Global Incentives Index 2022

With unprecedented levels of global screen 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 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. The importance of incentives has also increased given additional pandemic-related costs to ensure safety while filming.

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 authorities continue to make improvements to existing incentives or, in some cases, introduce new systems as in Bulgaria or Minnesota.

The Global Incentives Index 2022, 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 more than 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. It should be noted the international production landscape is seeing an increase in regional or city-based incentives, including in markets such as Brazil’s Sao Paulo and Buenos Aires in Argentina where national-level incentives are not available.

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 April 26, 2022. 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 April 2022.

World of Locations | May–October 2022 129
Belgium
Belgianfilm.be/belux-financing/ tax-shelter
Belgian Tax Shelter
Tax shelter
A federal instrument-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, incentives provided to 40% of the Belgian expenses in the production.
—
—

EUROPE

Austria
FILMSTANDAARD-WESTFRANKRIJK
Supports the production of films, TV documentaries, and series.
Film, TV drama, other TV, documentary
Film, documentary
Applications must be submitted by a company engaged in the audiovisual industry in Austria, a company registered outside the EU, or a company that has a branch in Austria.
Applications must be submitted by a company subject to corporate income tax in France that has been contracted to manage the incentive.

Bulgaria
Bulgarian Film Commission
Cash Rebate
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by an Estonian company, a branch of an EU-based company registered in Estonia or an Estonian subsidiary of a non-EU company.

Croatia
Hrvatska filmna agencija
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by an Estonian company, a branch of an EU-based company registered in Estonia or an Estonian subsidiary of a non-EU company.

Czech Republic
Czech Film Commission
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by a company engaged in the audiovisual industry in Austria, a company registered outside the EU, or a company that has a branch in Austria.

Estonia
Estonian Film Institute
Film/TV production
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by an Estonian company, a branch of an EU-based company registered in Estonia or an Estonian subsidiary of a non-EU company.

Finland
Finnish Film Foundation
Production incentives for audiovisual production
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by a company engaged in the audiovisual industry in Austria, a company registered outside the EU, or a company that has a branch in Austria.

France
cnc.personnel/fonds
Tax Rebate for Film/TV and/or Video Production (FPF)
Film, TV drama, documentary
Film, TV drama, documentary
Applications must be submitted by a company engaged in the audiovisual industry in Austria, a company registered outside the EU, or a company that has a branch in Austria.
### GLOBAL INCENTIVES INDEX 2022

