

Global Incentives Index 2021

With the screen sector getting back to pre-Covid levels of production, incentives have become more crucial than ever. Over the following pages, the current status of automatic national, state and province-level incentives are profiled in detail

Screen production incentives have long played a highly valued role in the global production industry. With a headline rate generally around 25%-30% of eligible expenditure — although higher rates are on offer — they can provide producers with the cornerstone of a finance plan and play a decisive role in where productions are sited.

In a competitive global market where screen production spend has reached unprecedented levels, incentives are increasingly recognised by governments as an efficient and strategic tool to attract high-value inward investment, strengthen local production sectors and build skills, employment and infrastructure in a future-facing global industry with ongoing growth prospects. Indeed, the strategic value of screen production is underlined by the fact some governments have recently increased the value of incentives on offer to stimulate production and help insulate producers from any pandemic-related cost rises.

Global production has been hugely disrupted by the Covid-19 pandemic, and while levels are

starting to return to normal, most territories saw a total shutdown in production over the last year. Producers now face many additional costs in order to ensure safety while filming, so incentives will be scrutinised closely.

The Global Incentives Index 2021, compiled for *World of Locations* by strategy consultants Olsberg•SPI, provides an overview of a dynamic production incentives landscape. The index collates updated information on almost 100 incentives that are currently active.

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

Incentive systems are highly detailed, with a range of stipulations related to elements such as incentive rate, eligibility of projects and applicants and spending requirements. The index provides an overview of the key characteristics

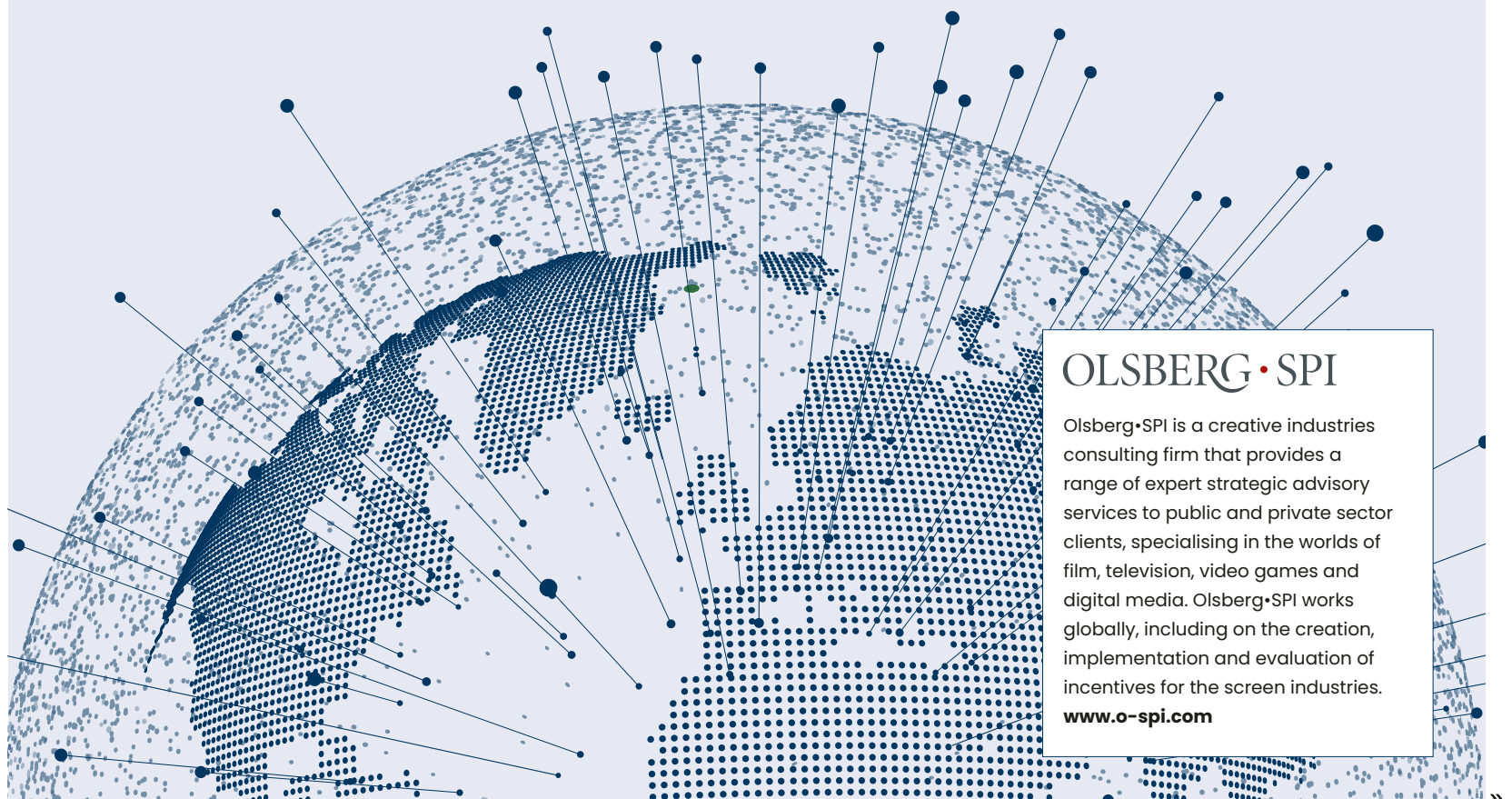
of each system, including rate, caps, sunset date and mechanism type.

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

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

Leon Forde, managing director, Olsberg•SPI

NOTE Data correct up to June 3, 2021. 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 June 2021.



