

Economic Impact Study on the Impact of the Film and Production Industry on Malta's Economy

Abridged Version
September 2023

EXECUTIVE SUMMARY

This report presents the estimated economic impact from the direct expenditure of film and motion picture productions in 2022, merited from Malta being one of the most attractive countries for pre- and post-production activities, setting Malta's position as a Mediterranean hotspot for production companies alike and adding to its competitive edge globally.

A qualitative and quantitative review of market demographics, current facilities, fiscal regimes and further economic implications have been undertaken to identify the main contributing factors that add to the overall GVA of the local film and TV industry due to generated demand over the past year.

Upon an in-depth evaluation of current fiscal regimes in other countries worldwide, the 40% of eligible cost grant has contributed significantly to production demand whilst yielding considerable spill-over benefits in the form of direct injections and indirect effects, over recent years, predominantly during the period within which the cash rebate revision was in effect and thereafter subsequent periods.

As such, the report will present the following analysis:

- Overview of the methodological approach and main assumptions implemented and employed within this report.
- In-depth industry analysis of the local film and TV sector, the cash rebate guideline changes and full evaluation of fiscal regimes globally.
- Assessment of direct effects being the first-round, expenditure impacts from the direct expenditure of production upon the basis of clearly defined assumptions.
- Quantification and evaluation of the wider economic impacts in Gross Value Added (GVA) further segregated into a sector-by-sector analysis (through NACE classification). This through NSO and Central Bank provided input-output multiplier methodology and estimates (using Type II Multipliers).
- The GVA estimate of the resulting impact of 'screen tourism' within the local context excluding the quantification estimate for other cultural and educational benefits.
- Quantification of the estimated ROI multiplier of public finance expenditure within this sector via the cash rebate scheme and wider GVA-to-public financing multiplier.

Resulting Economic Impact

In most recent years, the local film and production industry generated significant economic benefits not only on an industry-specific level but also within the wider national context through various spilled-over economic impacts, some of which are difficult to quantify and thus monetise.

For this reason, the impact assessment considers the expenditure's broad economic impact with particular focus on total direct expenditure and consequent GVA, domestic employment contributions and tax contributions. Conclusively, it has been estimated that, through the Direct Expenditure by the 24 productions in the year 2022, it is estimated that the total economic and employment impact on the local Maltese economy has:

- Secured a **total direct expenditure of c. €72.7 million in 2022** generating significant value added most-predominantly within the manufacturing and the retail and wholesale industries.
- Generated Gross Value Added estimated to be of **c. €93.8 million solely from GVA of the Direct Local Expenditure and GVA of inbound screen tourism during the year 2022.**
- Contributed to **c. 1,772 FTEs derived via the GVA during 2022.** As such, tax contributions from the direct expenditure, employment factors and screen tourism GVA was estimated to have resulted in a total **tax contribution of c. €35.7 million** during the same period.
- Contributed to the generation of **sector-specific returns** particularly within the manufacturing industry at 29%, followed by the wholesale and retail industry at a 10% sector-specific return through GVA estimates.
- In supporting all 24 productions, the Maltese government has invested **c. €31.3 million in cash rebate assistance during the year 2022.** Deductively, the return on investment **for every €1 of public finances invested via the cash rebate scheme has resulted in a multiplier of economic contribution of €3.0** on the wider domestic economy.
- Secured a net positive effect of government expenditure to government revenue generation via the cash rebate scheme, where **for every €1 of public finances invested via the cash rebate scheme, has resulted in a tax contribution of €1.14.**
- Facilitated further local employment **with a crew ratio of c. 78% of total crew being local, whilst the remainder 22% being foreign crew.** When taking into consideration the total hours worked by local and foreign crews, this amounted to **local crew having worked a total c. 65% of the total hours worked on productions in 2022.**
- Contributed greatly to national export services figures.



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1 - INTRODUCTION

1.1 Overview

For nearly a century, Malta has established itself to be a prominent film destination for all genres of productions. Its geographical location, climate and resources coupled with the various financial incentives issued by local government and authorities have fuelled significant interest from producers worldwide, most recently over the past decade.

The main objective of this report is to conduct an economic impact assessment of Malta's local film industry for the period 2022. The most recent fiscal incentive revision by the Malta Film Commission (MFC) saw an increase in cash rebates from 27% to 40% of eligible expenditure, including a wider definition of eligible above-the-line (ATL) labour costs. This to the end of further stimulating the direct additional demand generated by film and television production together with the consequent indirect effect on other sectoral segments by this investment.

Malta's history as a destination for film production goes back 100 years, during which our islands have played host to some of the most high-profile productions to shoot out of Hollywood. The country's small size, rich culture and topography offer a range of versatile locations, both coastal and on land, all in less than an hour's drive from any point on the map. When it comes to dressing up as other countries and backgrounds, Malta has done it all – from action packed Middle Eastern thrillers, to sword and sandal blockbusters, biblical epics and sci-fi adventures.