<table>
<thead>
<tr>
<th>JURISDICTION</th>
<th>NAME OF INCENTIVE</th>
<th>TYPE</th>
<th>VALUE</th>
<th>ADDITIONAL VALUE</th>
<th>PER PROJECT CAP</th>
<th>ANNUAL BUDGET/CAP</th>
<th>APPLICATION DEADLINE</th>
<th>ELIGIBLE</th>
<th>LIMITS/RESTRICTIONS/CONSIDERATIONS</th>
<th>SUNSET DATE OF INCENTIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EUROPE</strong></td>
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<tr>
<td><strong>Georgia</strong></td>
<td>Rebate</td>
<td>Release</td>
<td>20%</td>
<td></td>
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<td></td>
<td>Up to 5% available for meeting specific cultural test points.</td>
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<tr>
<td><strong>Germany</strong></td>
<td>Rebate</td>
<td>Release</td>
<td>20%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Film, TV, drama, other TV, documentary, other</td>
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<tr>
<td></td>
<td>Rebate</td>
<td>Release</td>
<td>25%</td>
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<td></td>
<td>Minimum expenditure requirements apply, including $152,800 (€140,000) for feature films, drama series, mini-series (including pilots), $108,000 (€100,000) for documentary, commercials, reality shows and music videos; and $32,500 (€30,000) for animation films.</td>
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<tr>
<td><strong>Greece</strong></td>
<td>Rebate</td>
<td>Release</td>
<td>40%</td>
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<td></td>
<td>Minimum eligible Greek expenditure of $111,800 (€100,000) for feature films and for TV series starting at $27,900 (€25,000) per episode with total minimum of all eligible expenses at $111,800 (€100,000).</td>
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<tr>
<td></td>
<td>Rebate</td>
<td>Release</td>
<td>30%</td>
<td></td>
<td></td>
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<td></td>
<td>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.</td>
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<tr>
<td><strong>Iceland</strong></td>
<td>Rebate</td>
<td>Release</td>
<td>25%</td>
<td></td>
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<td></td>
<td>Application must be submitted by an Icelandic or Iceland-based EEA producer or production co-ordinator company. Cultural test applies.</td>
<td>—</td>
</tr>
<tr>
<td><strong>Ireland</strong></td>
<td>Tax credit</td>
<td>Section 401</td>
<td>32%</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td>Minimum expenditure requirement, including $163,000 (€150,000) for animation films.</td>
<td>—</td>
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<tr>
<td><strong>Italy</strong></td>
<td>Tax credit</td>
<td>Section 165</td>
<td>40%</td>
<td></td>
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<td></td>
<td></td>
<td>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 productions, subject to maximum expenditure requirements, such as 10% for feature films, 15% for animation films.</td>
<td>—</td>
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<tr>
<td><strong>Latvia</strong></td>
<td>Rebate</td>
<td>Release</td>
<td>20%</td>
<td></td>
<td></td>
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<td></td>
<td>Minimum expenditure requirements apply, including $152,800 (€140,000) for feature films, drama series, mini-series (including pilots), $108,000 (€100,000) for documentary, commercials, reality shows and music videos; and $32,500 (€30,000) for animation films.</td>
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<table>
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<tr>
<td>Lithuania</td>
<td>Lithuanian Film Tax Incentive</td>
<td>Tax shelter</td>
<td>30%</td>
<td>—</td>
<td>$15m ($150m) per project.</td>
<td>—</td>
<td>—</td>
<td>Film, TV, documentary</td>
<td>Applications must be submitted by a Lithuanian registered producer or production co-ordinating company. Minimum in-country spend of $46,500 (€43,900) applies. Minimum 30% of Lithuanian production costs have to be spent in Lithuania. A revenue requirement for 3% of net income to be from the ESA applicables. Cultural test applies. Criteria of three days of shooting in Lithuania.</td>
</tr>
<tr>
<td>Malta</td>
<td>Malta Cash Rebate</td>
<td>Rebate</td>
<td>30%</td>
<td>Animation/15% 25%</td>
<td>—</td>
<td>—</td>
<td>30 working days prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary</td>
<td>Minimum spend $111,000 ($100,000) overall budget exceeding $27,600 ($25,000). The limits applicable to &quot;network television works&quot; are a minimum spend in Malta of $55,500 (€50,000) with an internal expenditure of $111,000 ($100,000).</td>
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<tr>
<td>Montenegro</td>
<td>Montenegro Cash Rebate</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary</td>
<td>Applicable to expenditure over $111,000 (€100,000) that is undertaken in Montenegro and is not provided from the budget of Montenegro or the Film Centre of Montenegro. All legally proscribed taxes, contributions and other fiscal obligations must have been previously settled. Submissions on wending-up proceedings must not have been initiated against the applicant. A producer or co-producer must have at least one feature film that was shown in the public. Cultural test applies.</td>
</tr>
<tr>
<td>Netherlands</td>
<td>Netherlands Film Production Incentive</td>
<td>Rebate</td>
<td>Up to 35%</td>
<td>—</td>
<td>$1.6m ($1.5m) per project.</td>
<td>$30.3m ($29.2m)</td>
<td>Application deadline 2022 for Netherlands Film Production Incentive. Applications will be accepted until 30 November 2021, August 22, October 31,</td>
<td>Film</td>
<td>Applicant must be a production company that has operated consistently in the area of production and distribution in the Netherlands. The maximum amount that may be claimed per project is $3.5m ($3.4m) for feature films and $2.9m ($2.8m) for TV dramas. No application can be submitted before the start of this work. The application must be submitted no earlier than four weeks after the start of this work to be eligible. Minimum in-country spend of $162,000 (€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 100 is required. Applying for only post-production activities is also possible. There is a limit of $3.2m (€3m) per applicant per year.</td>
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<tr>
<td>North Macedonia</td>
<td>North Macedonian Film Incentive</td>
<td>Rebate</td>
<td>20%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary</td>
<td>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 $111,000 (€100,000) applies. Available on a first-come first-served basis.</td>
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<tr>
<td>Norway</td>
<td>Norwegian Incentive Scheme</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>$11.7m (NOK100m)</td>
<td>—</td>
<td>The deadline is set for November 25.</td>
<td>Film, TV, drama, documentary</td>
<td>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 50% of the budget must come from international sources. An international distribution agreement must be in place. An export must be a production company registered in the Norwegian Register of Business Entities. Commercial companies are eligible. Commercial companies are limited to an overall budget of $111,000 (€100,000) limited to €60,000 (£50,000) per episode for drama series. The minimum in-country spend is $233,000 (€215,000) per film and $2.9m (€2.7m) per episode for series. Cultural test applies.</td>
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<tr>
<td>Poland</td>
<td>Financial Support for Audiovisual Production</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>$1.5m (PLN15m)</td>
<td>$51.3m (PLN512.7m)</td>
<td>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 application must be submitted to the Audiovisual Support Programme by financial support start at least 12 months from the date of submitting the application.</td>
<td>Film, TV, drama, other TV, documentary</td>
<td>For service productions, eligible Polish costs must exceed $233,000 (€215,000) per episode for series. For feature films, eligible Polish costs must exceed $233,000 (€215,000) per episode for series. Cultural test applies.</td>
</tr>
<tr>
<td>Portugal</td>
<td>Incentive for Film and Audiovisual Production (Exemption from VAT for Tourism and Film)</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>—</td>
<td>$51.3m (PLN512.7m)</td>
<td>—</td>
<td>Film, TV, documentary</td>
<td>Minimum eligible production expenses of $105,000 ($95,000) or $201,000 ($185,000) for documentaries or when only post-production services are used. Cultural test applies.</td>
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<tr>
<td>Russia</td>
<td>Federal Rebate Program</td>
<td>Rebate</td>
<td>39%</td>
<td>Up to 10% depending on points scored in qualification test</td>
<td>$1.2m (€1.0m)</td>
<td>Three windows for applications during the year.</td>
<td>Film, TV drama, other TV, documentary</td>
<td>Minimum spend in Russia: $195,000 (€155k) for fiction; $460,000 (€375k) for documentary; $510,000 (€420k) for animation.</td>
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<tr>
<td>Serbia</td>
<td>Incentive for Investment in Audiovisual Production in Serbia</td>
<td>Rebate</td>
<td>25%</td>
<td>30% for projects with local expenditure of over €5.4m</td>
<td>$3.2m (€2.4m)</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Applicant must be a legal entity registered in Serbia and responsible for paying Serbian taxes for the production. Minimum in-country spend of $320,000 ($260,000) for feature films. TV films with minimum $132,000 ($106,000) per episode for TV series. $102,000 ($85,000) for animation, animated series and post production. $162,000 ($130,000) for commercials, and $152,000 ($125,000) for documentaries. Minimum running time and other length requirements apply.</td>
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<tr>
<td>Slovakia</td>
<td>Cash rebate</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Minimum expenditure of $111,000 (€90,000) for a single feature, or $155,000 (€125,000) for documentary or animation. Minimum expenditure of $330,000 (€260,000) for television series of maximum 26 episodes. No requirement for minimum total budget. Cultural test applies.</td>
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<tr>
<td>Slovenia</td>
<td>Promoting Investments in Audiovisual Production</td>
<td>Rebate</td>
<td>30%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Applications considered on a first-come, first-served basis. Not applicable to commercials, sitcoms or soaps. Application must be submitted one day before filming or before production in the case of an animated film. Cultural test applies.</td>
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<tr>
<td>Spain</td>
<td>Rebates for Investments in Film and Television Series</td>
<td>Rebate</td>
<td>30% (up to £1.5m), 15% (up to £1.5m), 30% (€5.4m), 25% (€11.1m)</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>For Spanish productions and co-productions: at least 50% of the deduction base corresponds to expenses incurred in Spanish territory. For foreign productions: $1.1m (€1.0m) minimum expenditure in Spain is required for the tax rebate. For animation and post-production, the minimum expenditure required in Spain is $216,000 (€200,000). The applicant production company must be registered in Spain as a producer.</td>
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<tr>
<td>Turkey</td>
<td>Film Incentive Program</td>
<td>Rebate</td>
<td>Up to 30%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Applicants production or development company must be a UK corporate taxpayer. Films must be intended for theatrical release and television programming (including online on-demand and internet broadcast). Minimum in-country spend of 30% 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.</td>
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<td><strong>ASIA/OCEANIA</strong></td>
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<tr>
<td>Australia</td>
<td>Producers Offset</td>
<td>Tax credit</td>
<td>40%</td>
<td>for features released theatrically, 20% for other productions</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>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 a significant Australian Content Test. Minimum qualifying expenditure of $790,000 (a.k.a. $400m) to the Location Incentive grant, which is available from 2019 to 2027.</td>
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<tr>
<td></td>
<td>Post, Digital &amp; Visual Effects (PDV) Offset</td>
<td>Tax credit</td>
<td>15%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Can be combined with state and territory government incentives. Producers can access only one government incentive per project. No cultural or content test. Can be combined with other government incentives per project. Non-commercial test. Minimum qualifying expenditure of $836,900 (€675,000) to the Location Incentive grant, which is available from 2019 to 2027.</td>
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<td></td>
<td>Location Offset</td>
<td>Tax credit</td>
<td>15%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Can be combined with state and territory government incentives. Producers can access only one government incentive per project. No cultural or content test. Minimum qualifying expenditure of $484,500 (€400,000) to the Location Incentive grant, which is available from 2019 to 2027.</td>
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</tbody>
</table>
Rebate
Prior to physical shooting.
Film, TV drama, other TV, documentaries.

