit per company per year.	—	Apr 30, annually.	Film, TV drama, other TV, documentary, other	For service productions a minimum of 50% of total production costs must take place in New Brunswick and a minimum of 25% of all labour must be New Brunswick-based.	—
Newfoundland and Labrador nlfdc.ca	Newfoundland and Labrador Film Tax Credit	Tax credit	40%	—	The lesser of 40% of eligible Newfoundland and Labrador labour expenditures and 20% of total production costs. Maximum of \$3m (c\$4m) per project/company, per year.	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be Canada- or Newfoundland and Labrador-based and its primary activity must be the production of film or videos. A minimum of 25% of all labour must be paid to eligible Newfoundland and Labrador employees for work performed in Newfoundland and Labrador.	—
Nova Scotia novascotiabusiness.com/business/film-television-production	Nova Scotia Film and Television Production Incentive Fund	Rebate	25%	2% bonus on projects shooting 51% outside of Halifax Regional Municipality. 1% bonus on projects shooting for longer than 30 days. 1.5% bonus for productions employing at least 60% of principle performers. Up to 3% bonus for productions including qualifying Nova Scotia content.	\$3m (c\$4m)	\$12.5m (c\$17m) for 2017-18	—	Film, TV drama, other TV, documentary, other	Applicant production company must be Nova Scotia-based and its primary activity must be the production of film or videos for public viewing. Minimum in-province spend of \$18,600 (c\$25,000) applies. A minimum of four Nova Scotians must be employed in head of department roles, or 'acceptable combinations'. Projects with a total budget exceeding \$745,000 (c\$1m) must provide evidence of 75% of confirmed financing, or 50% of confirmed financing for projects with total budget of less than \$745,000 (c\$1m). Application must be submitted prior to the start of principal photography.	Up for review in 2020-21
Ontario www.omdc.on.ca	Ontario Production Services Tax Credit	Tax credit	21.5%	The Ontario Computer Animation and Special Effects Credit offers 18% of qualifying digital animation and visual effects on labour.	—	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be paying corporate tax in Canada, be Ontario-based and its primary activity must be the production of film or videos. Minimum total budgets of \$745,000 (c\$1m) for feature films, \$74,500 (c\$100,000) per episode for TV projects 30 minutes or less, and \$149,000 (c\$200,000) for TV projects above 30 minutes.	—

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NORTH AMERICA CANADA (CONTINUED)										
Quebec qftc.ca	Refundable Tax Credit	Tax credit	20%	16% on labour for VFX, computer animation and green-screen production.	—	—	—	Film, TV drama, other TV, documentary	Can be combined with federal tax relief.	—
Yukon reelyukon.com	Film Locations Incentive	Rebate	25%	—	—	—	—	Film, TV drama, other TV, documentary	Can be combined with federal tax relief.	—
NORTH AMERICA US STATES										
Alabama alabamafilm.org	Entertainment Industry Incentive	Tax credit	25% for eligible production spend in Alabama. 35% for payroll to Alabama residents.	—	Incentive not available above \$20m of eligible spend in Alabama.	Annual cap of \$20m	Thirty days prior to the start of production in Alabama.	Film, TV drama, other TV, documentary, other	Certain sales, use and lodging taxes are exempted for qualifying projects. Minimum production expenditure of \$500,000.	—
Arkansas arkansasedc.com	Digital Product and Motion Picture Industry Development Rebate	Rebate	20% for eligible production spend in Arkansas.	10% bonus for below-the-line Arkansas residents, which includes actors and writers.	Only the first \$500,000 of wages paid to each resident and non-resident are eligible for the incentive.	Up to \$5m	Prior to Arkansas pre-production.	Film, TV drama, other TV, documentary, other	Minimum production expenditure of \$200,000 or \$50,000 for post. Recommended that production expenses are made from the account of an Arkansas-based financial institution.	June 30, 2019