The Malta Film Studios is one of the largest water-based production facilities in the world. Having serviced over 200 feature films, television series, documentaries & commercials, the facilities have an outstanding track record as a reliable and efficient production studio. The Malta Film Studios is renowned for its SFX water facilities, comprised of a freshwater heated insert tank and two large exterior water tanks situated along the coast, therefore enjoying a natural horizon.

The wide range of water SFX equipment is capable of creating realistic storm sequences in a matter of seconds and in a controlled environment. This makes the Malta Film Studios world-renowned for its water-based filming activities. This to the likes of 'Captain Phillips', 'Foundation' and '1923', managed by their experienced SFX crew that merit credit to their acclaimed reputation.

Notable increase in demand has been recorded, cemented through recent increases in film incentives such as the 40% cash rebate in 2019 that increased Malta's competitive edge globally, attested to by this impact assessment. Albeit subject to cultural eligibility criteria, such incentives coupled with the soon to be constructed and operation of multi-level soundstages are considered to be 'a game changer'.

1.2 Purpose and Scope

The purpose of this report is to conduct an economic impact analysis determining and assessing the direct, indirect and induced effects generated by the value added of the domestic film and motion picture industry during the year 2022 and its overall contribution to Malta's economic growth. This will involve an in-depth analysis of the spill-over effects generated by the demand in productions resulting from various factors including the revision in cash rebate and thus government investment, onto other sectors of the domestic economy.

The main objective of this evaluation, as outlined in these Terms of Reference is thus, to analyse and derive the direct, first round effects generated from the 2022 productions. More relevant, is to thereafter identify, quantify and evaluate the indirect and induced value-added that is generated onto the wider sectoral dynamic, in the form of multiplier effects via Leontief demand coefficients, within the domestic economy.

1.3 Methodological Approach and Data Sources

1.3.1 Overview of Methodology

The study will measure the value-added in film production demand as directly generated during the year 2022, constituting a substantial increase in productions from the strengthening of the cash rebate programme, particularly in relation to above-the-line (ATL) labour costs, and overall increase in total rebate available.

Data, provided by MFC, listing the total film and production expenditure breakdown by sector will be used to estimate the wider impact of the additionally generated demand onto the wider sectoral base. Using Leontief coefficients, in data also provided by MFC, the study will thereafter estimate the sectoral value-added generated by production demand during the year 2022.

The study will also be utilising updated multiplier data from the 2010 original study (thereafter reviewed via 2015 Working Paper by the same author) published by the Central Bank of Malta to estimate corresponding total GVA multiplier effects by NACE. This allows for a more 'disaggregated approach' that better captures the individual component effects generated by this revision.

The analysis follows a quantitative incremental methodology that captures an estimate of each expenditure segment categorised by NACE. As such, these levels are evaluated in three distinct stages as detailed below;

- The direct expenditure invested from 2022 productions in totality as well as on a disaggregate sector-by-sector basis.
- The wider economic impact of this direct expenditure calculated by multiplying the direct expenditure to Leontief coefficient multipliers (indirect and induced effects).
- The value of exposure through 'screen tourism', that spill over onto future demand and indirectly also add to Malta's GVA.

1.3.2 Multiplier Approach Description

Local industry multipliers provide detailed information on the production processes, the interdependencies of sectoral production's value-added, the use of goods and services and consequent generation of income catalysed in production.

In other words, they show the structure of the costs of production and income generated within that production process together with the indirect and induced latent value-added effects on the flow of goods and services produced within the national economy.

Derived via the use of Leontief-Demand estimation techniques, such multipliers allow for the analysis of the impact of a potential increase in demand for a particular industry on the demand for other industries either on a sectoral or a more component-segregated basis. The consequent overarching impact will be an amalgamation of the following effects:

- **Direct Effect** - The economic impact generated from employment and direct expenditure during the year 2022.
- **Indirect Effect** - The impact generated through supply chain interdependencies, or 'business-to-business' transactions, indirectly brought about by the initial level of direct local expenditure. This will increase through the generation of additional demand for local goods and services such as accommodation and food related activities captured through the multiplier indices.
- **Induced Effects** - The impact of spending relative to respective industries that add to generated demand within the domestic economy.

The overall economic impact will thus be all incremental benefits through direct effects indirect and induced effects. Noteworthy of mention are the two types of multipliers available can be employed:

- **Type I Multipliers** – These are used to measure the economic impact derived from the direct and indirect effects.
- **Type II Multipliers** – These are used to measure the economic impact derived from all three effects i.e., direct, indirect, and induced.

Limitations of Multiplier Methodology

While multipliers have been the go-to economic tools in estimating industry-specific economic impacts, one must bear in mind that such are simply estimates and in no way represent the actual stimulus, cause and effect of the industry with complete accuracy.