Kazakhstan
Kazakhkino.com

Film Rebate
Release
20%
—
$7.1m (¥78tn)
$1.9m (¥201m)
—
Film, TV drama, other TV, documentary.

Malaysia
filmphilippines.com

Film Rebate
Release
20%
—
—
March 1
Film, TV drama, other TV, documentary.

New Zealand
sfilme.co.nz

New Zealand Screen Production Grant
Release
20%
—
$171,800 (¥1.9m)
$201,800 (¥2.2m)
—
Film, TV drama, other TV, documentary.

Philippines
mcci.org/en/inside-mauritius/

Film Location Incentive Program (FLIP)
Release
20%
—
$1,950,000 (¥20m)
$2,250,000 (¥25m)
—
Film, TV drama, other TV, documentary.

South Korea
koosfilm.or.kr

Location Incentive
Release
20%
—
$151,500 (¥1.7m)
$201,800 (¥2.2m)
—
Film, TV drama, other TV, documentary.

Taiwan
uzbekistanfilmcommission.com

Tourism Incentive
Release
30%
—
$20,000 (¥220m)
$20,000 (¥220m)
—
Film, TV drama.

Thailand
thailandfilmoffice.go.th

Creative Measures
Release
15%
$3,000 (¥33m)
—
Film, TV drama.

Uzbekistan
uzfilmcommission.com

Film Rebate Scheme
Release
20%
$30,800
—
Film, TV drama, other TV, documentary.

Mauritius
moi.org.za/ relocate-mauritius/

Film Rebate Scheme
Release
20%
—
—
Four weeks before the start of production in Mauritius.
Film, TV drama, other TV, documentary.


global incentives index 2022

jursidiiction
name of incentive
type
value
additional value
per project cap
annual budget/cap
application deadline
eligible
limits/restrictions/considerations
sunset date of incentive
asia/pacific
fiji
film-fij.com

film rebate
release
20%
—
$7.1m (¥78tn)
$1.9m (¥201m)
—
film, tv drama, other tv, documentary.

available to fully-integrated offshore productions. there is no minimum percentage of shooting undertaken in fij, although there is a minimum qualifying spend of $110,000 (¥240m) for large-format films, feature films, short films, television series and television commercials. production company must be registered locally.

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kazakhstan
kazakhkino.com

film rebate
release
30%
—
—
—
film, tv drama, other tv, documentary.

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 $100,000 (¥1.1m) per project. no minimum filming requirement, no cultural test.

2025

malaysia
filmphilippines.com

film rebate
release
30%
—
—
—
film, tv drama, other tv, documentary.

to be eligible, producers must submit a prescribed certificate application form three months before production.

film, tv drama, other tv, documentary.

fims 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 production, spend $5.1m (¥56tn). for the post-production (fim), a minimum spend of $13.0m (¥142tn) is required. foreign tv series must spend a minimum of $50.5m (¥560tn) per hour of completed project. minimum spend threshold is $1.2m (¥13tn) per hour for domestic productions.

—

new zealand
sfilme.co.nz

new zealand screen production grant
release
20%
—
$171,800 (¥1.9m)
$201,800 (¥2.2m)
—
film, tv drama, other tv, documentary.

to be eligible, a production must have a registered budget of $27.2m (¥302tn) or greater. 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.

—

philippines
mcci.org/en/inside-mauritius/

film location incentive program (flip)
release
20%
—
$1,950,000 (¥20m)
$2,250,000 (¥25m)
—
film, tv drama, other tv, documentary.

minimum spend required of $135,000 (¥1.5m) on qualifying philippine production expenditures.

