

GLOBAL INCENTIVES INDEX 2018

■ EUROPE ■ ASIA/OCEANIA ■ AFRICA ■ MIDDLE EAST ■ LATIN AMERICA/CARIBBEAN ■ NORTH AMERICA

The production incentives landscape is highly active, with a wide range of schemes on offer to producers worldwide. Over these pages, automatic national, state and province-level mechanisms are profiled in depth

Incentives play a major role in the global production landscape. For producers, they are often the cornerstone of a finance plan, providing a key portion of funding with a headline rate generally around 20%-25% of eligible expenditure. As such, incentives can be decisive in where a production is sited.

For governments, incentives are a key tool to attract international projects or strengthen the local production sector. Recent years have seen growing recognition of the valuable effects that film production can bring — including economic impact, employment and skills development, and cultural benefits such as screen tourism and national branding. Indeed, the potential of such mechanisms is reflected in their expansion to other, related, sectors such as high-end television drama, video games and interactive content.

The Global Incentives Index 2018, compiled for *World Of Locations* by strategy consultants Olsberg•SPI, provides an overview of what is a highly active film incentives landscape. Indeed, the index now includes updated information on 89

incentives, with new additions since the previous version in 2017 including Greece, Morocco and Jordan. Some newly announced schemes, such as a 25% rebate in Poland, have not been included as they await legislation. Other new incentives, such as for Saudi Arabia, were not included as full details were not available at press time.

The index includes all automatic national, state and province-level incentives that are relevant to inward investment films rather than solely national projects, and which generally return a proportion of qualifying production expenditure. It does not include selective or city-based incentives — although both can be important when attracting productions — or those that offer only an exemption on certain taxes.

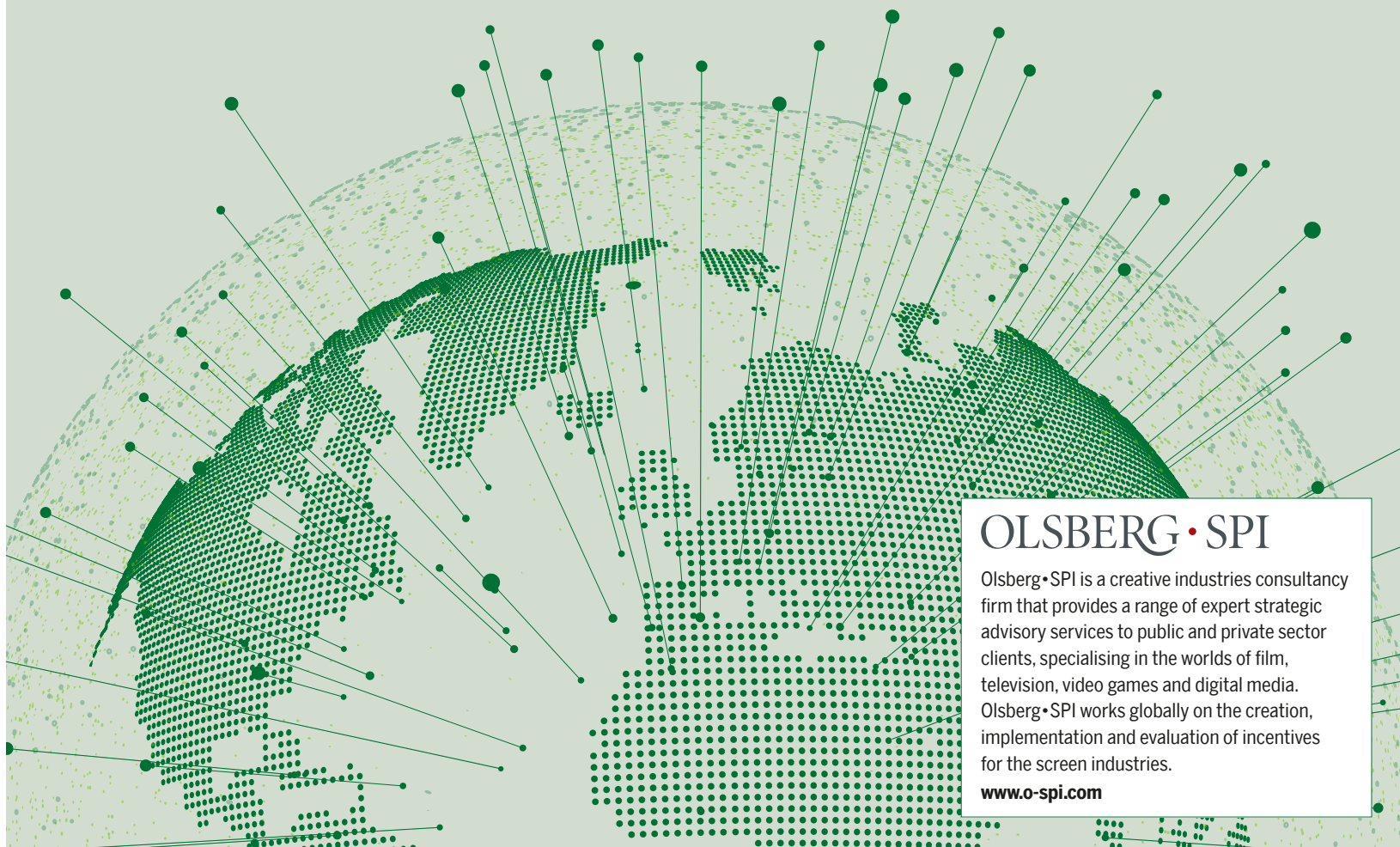
Incentive systems are highly detailed, specifying a range of restrictions around elements including rate, applicants and spending requirements. Since space restrictions limit the amount of detail that can be included, the index provides a general overview of the key characteristics of each scheme, including rate, caps, sunset date and mechanism