California film.ca.gov	Film & Television Tax Credit Program 2.0	Tax credit	25%/20% non-transferable tax credit for relocating TV series/feature films, new TV series. 25% transferable tax credit for independent films.	Projects eligible for 20% credit may get additional 5% credit uplift for 'out of zone' filming as well as visual effects and music.	Feature films: first \$100m of qualifiable expenditures (plus uplift). Independent films: first \$10m of qualifiable expenditures.	\$330m annually / \$1.55bn over five years	Next application window: TV: May 22-29, 2017. Film: June 19-26, 2017.	Film, TV drama, other TV	Relocating TV show: \$1m minimum episode budget, can be any length, reduces to 20% after one season. Independent feature films: \$1m minimum budget. New TV shows: \$1m minimum episode budget, at least 40 minutes per episode.	June 20, 2020
Colorado coloradofilm.org	Colorado Film Incentive Program	Rebate	20%	—	\$1m per project.	\$3m annually	Prior to principal photography.	Film, TV drama, other TV, documentary, other	Minimum production budget for Colorado resident companies is \$100,000; for non-Colorado resident companies, it is \$1m.	—
Connecticut ct.gov/ecd/lib/ecd/film/film_production_tax_credits_regulations.pdf	Digital Media and Motion Picture Tax Credit	Tax credit	10% on production costs between \$100,000 and \$500,000. Value increased to 15% on projects with eligible spend of more than \$500,000. Projects of more than \$1m qualifying spend get 30%.	—	\$20m for all star salaries	—	Within 90 days of the first qualified expenditure in the state.	Film, TV drama, other TV, documentary, other	Projects must spend a minimum of 50% of principal photography days in Connecticut. Ongoing series must resubmit their documentation on an annual basis to continue to be eligible. Only 25% of credits earned may be transferred annually, and these cannot be used to offset personal taxes.	—
DC film.dc.gov	Film, Television and Entertainment Rebate Fund	Rebate	10% of personnel expenditures for non-DC residents; 30% for residents. 21% of production expenditure to companies not taxed in DC; 35% to companies taxed in DC.	50% of qualified job training expenses are eligible. 25% of qualified infrastructure investment is eligible.	Eligible above-the-line cast and crew spend capped at \$500,000.	—	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$250,000 in DC required on qualifying expenditure.	—
Georgia georgia.org	Entertainment Industry Tax Credit	Tax credit	20% basic incentive.	10% for including Georgia promotional logo in final production.	—	—	No earlier than 90 days before the start of principal photography.	Film, TV drama, other TV, other	Production expenditures qualify only if paid to a Georgia-resident supplier. Production companies must spend \$500,000 per tax year – on one or multiple projects – to be eligible. New applications are required for each tax year of production.	—
Hawaii filloffice.hawaii.gov	Motion Picture, Digital Media and Film Production Income Tax Credit	Tax credit	20% for Oahu productions. 25% for other islands.	—	\$15m	—	Five days prior to the start of principal photography.	Film, TV drama, other TV, other	Minimum in-state spend of \$200,000. Productions must make reasonable effort to hire local below-the-line talent, and must demonstrate contributions to workforce development.	Dec 31, 2018
Illinois illinois.gov	Illinois Film Services Tax Credit	Tax credit	30%	15% for salaries of employees living in an economically disadvantaged area.	—	—	Five business days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$100,000 for projects of more than 30 minutes, or \$50,000 for shorter projects. Only spending to Illinois resident vendors and permanent residents is eligible. Applicant productions must show they have options for other locations to shoot in. Compensation maximum is \$100,000 for each Illinois resident employee.	May 5, 2021

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NORTH AMERICA US STATES (CONTINUED)										
Kentucky filmoffice.ky.gov	Production Company Refundable Tax Credit	Tax credit	30%, or 35% for Kentucky resident labour.	35% also available for filming in selected 'enhanced incentive counties'.	—	\$1m cap for above-the-line payroll	At least 30 days prior to the first expenditure in the state.	Film, TV drama, other TV, documentary, other	Applications for incentives are assessed on the second Wednesday of every month. Minimum spend of \$250,000 for feature films and TV productions, \$100,000 for commercials, and \$20,000 for documentaries.	—