—

south korea
koosfilm.or.kr

location incentive
release
20%
—
$151,500 (¥1.7m)
$201,800 (¥2.2m)
—
film, tv drama, other tv, documentary.

production must shoot for more than 30 days in south korea and spend a minimum of $450,000 (¥5m) in south korea.

—

thai land
thailandfilmoffice.go.th

creative measures
release
15%
$3,000 (¥33m)
—
film, tv drama.

foreign film productions must have already obtained the necessary permit for filming in thailand and must hire a local co-production company. productions must spend more than $5m (¥58tn) in thailand or a thailand registered business and other thai services and individuals. when applications are for production and post, production should be at least 58% 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.

—

uzbekistan
uzfilmcommission.com

film rebate scheme
release
20%
$30,800
—
—
film, tv drama, other tv, documentary.

minimum qualifying expenditure for 30% rebate: $100,000 (¥1.1m) for feature film; $58,800 per episode for tv drama series or single drama, tv documentary; $500,000 for high-end international tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 40% rebate: $500,000 for feature film; $100,000 for tv drama series or single drama; $500,000 for high-end tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 50% rebate: $1m (¥11m) for feature film; $200,000 for tv drama series or single drama; $1m for high-end tv commercial or short film programme; $100,000 for music video; $120,000 for dubbing project.

the scheme is applicable to all above- and below-the-line costs and include location, location and non-residents. however, total remuneration including foreign cost and crew must not exceed 40% of the total production budget allocated to mauritius. all cost and crew are providing services in mauritius are required to have a contract of employment with the local production company incorporated in mauritius via the film producer. remuneration paid by the local production company is cost and crew is subject to withholding tax.

—

africa & middle east

 mauritius
moi.org.za/ relocate-mauritius/

film rebate scheme
release
20%
—
—
—
—
film, tv drama, other tv, documentary.

minimum qualifying expenditure for 50% rebate: $100,000 (¥1.1m) for feature film; $58,800 per episode for tv drama series or single drama, tv documentary; $500,000 for high-end international tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 40% rebate: $500,000 for feature film; $100,000 for tv drama series or single drama; $500,000 for high-end tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 30% rebate: $100,000 (¥1.1m) for feature film; $58,800 per episode for tv drama series or single drama, tv documentary; $500,000 for high-end international tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 20% rebate: $500,000 for feature film; $100,000 for tv drama series or single drama; $500,000 for high-end tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 10% rebate: $500,000 for feature film; $100,000 for tv drama series or single drama; $500,000 for high-end tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project. minimum qualifying expenditure for 5% rebate: $500,000 for feature film; $100,000 for tv drama series or single drama; $500,000 for high-end tv commercial or short film programme; $50,000 for music video; $60,000 for dubbing project.

the scheme is applicable to all above- and below-the-line costs and include location, location and non-residents. however, total remuneration including foreign cost and crew must not exceed 40% of the total production budget allocated to mauritius. all cost and crew are providing services in mauritius are required to have a contract of employment with the local production company incorporated in mauritius via the film producer. remuneration paid by the local production company is cost and crew is subject to withholding tax.

—

compiled by olberg • spi
138 world of locations • may-october 2022
139 world of locations • may-october 2022
## GLOBAL INCENTIVES INDEX 2022

### AFRICA & MIDDLE EAST

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Name of Incentive</th>
<th>Type</th>
<th>Value</th>
<th>Additional Value</th>
<th>Per Project Cap</th>
<th>Annual Budget/Cap</th>
<th>Application Deadline</th>
<th>Eligible</th>
<th>Limits/Restrictions/Considerations</th>
<th>Sunset Date of Incentive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Morocco</td>
<td>Production Support for Foreign Cinema and Audiovisual Work in Morocco</td>
<td>Rebate</td>
<td>30%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Before shooting in Morocco.</td>
<td>Gabriel TV, other TV, documentary, other</td>
<td>Eligible projects must spend a minimum of $5m (zar20m) in eligible expenditures in Morocco and contribute at least 18 days of work in the country, including set building. Eligible expenditure may not exceed 50% of the total production budget invested in Morocco on condition that applicants must pay a 5% deposit of the amount requested, which is includable in the planned investment and is undertaken.</td>
<td>—</td>
</tr>
<tr>
<td>South Africa</td>
<td>South African Film and Television Production and Post-Production Incentive</td>
<td>Rebate</td>
<td>25%</td>
<td>Qualifying South African production expenditure or 25% of qualifying expenditure for production in South Africa.</td>
<td>—</td>
<td>—</td>
<td>Before shooting in South Africa.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>A minimum qualifying production expenditure of $1m (zar4m), or $200,000 (zar800,000) when using ‘level 1’ Black-owned service companies shooting on location in South Africa, for post-production, a minimum qualifying expenditure of $110,000 (zar440,000) is required in South Africa. At least 10 calendar days and 50% of principal photography must be filmed in South Africa. Arabia (Abu Dhabi) applications may be funded for productions with a minimum qualifying South Africa production expenditure of $6.7m (zar26.7m).</td>
<td>—</td>
</tr>
<tr>
<td>Jordan</td>
<td>The Jordan Film Incentive</td>
<td>Rebate</td>
<td>30%</td>
<td>Total qualifying expenditure is between 5% of $5m; 15% if between $34m-$65m; 20% if between $56m-$10m; 25% if more than $10m.</td>
<td>—</td>
<td>—</td>
<td>60 days prior to principal photography</td>
<td>Film, TV, documentary, other</td>
<td>Must include at least 25 trainees. Must include three Jordanian nationals in trainee head-of-department positions and three Jordanian nationals shadowing in above-discipline positions.</td>
<td>—</td>
</tr>
<tr>
<td>UAE (Abu Dhabi)</td>
<td>Abu Dhabi Production Incentive Scheme</td>
<td>Rebate</td>
<td>30%</td>
<td>Qualifying expenditure on production and post-production.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>—</td>
<td></td>
</tr>
</tbody>
</table>
| LATIN AMERICA/CARIBBEAN