Moreover, Malta's most recent input-output tables date back to 2010 values (Revised in 2015) and as such are not perfectly representative of current trends, albeit still widely used due to a lack of significant structural change in the composition of our local economic sectors. As such, we do not expect this limitation to hinder our estimates of economic contribution given that no significant inter-industry relationships have changed since the date of composition of these indicators¹.

Additionally, Oosterhaven, Peik and Stedler (1986)² assert that the true economic impact lies between Type I and Type II multipliers. This due to the fact that Type I multiplier calculations tend to omit household and factor income activities that underestimate the true economic effects.

On the other hand, Type II multipliers are criticised for overestimating the same effects by applying more stringent assumptions on household behaviour and consumption patterns. For this reason, we contend that the true economic impact lies somewhere in between.

We also point out that expenditure data by recent productions, directly referenced within this report, have been provided by MFC and as such were taken at face value as valid and representative estimates for investments of direct expenditure, including all categorisations of expenditure as segregated by MFC provided data. Due to the nature of this evaluation, certain assumptions regarding demand and expenditure to NACE ratios needed to be undertaken, that directly affect the total economic impact reported in this analysis.

1.3.3 Additional Research

Supplementary to this, the report will feature an in-depth analysis of the local industry sphere, direct expenditure categorisations with a thorough review of the global and local fiscal incentives landscape for production companies worldwide. This to the end of getting a better understanding of the various fiscal regimes and value-added to the local economy that contributed to the increase in Malta-based productions, specifically for the year of analysis, being the year 2022.

This all solidified with market demand research as part of the qualitative analysis in the economic impact assessment, whereby such will provide an all-rounder perspective in terms of demand, attractiveness and estimated impacts. This all will be compiled from independent research together with references from the data reports provided by MFC.

¹ Multipliers will be extracted from a 2015 publication by the Central Bank of Malta annexed in this report.

² Oosterhaven, J., Peik, G. and Stedler, D., (1986) - *Theory and Practice of Updating Regional Versus Interregional Interindustry Tables*

1.3.4 Data

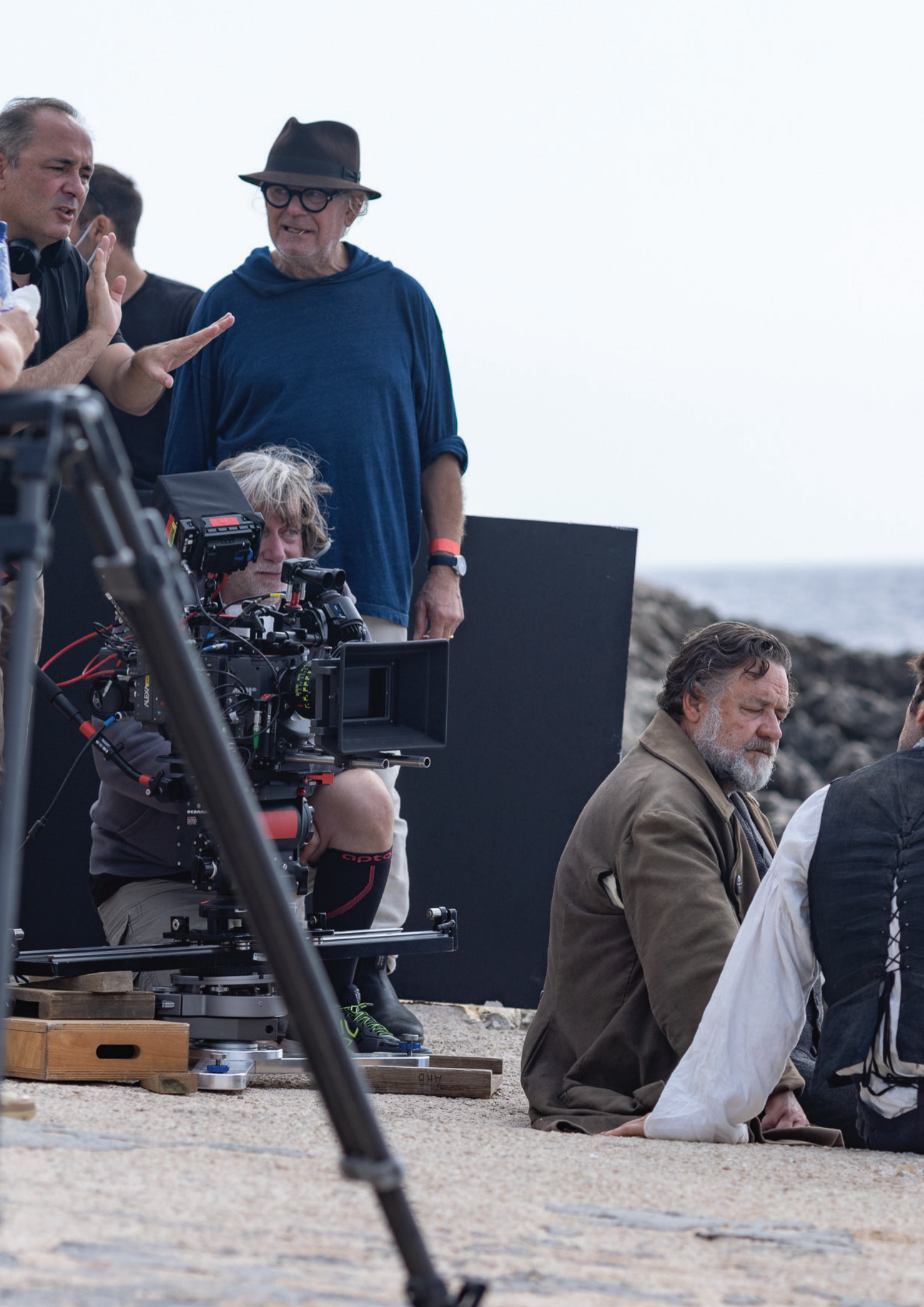
This evaluation has thus been informed by evidence drawn from the following sources:

- MFC – consultations with management, detailed expenditure break-downs by film production and multiplier estimate reports.
- Market and Fiscal Regime Reviews – Market demographic and fiscal structure assessments within the local and international context.
- Sector Specific Reports – Various reports have been reviewed and data sources analysed from relevant entities such as the Malta Film Commission.
- Cash Rebate Guidelines – A review of the MFC’s Cash Rebate Guidelines on Financial Incentives for the Audiovisual Industry.
- National Data Statistics - a vast array of published data sets directly or indirectly involving the creative arts specifically motion picture and film industry have been analysed and reported. This was extracted from published reports by the National Statistics Office (NSO) and Central Bank of Malta (CB) together with other national policy documents including the Ministry of Finance’s Annual Report for 2022.

1.4 Structure of the Report

The report will proceed as follows; Section 2 provides an overview of the local film industry, including but not limited to an in-depth analysis of the Malta Film Commission, including its context and current facilities via the Malta Film Studios (MFS) as a contributor to the local film industry, together with recent major feature film and TV series productions.

Section 3 will delve deeper into the various financial incentives that stimulate local film and TV production expenditure directly attributing to the increase in productions in the year 2022. Section 4 will estimate and assess the segregated and aggregate economic impact of the film and production industry within the domestic economic context, together with any wider contributions to policy objectives. Section 5 will conclude.



2 - THE LOCAL FILM AND TELEVISION INDUSTRY

2.1 Introduction

This section details the local setting within which the film and television industry operates. It also outlines the context within which this analysis is undertaken together with an overview of recent productions carried out on location and at the Malta Film Studios.

2.2 Local Film Industry Background

Within recent decades, Malta has positioned itself as a premium Mediterranean film location and production hub specialising in exterior filming, with high-budget and ranking films and TV series from producers worldwide. These to the likes of world-renowned productions such as ‘Gladiator’, ‘Troy’, ‘World War Z’, ‘Assassin’s Creed’, ‘Munich’, ‘Captain Phillips’ and more recently ‘Jurassic World: Dominion’, ranking to three billion euro in combined world-wide box office receipts alone.

In line with current market demographics, HBO’s series ‘Game of Thrones’ has paved the way for powerful cable TV networks to be filmed in Malta, followed by Foundation, Apple+ TV’s flagship series, together with Paramount +’s western drama ‘1923’, which recently shot at the Malta Film Studios and on location in Malta.

In 2022 alone, 24 audiovisual and cinematographic productions have been partially produced locally generating a circa €81.2 million in Malta Spend as defined by the MFC. This constituting a significant increase over 2021 productions’ Malta spend at €68 million³. This saw the contribution of over 900 locals who worked on the aforementioned productions.

During the final presentation of the 2022 results, the Malta Film Commission also announced its newest rebranding to ‘Screen Malta’ together with the Creative Malta Scheme that by the end of May 2023 already saw the investment of €1.54 million awarded in funds for circa 19 productions.

National Statistics Office (NSO)’s annual report also highlights a 43% increase in employment statistics within the local film sector between 2018 and 2020, sub-classified as ‘Motion picture, video and television programme production, sound recording and music publishing activities’, was recorded⁴.

One of the Commission’s most recent successes is the local hosting of the multi-million production for ‘The Last Voyage of the Demeter’ for which more than 50% of the movie production was shot in Malta. Sectoral spill-over effects remain key to this investment through the construction of a ship nearly 60 metres in length by Maltese local craftsmen in less than 4 months. This excellence in service and trade diversification was described as “world-class” by executive Producer Brad Fisher who to the utmost degree praised the product offered in Malta, particularly the local film facilities.