GLOBAL INCENTIVES INDEX 2021										
JURISDICTION	NAME OF INCENTIVE	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE OF INCENTIVE
EUROPE										
Austria filmindustriestruettaustria.com	FISA — Film Industry Support Austria	Rebate	30% for service productions. 25% for co-productions. 20% for Austrian productions.	For co-productions: incentive worth 25% plus 30% for the portion of eligible costs funded with foreign capital. Gender gap financing up to \$30,500 (€25,000) when reaching a target of female HoDs.	Support cannot surpass 15% of annual incentive budget; \$305,000 (€250,000) for debut of a director (fiction).	\$9.1m (€7.5m)	None. Applications submitted on an ongoing, first-come, first-served basis.	Film, documentary	Eligible production costs capped at 80% of total production costs. For service productions, minimum total production budget of \$4.9m [€4m] (fiction) or \$610,000 [€500,000] (documentary) with minimum Austrian expenditure of \$243,000 [€200,000] (fiction) and \$97,600 [€80,000] (documentary). An Austrian service producer must file the application. For co-productions, the minimum total production budget is \$2.4m [€2m] (fiction) or \$403,000 [€330,000] (documentary) with minimum Austrian expenditure of \$976,000 [€800,000] (fiction) and \$97,600 [€80,000] (documentary). For Austrian films, the minimum total production budget is \$2.4m [€2m] (fiction) or \$403,000 [€330,000] (documentary) with minimum Austrian expenditure of \$1.2m [€1m] (fiction) and \$122,000 [€100,000] (documentary). For debut films of a director, the minimum total production budget is \$1.2m [€1m] with minimum Austrian expenditure of \$976,000 [€800,000]. 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/film-financing/tax-shelter	Belgian Tax Shelter	Tax shelter	A federal investment-driven incentive, value is dependent on the qualifying expenses made by the producer in Belgium and in the European Economic Area. For an ideal investment, incentive provides up to 42% of the Belgian expenses to the producer.	—	The maximum amount of tax sheltered for a single work may not exceed \$8.8m (€7.25m) (= certificate value of maximum \$18.3m [€15m]).	—	—	Film, TV drama, other TV, documentary, other	Not a selective programme — for European works and qualifying international co-productions with Belgium or the Belgian Communities. System involves investor, production company and possibly an intermediary. Investors and production companies must be resident companies or the Belgian establishment of a non-resident company. Producer and intermediary 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). (Deadlines extended by 12 months in the context of the coronavirus pandemic). Can be combined with regional selective funding in Belgium. No minimum expenditure threshold.	December 31, 2026
Croatia filmingincroatia.hr	Rebate for Film and TV Production	Rebate	25%	Additional 5% for productions in regions with below-average development.	\$812,000 (HRK5m). Exceptions can be made for projects budgeted at more than \$3.3m (HRK20m) in eligible Croatian spend.	\$13m (HRK80m)	First-come, first-served though the complete application must be submitted at least eight days prior to the start of principal photography.	Film, TV drama, other TV, documentary	Minimum spend of \$325,000 (HRK2m) for feature films and \$122,000 (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 past 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 a cultural test.	December 31, 2023
Cyprus film.investcyprus.org.cy	Cyprus Filming Scheme	Rebate/tax credit	25%-35%	—	—	\$30.5m (€25m), with flexibility for exceptions.	—	Film, TV drama, other TV, documentary	Minimum spend is \$243,000 (€200,000) for feature film, \$122,000 (€100,000) for TV drama series, \$61,000 (€50,000) for documentaries (television broadcast or cinema), \$36,500 (€30,000) for other TV programmes. Cultural test applies.	—
Czech Republic filmcommission.cz	Film Incentives (Czech Film Fund)	Rebate	20%	66% rebate on withholding tax paid in the Czech Republic by international cast and crew.	—	\$38.3m (czk800m)	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, other TV, 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 \$719,000 (czk15m) for a feature, animated or TV film; \$96,000 (czk2m) for a documentary film; \$383,500 (czk8m) for a TV series episode; \$48,000 (czk1m) for an episode of an animated series. Applicants submit their application for project registration along with the cultural test, a synopsis and a Czech version of the script.	—
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.	—	—	—	—	Film, TV drama, documentary, other	Minimum spend thresholds: \$243,000 (€200,000) for feature films, \$85,500 (€70,000) for animated films, animated series, per episode for TV series and documentary films, and \$36,500 (€30,000) for post-production. Minimum overall budgets of \$1.2m (€1m) for feature films, \$305,000 (€250,000) for animation films, \$610,000 (€500,000) for animated series, \$243,000 (€200,000) per episode for TV series and \$243,000 (€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.	—
Finland businessfinland.fi/en/cash-rebate	Production Incentive for Audiovisual Industry	Rebate	25%	—	—	\$12.9m (€10.6m)	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 \$3m [\$183,000 spend] — €2.5m [€150,000 spend] — for feature films; \$396,000 [\$61,000 spend] — €325,000 [€50,000 spend] — for docs; and \$6,700 per minute [\$305,000 spend in total] — €5,500 per minute [€250,000 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, 60% of funding must be confirmed and at least 20% of overall funding must come from outside Finland. A distribution agreement for at least one platform or one territory is required. Foreign applicants must apply through a Finnish production co-ordinator company. Payments during production available.	—
France cnc.fr/web/en/funds	Tax Rebate for International Production (TRIP)	Rebate	30%	A rate of 40% is applicable to works of fiction with strong visual effects, which generate at least \$2.4m (€2m) in expenses relating to the digital processing (VFX) of frames in France.	\$36.7m (€30m)	—	—	Film, TV drama, other TV, other	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 \$305,000 (€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 (bespoke version for animation/VFX).	—

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EUROPE CONTINUED										
Georgia filminggeorgia.ge/financial-incentive	Film In Georgia	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 \$152,400 (GEL500,000) for features, TV films and drama series. Minimum spend for documentaries, commercials and animation is \$91,400 (GEL300,000). The production must pass a cultural test to qualify for the additional incentive.	—
Germany	German Federal Film Fund (DFFF) dff-ffa.de/en.html	Rebate	DFFF 1: 20% DFFF 2: 25%	DFFF 1 is worth 25% for projects with German production costs of more than \$9.8m (€8m).	DFFF 1: \$4.9m (€4m) DFFF 2: \$30.5m (€25m)	\$146m (€120m) combined for 2021.	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, \$243,000 (€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 \$24.4m (€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. DFFF 2 can be used for entire productions as well as specific elements of a production, such as VFX. Feature films must have minimum German production costs of \$9.8m (€8m), with minimum production costs of \$24.4m (€20m). German production costs for animated films must amount to at least \$2.4m (€2m). 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.	December 31, 2023
	German Motion Picture Fund (GMPF) ffa.de/german-motion-picture-fund-1.html	Rebate	20%	5% uplift for series with German costs of at least \$29m (€24m) and which score 70 points or more in the cultural test.	\$3m (€2.5m) per film, \$3m (€2.5m) per series, or \$4.9m (€4m) for series with German spend of more than \$24.4m (€20m). For series with German costs of at least \$29m (€24m) and which score 70 points or more in the cultural test, the per-project cap is \$7.3m (€6m) if German production costs are less than \$39m (€32m), \$9.8m (€8m) if German production costs are less than \$49m (€40m), or \$12m (€10m) if German production costs are more than \$49m (€40m).	\$36.7m (€30m)	Six weeks before the start of shooting.	TV series, film (TV or VoD, not for cinema release)	The German production costs of the project must be at least 40% of the total production costs. Eligible applicants are producers or co-producers with a registered office or branch in Germany who have already produced a film or series within the last five years.	December 31, 2022
Greece ekome.media	Greek Cash Rebate	Rebate	40%	—	\$14.6m (€12m)	Initial fund guaranteed with \$91.4m (€75m), out of \$548m (€450m) total.	No later than 10 days before principal photography and/or post-production. Final application no later than six months after completion of production and/or post-production.	Film, TV drama, other TV, documentary	Minimum eligible Greek expenditure of \$122,000 (€100,000) for feature films, minimum expenditure \$73,000 (€60,000) for documentary films and short films and TV series starting at \$18,000 (€15,000) per episode. Maximum 80% of eligible production expenditure eligible if total budget is spent in Greece. Rebate can be combined with other aid for up to 80% in case of 'difficult' audiovisual works (including EKOME state aid). At least 60% of the budgeted eligible expenses approved for inclusion must be implemented. Where production in Greece incurs eligible expenses of more than \$9.8m (€8m), eligible foreign production invoices shall be accepted for up to 50% of the total eligible expenses. Treaties for the avoidance of double taxation where applicable.	—
Hungary nfi.hu/en	Hungarian Tax Rebate for Film Productions	Rebate	30%	—	—	\$115.6m (HUF33bn).	—	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.	End of 2024
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. Cultural test applies.	December 31, 2021
Ireland screenireland.ie	Section 481	Tax credit	32%	5% regional uplift for projects substantially produced outside Dublin/Wicklow and Cork City & County, subject to specific training requirements.	80% of total production costs, or \$85.6m (€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% on delivery of the project and submission of a compliance report, or up front as two conditional 90% and 10% instalments. Minimum in-country spend of \$152,000 (€125,000) and minimum total budget of \$305,000 (€250,000). Cultural test applies.	2024
Italy cinema.beniculturali.it	Tax Credit for the Attraction of Film and Audiovisual Investments to Italy	Tax credit	40%	—	\$24.4m (€20m) annual per-company cap.	Minimum \$30.5m (€25m). Possible increase based on the applications.	TBC	Film, TV drama, other TV, documentary	Tax credit for Italian executive production and post-production companies working on foreign productions. Maximum annual limit for each company or group of companies of \$24.4m (€20m). Italian companies do not have to hold shares of rights. Companies must submit application not before 90 days before the beginning of the activities in Italy. Cultural test applies. Italy's Law 220/2016 also provides tax credits for the development, production, national distribution and international distribution of local projects, and for investors from outside the film and television sector.	—
Latvia nkc.gov.lv filmlatvia.lv	Latvian Co-Financing Fund	Rebate	20%	5% if Latvia features culturally.	—	\$1.3m (€1.1m)	—	Film, TV drama, other TV, documentary	Can be combined with rebate provided by Riga Film Fund for value of up to 40%, if the total public funding for the film project does not exceed 25% of the eligible costs of the film project. At least 50% of the total budget must be confirmed prior to application. Minimum total budgets of \$870,000 (€711,436) for feature films and animations and \$174,000 (€142,287) for documentaries.	—