<table>
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<tr>
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<th>Annual Budget/Cap</th>
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</tr>
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<tbody>
<tr>
<td>Colombia</td>
<td>Film Tax Credit</td>
<td>Credit</td>
<td>40%</td>
<td>For film services; 20% for logistics services of the amount spent in the country.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>FFC: Colombia film fund, which pays the incentive, has a budget that is allocated every year. First come, first served. Minimum spend of $500,000. Minimum 50% of principal photography must be filmed in Colombia.</td>
<td>2032</td>
</tr>
<tr>
<td>Dominican Republic</td>
<td>Transferable Tax Credit</td>
<td>Credit</td>
<td>25%</td>
<td>Transferable tax credits.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Can apply as soon as expenditure exceeds minimum spend. Minimum spend of $150,000. 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.</td>
<td>—</td>
</tr>
<tr>
<td>Panama</td>
<td>Rebate Program</td>
<td>Rebate</td>
<td>25%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, documentary, other</td>
<td>Production company must incur at least $300,000 in qualified local expenditure.</td>
<td>—</td>
</tr>
<tr>
<td>Puerto Rico</td>
<td>Puerto Rico Production Tax Credit</td>
<td>Credit</td>
<td>40%</td>
<td>For Puerto Rico companies and individuals.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum spend of $500,000. Minimum 50% of principal photography must be filmed in Puerto Rico.</td>
<td>—</td>
</tr>
</tbody>
</table>

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<table>
<thead>
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<th>VALUE</th>
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<th>ANNUAL BUDGET/CAP</th>
<th>APPLICATION DEADLINE</th>
<th>ELIGIBLE</th>
<th>LIMITS/RESTRICTIONS/CONSIDERATIONS</th>
<th>SUNSET DATE OF INCENTIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trinidad &amp; Tobago</td>
<td>Film, TV drama, other TV, Regional Tax Credit: 6%.</td>
<td>Rebate</td>
<td>12.5%-35% based on expenditure</td>
<td>Additional 20% rebate on local labour</td>
<td>—</td>
<td>—</td>
<td>Submit application for Provisional Certificate six months before the start of production or within two years of completion. Minimum Period of principal photography must be six weeks.</td>
<td>Film, TV-drama, other TV, documentary, other</td>
<td>December 2024</td>
<td></td>
</tr>
<tr>
<td>Uruguay</td>
<td>Uruguay Audio-visual Program</td>
<td>Rebate</td>
<td>25% of Uruguayan expenses up to U$120,000 and $400,000; 30% of Uruguayan expenses over $400,000.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV-Drama, other TV, documentary, other</td>
<td>—</td>
<td></td>
</tr>
<tr>
<td>US Virgin Islands</td>
<td>U.S. Virgin Islands incentives</td>
<td>Tax credit and cash rebate</td>
<td>For tax credit, 19% on resident hires of 20%-25%, 21.5%-26% on resident hires of 25.1%-30%, or 17% on resident hires of 31% or greater. Cash rebate is 9%. For each rebate an additional 10% with a US Virgin Islands production promotion and an additional 10% (if submitted in 10 Chns). For each rebate, maximum rebate is $100,000.</td>
<td>5.25m</td>
<td>—</td>
<td>—</td>
<td>Film, TV-drama, other TV, documentary, other</td>
<td>Maximum rebate of $250,000. Minimum 10% 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</td>
<td>—</td>
<td></td>
</tr>
<tr>
<td>Alberta</td>
<td>Alberta film and video production services Tax Credit</td>
<td>Tax credit</td>
<td>22% of eligible Alberta expenditures</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV-drama, other TV, documentary, other</td>
<td>—</td>
<td></td>
</tr>
<tr>
<td>British Columbia</td>
<td>Production Services Tax Credit (PSTC)</td>
<td>Tax credit</td>
<td>Basic PSTC: 28% Regional Tax Credit: 6%; Distant Location Regional Tax Credit: 16%; Digital animation, visual effects and post-production: 18%; —</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV-drama, other TV, documentary, other</td>
<td>—</td>
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</tr>
<tr>
<td>Manitoba</td>
<td>Manitoba film and video production Tax Credit — Cost of Production Tax Credit &amp; Cost of Salaries Tax Credit</td>
<td>Tax credit</td>
<td>Cost of Production Tax Credit based on eligible Manitoba labour expenditures and only for productions where principal photography begins after May 31, 2020.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV-drama, other TV, documentary, other</td>
<td>—</td>
<td></td>
</tr>
</tbody>
</table>