In 2022, acclaimed British director Ridley Scott returned to Malta with the highly-anticipated ‘Napoleon’, led by Joaquin Phoenix & Vanessa Kirby. Executive producer on the film Aidan Elliott, highlighted the local can-do attitude and how he had “never experienced the level of support” that he found whilst shooting in Malta.

This growth was in part due to the fact that during 2019, the government introduced a new cash rebate programme⁵ for filmmakers from 27 percent to a maximum of 40 percent to strengthen the local film industry scene. This all-in part to the whole regeneration plan by the MFS that furthers Malta’s competitive edge globally.

Moreover, the Commission had also launched the ‘Opportunity for All’ Programme which provides a content-based, freely accessible database of all studios, producers and film makers locally showcasing Malta’s talent for foreign producer’s perusal. Today, this directory holds over 450 companies have registered and 1,800 individuals, doing away with monopolised industries and moving towards a more liberal and competitive industry.

³Data stipulated by the MFC on their website

⁴NSO: Registered Employment: December 2017, 2018, 2019 and 2020 Reports.

⁵Subject to eligibility criteria

During 2023, several collaborations and initiatives were implemented to bolster the film and production industry forward, namely a signed Memorandum of Understanding (MoU) in June between the British Film Commission and the MFC to encourage greater cultural, commercial and creative exchange between the United Kingdom (UK) and Malta, whilst actively working together to foster opportunities to support inward investment film and HETV production in both countries.

During the same month, another MoU with Malta Enterprise and BOV was also signed to establish a robust and effective collaborative framework, aimed at supporting the initiatives and projects undertaken by the Malta Film Commission through funding assistance and access to finance respectively.

In recognition to such talent, Malta organised the first ever Malta Film Awards, held in the first quarter of 2022 to start commemorating the first 100 years of Malta's film industry. This provided an opportunity to further raise awareness about the local film & television industry.

Moreover, the first edition of the Mediterranean Film Festival was organised in June 2023 and during the festival, the Malta Film Commissioner, Johann Grech together with Minister for Tourism Clayton Bartolo launched the coming film strategy and vision for Malta's film industry over the term to 2030. This following significant success and contribution to Malta's economy over recent years with the aim of "creating a sustainable, year-round film industry that provides increasing opportunities for the Maltese people. Creating a world-class film industry in Malta".

2.3 MFC Context and Market Demographics

2.3.1 Current Context

For the past decades, Malta has been a historic destination for film production, hosting some of the world's most prominent motion pictures. *Gladiator* (2000), *Munich* (2005), *Assassin's Creed* (2016) and most recently *Jurassic World: Dominion* (2022) have all come to the Maltese Islands for various scenic location shoots. In its over 50 years of operation, Malta Film Studios (MFS), has serviced over 100 feature films and television shows as one of the largest production facilities in the world.

Most prominently, it is known for its special effects water facility, 300 feet wide, situated alongside the southern-eastern coast of the island blending seamlessly into a natural horizon. Constructed initially for shooting of 'The Bedford Incident' in 1964, MFS's reputation as a world-renowned production facility flourished, towards a thereafter freshwater heated insert tank and another large exterior water tank situated built in 1979 for 'Raise The Titanic'.

The Studios also offer production offices and workshop spaces that are situated next to Fort Ricasoli – a 70,000 square metre fortress with magnificent interiors, unique curtain walls, bastions, ravelins, corridors and tunnels which is the backlot to film productions of various scales, from big Hollywood productions to independent movies from all over the globe and also caters for local productions.

It is through these same service offerings, coupled with its talented crew, geographical location and ideal climate that makes Malta the ultimate host to some of the world's largest motion pictures. With around €300 million in Malta spend and over 100 productions shot in Malta since 2018 alone⁶, current, and potential growth trajectory for the industry and its spill-overs are of great significance to the domestic economy. Since 2018, a series of infrastructure works commenced at the Malta Film Studios, including the creation of new spaces, maintenance of existing areas and building of new facilities.

In 2021, the Malta Film Commission invested in a new pump house for the Malta Film Studios, considered to be a crucial element in the infrastructure for the water tanks at the facility. Also in 2019, the Malta Film Commission announced the masterplan of the Malta Film Studios which includes the building of the first soundstages in Malta and production facilities including offices, warehouses, conference rooms and other amenities to create a world-class film industry in Malta.

⁶As quoted by the Malta Film Commission

2.3.2 Domestic Market SWOT Analysis

As contended in the previous section, Malta has positioned and established itself as a reputable filming destination celebrated by various world-renowned producers. It has been praised primarily for its island-specific and inherent Mediterranean features such as sunny climate (approx. 300 days of sunshine with long daylight hours throughout the year⁷) and close proximity to other European countries.