type. Incentives generally fall into three categories: a rebate, which returns a percentage of qualifying production expenditure as cash to the producer; a tax shelter, which is funded by investment from individuals or corporate entities seeking to access tax relief through investing; and a tax credit, which is similar to a rebate but offers a reduction against corporate tax owed, or a refund where tax owed is less than the incentive amount. Tax credits can be transferable, i.e. sold to a third party to utilise, or refundable to the producer.

Each mechanism can be very specific in terms of the type and length of projects that are eligible: the index provides a general snapshot, with further information on this, and other categories, available at the web link provided for each scheme. Generally, incentives that offer separate elements such as labour and production spend incentives have been included as a single scheme if they exist in the same structure. Sunset dates are also included, though these do not necessarily mean that a scheme will end at this date.

Leon Forde, associate director, Olsberg•SPI

NOTE Data correct up to May 2018. Eligibility has been standardised as film, TV drama, other TV, documentary, or other, which can include production types such as commercials and music videos. Dashes have been used to denote where the category is not relevant, or where information was unavailable at press time. Currency conversion rates as of May 2018.



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Olsberg•SPI is a creative industries consultancy firm that provides a range of expert strategic advisory services to public and private sector clients, specialising in the worlds of film, television, video games and digital media. Olsberg•SPI works globally on the creation, implementation and evaluation of incentives for the screen industries.