Louisiana louisianaentertainment.gov	Motion Picture Investor Tax Credit	Tax credit	30%, additional 10% for using Louisiana resident labour.	—	\$30m; above-the-line expenditures capped at 40% of eligible spend, individual remuneration at \$3m.	\$180m of production credits per year	Pre-certification is required prior to production, recommended two to three weeks prior to filming.	Film, TV drama, other TV, documentary, other	Applications carry a fee of 0.5% of the amount of incentives (minimum \$500, maximum \$15,000). Fees are also required for a number of reporting and certification events. Minimum spend of \$300,000 (\$50,000 for some Louisiana productions).	June 30, 2018
Maine filmaine.com	Visual Media Production Credit	Rebate/ Tax credit	10% on non-resident wages. 12% on resident wages. 5% on other eligible spend.	—	—	—	At most 60 days prior to the start of production activity in Maine.	Film, TV drama, other TV, other	Non-wage credit requires minimum Maine production spend of \$75,000.	—
Maryland marylandfilm.org	Film Production Activity Tax Credit	Tax credit	25% for film production. 27% for TV production.	—	—	\$7.5m	Before start of production in Maryland.	Film, TV drama	A sales and use tax exemption for productions is also available. Individuals with wages of more than \$500,000 for the production are not eligible for relief. Productions must spend at least \$500,000 in Maryland to be eligible. 50% of principal photography must be in-state.	June 30, 2017
Massachusetts mafilm.org	Film Incentive Programme	Tax credit	25%	—	—	—	Before start of production in Massachusetts.	Film, TV drama, other TV, documentary, other	A sales and use tax exemption for productions is also available. Minimum spend of \$50,000 in Massachusetts. Production must spend 50% of all production expenses in the state, or shoot 50% of total principal photography days in Massachusetts to be eligible.	Jan 1, 2023
Minnesota mnfilmtv.org	Snowbate	Rebate	20%	5% additional rebate for productions with more than \$1m qualifying spend, or 60% of days outside metro area.	—	\$5m	At most 90 days before the start of principal photography or post-production.	Film, TV drama, other TV, documentary, other	Minimum spend of \$100,000 for production projects, and \$50,000 for post-production projects.	—
Mississippi filmississippi.org	Motion Picture Incentive Program	Rebate	25% for local spend and non-resident payroll. 30% for resident payroll.	5% additional rebate for honourably discharged armed forces veterans.	\$10m	\$20m	Before start of Mississippi portion of the project.	Film, TV drama, other TV, documentary, other	Minimum 20% of payroll must be spent on Mississippi residents. Partial sales and use tax exemption is available.	June 30, 2017
Nevada nevadafilm.com	Transferable Tax Credit	Tax credit	Above-the-line: 15% resident, 12% non-resident. Below-the-line: 15% resident. Costs: 15%.	5% if more than 50% below-the-line are Nevada resident. 5% for more than 50% filming in specified counties.	\$6m compensation cap \$750,000 per individual.	\$10m	At most 90 days before the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum in-state spend of \$500,000, and 60% of qualified expenditures must be spent in Nevada. Producer fee cap of 10% of Nevada expenditures for Nevada-resident producers, and 5% for non-Nevada resident producers.	—
New Mexico nmfilm.com	Refundable Film Production Tax Credit	Tax credit	25% above-the-line and below-the-line for film (New Mexico residents). 30% above-the-line and below-the-line for TV (New Mexico residents). 15% below-the-line for non-residents.	—	—	\$50m	Within one year of the last qualifying production expenditure.	Film, TV drama, other TV, documentary, other	Credits of less than \$2m paid immediately against a tax return; those of \$2m-\$5m paid in two instalments; those of more than \$5m paid in three instalments. Separate application must be made for each tax year.	—

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NORTH AMERICA US STATES (CONTINUED)										
New York nylovesfilm.com	Film Production Credit	Tax credit	30%	Additional 10% credit available in specified counties.	—	\$420m	Recommended at least 10 days prior to the start of principal photography.	Film, TV drama, other TV	Separate post-production and commercials credits are available. Sales tax exemption available. For films with a production budget of more than \$15m, or which are publicly traded, at least 10% of principal photography must take place in New York. Credits above \$1m must be claimed in instalments.	2022