Furthermore, it has also been commended for its favourable financial incentives and service offerings, including its water tank facilities at the Malta Film Studios and a highly educated and skilled work force. An overall market analysis has been conducted by the MFS during August 2019 whereby various strengths and weaknesses were also identified. This is at par with other key factors identified as contended by other key evaluations of the local film industry.

2.4 Recent Productions

Production shooting duration and budgets all depend on a vast array of factors, namely the range and construction and/or rent and hire requirements of sets, location filming, intricacy of script, special effects, crew logistics and head count together with other expenses. For this reason, any production comparisons/gauging needs to be provided on a set of assumptions further detailed in subsequent sections.

Due to our climate, geographical and historical location and famous architecture, most productions being shot in Malta usually follow traditional era-specific themes. Together with our water tank facilities, this puts Malta at the forefront of location scouting for any open-water themed motion pictures such as ‘Captain Phillips’ or ‘The Last Voyage of the Demeter’. Although, use of such facilities is all dependent on the type of production being shot.

Key successes during the year 2022 relate to the filming of ‘HMS Murder’, an English TV Series that chose Malta as their main filming destination and being dubbed by the executive producer, Sandra McIver as one of the most beautiful and versatile locations for productions.

‘Das Boot’ is another returning production that saw the consecutive filming of its fourth season in Malta. Fabian Wolfart, executive producer of ‘Das Boot’ remarked how Malta has become the natural home for ‘Das Boot’ and praised all the local crew working on this series.

In the third quarter of 2021, Malta also hosted a multi-million production titled ‘The Last Voyage of the Demeter’, for which more than 50% of the actual movie production was produced in Malta. The film set for this production was considered to be a milestone for the Malta Film Studios, since it includes the biggest ship to be ever constructed and used at the Malta Film Studios, being 60 meters in length, and built by Maltese local craftsmen in less than 4 months.

Executive Producer Brad Fisher praised the product offered in Malta, particularly the Malta Film Studios’ facilities which he described as “world-class”. In 2022, acclaimed director Ridley Scott returned to Malta for a third time with his historical biopic ‘Napoleon’ starring Joaquin Phoenix & Vanessa Kirby.

⁷As quoted by the Malta Film Commission



3 - FINANCIAL AND FISCAL INCENTIVES

3.1 Introduction

This section delves deeper into the global financial and fiscal incentives landscape together with a country-centric analysis of alternative fiscal structures. It will also detail the eligibility criteria and dynamics of the revised cash rebate scheme and the consequent additional spending categories that thereafter continue to further generate economic value via additional demand that are estimated to benefit from the revised criteria.

3.2 Global Incentives Profile

Many countries worldwide have set up and presented various fiscal structures to attract movie and TV producers worldwide that not only bring direct investment through expenditure to the domestic economy but also generate indirect value-added to other, related and non-related sectors.

Through the increase in total screen viewership over recent years, all the more propelled due to the COVID-19 pandemic closures of daily entertainment, global TV viewership alone increased by circa 130 million viewers since 2017 alone and projected to reach 4.36 billion viewers worldwide by 2025. This presents unique opportunities for countries to have domestic production shot and edited locally, with on-screen induced tourism also indirectly contributing to the benefits reap from this investment, estimated to be circa 3.5%⁸ of all inbound tourism.

Most commonly, countries employ a mix of fiscal incentives from cash grants/rebates to tax incentives or waivers particularly aimed at the audio-visual industry. Most typically, the level of funding or exemptions attributable would depend on the producers' ability to demonstrate a promotional element of the domestic culture and/or generates added employment locally. Specifically, in order of popularity, such incentives include:

1. Cash Grants/Rebates

Such funding is typically attributable to a vast array of eligible production costs for qualifying productions as a percentage of total expenditure or jobs created domestically. Prior to 2019, Malta had launched a cash rebate scheme that covered 25% - 27% of eligible costs of qualifying companies having passed a cultural test, increased to 40% since 2019, further detailed in subsequent sub-sections.

2. Tax Incentives

Production companies would be eligible for tax credits claimed against eligible costs as a percentage of total expenditure subject to qualifying criteria. Tax returns would need to be filed with the respective local authorities and claimed against tax owed or other income generating activities. Other forms of tax incentives include tax shelters and/or tax waivers that would entitle investors in such productions to be exempt from tax on investments owed.

A case example would be the Investment Aid grant administered by Malta Enterprise that covered up to 10% - 30% of eligible costs of qualifying production companies locally, although this scheme ended in October 2021 and has since been extended under an alternate title namely, 'Invest'.

⁸As stated by a 2015 MTA report

3. National or Regional Film Funds

Funds sourced either locally or from other designated funds to be utilised purposely for investments in local productions for qualifying companies against eligible costs. The Creative Malta fund is one such example, administered by the MFC under the auspices of the Ministry for Tourism, which provides financial support to fiction, animation and creative documentary projects.