**LATIN AMERICA/Caribbean**

**Compiled by:**

**GLOBAL INCENTIVES INDEX 2022**

**EXTRACTION START**

**EXTRACTION END**

**COMPILATION END**
**GLOBAL INCENTIVES INDEX 2022**

<table>
<thead>
<tr>
<th>JURISDICTION</th>
<th>NAME OF INCENTIVE</th>
<th>TYPE</th>
<th>VALUE</th>
<th>ADDITIONAL VALUE</th>
<th>PER PROJECT CAP</th>
<th>ANNUAL BUDGET/CAP</th>
<th>APPLICATION DEADLINE</th>
<th>ELIGIBLE</th>
<th>LIMITS/RESTRICTIONS/CONSIDERATIONS</th>
<th>SUNSET DATE OF INCENTIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NORTH AMERICA</strong></td>
<td></td>
<td></td>
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<tr>
<td>New Brunswick</td>
<td>NI Film, Television and New Media Industry Support Program — Production Incentive</td>
<td>Cash grant</td>
<td>25%-30% for all-spent (when available, 40% for labour-based incentive)</td>
<td></td>
<td>Feature film and TV drama (per episode): $335,000 (C$450,000); TV drama mini-series and feature film (per project): $1,400,000 (C$1,800,000); TV series (per episode): $115,800 (C$150,000); Single documentary: $12,500 (C$16,500); TV series: $19,800 (C$25,000); TV mini-series: $12,500 (C$16,500); TV series: $12,500 (C$16,500)</td>
<td></td>
<td>Film, TV, documentary, other</td>
<td></td>
<td>For service productions a minimum of 20% of total production costs must take place in New Brunswick and a minimum of 25% of all labour must be New Brunswick based.</td>
<td>—</td>
</tr>
<tr>
<td>New Brunswick</td>
<td>Newfoundland and Labrador Film Tax Credit</td>
<td>Tax credit</td>
<td>49%</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, documentary, other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nova Scotia</td>
<td>Nova Scotia Film and Television Production Incentive Fund</td>
<td>Rebate</td>
<td>25%-32% for eligible Nova Scotia costs</td>
<td>All-spent incentive model with a base rate of 25%-26% with an additional 5%-6% available for geographic region, length of shoot, Nova Scotia content and principal performers.</td>
<td>$2.2m (C$2.4m); no eligible project will be turned away.</td>
<td></td>
<td>Film, TV, documentary, other</td>
<td></td>
<td></td>
<td>—</td>
</tr>
<tr>
<td>Ontario</td>
<td>Ontario Production Services Tax Credit</td>
<td>Tax credit</td>
<td>22.5% of qualified production expenditures, design and salaries, service contracts, and tangible property costs.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, documentary, other</td>
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<tr>
<td>Ontario</td>
<td>Ontario Computer Animation &amp; Special Effects Tax Credit (OCASE)</td>
<td>Tax credit</td>
<td>18% of eligible Ontario labour.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Film, TV, documentary, other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quebec</td>
<td>Production Services Refundable Tax Credit</td>
<td>Tax credit</td>
<td>30% of all qualified production expenditures, design and salaries, service contracts, and tangible property costs plus 10% on qualified labour costs (for post sessions or yields, a minimum inclusion of 1.5% of total salaries and wages is required per project/company, per post).</td>
<td>—</td>
<td>Applications are accepted on an ongoing basis.</td>
<td>Film, TV, documentary, other</td>
<td>Minimum budget requirement: $118,000 (C$150,000); production can be partially done in Quebec, no broadcast or screening obligations.</td>
<td>—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yukon</td>
<td>Yukon’s Film Media Production Fund</td>
<td>Rebate</td>
<td>25%, if all criteria are met.</td>
<td>2% for every additional Yukoner in a key position to a maximum of 5% for Yukoner ownership. Up to 5% for Yukon ownership. The maximum potential rebate per project is 40% of eligible spend.</td>
<td>$1.5m (C$1.4m)</td>
<td>The program has an opening date and has two deadlines, both are separated for that year.</td>
<td>Film, TV, documentary, other</td>
<td></td>
<td></td>
<td>—</td>
</tr>
<tr>
<td><strong>NORTH AMERICA</strong></td>
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</tr>
<tr>
<td>Alabama</td>
<td>Alabama Film Office</td>
<td>Tax credit</td>
<td>25% for eligible production spend in Alabama</td>
<td>Incentive not available above $325m of eligible spend in Alabama.</td>
<td>Annual cup of $250m.</td>
<td>30 days prior to the start of production in Alabama.</td>
<td>Film, TV, documentary, other</td>
<td></td>
<td>pt</td>
<td>—</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Arkansas Motion Picture Investment Tax Credit</td>
<td>Tax credit</td>
<td>20% of eligible production spend in Arkansas</td>
<td>10% bonus for below-the-line Arkansas residents, which includes on-set security, catering, rental, etc. Only the first $500,000 of wages paid to such resident is applicable for the incentive.</td>
<td></td>
<td></td>
<td>Prior to Arkansas pre-production.</td>
<td>Film, TV, documentary, other</td>
<td>Minimum production expenditure of $208,000 or $50,000 for post. Recommended that production expenses are made from the account of an Arkansas-based financial institution.</td>
<td>2029</td>
</tr>
</tbody>
</table>
GLOBAL INCENTIVES INDEX 2022

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 incentives**

California  
filmoffice.ca.gov  
Film & Television Tax Credit Program 3.0  
Tax credit  
25% non-transferable tax credit for relocating TV series; 25% non-transferable tax credit for independent films; 20% transferable tax credit for independent films. Projects eligible for 25% credit may get additional 1% credit for hiring local cast or crew labor. Projects eligible for 25% credit may get additional 1% credit uplift for hiring local out-of- 
100m  
Multiple application periods per year for TV series; visit filmoffice.ca.gov for current application.  
FILM, TV projects.  
Relevating 7 TV series (for fiscal years 2021-22), $1m minimum episode budget, can be for any length, reduces to 25% after one season, must have shot at least 75% of principal photography days for at least one episode outside California (but not more than 25% of principal photography days in California). Non-independent feature films: first $100m of qualified expenditures (plus independent films: first $10m of qualified expenditure (plus uplift)).  
June 30, 2025 (programme 3.0 begins July 1, 2023)

Colorado  
filmoffice.colorado.gov/colorado-film-incentive  
Tax credit  
20%  
—  
—  
—  
Within 60 days of the first qualified expenditure in the state.  
FILM, TV drama, other TV, documentary, other.  
Minimum local expenditure is $180,000 for Colorado resident companies and $5m for non-Colorado resident companies. Commercial content (30 episodes of 30 minutes or more) is also a qualified, local expenditure. Companies must spend a minimum of $15m per year of production to be eligible. New applications are required for each year of production.  
—