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EUROPE CONTINUED										
Lithuania lkc.lt	Lithuanian Film Tax Incentive	Tax shelter	30%	—	The aggregate maximum amount of the donation funds provided cannot exceed 30% of the production expenses of the film or its part.	\$61m (€50m) annual cap.	—	Film, TV drama, documentary	Application must be submitted by a Lithuania-registered producer or production co-ordinator company. Minimum in-country spend of \$52,500 (€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.	December 31, 2023
Malta maltafilmcommission.com	Malta Cash Rebate	Rebate	30%. Animation/VFX 25%.	5% when Malta features as Malta or local usage of facilities. 5% when maximising local resources. Animation/VFX: 15% based on cultural elements and on the maximisation of local resources.	—	—	30 working days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend \$122,000 (€100,000), overall budget exceeding \$243,000 (€200,000). The limits applicable to "difficult audiovisual works" are a minimum spend in Malta of \$61,000 (€50,000) with an overall budget exceeding \$122,000 (€100,000). Foreign companies not registered in Malta must use a registered production service company as production co-ordinator. Productions must engage with a minimum of five Maltese or EU/EEA/UK citizens living in Malta as trainees below the line. Cultural test applies.	December 31, 2023
Montenegro fccg.me/en filminmontenegro.me	Montenegro Cash Rebate	Rebate	25%	—	—	—	30 days before shooting.	Film, TV drama, other TV, documentary	Applicable to expenditure over \$122,000 (€100,000) that is undertaken in Montenegro and is not provided from the budget of Montenegro or the Film Centre of Montenegro. All legally prescribed taxes, contributions and other fiscal obligations must have been previously settled in Montenegro, and bankruptcy or winding-up proceedings must not have been initiated against the producer. A producer or co-producer must have at least one feature film that was shown to the public. Cultural test applies.	—
Netherlands filmfund.nl	Netherlands Film Production Incentive	Rebate	Up to 35% for film productions and 30% for high-end TV series.	For international film (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.	\$23.5m (€19.25m) for 2021.	2021 application deadline for Netherlands Film Production Incentive: August 30, October 21.	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 past two years and must have produced at least one film production in the past seven years that has been released theatrically 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 one film as mentioned above, or one high-end TV-series that has been distributed by Dutch broadcasters or on VoD platforms publicly accessible in the Netherlands. Minimum total budgets of \$732,000 (€600,000) for features and animated film productions and \$305,000 (€250,000) for feature documentaries. Minimum in-country spend of \$183,000 (€150,000). At least 50% of the financing should be committed on application. Eligible applications are ranked based on a points system, a minimum of 75 points out of 200 is required. Applying for only post-production activities is also possible. There is a limit of \$3.7m (€3m) per applicant per year for film productions and \$3.7m (€3m) per applicant per year for TV series.	—
North Macedonia filmfund.gov.mk	20% Cash Rebate — Stimulating Investments for Film or Television Projects	Rebate	20%	—	—	Varies year to year, dependent on the number of projects shooting in the country.	At least 15 days prior to the start of principal photography.	Film, TV drama, other TV, documentary	Applicant must be based in North 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 \$122,000 (€100,000) applies. Available on a first-come first-served basis.	—
Norway nfi.no/eng/grantsfunding/the-incentive-scheme	Norwegian Incentive Scheme	Rebate	25%	—	—	The Norwegian government's proposed budget for the Norwegian Incentive Scheme 2021 is set at \$8.2m (nok68.6m).	The next deadline is set for November 25.	Film, TV drama, documentary	Applicant must have produced at least one film, drama series or documentary series in the previous five years that was 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 \$3m (nok25m) for features, \$1.2m (nok10m) for documentary films, \$1.2m (nok10m) per episode for drama series, and \$600,000 (nok5m) per episode for documentary series.	—
Poland pisf.pl/en/incentives-information	Financial Support for Audiovisual Production	Rebate	30%	—	\$4.1m (PLN15m)	\$60.1m (PLN221m)	At present, an application may be submitted no earlier than 12 months before the start of the work to be covered by financial support and no later than before the start of this work. The applicant is obligated to start works covered by financial support not later than 12 months from the date of submitting the application.	Film, TV drama, other TV, documentary	For service productions, eligible Polish costs must exceed: \$272,000 (PLN1m) per fiction feature or series season; \$81,500 (PLN300,000) per documentary feature or season (for series); and \$136,000 (PLN500,000) per animated feature or season (for series). For domestic productions and international co-productions, Polish costs must exceed: \$815,000 (PLN3m) for feature film; \$272,000 (PLN1m) per episode for series; \$81,500 (PLN300,000) for feature documentary; \$272,000 (PLN1m) per documentary season (for series); \$272,000 (PLN1m) per animated feature or season (for series).	2027
Portugal ica-ip.pt picportugal.com	Incentive for Film and Audiovisual Production (part of the Support Fund for Tourism and Film)	Rebate	25%	5% for projects with a significant cultural and economic impact; 5% for costs incurred in areas of low population density, and for remuneration of actors and technicians with disabilities.	\$4.9m (€4m), which may be increased in special circumstances.	\$14.6m (€12m) annually from 2019-21, which may be increased in special circumstances.	—	Film, TV drama, documentary	Minimum eligible production expenses of \$610,000 (€500,000) or \$305,000 (€250,000) for documentaries or when only post-production services are used. Cultural test applies.	2022