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GLOBAL INCENTIVES INDEX 2018										
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 and co-productions; 20% for Austrian productions.	—	Support cannot surpass 15% of annual scheme budget.	\$8.8m (€7.5m)	None. Applications submitted on an ongoing, first-come first-served basis.	Film, documentary	Maximum 80% of total production costs. For service productions, minimum total production budget of \$4.7m (€4m) for fiction films — documentaries are \$590,000 (€500,000) — with minimum Austrian expenditure of \$470,000 (€400,000) for a fiction film. An Austrian service producer must file the application. For Austrian films and co-productions, the minimum total production budget is \$2.7m (€2.3m) for a fiction film, or \$412,000 (€350,000) for a documentary. Fiction films must shoot in Austria for at least five days. The film must be released in Austrian cinemas within a year of production being completed. Incentive is generally disbursed in two instalments for service productions, or three instalments for Austrian films and co-productions. Financing must be in place before an application is submitted, and shooting should start within six months of approval. Cultural test applies.	—
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 \$17.7m (€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	Rebate for Film and TV Production	Rebate	20%	—	\$638,000 (HRK4m). Exceptions can be made for projects budgeted at more than \$3.2m (HRK20m) in eligible Croatian spend.	\$4.8m (HRK30m)	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	Minimum spend of \$319,000 (HRK2m) for feature films and \$120,000 (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	Czech Film Fund	Rebate	20%	66% rebate on withholding tax paid in the Czech Republic by international cast and crew.	—	Three-year (2017-2019) budget for the scheme is \$110m (CZK2.4bn)	A project must complete at least 10 days of shooting within four months of an application being filed (or nine months in the case of a project in receipt of Eurimages funding). The latest that an application may be filed is on the 10th day of shooting in the Czech Republic. Prior to this, projects must register for eligibility. This is possible at any time, with eligibility valid for four years.	Film, TV drama, documentary	Applicant must be a tax resident in the Czech Republic with a place of business or permanent establishment in the Czech Republic. Minimum expenditures are \$688,000 (CZK15m) for a feature, animated or TV film; \$91,700 (CZK2m) for a documentary film; \$367,000 (CZK8m) for a TV series episode; \$45,850 (CZK1m) for an episode of animated series. Application must be submitted with a Czech version of the script. Cultural test applies.	—
Estonia filmestonia.eu/index.php/film-estonia-cash-rebate/	Film Estonia Support Scheme	Rebate	20%-30% depending on Estonian expenditure and engaging Estonian creative staff	—	—	\$2.4m (€2m) in 2018.	—	Film, TV drama, documentary, other	Minimum total budgets of \$1.2m (€1m) for feature films, \$2.4m (€2m) for full-length animated films, \$295,000 (€250,000) for short animation films, \$590,000 (€500,000) for animated series, \$236,000 (€200,000) for TV series episodes and \$236,000 (€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 businessfinland.fi/en/cash-rebate	Production Incentive for Audiovisual Industry	Rebate	25%	—	—	\$11.8m (€10m)	Applications taken on a first-come, first-served basis; only Finnish spending undertaken after application is registered is eligible for the incentive.	Film, TV drama, other TV, documentary	Minimum total budgets [and spend] of €2.5m [€150,000 spend] — \$2.9m [\$177,000 spend] — for feature films, €325,000 [€50,000 spend] — \$383,000 [\$58,925 spend] — for documentaries and €5,500 per minute [€250,000 spend in total] — \$6,480 per minute [\$295,000 spend in total] — for TV series and animations. Eligible Finnish costs can be a maximum of 80% of total production budget. To make an application, 50% of funding must be confirmed and at least 10% of overall funding must come from outside Finland. At least 50% of the budget must be non-public funding. A distribution agreement for at least one platform or one territory is required. Foreign applicants must apply through a Finnish production co-ordinator company.	—
France filmfrance.net	Tax Rebate for International Production (TRIP)	Rebate	30%	—	\$35m (€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 \$295,000 (€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.	—	—	—	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 \$205,000 (GE\$500,000) 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 dfff-ffa.de/en.html	German Federal Film Fund (DFFF)	Rebate	DFFF 1: 20% DFFF 2: 25%	DFFF 1 is worth 25% for projects with German production costs of more than \$9.4m (€8m).	DFFF 1: \$4.7m (€4m) DFFF 2: \$29.4m (€25m)	Combined, \$147m (€125m) is available annually from 2018.	DFFF 1 and 2: no later than six weeks before the start of shooting.	DFFF 1: Film, documentary DFFF 2: Film	For DFFF 1, minimum production costs of \$1.2m (€1m) for features, \$236,000 (€200,000) for documentaries and \$2.4m, (€2m) for animated films. German production costs must be 25% of total, or 20% if total costs exceed \$23.6m (€20m). Film must be released theatrically in Germany. Cultural test applies. 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. For DFFF 2, projects must have a minimum German spend of \$9.4m (€8m), with minimum production costs of \$23.6m (€20m). DFFF 2 can be utilised for entire productions as well as specific elements of a production, such as VFX. Film must be released theatrically in Germany. Cultural test applies. 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.	—
Greece www.ekome.media	Greek Cash Rebate	Rebate	25%	—	\$5.9m (€5m) per project	\$88m (€75m) for 2018-2022	No later than 60 days before principal photography or post-production. Final application no later than 60 days after completion of production and or post-production.	Film, TV drama, other TV, documentary	Minimum eligible Greek expenditure of \$118,000 (€100,000). Applicant must be a Greek company or a foreign company that has set up a branch in Greece. Applications may be made for international and Greek productions and/or co-productions. Cultural test applies. Maximum 80% of eligible production if total budget is spent in Greece. Rebate can be combined with other aid schemes for up to 70% in case of 'difficult' audiovisual works.	—
Hungary mnf.hu/en	Hungarian Tax Rebate for Film Productions	Rebate	25%	—	—	\$473m (€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. 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