It aims to facilitate the creation of eligible projects, intended for theatrical release, festivals and broadcast (including VOD/SVOD platforms), that are considered to make a valid contribution to the expression of creativity and culture, strengthen aspects of the economy with the supply of cultural products, contribute towards the development of skills in the audiovisual sector and are produced according to international standards.

Amongst other eligible actions, most prominently, such schemes include scriptwriting, development, production and promotion of audiovisual works in accordance with the provisions of the regulations related to Creative Malta.

During the Mediterranean Film Festival in June 2023, the Malta Film Commission launched a local fund titled “Malta Create” to support new filmmakers who have never received financial assistance or funding related to film production from any government entity. The aim of this €100,000 fund was to provide emerging filmmakers with an opportunity to showcase their talent and creativity, while also promoting the development of the film industry in Malta.

4. Other local support

Local entities such as tourism authorities also offer additional financial assistance to eligible productions to attract further investment. Locally, the Malta Tourism Authority (MTA) provide financial coverage of eligible costs if productions satisfy cultural criteria in the country’s promotion via the film and TV industry.

Particularly during the initial phases of production including location scouting, MTA offers financial aid on logistical costs such as flight expenses, transportation costs of cargo and production vehicles, location fees of public areas and hotel accommodation for cast and crew.

Furthermore, there are co-production treaties and new MoU’s being signed to further facilitate collaboration within the local as well as international industry. Moreover, a number of entities in Malta operate separate funds available to the local industry; such as funds from the Malta Arts Council, the National Book Council, the TV & Content Fund, the Gozo Film Fund as well as support from Foreign Affairs.

All countries provide funding on different basis and definitions of qualifying criteria and eligible cost, together with varying ratios of eligible costs to total production expenditure. Annex E presents a cross-country comparison across the major European and global players in film production in competition to Malta and the respective fiscal service offerings provided by each country, as referenced to directly from the ‘Global Incentives Index 2023’ by Olsberg SPI.

3.3 Revised Cash Rebate Scheme

3.3.1 Context

In providing an attractive and unique fiscal package catered for the local audio-visual industry, MFC has since revised its cash rebate scheme in 2019 to increase eligible expenditure ratios from 27% to 40% of eligible costs of qualifying companies whilst also extending its definition of above-the-line (ATL) costs.

3.3.2 Overview: The Cash Rebate Scheme

The scope of this report is to thus quantify the added economic benefit generated from the local film industry in its totality, facilitated through the increase of eligible cost percentage from 27% to 40% and the effect such additionally generated demand imparted in value-added onto other sectors within the domestic economy during the year 2022.

As of January 2019, the guidelines for the cash rebate scheme have since been updated and released twice, the most recent being in March 2023, with qualifying audio-visual companies being able to receive up to a maximum of 40% in cash rebates for film production in Malta.

3.3.3 Qualifying Expenditure

For application, qualifying companies need to quote eligible expenditure that is directly attributable to the productions' needs and to the qualifying production. The following list presents the eligible expenditure under the cash rebate scheme, extracted from the MFC Cash Rebate Guidelines, further most recently revised in March 2023:

- **Accommodation** – Expenditure on hotel accommodation and rental of licensed real estate for foreign cast/front of camera performers and crew (includes Airbnb, as long as VAT and MTA registered).
- **Air Travel** – Relevant flight expenditure for air freight and air travel between Malta and any airport within the EU/EEA/UK, as well as expenses (including all airport taxes, such as departure tax, passenger service charges, security charges and similar expenses) incurred at Malta International Airport in respect of such air travel. Costs relating to extra baggage charges are also eligible.
- **Initial Recce/Technical Recce Costs** – Accommodation, air travel, transport costs (as in the above-mentioned points), labour costs and per diem costs.

- **Labour Costs (Inclusive of fringe benefits)** - Expenditure on employees irrespective of the nationality of the persons carrying out the activity, directly engaged with the qualifying company or its legal representative (registered production service company) on a full-time basis, part-time basis or with a contract of service and are employed/posted in Malta. Calculated on the gross salary in accordance with total number of working days within the eligible period (from first day landing in Malta to last day departing from Malta), pursuant to their employment/engagement contract for the whole production (excludes travel days).