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EUROPE CONTINUED										
Serbia filminsersbia.com	Incentive for Investment in Audiovisual Production in Serbia	Rebate	25%	30% for projects with local expenditure of over \$6.1m (€5m).	—	\$10.3m (€8.5m)	—	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 \$367,000 (€300,000) for feature films, TV films; with minimum \$183,000 (€150,000) per episode for TV series; \$183,000 (€150,000) for animated films, animated series and post-production; \$183,000 (€150,000) for commercials; and \$61,000 (€50,000) for documentaries. Minimum running time and series length requirements apply.	—
Slovakia filmcommission.sk	Cash Rebate	Rebate	33%	—	—	—	—	Film, TV drama, other TV, documentary	Minimum expenditure of \$122,000 (€100,000) for a single feature, or \$61,000 (€50,000) for documentary or animation. Minimum expenditure of \$367,000 (€300,000) for television series of maximum 26 episodes. No requirement for minimum total budget. Cultural test applies.	—
Slovenia film-center.si/en/	Promoting Investments in Audiovisual Production	Rebate	25%	—	—	\$1.2m (€1m)	The current public call is open until the resources have been disbursed, or September 27, 2021.	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. 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	Rebates for Investments in Film and Television Series	Rebate	30% tax rebate at national level (up to \$1.2m [€1m] expenditure, and 25% after); at regional level there is a 35% tax credit in Navarre and a 50% tax rebate in Canary Islands (up to \$1.2m [€1m] expenditure, and 45% after).	—	National level: \$12m (€10m) maximum rebate limit. Regional level: \$6.6m (€5.4m) maximum rebate limit for Canary Islands. Cap of \$21.9m (€18m) in Canary Islands pending further legislative amendments. Incentives cannot exceed 50% of the production cost.	—	Must be applied for by the Spanish company in the month of July of the year after the end of filming.	Film, TV drama, other TV, documentary	For Spanish productions and co-productions: at least 50% of the deduction base corresponds to expenses incurred in Spanish territory. For foreign productions: \$1.2m (€1m) minimum expenditure in Spain is required for the tax rebate. For animation and post-production, the minimum expenditure required in Spain is \$243,000 (€200,000). The applicant production company must be registered in Spain as a producer.	—
Turkey filminginturkey.com.tr	Cash Rebate	Rebate	Up to 30%	—	—	\$5.9m (TRY50m)	—	Film, TV drama, documentary	Minimum expenditure: \$704,000 (TRY6m) for feature films, \$117,000 (TRY1m) for documentaries and TV series (per episode). Qualification test applies.	—
UK bfi.org.uk/apply-british-certification-tax-relief	Creative Sector Tax Reliefs	Tax credit	25% (of 80% of core expenditure used or consumed in the UK).	—	—	—	—	Film, TV drama, other TV, documentary	Applicant production or development company must be a UK corporate taxpayer. Films must be intended for theatrical release and television programmes must be intended for broadcast (including video-on-demand). Minimum in-country spend of 10% of costs applies for the film and television tax reliefs. Film and TV projects must qualify as British either under the relevant cultural test or as an official co-production.	—
ASIA/OCEANIA										
Australia arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers	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 \$387,000 (A\$500,000) for features and \$774,000 (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 \$387,000 (A\$500,000). PDV work can be performed at one facility or across different facilities. New South Wales, South Australia and Queensland each provide a 10% uplift on eligible in-state PDV expenditure.	—
	Location Offset	Tax credit	16.5%	13.5% additional value available through Location Incentive Program, with separate terms and conditions. The Location Offset is dependent only on meeting the minimum threshold for spend in Australia, whereas the Location Incentive is a merit-assessed grant.	—	—	—	—	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 \$11.6m (A\$15m), and television series must spend \$774,000 (A\$1m) per episode. In July 2020 the Australian government added \$310m (A\$400m) to the Location Incentive grant, which is available from 2019 to 2027. This is in addition to \$108m (A\$140m) announced in May 2018. The grant total is \$418m (A\$540m).
Fiji film-fiji.com	Film Rebate	Rebate	75%	—	\$7.4m (F\$15m)	—	—	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 \$123,000 (F\$250,000) for large-format films, feature films, short films, television shows and television commercials. Production company must be registered locally.	—

GLOBAL INCENTIVES INDEX 2021										
JURISDICTION	NAME OF INCENTIVE	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE OF INCENTIVE
ASIA/OCEANIA CONTINUED										
Kazakhstan kazakhcinema.kz/en	Investment Subsidy	Rebate	30%	—	—	—	March 1	Film, TV drama, other TV, documentary, other	The recipient of the subsidy must be a foreign legal entity producing an audiovisual project in the territory of Kazakhstan and working with a local film company. Minimum cost threshold of \$850,000 (per project). No minimum hiring requirement, no cultural test.	2025
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 \$1.2m (MYR5m). For the post-production FIMI, a minimum spend of \$362,000 (MYR1.5m) is required. Foreign TV series must spend a minimum of \$93,000 (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 must be invited to apply.	—	—	To be eligible, a production must submit a registration form to the New Zealand Film Commission prior to the start of principal photography (or PDV activity) in New Zealand. Final applications must be submitted within six months after completion.	Film, TV drama, other TV, documentary, other	Films must incur \$11m (NZ\$15m) of qualifying spend. TV and other formats must incur \$2.9m (NZ\$4m). The Post, Digital and VFX (PDV) incentive offers 20% of qualifying spend up to \$18.2m (NZ\$25m) and 18% above \$18.2m (NZ\$25m). PDV productions must incur \$365,000 (NZ\$500,000) or more. A domestic rebate is available to New Zealand productions and official co-productions worth 40% of qualifying spend.	—
South Korea koreanfilm.or.kr	Location Incentive	Rebate	25%	5% uplift for productions that shoot for more than 10 days in South Korea and spend upwards of \$1.8m (KRW2bn) in South Korea.	\$626,000 (KRW700m)	\$715,000 (KRW800m)	Year-round.	Film, TV drama, other TV, documentary	Production must shoot for more than three days in Korea and spend between \$45,000 and \$1.8m (KRW50m and KRW2bn) to receive the 25% rebate. Eligible projects must be developed and produced by a foreign production company and must be 80% financed with foreign capital. Any corporations organised and registered as a business in Korea are eligible applicants. The incentive amount is determined by the remaining grant programme budget on the date of the application. Grants are taxable.	—
Taiwan taiwancinema.bamid.gov.tw/Eng/Index	Directions for Funding Production of Motion Pictures and Television Dramas in the Republic of China by Foreign Motion Picture and Television Production Enterprises	Rebate	30% for the total expenses in Taiwan. Among the funding is 45% personnel expenses, 35% pre- and post-production expenses and 20% insurance, transportation and lodging expenses.	—	Film: \$1.1m (NT\$30m). TV drama: \$719,000 (NT\$20m) approximately.	—	Before the start of principal photography.	Film, TV drama	Projects must be produced by foreign production companies or directed by internationally renowned directors. For the former, this means film production expenses in Taiwan must be at least \$1.1m (NT\$30m), and TV drama production expenses in Taiwan must be at least \$2.2m (NT\$60m). For the latter, this means directors who have won best director prizes at Cannes, Venice, Berlin, the Academy Awards, or who have won best drama or best director prizes at the International Emmy Awards, the Primetime Emmy Awards or Seoul International Drama Awards, and production expenses in Taiwan must be at least \$108,000 (NT\$3m). Funding decisions may be based on consideration of the incentive's budget.	—
Thailand www.thailandfilmoffice.org	Incentive Measures	Rebate	15%	2% for promotion of tourism and positive reflection of Thailand; 3% for hiring key Thai personnel; 3% for physical production in tourism designated locations; 5% Special Economic Boost applicable to productions with a qualified local spend of more than \$3.2m (THB100m), and with commencement of principal photography in Thailand prior to December 31, 2022.	\$2.4m (THB75m)	Not stated	Prior to physical shooting.	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	Film Rebate Scheme	Rebate	30%-40% depending on qualifying expenditure.	—	—	—	Four weeks before the start of production in Mauritius.	Film, TV drama, other TV, documentary, other	Minimum qualifying expenditure for 30% rebate: \$100,000 for feature film; \$50,000 per episode for TV drama series or single drama, or TV documentary; \$30,000 for high-end international TV commercial or other TV programme; \$30,000 for music video; \$30,000 for dubbing projects. Minimum qualifying expenditure for up to 40% rebate: \$1m for feature film; \$150,000 per episode for TV drama series. Productions must also promote Mauritius at the time of the film's promotion. The scheme is applicable to all above- and below-the-line cast and crew, including Mauritian and non-residents. However, total remuneration paid to foreign cast and crew shall not exceed 40% of the total production budget allocated to Mauritius; all cast and crew who are providing services in Mauritius are required to have a contract of employment with the local production company incorporated in Mauritius by the film producer; remuneration paid by the local production company to cast and crew is subject to withholding tax.	—
Morocco ccm.ma/foreign_production	Production Support for Foreign Cinema and Audiovisual Work in Morocco	Rebate	20%	—	\$2m (MAD18m)	\$11.3m (MAD100m)	Before shooting in Morocco.	Film, TV drama, other TV, documentary, other	Eligible projects must spend a minimum of \$1.1m (MAD10m) in eligible expenditures 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.	—
South Africa thedti.gov.za	Foreign Film and Television Production and Post-Production Incentive	Rebate	25% of qualifying South African production expenditure, or 20% of qualifying post-production expenditure.	5% of qualifying production expenditure for productions conducting post in South Africa and using the services of a 'level 2' black-owned service company. Post-production incentive (for productions conducting only post): 2.5% of qualifying expenditure for spending at least \$734,500 (ZAR10m) of the post budget in South Africa; 5% for spending at least \$1.1m (ZAR15m) of the post budget. (Results in cumulative 25%).	\$3.7m (ZAR50m)	—	Included as part of application for approval of foreign production shoot in South Africa. Applications must be received within 45 days prior to commencing with principal photography and productions cannot start prior to receiving response from the Department of Trade and Industry.	Film, TV drama, other TV, documentary, other	A minimum qualifying production expenditure of \$1.1m (ZAR15m), or \$882,000 (ZAR12m) when using 'level 1' black-owned service companies shooting on location in South Africa. For post-production, a minimum qualifying expenditure of \$110,000 (ZAR1.5m) is required in South Africa. At least 21 calendar days and 50% of principal photography must be filmed in South Africa; this requirement may be waived for productions with a minimum qualifying South African production expenditure of \$7.3m (ZAR100m).	—