North Carolina filmmc.com	Film and Entertainment Grant	Rebate	25%	—	\$9m for TV series (per season). \$5m for film. \$250,000 for commercials.	\$30m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$1m per episode for TV, \$5m for films, \$250,000 for commercials. Only first \$1m each of resident and non-resident labour qualify.	July 1, 2020
Ohio development.ohio.gov	Motion Picture Tax Incentive	Tax credit	30%	—	—	\$40m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum eligible spend of \$300,000 per project. Projects are required to submit reports every 90 days after grant of credits.	—
Oklahoma okfilmmusic.org	Film Enhancement Rebate	Rebate	35%	2% bonus if \$20,000 is spent on Oklahoma music for the production.	—	\$5m	Between 180 and 60 days prior to the start of pre-production.	Film, TV drama, other TV, other	Minimum production budget of \$50,000; minimum Oklahoma budget of \$25,000.	July 1, 2024
Oregon oregonfilm.org	Oregon Production Investment Fund	Rebate	20% on goods and services. 10% on labour.	6.2% Greenlight labour rebate for qualifying projects spending more than \$1m.	—	\$14m	Prior to the start of pre-production.	Film, TV drama, other TV	Minimum Oregon spend of \$1m.	Jan 1, 2024
Pennsylvania filminpa.com	Film Tax Credit	Tax credit	25%	5% bonus if qualified production facility is used, and minimum staging requirements met.	—	\$60m	Four application review periods per year.	Film, TV drama, other TV, other	Minimum of 60% of production budget must be used in Pennsylvania. Cap of \$15m on above-the-line payments to principal actors.	—
Rhode Island film.ri.gov	Motion Picture Production Tax Credit	Tax credit	25%	—	—	\$15m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum production budget of \$300,000 and 51% of principal photography filming days.	June 30, 2021
South Carolina filmsc.com	Motion Picture Incentive Act	Rebate	25% on resident labour. 20% on non-resident labour. 30% on local supplies.	—	—	\$15.5m	Prior to the start of filming in South Carolina.	Film, TV drama, other TV, other	Wage cap of \$1m per qualifying person. Sales, use and accommodation tax exemption.	—
Tennessee tnentertainment.com	Tennessee Entertainment Commission Production Incentive	Rebate	25%	—	—	—	Up to 120 days prior to the start of principal photography in Tennessee.	Film, TV drama, other TV, other	Minimum Tennessee qualified spend of \$200,000 per production or episode.	—
Utah film.utah.gov	Motion Picture Incentive Program	Tax credit	20% for projects of \$500,000-\$1m. 25% for projects above \$1m.	—	—	\$6.79m	Monthly application deadlines.	Film, TV drama, other TV, documentary, other	Minimum spend \$20,000. One head of department required to be in the position for the first time. Cash rebate available for films of less than \$500,000 Utah budget.	—
Virginia film.virginia.org	Motion Picture Tax Credit Fund	Tax credit	15%	5% bonus for filming in an economically distressed area of Virginia. 10% bonus for Virginia-resident payrolls of \$250,000-\$1m. 20% bonus for Virginia-resident payrolls of \$1m+.	—	\$6.5m	At least 30 days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum Virginia spend of \$250,000. Motion Picture Opportunity Fund provides a cash rebate with no minimum spend. The production must demonstrate that a best-faith effort has been made to film at least 50% of principal photography days in the Commonwealth.	Dec 31, 2018
Washington washingtonfilmworks.org	Production Incentive Program	Rebate	15% for commercials. 30% for films and TV series. 35% for TV series of more than six episodes.	25% for commercials where applicants are working in Washington for the first time.	—	\$3.5m	At least five days prior to the start of principal photography.	Film, TV drama, other TV, other	Minimum spend of \$500,000 for films, \$300,000 per episode for TV series, and \$150,000 for commercials.	June 30, 2017
West Virginia wvfilm.wcommerce.org	Film Industry Investment Act	Tax credit	27%	4% bonus when 10 or more cast or crew are West Virginia residents.	—	\$5m	Prior to principal photography.	Film, TV drama, other TV, other	Sales tax exemption available. Minimum spend of \$25,000 in West Virginia.	Reviewed every two years