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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 (CONTINUED)										
Ireland irishfilmboard.ie	Section 481	Tax credit	32%	—	Maximum 80% of total production costs or \$82.4m (€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 \$147,000 (€125,000) and minimum total budget of \$294,000 (€250,000). Cultural test applies.	Dec 31, 2020
Italy italianfilmcommissions.it/en	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 \$11.8m (€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 7.5% of the production costs. Cultural test applies.	Dec 31, 2022
Latvia nkc.gov.lv	Latvian Co-Financing Fund	Rebate	20%	Extra 5% if Latvia features culturally	—	\$942,000 (€800,000)	—	Film, TV drama, other TV, documentary	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 \$837,6462 (€711,436) for feature films and animations and \$167,516 (€142,287) for documentaries.	—
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 \$22.4m (€19m).	—	Film, other TV, documentary	Application must be submitted by a Lithuania-registered producer or production co-ordinator company. Minimum in-country spend of \$50,600 (€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 \$118,000 (€100,000) applies. Application must be received at least 15 days prior to the start of filming.	—
Malta maltafilmcommission.com	Malta Cash Rebate	Rebate	20%-25%	Extra 2% rebate if Malta features culturally.	—	—	30 working days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$118,000 (€100,000). Projects must engage a minimum of five trainees. A conditional uplifted 32% rebate is available to productions categorised as ‘difficult audiovisual works’. Cultural test applies.	Dec 31, 2018
Netherlands filmfund.nl	Netherlands Film Production Incentive	Rebate	Up to 35% for film productions and 30% for high-end TV series	Film productions: for international co-productions, a cash rebate of 35% can be obtained if at least 75% of the digital production costs for a feature film are spent on parties subject to Dutch taxation, 25% in the case of a feature-length documentary or 10% in the case of a feature-length animated film. A 35% cash rebate can also be obtained if no other Dutch state aid is part of the financing of the film’s production.	\$1.8m (€1.5m) per project.	\$22.6m (€19.25m). For TV series, a pilot started on October 1, 2017.	Feb 5, Apr 11, Jun 6, Sept 3, Nov 5 for film productions; Feb 12, May 23, Sept 3, Nov 5 for high-end TV series.	Film, TV drama, other TV, documentary	Applicant must be a production company that has operated consistently in the area of production and distribution in the Netherlands, EU, EEA or Switzerland for the last two years and must have produced at least two film productions in the last seven years that have been released theatrically in the Netherlands, EU, EEA or Switzerland, or released in the Netherlands. This also applies in the case of an application for a series or single episode, with the condition that the representing producer has produced two films as mentioned above, or two high-end TV-series that have been distributed by Dutch broadcasters or on VoD platforms publicly accessible in the Netherlands. Minimum total budgets of \$1.2m (€1m) for features and animated film productions (under certain circumstances exceptions to the required minimum production budget are possible) and \$295,000 (€250,000) for feature documentaries. Minimum in-country spend of \$118,000 (€100,000). For high-end TV series, the following minimum production budgets apply: drama series \$14,100 (€12,000) per minute; animated series \$9,385 (€8,000) per minute; documentary series \$4,100 (€3,500) per minute; drama for children \$9,385 (€8,000) per minute; single episodes \$1.2m (€1m). There is a limit of \$3.5m (€3m) per applicant per year for film productions and \$3.5m (€3m) per applicant per year for TV series.	Dec 31, 2018 (renewed annually)
Norway nfi.no/eng/grantsfunding/the-incentive-scheme	Norwegian Incentive Scheme	Rebate	25%	—	—	\$7m (nok57m)	Nov 27, 2018	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 \$3.1m (nok25m) for features. Minimum spend of \$248,000 (nok2m). Applications must be submitted to the Norwegian Film Institute before the start of the production in Norway.	—
Portugal picportugal.com	Incentive for Film and Audiovisual Production	Rebate	25%	5% for projects with a very significant impact; 5% for costs incurred in areas of low population density, and for remuneration of actors and technicians with disabilities.	\$4.7m (€4m), which may be increased in special circumstances.	\$11.8m (€10m) for 2018; \$14m (€12m) annually from 2019-21, which may be increased in special circumstances.	—	Film, TV drama, documentary	Minimum eligible production expenses of \$590,000 (€500,000) or \$295,000 (€250,000) for documentaries or when only post-production services are used. Cultural test applies.	—
Serbia filminserbia.com	Serbian Film and TV Incentive	Rebate	25%	—	—	\$8m (rsd800m) for 2018	—	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 \$353,000 (€300,000) for feature films, TV films and TV series with \$118,000 (€100,000) per episode for TV series, \$177,000 (€150,000) for animated films and post-production, \$118,000 (€100,000) for commercials and \$59,000 (€50,000) for documentaries. Minimum running time and series length requirements apply.	—
Slovakia filmlocations.sk	Cash Rebate	Rebate	20%	—	—	\$5.3m (€4.5m)	—	Film, TV drama, other TV, documentary	Minimum total budget of \$2.9m (€2.5m) and minimum in-country spend of \$2.4m (€2m). Cultural test applies.	—
Slovenia film-center.si/en/	Promoting Investments in Audiovisual Production	Rebate	25%	—	—	\$1.12m (€1m)	Dec 31, 2018, or until funds have been disbursed.	Film, TV drama, other TV, documentary	Funds for the incentive can be drawn from 2019. 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.	—