GLOBAL INCENTIVES INDEX 2021										
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MIDDLE EAST										
Jordan film.jo/Contents/Tax-Incentive-Program.aspx	The Jordan Film Incentive	Rebate	10% if total qualifying expenditure is between \$1m-\$3m; 15% if between \$3m-\$5m; 20% if between \$5m-\$7m; 25% if more than \$7m.	—	\$2m	—	60 days prior to principal photography.	Film, TV drama, other TV, other	Must include at least 20 trainees. Must include three Jordanian nationals in trainee head-of-department positions and three Jordanian nationals shadowing in above-the-line positions.	—
UAE (Abu Dhabi) 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 business days before commencement of production (40 business 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. 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	Fondo Filmico Colombia (FFC) Certificado de Inversion Audiovisual en Colombia (CINA)	FFC: cash rebate CINA: tax credit	FFC: 40% for film services; 20% for logistics services of the amount spent in the country (cash rebate). CINA: 35% for audiovisual and logistics services of the amount spent in the country (transferable tax credit).	—	—	FFC: Colombia Film Fund, which pays the incentive, has a budget that is allocated every year. First come, first served. CINA: The Colombia Film Promotion Committee is responsible for setting the total limit of CINAs that may be issued for each fiscal year.	None. Applications submitted on an ongoing, first-come, first-served basis.	FFC: film, TV drama CINA: film, TV drama, documentary, TV drama, other TV, other	FFC: The cash rebate applies to services provided by Colombian entities or Colombian nationals that are domiciled or residing in the country. The project must spend a minimum of the equivalent of 1,800 monthly minimum salaries (approximately \$450,000). CINA: The tax incentive applies to services provided by Colombian entities or Colombian nationals that are domiciled or residing in the country for an international project. The project must spend a minimum of the equivalent of 1,800 monthly minimum salaries (approximately \$450,000).	2032
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.	—
Panama filmpanama.gob.pa	25% Rebate Program	Rebate	25%	—	—	—	Apply when registering production.	Film, TV drama, other TV, documentary, other	Production company must incur at least \$500,000 in qualified local expenditure.	—
Puerto Rico puertoricotaxincentives.com/act-27-film-industry-economic-incentives	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	\$50,000 minimum spend requirement. Preferential tax rates or exemptions for persons engaged in qualifying projects.	—
Trinidad & Tobago filmtt.co.tt	Production Expenditure Rebate Programme	Rebate	12.5%-35% based on expenditure. Additional 20% rebate on local labour.	—	Rebate capped at \$8m per qualified production for the fiscal period in which the rebate is submitted, for both national and international producers.	—	Submit application for Provisional Certificate six months before the start of principal photography; submit final application within three months of film premiere.	Film, TV drama, other TV, documentary, other	Minimum spend of \$100,000 per project for international producers, and \$15,000 per project for local producers. 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.	December 31, 2021
Uruguay icau.mec.gub.uy ande.org.uy	Uruguay Audio-visual Program	Rebate	20% if Uruguayan expenses are between \$300,000 and \$4m; 17.5% if Uruguayan expenses are between \$4m and \$8m; 10.6% if Uruguayan expenses are over \$8m.	—	\$700,000 if Uruguayan expenses of between \$300,000 and \$4m; \$850,000 if Uruguayan expenses of between \$4m and \$8m; \$1m if Uruguayan expenses over \$8m.	\$2m	Applications accepted from February 1, 2021.	Film, TV Drama, other TV, documentary, other	Recipients are foreign legal entities, responsible for producing an audiovisual creation of any kind, carried out totally or partially in Uruguayan territory, or working with a local Uruguayan company.	—
US Virgin Islands filmusvi.com/incentives	Sustainable Tourism Through Arts-Based Revenue Stream	Tax credit and cash rebate	For tax credit, 10% on resident hires of 20%-25%, 15% on resident hires of 25.1%-30%, or 17% on resident hires of 30.1% or greater. Cash rebate is 9%.	For cash rebate an additional 10% with a US Virgin Islands promotion and an additional 10% if produced in St Croix.	For cash rebate, maximum rebate is \$500,000.	\$2.5m	—	Film, TV drama, other TV, documentary, other	Minimum spend of \$250,000. Minimum of 20% local resident hires. US Virgin Islands credits must be included, and an above-the-line crew member must speak at a local school or university.	—