Connecticut  
filmoffice.connecticutfilm.com  
Tax credit  
10% on production costs between $100,000 and $999,999. Value capped at 15% on projects with eligible spend of more than $1,000,000. Projects of more than $1m qualifying spend get 30%.  
$100k for all rise salaries.  
—  
Within 60 days of the first qualified expenditure in the state.  
FILM, TV drama, other TV, documentary, other.  
Minimum local expenditure is $180,000 for Colorado resident companies and $5m for non-Colorado resident companies. Commercial content (30 episodes of 30 minutes or more) is also a qualified, local expenditure. Companies must spend a minimum of $15m per year of production to be eligible. New applications are required for each year of production.  
—

DC  
filmoffice.dc.gov  
Washington Film & Entertainment Incentives  
Tax credit  
10% of personnel expenditures for non-Government Film, TV, documentary, other.  
25% of qualified job training expenses are eligible. 25% of qualified job training expenses are eligible.  
Eligible above the line crew spend capped at $300,000 per project.  
Variety by film size.  
Entertainment Industry Tax Credit for details.  
Prior to the start of principal photography.  
FILM, TV drama, other TV, documentary, other.  
Minimum spend is $525,000. $150,000 or 25% of DC expenditures required to be eligible for a rebate.  
—

Georgia  
georgia.org  
Entertainment Industry Tax Credit  
Tax credit  
20% basic incentive.  
5% for including Georgia promotional logos in final production.  
—  
—  
No earlier than 90 days before the start of principal photography.  
FILM, TV drama, other TV, documentary, other.  
Production expenditures qualify only if paid to a Georgia-resident supplier. Production companies must spend $100,000 per tax year — on one or multiple projects — to be eligible. New applications are required for each year of production.  
—

Hawaii  
filmoffice.hawaii.gov  
Hawaii Film Commission/Department of Business Economic Development & Tourism  
Tax credit  
20% for Oahu productions.  
25% for other islands (Kauai, Maui, Molokai, Lanai, Hawaii Island).  
—  
$5min  
$500k annual rolling cap.  
—  
—  
No later than seven days prior to the start of principal photography must file.  
FILM, TV drama, other TV, documentary, other.  
Minimum in-state spend of $250,000. All productions must secure third-party review from a qualified certified public accountant/multi-media auditor. Applicants must file a Certificate of Local Spending and a copy of a statement that the proposed project could not be completed in any other location; and file a Certificate of Local Spending and a copy of a statement that the proposed project could not be completed in any other location; and file a Certificate of Local Spending and a copy of a statement that the proposed project could not be completed in any other location.  
1 January 2025

Illinois  
filmoffice.state.il.us  
Illinois Film Production Services Tax Credit  
Tax credit  
35%  
—  
—  
—  
—  
—  
—  
—  
FILM, TV drama, other TV, documentary, other.  
Minimum in-state spend of $250,000. All productions must secure third-party review from a qualified certified public accountant/multi-media auditor. Applicants must file a Certificate of Local Spending and a copy of a statement that the proposed project could not be completed in any other location; and file a Certificate of Local Spending and a copy of a statement that the proposed project could not be completed in any other location.  
1 February 2026

Kentucky  
filmoffice.ky.gov  
Kentucky Film and Entertainment Incentive Program  
Tax credit  
25%, or 35% for Kentucky resident labor.  
Additional 10% tax credit on 50% of labor expenditures of employees who live in areas of high unemployment.  
—  
—  
—  
—  
—  
—  
—  
FILM, TV drama, other TV, documentary, other.  
Applications are accepted on the first Thursday of every month, close on Thursday, December 31st, which has been extended due to the holidays. Minimum spend of $250,000 for feature length and TV productions, $25,000 for documentaries and Brodcast productions. Over the two to capped at $1m per person.  
July 1, 2025

Louisiana  
filmoffice.state.la.us  
Louisiana Film & Television Production Tax Credit Program  
Tax credit  
25% base credit.  
10% for each zone filtering: 15% for Louisiana screenplays or on-screen appearances between $500,000 and $1m; 5% for Louisiana projects: 5% for visual effects. Maximum overall tax credit is 40% of base investment.  
$1m for single productions, or $75m per season for episodic content.  
$1m in tax credits is only for fiscal year, with $2m for qualified production companies, $1m for Louisiana screenplays, 5% for independent film projects, maximum $1m is available for allocation to any tax-exempt eligible production.  
Applications accepted and reviewed on a monthly basis.  
FILM, TV drama, other TV, documentary, other.  
Minimum spend of $250,000 per project is not a Louisiana screenplay produced. All applicants must participate in a career-based training and a training program.  
—
### GLOBAL INCENTIVES INDEX 2022

<table>
<thead>
<tr>
<th>JURISDICTION</th>
<th>NAME OF INCENTIVE</th>
<th>TYPE</th>
<th>VALUE</th>
<th>ADDITIONAL VALUE</th>
<th>PER PROJECT CAP</th>
<th>ANNUAL BUDGET/CAP</th>
<th>APPLICATION DEADLINE</th>
<th>ELIGIBLE</th>
<th>LIMITS/RESTRICTIONS/CONSIDERATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>North America</strong> US States/Provinces</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Maine</td>
<td>FilmIncentives.com</td>
<td>Tax Credit</td>
<td>Rebate: 15% on non-resident wages; 12% on resident wages</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>At least 60 days prior to the start of principal photography or principal photography if filming in state.</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>Minimum eligible Maine spend of $75,000 required. Wages rebate covers both above-the-line and below-the-line.</td>
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<td></td>
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<td>Tax credit</td>
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<td>Maryland</td>
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<td></td>
<td></td>
<td></td>
<td>Tax credit</td>
<td>—</td>
<td>90 days.</td>
<td>$10m for 2022 fiscal year.</td>
<td>Before start of production in Maryland.</td>
<td>Film, TV drama, other TV, other</td>
<td>Massachusetts</td>
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<td></td>
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<td>Tax credit</td>
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<td>Minnesota</td>
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<td>Tax credit</td>
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<td>Mississippi</td>
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<td></td>
<td></td>
<td></td>
<td>Tax credit</td>
<td>—</td>
<td>30 days prior to the start of principal photography or principal photography if filming in state.</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>Montana</td>
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<tr>
<td></td>
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<td></td>
<td>Tax credit</td>
<td>—</td>
<td>—</td>
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<td>Nevada</td>
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<td>Tax credit</td>
<td>—</td>
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<td>New Jersey</td>
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<td></td>
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<td>Tax credit</td>
<td>—</td>
<td>—</td>
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<td>New York</td>
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</tbody>
</table>