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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 (CONTINUED)										
Spain shootingspain.info	Deduction for Investment in Cinematographic Production	Rebate	20% tax rebate for foreign productions, 25% tax shelter for Spanish productions (up to \$1.2m [€1m] expenditure, and 20% after)	20% additional incentive in the Canary Islands.	\$3.5m (€3m) on the mainland; \$4.7m (€4m) on the Canary Islands.	—	The amount of the tax rebate is deducted from the corporate income tax in the tax period in which the production service is completed. In the event that the quota is insufficient, an application may be made to the Tax Department for the monetisation of the remaining non-deducted sum. In animation, the deduction may be applied for partial deliveries in accordance with work certificates issued.	Film, TV drama, documentary	\$1.2m (€1m) minimum spend required. Applicant production company must be registered in Spain as producer. The region of Navarre offers a tax credit of up to 35% of expenditure in Navarre.	—
Switzerland bak.admin.ch/bak/en/home/cultural-creativity/film/filmfoerderung/film-investment-refund-switzerland--pics-.html	Film Investment Refund Switzerland (PICS)	Rebate	20%	—	\$604,000 (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 \$503,000 (CHF500,000). Minimum Swiss eligible spend of \$403,000 (CHF400,000) for film and \$201,0500 (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 \$379,000 (A\$500,000) for features and \$759,000 (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 \$379,500 (A\$500,000). PDV work can be performed at one facility or across different facilities. South Australia provides a 10% uplift on eligible in-state PDV expenditure	—
	Location Offset	Tax credit	16.5% (increasing to 30% from July 1, 2018)	—	—	—	—	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 \$11.4m (A\$15m), and films spending more than \$38m (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 (FJ\$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 \$120,000 (FJ\$250,000) for large-format films, feature films, short films and television shows, and \$24,000 (FJ\$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 \$1.3m (MYR5m). For the post-production FIMI, a minimum spend of \$378,000 (MYR1.5m) is required. Foreign TV series must spend a minimum of \$97,000 (MYR385,000) per hour of completed project. Minimum spend threshold lower for domestic productions.	—
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	Films must incur \$10.4m (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 \$17.3m (NZ\$25m) and 18% above \$17.3m (NZ\$25m). PDV must incur \$347,000 (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%	—	\$1.4m (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 the 25% incentive, productions must shoot for more than 10 days and spend more than \$1.9m (KRW2bn) in Korea. The incentive amount determined by the remaining grant programme budget on the date of the application. Grants are taxable. A 20% rebate is available if the production shoots more than three days in Korea and spends between \$93,000 (KRW100m) and \$1.9m (KRW2bn).	—
Taiwan filmcommission.taipei/en	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.	\$1m (TWD\$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 \$100,400 (TWD\$3m), not including the incentive. Funding decisions may be based on consideration of the scheme's budget.	—