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NORTH AMERICA CANADA										
Federal canada.ca/en/canadian-heritage/services/funding/cavco-tax-credits/film-video-production-services.html	Film or Video Production Services Tax Credit (PSTC)	Tax credit	16% of qualified Canadian labour.	Stackable with Canada's provincial tax credits.	—	—	Applications are accepted on an ongoing basis.	Film, TV drama, other TV, documentary	Applicant for tax credit must have a permanent establishment in Canada and its primary activity must be the production of film or videos, or the provision of film or video production services. Minimum total budgets must exceed \$830,000 (c\$1m) for feature films, \$83,000 (c\$100,000) per episode for TV projects less than 30 minutes, and \$166,000 (c\$200,000) for TV projects 30 minutes or more.	—
Alberta alberta.ca/film-television-tax-credit.aspx	Film and Television Tax Credit	Tax credit	22% of eligible Alberta expenditures	An additional 8% (total 30%) tax credit is available for productions that meet the basic eligibility requirements and are owned (at least 50%) by Alberta-based shareholders; have at least one Alberta-based producer with a single card credit recognition; have the production's copyright held, at least in part, by an Alberta-based individual or entity at the time of application and for a minimum of 10 years after the completion of production and; spend at least 60% of the total production costs in Alberta or spend at least 70% of the total production salary or wages on Alberta-based individuals.	—	\$116m (c\$140m) over three years.	None. Continuous intake.	Film, TV drama, documentary	Productions applying for a 30% tax credit must also be owned (at least 50%) by Alberta-based shareholders, have at least one Alberta-based producer with a single card credit recognition, have the production's copyright held, at least in part, by an Alberta-based individual, partnership or corporation at the time of application and for a minimum of 10 years following the completion of production; and spend at least 60% of the total production costs in Alberta or spend at least 70% of the total production salary or wages on Alberta-based individuals. Must have total production costs of \$414,000 (c\$499,999).	—
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 \$83,000 (c\$100,000) per episode for TV projects less than 30 minutes; \$166,000 (c\$200,000) for TV projects 30 minutes or longer; and \$830,000 (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% on Eligible Manitoba Expenditures including labour; Cost of Salaries Tax Credit: 45% base credit on eligible Manitoba labour expenditures plus applicable bonuses.	Cost of Production Tax Credit Bonus: effective for eligible productions where principal photography begins after May 31, 2020, +8% Manitoba Production Company Bonus. Maximum credit on eligible Manitoba expenditures is 38%. Cost of Salaries Tax Credit Bonus: +10% frequent filming bonus (on third film shot within two years); +5% Manitoba co-producer bonus; +5% rural and northern bonus (if 50% or more of the Manitoba principal photography is shot at least 35km from Winnipeg's centre). Maximum credit on eligible Manitoba salaries is 65%.	—	—	Completion (Part B) Application must be received within 30 months of the end of the taxation year in which principal photography began.	Film, TV drama, other TV, documentary, other	Applicants must have a permanent establishment (as defined in the Income Tax Act) in Manitoba, be incorporated in Canada (either federally or provincially), and must be a taxable Canadian corporation primarily carrying on a business that is a film or video production. A minimum 25% of the corporation's T4 Summary must be paid to eligible Manitoba employees for work performed in Manitoba (excluding documentaries).	—
New Brunswick www2.gnb.ca/content/gnb/en/departments/thc/culture/content/FilmTelevisionandNewMedia.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+): \$660,000 (c\$800,000). TV drama mini-series: \$166,000 (c\$200,000) per episode. Variety/reality/lifestyle TV series: \$250,000 (c\$300,000). Children's/documentary TV series: \$207,000 (c\$250,000). Animated TV series: \$166,000 (c\$200,000). Single documentary: \$62,000 (c\$75,000). \$830,000 (c\$1m) limit per company per year.	\$2.1m (c\$2.5m) — entire programme budget for the 2020-21 fiscal year.	Applications will be accepted until April 30, 2021 for the 2020-21 fiscal year. If budget permits, the department may issue a second call for applications later in the year.	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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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 \$4.1 (c\$5m) per project/company, per year.	—	—	Film, TV drama, other TV, documentary, other	Applicant production company must be incorporated under the Corporation Act or an Act of the Parliament of Canada or of the legislature of a province. Must have a permanent establishment in the province 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 novascotiabusiness.com	Nova Scotia Film and Television Production Incentive Fund	Rebate	25%-32% for eligible Nova Scotia costs.	All-spend incentive model with a base rate of 25%-26% to a maximum of 32%, which includes bonuses up to 6% available for geographic region, length of shoot, Nova Scotia content and principal performers.	\$3.3m (c\$4m); no eligible project will be turned away.	The fund receives an annual budget allocation. The budget is \$20.1m (c\$25m) for the fiscal year 2020-21.	—	Film, TV drama, other TV, documentary, other	Applicant production company must be incorporated in Nova Scotia and its primary activity must be the production of film or videos. Minimum in-province spend of \$20,700 (c\$25,000). Applications must be submitted prior to the start of principal photography. Applications that are deemed complete will be handled on a first-in, first-out basis for production funding.	Review in 2025-26.
Ontario	Ontario Production Services Tax Credit ontariocreates.ca/tax-incentives/opstc	Tax credit	21.5% of qualifying production expenditures (wages and salaries, service contracts, and tangible property costs).	—	—	—	—	Film, TV drama, other TV, documentary	Applicant production company must be paying corporate tax in Ontario, be Ontario-based and its primary activity must be the production of film or videos. It must either own copyright or contract directly with the copyright owner. Minimum global budgets must exceed \$830,000 (c\$1m) for a one-off; \$83,000 (c\$100,000) per episode for TV projects that are 30 minutes or less; and \$166,000 (c\$200,000) for TV projects that are more than 30 minutes. While there are no per project or annual corporate limits on the amount of the OPSTC that may be claimed, a qualifying corporation's Ontario labour expenditure must amount to at least 25% of the qualifying production expenditures claimed. There is a stackable Ontario Computer Animation and Special Effects Tax Credit.	—
	Ontario Computer Animation & Special Effects Tax Credit (OCASE) ontariocreates.ca/tax-incentives/ocase	Tax credit	18% of eligible Ontario labour.	—	—	—	—	Film, TV drama, other TV, documentary	OCASE is relevant for computer and special-effects activities undertaken using digital technologies (including animation and VFX work). To qualify, eligible labour activities must be for work attributable to an eligible film or television production that has been issued an Ontario Film and Television Tax Credit (OFTTC) or an Ontario Producer Services Tax Credit (OPSTC) certificate of eligibility. The applicant production/VFX/animation company must have a permanent establishment in Ontario, and be paying taxes in the province. OCASE is stackable and can be claimed for the same production that received an OFTTC and OPSTC tax credit. There are no per-production budgetary limits.	—
Quebec sodec.gouv.qc.ca	Production Services Refundable Tax Credit	Tax credit	20% off all-spend production costs including qualified labour costs (broad notion) and costs of qualified properties.	16% on qualified labour costs (broad notion) directly attributable to computer-aided special effects, animation and any scenes shot in front of a chroma-key screen.	—	—	—	Film, TV drama, documentary	Minimum budget requirement: \$207,000 (c\$250,000), production can be partially done in Quebec, no broadcast or screening obligation.	—
Yukon reelyukon.com	Yukon Locations Incentive Fund	Rebate	25%	—	—	—	Projects must be pre-approved prior to first day of principal photography in Yukon.	Film, TV drama, other TV, documentary	Applicants must be registered and in good standing with Yukon Corporate Affairs. 25% value is for below-the-line spend to Yukon residents and businesses. 50% of below-the-line crew must be eligible Yukon residents.	None. Currently under review.
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/film	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.	2029
California film.ca.gov	Film & Television Tax Credit Program 3.0	Tax credit	25% non-transferable tax credit for relocating TV series; 20% non-transferable tax credit for feature films, TV projects. 25% transferable tax credit for independent films.	Projects eligible for 20% credit may get additional 5% credit uplift for 'out-of-zone' filming and visual effects; 10% uplift for hiring local out-of-zone labour. Projects eligible for 25% credit may get additional 5% credit uplift for hiring local out-of-zone labour.	Feature films: first \$100m of qualifiable expenditures (plus uplift). Independent films: first \$10m of qualifiable expenditures.	\$330m	Multiple application periods per year. For dates, see: film.ca.gov/tax-credit/application-dates	Film, TV drama, other TV	Relocating TV show: \$1m minimum episode budget, can be any length, reduces to 20% after one season; must have shot at least 75% of previous season outside California. Independent feature films: \$1m minimum budget. New TV shows: \$1m minimum episode budget, at least 40 minutes per episode. Independent films bifurcated as \$10m qualified expenditure budget and under and over \$10m qualified expenditure budget. Check CFC website for allocation periods and types of projects which may apply.	June 30, 2025 (programme 3.0 began July 1, 2020)