**Compiled by**: OLSBERG·SPI

**Compiled by**: World of Locations

**World of Locations**: May-October 2022

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<table>
<thead>
<tr>
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<th>NAME OF INCENTIVE</th>
<th>TYPE</th>
<th>VALUE</th>
<th>ADDITIONAL VALUE</th>
<th>PER PROJECT CAP</th>
<th>ANNUAL BUDGET/CAP</th>
<th>APPLICATION DEADLINE</th>
<th>ELIGIBLE</th>
<th>LIMITS/RESTRICTIONS/CONSIDERATIONS</th>
<th>SUNSET DATE OF INCENTIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NORTH AMERICA (US STATES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>New Mexico</td>
<td>Film Production Tax Credit</td>
<td>Tax credit</td>
<td>$30m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>New York</td>
<td>Film/TV Production Tax Credit</td>
<td>Tax credit</td>
<td>$15.5m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Film Project Grant Program</td>
<td>Rebate</td>
<td>$15m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>Ohio</td>
<td>Motion Picture Production Tax Credit</td>
<td>Tax credit</td>
<td>$60m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
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</tr>
<tr>
<td>Oklahoma</td>
<td>Enhancement Rebate Program</td>
<td>Rebate</td>
<td>$15m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>Oregon</td>
<td>Oregon Production Fund (OPF) and Greenlight Oregon Labour Rebate (LOPIF)</td>
<td>Rebate</td>
<td>$7m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Film Production Tax Credit</td>
<td>Tax credit</td>
<td>$30m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Motion Picture Production Tax Credit</td>
<td>Tax credit</td>
<td>$30m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Motion Picture Incentive Act</td>
<td>Rebate</td>
<td>$7m</td>
<td>—</td>
<td>25% on qualified labour expenses, 20% on non-resident labour, 30% on in-state supplies, 20% on non-state supplies</td>
<td>25% on location days</td>
<td>Prior to the start of principal photography.</td>
<td>Film, TV, drama, other TV, documentary, other</td>
<td>Minimum of 30 days prior to principal photography. Location days must consist of at least 96km outside of the exterior boundaries of Bernalillo and Santa Fe counties.</td>
<td>—</td>
</tr>
</tbody>
</table>
## Global Incentives Index 2022

### North America: US States (Continued)

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Name of Incentive</th>
<th>Type</th>
<th>Value</th>
<th>Additional Value</th>
<th>Per Project Cap</th>
<th>Annual Budget/Cap</th>
<th>Application Deadline</th>
<th>Eligible</th>
<th>Limits/Restrictions/Considerations</th>
<th>Sunset Date of Incentive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tennessee</td>
<td>Tennessee Entertainmnt. com</td>
<td>Rebate</td>
<td>25%</td>
<td>5% on resident labour for scripted TV series that include Film In TN logo.</td>
<td>—</td>
<td>—</td>
<td>Up to 120 days prior to the start of principal photography in Tennessee.</td>
<td>Film, TV drama</td>
<td>Minimum Tennessee qualified spend of $200,000 per feature or TV pilot, or $500,000 per scripted TV episode.</td>
<td>—</td>
</tr>
<tr>
<td>Texas</td>
<td>Texas Moving Image Industry Incentive Program</td>
<td>Rebate</td>
<td>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.</td>
<td>2.5% for underused or economically distressed areas.</td>
<td>—</td>
<td>In 2021 the state allocated $45m over two years.</td>
<td>Between 120 and five business days prior to the start of principal photography.</td>
<td>Film, documentary, TV drama, other TV, other</td>
<td>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% of cast and 70% crew must be Texas residents, 60% of production days in Texas.</td>
<td>—</td>
</tr>
<tr>
<td>Utah</td>
<td>Motion Picture Incentive Program</td>
<td>Rebate/ Tax credit</td>
<td>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.</td>
<td>Total incentive programme’s cap is $20.29m — $12m of which is allocated for projects shooting at least 75% of their principal photography in a rural county.</td>
<td>—</td>
<td>Prior to the start of principal photography.</td>
<td>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.</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>The $12m allocated for projects shooting at least 75% of their principal photography in a rural county has the sunset date of July 1, 2025.</td>
<td>—</td>
</tr>
<tr>
<td>Virginia</td>
<td>Motion Picture Tax Credit Fund</td>
<td>Tax credit</td>
<td>15%</td>
<td>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.</td>
<td>$6.5m</td>
<td>At least 30 days prior to the start of principal photography.</td>
<td>At least 30 days prior to the start of principal photography.</td>
<td>Film, TV drama, other TV, documentary, other</td>
<td>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.</td>
<td>January 1, 2027</td>
</tr>
<tr>
<td>Washington</td>
<td>Washington filmworks.org</td>
<td>Rebate</td>
<td>Up to 30% for films and TV series, 35% for TV series of more than six episodes, 15% for commercials.</td>
<td>10% for projects filming in rural jurisdictions and for films that tell stories of marginalised communities.</td>
<td>—</td>
<td>$15m</td>
<td>At least five days prior to the start of principal photography.</td>
<td>Film, TV drama, other TV, other</td>
<td>Minimum spend of $500,000 for films, $300,000 per episode for TV series and $150,000 for commercials.</td>
<td>July 1, 2030</td>
</tr>
</tbody>
</table>