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Jurisdiction	Name of Scheme	Type	Value	Additional Value	Per Project Cap	Annual Budget/Cap	Application Deadline	Eligible	Limits/Restrictions/Considerations	Sunset Date for Scheme
Asia/Oceania (Continued)										
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.	\$2.3m (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 \$1.6m (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, \$20,000 for an episode of TV drama or documentary (for non-citizens), or \$30,000 for other TV or a dubbing project. For additional value, productions must undertake more than \$1m of expenditure for feature film and \$150,000 per episode of a drama series and promote Mauritius at the time of the film's promotion.	—
Morocco ccm.ma/foreign_production/pe/index.html	Production Support for Foreign Cinema and Audiovisual Work in Morocco	Rebate	20%	—	\$4.9m (AED18m)	\$10.6m (AED100m)	—	Film, TV drama, other TV, documentary, other	Eligible projects must spend \$2.7m (AED10m) in Morocco and undertake at least 18 days of work in the country, including set building. Eligible expenditure may not exceed 90% of the total production budget invested in Morocco. On conditional approval, applicants must pay a 5% deposit of the amount requested, which is refunded if the planned investment is undertaken. Applicants then have six months to start work and 12 months from the first day of shooting to finish the shoot. Applicants must transfer the cultural exploitation rights of the work in Morocco — i.e. non-commercial projection at events in Morocco — to the benefit of the Centre Cinématographique Marocain indefinitely from one year after the first commercial and worldwide release of the film.	—
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).	—	\$4m (Rاند50m)	—	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 \$957,000 (Rاند12m) 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 \$120,000 (Rاند1.5m) is required in South Africa.	—
Middle East										
Jordan film.jo/Contents/Tax-Incentive-Program.aspx	The Jordan Film Incentive	Rebate	10%-20% (based on total production budget)	—	\$1.4m (JOD1m)	—	—	Film, TV drama, other TV, other	Projects obtain a 10% rebate if total production budget is between \$7.1m (JOD5m) and \$10.6m (JOD7.5m), a 15% rebate if total production budget is between \$10.6m (JOD7.5m) and \$14.1m (JOD10m) and a 20% rebate if total production budget is above \$14.1m (JOD10m). Qualifying expenses cannot exceed 75% of the total global value of the production. A production must spend at least 20% of its total budget in Jordan and employ at least 50 Jordanian crew members and train 20 Jordanian interns. Rebate provided to production services company registered in Jordan.	—
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.	—	20 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 that is allocated every year.	—	Film, TV drama, 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%	—	—	—	—	Film, TV drama, other TV, documentary, other	Minimum spend of \$2m (MXN40m) during development and production phases, and/or \$507,000 (MXN10m) on post-production. Production and post-production expenses can be combined but in that case, a minimum of \$2m (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 filminpuertorico.com	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 Rico-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.	—

GLOBAL INCENTIVES INDEX 2018										
JURISDICTION	NAME OF SCHEME	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE FOR SCHEME
LATIN AMERICA/CARIBBEAN CONTINUED										
Trinidad & Tobago filmtt.co.tt	The Production Expenditure Rebate Programme	Rebate	12.5%-35% based on expenditure. Additional 20% rebate on local labour.	—	Rebate capped at \$76m (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 \$14,800 (TT\$100,000) for a national producer or \$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.	—
US Virgin Islands filmuvi.com	S.T.A.R.S Progam	Tax credit / rebate	Transferable tax credit is worth up to 17%. Rebate worth up to 29%.	Tax credit amount relates to the 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 the 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 canada.pch.gc.ca/eng/1455567039116	Production Services Tax Credit (PSTC)	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 \$783,000 (c\$1m) for feature films, \$78,000 (c\$100,000) per episode for TV projects 30 minutes or less, and \$157,000 (c\$200,000) for TV projects above 30 minutes.	—
Alberta alberta.ca/screen-based-production-grant.aspx	Screen-based Production Grant	Cash grant	Up to 30% relative to Albertan ownership.	Where a minimum of 35% of crew consists of individuals that self-identify as members of a marginalised or underrepresented group, an additional 1% of funding will be granted. A cap increase of up to \$5.8m (c\$7.5m) is available for eligible productions.	\$2.3m (c\$3m) maximum grant for grant requests up to \$2.3m (c\$3m); \$3.9m (c\$5m) for grant requests over \$2.3m (c\$3m).	—	Three intake periods: Feb 1 to March 31; June 1 to July 31; Oct 1 to Nov 30.	Film, TV drama, other TV, documentary	Incentive offered in relation to two funding envelopes: a cultural envelope for requests up to \$2.3m (c\$3m), and a commercial envelope for requests over \$2.3m (c\$3m). There are two tiers within each envelope relating to Albertan and non-Albertan ownership. For less than 50% Albertan ownership, grants are 25% or 26%. For more than 50% Albertan ownership, grants are 29% or 30%. Amount spent in Alberta must be greater than \$39,000 (c\$50,000) before GST. Grants are paid in two instalments.	—
British Columbia creativebc.com	Production Services Tax Credit (PSTC)	Tax credit	Basic PSTC: 28%	Regional Tax Credit: 6%. Distant Location 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 \$78,000 (c\$100,000) per episode for TV projects 30 minutes or less; \$156,500 (c\$200,000) for TV projects above 30 minutes; and \$782,000 (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 corporation's '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+): \$626K (c\$800K). TV drama mini-series: \$156.5K (c\$200K) per episode. Variety/reality/lifestyle TV series: \$235K (c\$300K). Children's/documentary TV series: \$196K (c\$250K). Animated TV series: \$156.5K (c\$200K). Single documentary: \$59K (c\$75K). \$783K (c\$1m) limit per company per year.	—	May 31, 2018, for the 2017-18 fiscal year. If budget permits, a second application intake will be announced in the autumn of 2018.	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.	—