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NORTH AMERICA US STATES (CONTINUED)										
Colorado oedit.colorado.gov/colorado-film-incentive	Colorado Film Incentive Program	Rebate	20%	—	—	\$862,000 for fiscal year 2021.	Must be under contract with the state prior to principal photography.	Film, TV drama, other TV, documentary, other	Minimum local expenditure is \$100,000 for Colorado resident companies and \$1m for non-Colorado resident companies. Commercials and video games must spend at least \$250,000 on qualified, local expenditures. Productions must hire a cast and crew of at least 50% Colorado residents. The production company must retain a Colorado-based Certified Public Accountant (CPA) to review and report on all expenses incurred in the course of production activities in Colorado.	—
Connecticut ctfilm.com	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	Minimum spend is \$100,000. Projects must spend a minimum of 50% of principal photography days in Connecticut, or 50% of post-production budget, or at least \$1m in post-production in the state. Ongoing series must resubmit their documentation on an annual basis to continue to be eligible. Only 25% of credits earned may be transferred annually unless working at a qualified production facility, and these cannot be used to offset personal taxes.	—
DC entertainment.dc.gov/page/production-and-infrastructure-incentives	DC Film, Television and Entertainment Rebate Fund	Rebate	10% of personnel expenditures for non-DC residents; 30% for residents; 21% of production expenditures without a tax obligation to DC-registered vendors; 35% of production expenditures with a tax obligation to DC-registered vendors.	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 (aggregate, per project).	Varies by fiscal year. Contact OCTFME for details.	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend of \$250,000 in qualified DC expenditures required to be eligible for a rebate.	—
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	\$50m	No later than seven days before the principal photography start date.	Film, TV drama, other TV, other	Minimum in-state spend of \$200,000. All productions must secure third-party review from a qualified certified public accountant; make reasonable efforts to hire local talent and crew; sign a sworn statement that imported items could not be procured locally; and must make contributions to education and workforce development programmes totalling 0.1% of production's qualified spend. Principal photography must start within 90 days of receiving the pre-qualification letter or the tentative allocation will be void.	January 1, 2026
Illinois film.illinois.gov	Illinois Film Production Services Tax Credit	Tax credit	30%	Additional 15% tax credit on Illinois labour expenditures of employees who live in areas of high unemployment.	—	—	Film and TV five days prior to the start of principal photography. Commercials 24 hours prior to shoot call time.	Film, TV drama, documentary, other	Minimum spend of \$100,000 for projects of more than 30 minutes, or \$50,000 for less than 30 minutes. Only spending to Illinois vendors and Illinois resident salaries are eligible. Applicant productions must show competitive need and show they have options for other locations.	2026
Kentucky filmoffice.ky.gov	Tax Incentives for Film Production	Non-refundable/Non-transferable tax credit	30%, or 35% for Kentucky resident labour.	35% also available for filming in selected 'enhanced incentive counties'.	—	\$100m annually.	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 third 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. Above-the-line is capped at \$1m per person.	—
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.	July 1, 2025

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JURISDICTION	NAME OF INCENTIVE	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE OF INCENTIVE
NORTH AMERICA US STATES (CONTINUED)										
Maine filinmaine.com	Maine Attraction Film Incentive Plan	Rebate/tax credit	Rebate: 10% on non-resident wages; 12% on resident wages. Tax credit: 5% on other eligible spend.	—	—	—	At most 60 days prior to the start of production activity in Maine.	Film, TV drama, other TV, other	Minimum eligible Maine spend of \$75,000 required. Wage rebate covers both above-the-line and below-the-line.	—
Maryland marylandfilm.org	Film Production Activity Tax Credit	Tax credit	25% for film production. 27% for TV production.	—	\$10m	\$12m for 2022 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 Program	Tax credit	25%	Spending more than 50% of total budget or filming at least 50% of the principal photography days in Massachusetts makes the project eligible for a 25% production credit and a sales tax exemption, in addition to the 25% payroll tax credit.	—	—	—	Film, TV drama, other TV, documentary, other	Minimum spend of \$50,000 in Massachusetts. Payroll tax credit applies to above- and below-the-line costs, and provided the 50% tests are met, there are no caps on individuals regardless of residency. Production credit includes out-of-state production rentals and purchases, as long as directly used for the production on the ground in Massachusetts and within the show's 12-consecutive-month qualifying period.	January 1, 2023
Minnesota mnfilmtv.org	MN Production Rebate	Rebate	20%	5% additional rebate for productions with more than \$1m qualifying spend, or 60% of days outside metro area.	—	\$500,000	At most 90 days before the start of principal photography or post-production. Projects over \$1m may apply six months prior to principal.	Film, TV drama, other TV, documentary, other	Applications are scored on economic impact, key personnel, Minnesota production days, Minnesota location and representation and distribution.	—
Mississippi filmississippi.org	Motion Picture Incentive Program	Rebate	25% for local spend. 25% for non-resident payroll. 30% for resident payroll.	5% additional rebate for honorably 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. 20% of the production crew on payroll must be Mississippi residents. Partial sales and use tax exemption is available. To access the non-resident payroll rebate, an out-of-state company must be working in conjunction with a Mississippi-based company or resident that has paid taxes in Mississippi the previous three years and has engaged in the activities related to the production of at least two motion pictures in Mississippi within the past 10 years.	—
Montana montanafilm.com	Montana Economic Development Industry Advancement (MEDIA) Act	Tax credit	25% of compensation for Montana resident crews; 15% of compensation for non-Montana resident crew; 30% of compensation paid to students; 20% of above-the-line compensation per production or television series season, with ceiling; 10% of payments to Montana colleges or universities; 10% of all in-studio facility and equipment rental expenditures.	5% of expenditures in a high poverty county; 5% for Montana screen credit.	—	Limit on \$10m in issued credits per year, any excess to roll into the next year.	None. Applications are accepted year round.	Film, TV drama, other TV, other	—	December 31, 2029
Nevada nevadafilmm.com	Transferable Tax Credit	Tax credit	Above-the-line: 15% resident, 12% non-resident. Below-the-line: 15% resident. Production costs: 15%.	5% if more than 50% below-the-line are Nevada resident. 5% for more than 50% filming in specified counties.	\$6m; \$750,000 compensation cap 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 Jersey nj.gov/state/njfilm/incentives.shtml	New Jersey Film & Digital Media Tax Credit Program	Tax credit	30%	Rate is 35% in certain counties. Additional 2% if diversity plan is submitted and achieved.	—	\$100m	—	Film, TV drama, other TV, documentary, other	5% for expenses incurred for services performed and tangible personal property purchased through vendors whose primary place of business is located in Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer or Salem County. Additional 2% if diversity plan is submitted and achieved.	July 1, 2028
New Mexico nmfilm.com	Film Production Tax Credit	Tax credit	25%; 15% for non-resident industry crew wages when certain criteria are met.	5% for television series productions; 5% if certain criteria are met regarding the use of qualified production facilities; 5% for production expenditures in the state at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.	—	\$110m. New Mexico Film Partners exempt from cap.	Registration for the film incentive must commence 30 days prior to principal photography. When production wraps, the film production company must apply for the credit within one year of the date of the last direct production expenditure in New Mexico or the last post-production expenditures in New Mexico.	Film, TV drama, other TV, documentary, other	—	—