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JURISDICTION	NAME OF SCHEME	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE FOR SCHEME
NORTH AMERICA CANADA (CONTINUED)										
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 or 25% of total production costs. Maximum of \$3.1m (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, TV or video. A minimum of 25% of total salaries and wages must be paid in Newfoundland and Labrador to eligible employees.	—
Nova Scotia screennovascotia.com	Nova Scotia Film and Television Production Incentive Fund	Rebate	25%-32% for all-spend incentive	All-spend incentive model of 25%-32%, with bonuses available for geographic region, length of shoot, Nova Scotia content and principal performers.	—	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be Nova Scotia-based (i.e. producer, co-producer or service producer) and its primary activity must be the production of film or videos. Minimum in-province spend of \$19,600 (c\$25,000). Application must be submitted prior to the start of principal photography.	—
Ontario www.omdc.on.ca	Ontario Production Services Tax Credit	Tax credit	21.5%	The Ontario Computer Animation and Special Effects Tax 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 \$782,000 (c\$1m) for feature films, \$78,000 (c\$100,000) per episode for TV projects 30 minutes or less, and \$156,500 (c\$200,000) for TV projects above 30 minutes.	—
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	—	—
Yukon reelyukon.com	Film Location Incentive	Rebate	25%	—	—	—	—	Film, TV drama, other TV, documentary	—	—
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	30 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.	—	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 windows: TV: May 21-25, 2018/Nov 5-9, 2018/Feb 4-8, 2019 Film: June 18-22, 2018/October 15-19, 2018/Feb 25-March 1, 2019	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.	\$750,000	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/cwp/view.asp?a=3880&q=454834	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.	—

Global Incentives Index 2018											
Jurisdiction	Name of Scheme	Type	Value	Additional Value	Per Project Cap	Annual Budget/Cap		Application Deadline	Eligible	Limits/Restrictions/Considerations	Sunset Date for Scheme
North America US States (Continued)											
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 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 filmoffice.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 talent and crew, and must demonstrate contributions to workforce development.	Jan 1, 2026
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
Kentucky filmoffice.ky.gov	Production Company Non-Transferable/ Non-Assignable Tax Credit	Tax credit	30%, or 35% for Kentucky resident labour.	35% also available for filming in selected 'enhanced incentive counties'	—	\$100m cap annually; \$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 the month at the call of the executive director. Minimum spend of \$250,000 for feature films and TV productions, and \$20,000 for documentaries and Broadway productions.	—
Louisiana louisianaentertainment.gov	Motion Picture Production Tax Credit Program	Tax credit	25% base credit.	5% for out-of-zone filming; 10% for a Louisiana screenplay on expenditures between \$50,000 and \$5m; 15% for Louisiana payroll; 5% for visual effects. Maximum overall tax credit is 40% of base investment.	\$20m for single productions, or \$25m per season for episodic content.	\$150m in tax credits in any fiscal year, with \$7.5m for qualified entertainment companies, \$7.5m for Louisiana screenplay productions, \$15m for independent film productions. The remaining \$120m is available for allocation to any state-certified production.		Applications accepted and reviewed on a monthly basis.	Film, TV drama, other TV, documentary, other	Minimum spend of \$300,000 if a project is not a 'Louisiana screenplay production'. All applicants must participate in a career-based learning and training programme.	Jul 1, 2025
Maine filminmaine.com	Visual Media Production Reimbursement/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.	—	\$10m	\$8m (for 2019 fiscal year)		Before start of production in Maryland.	Film, TV drama, other	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 \$250,000 in Maryland to be eligible. 50% of principal photography must be in-state.	—
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.	—	\$1m for next two years		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.	—

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NORTH AMERICA US STATES (CONTINUED)										
Mississippi filmmississippi.org	Motion Picture Incentive Program	Rebate	25% for local spend. 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 Mississippi local expenditure of \$50,000 per project. Minimum 20% of payroll must be spent on Mississippi residents. Partial sales and use tax exemption is available.	—
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 production budget must be qualified direct production expenditure 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.	Extra 5% for features utilising qualifying production facilities for a minimum number of days.	—	\$50m. This is a rolling cap: the scheme can exceed \$50m annually, but any payments above this level will be dispersed in the following fiscal year.	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.	—
New York nylovesfilm.com	Film Production Tax Credit	Tax credit	30%	Additional 10% credit available on qualified labour expenses 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 at a qualified production facility in New York State. 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.	\$31m, although unused funds roll over to subsequent fiscal year.	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.	—
Ohio development.ohio.gov/filmoffice/Incentives.html	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.	—	\$4m	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.	No single project can be awarded more than 50% of the Oregon Production Investment Fund amount.	\$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 Production Tax Credit	Tax credit	25%	A rate of 30% for eligible post-production expenses incurred at a qualified post-production facility.	No project can receive an award greater than 20% of the total amount of Film Production Tax Credits available in a fiscal year.	\$60m	Four application review periods per year.	Film, TV drama, other TV, other	Minimum of 60% of production budget must be spent 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%	—	\$5m cap per project, which can be waived for qualifying productions.	\$15m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum total production budget of \$100,000.	Jul 1, 2024

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JURISDICTION	NAME OF SCHEME	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/ CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/ RESTRICTIONS/ CONSIDERATIONS	SUNSET DATE FOR SCHEME
NORTH AMERICA US STATES (CONTINUED)										
South Carolina filmssc.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.	—
Texas gov.texas.gov/film	Texas Moving Image Industry Incentive Program	Rebate	Base rate of 5%-20%; 5% for \$250,000 to \$1m; 10% for projects of \$1m-\$3.5m; 20% for projects of \$3.5m+	2.5% for under-utilised or economically distressed areas.	—	In 2017 the state allocated \$22m over two years.	Between 120 and five business days prior to the start of principal photography.	Film, documentary, TV drama, other TV, other	Minimum eligible Texas spend of \$250,000, or \$250,000 per season for episodic television series. Separate incentives for commercials, video games, reality TV and VFX available. Total compensation capped at \$1m per worker, per project. Minimum 70% cast and 70% crew must be Texas residents, 60% of production days in Texas. Discretionary funding for Texan heritage projects, capped at \$2.5m per two years.	—
Utah film.utah.gov	Motion Picture Incentive Program	Rebate/ Tax credit	Rebate: 20% for projects spending between \$500,000 and \$1m; Tax credit: 20% for projects that will spend \$500,000-\$1m; 25% for projects that spend above \$1m and if additional criteria are met.	—	\$500,000 for cash rebate, none for tax credit.	\$8.29m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	75% of cast and crew hires must be Utah residents, excluding extras and five principal cast members, and the Utah production budget must be 100% financed.	—
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. The production must demonstrate that a best-faith effort has been made to film at least 50% of principal photography days in the Commonwealth. Virginia also offers the Motion Picture Opportunity Fund, which provides a cash rebate with no minimum spend.	Jan 1, 2019
Washington washingtonfilm-works.org	Production Incentive Program	Rebate	30% for films and TV series. 35% for TV series of more than six episodes. 15% for commercials.	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.	2027