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NORTH AMERICA US STATES (CONTINUED)										
New York nysfilm.com	Film/TV Production Tax Credit	Tax credit	25%	Additional 10% credit available on qualified labour expenses (direct hires only) in most Upstate counties.	—	\$420m (of which \$25m is available for post-production programme).	Due before first day of principal photography. Recommended submission of application no later than 10 days prior.	Film, TV drama, other TV	For film/TV with a production budget of more than \$15m, or which are more than 5% affiliated with publicly traded entities, at least 10% of principal photography must take place at a qualified production facility (QPF) in New York State. All other films/TV, one day at a QPF is required. 75% of location days must be in New York State in order for location days to be credit-eligible. Credits above \$1m must be claimed in instalments. Credits are non-transferrable and cannot be sold. Minimum budget for shooting majority downstate is \$1m; projects shooting majority upstate is \$250,000. Separate post-production only credit (includes production and post for fully animated productions). To be eligible, 75% of standard qualified post-production and/or 20% of VFX/animation costs must be incurred in New York State, and applications must be submitted before any post-production costs are incurred in New York State. Additional 5% uplift for upstate costs.	2024
North Carolina filmmc.com	Film Rebate Program funded through the NC Film and Entertainment Grant	Rebate	25%	—	\$12m for TV series (per season), \$7m 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, \$3m for feature-length films, \$1m for made-for-TV movies (which includes productions made for online streaming platforms), \$250,000 for commercials. Only first \$1m each of resident and non-resident labour qualify. 4% withholding on loan-outs.	—
Ohio development.ohio.gov/filmoffice/Incentives.html	Ohio Motion Picture Tax Credit	Tax credit	30%	—	—	\$40m	Applications are reviewed and awarded in two rounds annually (\$20m per round). Applications will be accepted April 15-June 1 and October 15-December 1 each fiscal year. Allocations will be awarded by July 31 and January 31, respectively.	Film, TV drama, other TV, documentary, other	Minimum eligible spend of \$300,000 per project. Productions must show proof of the commencement of production within 90 days of certification of eligibility for tax credit (the date on an award letter) or tax credit eligibility must be rescinded unless the applicant demonstrates good cause for the delay of production.	—
Oklahoma okfilmmusic.org	Film Enhancement Rebate Program	Rebate	35%	2% bonus if \$20,000 is spent on Oklahoma music for the production.	—	\$8m	60 days prior to the start of production.	Film, TV drama, other TV, other	Minimum production budget of \$50,000; minimum Oklahoma budget of \$25,000.	July 1, 2027
Oregon oregonfilm.org	Oregon Production Investment Fund and Greenlight Oregon Labour Rebate (GOLR)	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.	OPIF is capped at \$14m; no cap on Greenlight rebate.	Prior to the start of pre-production.	Film, TV drama, other TV, other	Minimum Oregon spend of \$1m. A separate L-OPIF programme is available for locally produced projects with a majority Oregon cast and crew, and which spend \$75,000-\$1m in Oregon. The Regional Oregon Production Investment Fund (R-OPIF) is available for projects (including OPIF and L-OPIF) that shoot all or part of their production outside a 30-mile zone from Portland.	January 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.	—	\$70m	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 www.film.ri.gov	Motion Picture Production Tax Credit	Tax credit	30%	—	\$7m cap per project, which can be waived for qualifying productions.	\$20m	At least 30 days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum total production budget of \$100,000.	July 1, 2027
South Carolina filmsc.com	Motion Picture Incentive Act	Rebate	25% on resident labour. 20% on non-resident labour. 30% on in-state supplies. 25% on out-of-state supplies.	—	—	\$15.5m	Prior to the start of filming in South Carolina.	Film, TV drama, other TV, other	Minimum spend of \$1m to qualify. Minimum spend of \$1m per episode for episodic series. Wage cap of \$1m per qualifying person. Sales, use and accommodation tax exemption.	—

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NORTH AMERICA US STATES (CONTINUED)										
Tennessee tnentertainment.com	Tennessee Entertainment Commission Production Incentive	Rebate	25%	5% on resident labour for scripted TV series that include Film In TN logo.	—	—	Up to 120 days prior to the start of principal photography in Tennessee.	Film, TV drama	Minimum Tennessee qualified spend of \$200,000 per feature or TV pilot, or \$500,000 per scripted TV episode.	—
Texas gov.texas.gov/film	Texas Moving Image Industry Incentive Program	Rebate	Base rate of 5%-20%; 5% for \$250,000-\$1m; 10% for projects of \$1m-\$3.5m; 20% for projects of \$3.5m+. Based on eligible in-state spending.	2.5% for underused or economically distressed areas.	—	In 2019 the state allocated \$50m 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 available for commercials, video games, reality TV and VFX. 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.	—
Utah film.utah.gov/incentives	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.	—	—	\$8.29m	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	5% increase may be reached by hiring 75% Utah cast and crew (excluding extras and five principal cast) or 75% of production days in rural Utah.	—
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 payroll if total expenditure in Virginia of \$250,000-\$1m, or 20% for Virginia resident payroll if total expenditure in Virginia of \$1m+. 10% bonus for Virginia resident payroll for Virginia residents employed for the first time as actors or members of a production crew.	—	\$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 discretionary Motion Picture Opportunity Fund, which provides a cash rebate with no minimum spend.	January 1, 2022
Washington washingtonfilmworks.org	Motion Picture Competitive-ness Program	Rebate	Up to 30% for films and TV series. 35% for TV series of more than six episodes. 15% for commercials.	—	—	\$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. To qualify, a Washington resident must hold at least one position as director, producer or screenwriter. In addition, 75% of the paid labour force on a production must be Washington residents, and 85% of all production days must take place in Washington State.	2027