Further definitions:

- **ATL total labour costs** – relating to directors, producers, cast and stunts and all front of camera performers excluding extras. Eligible ATL expenditures shall be capped as per one of the following options: (i) €1 million; or (ii) 30% of total Malta eligible spend subject that this does not exceed the actual ATL (Above-the-line) costs incurred. Total entitled cash rebate amount on ATL spend in Malta will not exceed the €5 million mark.
- **Crew and Trainees labour costs** – only eligible if the qualifying company ensures that recruitment of new members and trainees in Malta is conducted from the Malta Film Commission's Official Directory of local crew and talent.
- **BTL labour costs** – In accordance with local employment criteria found in the Malta Cash Rebate Guidelines⁹ and in accordance with crew list (and included in end credits).
- **Labour cost for local case** – hire of extras, stand-ins, day players and for which 10% withholding tax has been deducted.
- **Per Diems** – Eligible only for cast/front of camera performers and crew that are required to live and travel away from their home base and in respect of their work on the qualifying production; excludes fringe benefits. Subject to a maximum of three hundred (€300) per person, per day whilst in Malta or Gozo.
- **Location Fees** – Location fees, courtesy payments and permits that are directly related to the qualifying production which are paid to location owners, local councils, non-governmental organisations or other individuals or entities in Malta. Fees relating to ancillary location expenses such as unit base, holding area, berthing/mooring fees will fall under this category.
- **Rentals** – Expenditure on rentals incurred and used in Malta and sourced from Malta/EU/EEA/UK relating to the qualifying production, such as audio/sound equipment, grip equipment, camera equipment, drone camera and ancillary equipment, video playback and assist and ancillary equipment, DIT and ancillary equipment, electrical equipment, ground transportation, any other production props such as furniture, stools and tents, helicopters, mobile toilets, scaffolding, health and safety equipment and other rentals falling within this category, as well as other categories as listed in the guidelines.
- **Services** – Expenditure on services incurred and used in Malta and sourced from Malta/EU/EEA/UK relating to the qualifying production, such as catering and craft services, diving services, local courier services, laundry and cleaning services, security and health & safety services, telecommunications, utility bills, SFX and insurances services.

- **Shipping** - Shipping expenses in relation to maritime transport or sea travel between Malta and any port within the EU/EEA/UK, and Transport tied to shipping including pick-up and delivery of cargo.
- **Transport** – Expenditure on services and rentals incurred and used in Malta and sourced from Malta/EU/EEA/UK relating to the qualifying production such as drivers/ground transport, facility vehicle services as well as ferry services between the Maltese Islands.
- **Professional Services** – Fees relating to professional services carried out in Malta such as health and safety inspections, architecture inspections, accountancy firms, bank charges, audit and legal fees, any historical research and any form of professional/consultancy services provided that the total expenditure for such services shall not exceed €100,000.
- **Construction including set builds** – In respect of purchases for set-construction (including materials, tools, and equipment) in accordance with the following: (i) Purchases with a total budget under €200,000 and procured via Malta Film Studios (ii) Purchases with a total budget over €200,000 sourced locally in accordance with approved construction budget and approved by the Film Commissioner. Such materials, tools & equipment must be sourced locally.
- **Malta Film Studios** – Location, services, equipment, rentals, (not limited to and can include: offices / workshops / storage space / stages / water facilities / ancillary locations managed in name of MFS, props, costumes, wardrobe, etc).
- **Entertainment** – Organised by the qualifying company for cast/front of camera performers and crew provided that total expenditure shall not exceed €5,000.
- **Post-Production** – Costs relating to post-production (labour, rentals, services) are only eligible to the extent that post-production is carried out in conjunction with principal photography or with Animation/VFX activities and carried out in Malta including editing services, crew and equipment; sound design; music rights and composition; colour correction; sub-titling and credits and trailers.
- **VFX** - VFX works (including labour costs, rentals, or services) must be carried out in Malta.
- **Animation** - Animation works (including labour costs, rentals, or services) must be carried out in Malta.
- **COVID Measures** - Labour, Services, Rentals and Purchases relating to swab testing, PPE, and general hygiene carried out in Malta.
- **Miscellaneous Services Procured in Malta** – Other costs directly related to the qualifying production including wardrobe and costumes purchases.
- **Wardrobe and Costume Purchases** – All purchases in relation to wardrobe including costumes (including materials and any equipment/tools required in the fabrication thereof) carried out in Malta in accordance with the stipulated guidelines.

3.3.4 Recent production expenditure

In a turnaround from the 2018 total Malta spend of €13.1 million, subsequent years, particularly 2019, 2020, 2021 and 2022 saw the gradual increase of expenditure (with the exception of the year 2020 during which the COVID-19 pandemic impacts were most strongly felt) at €36.8 million in 2019, €32.5 million in 2020, €68.3 million in 2021¹⁰ and €81.2 million in 2022¹¹. Most recently with big blockbuster movies from global production companies such as Universal, Apple & Paramount.

By utilising the MFC provided detailed breakdown of production expenditure of various films over the year 2022, a profile of expenditure by NACE per film size category was employed. This will not only provide a baseline for economic analysis but also provide an indication of the allocation of direct expenditure by applicable NACE category that is then utilised to derive subsequent economic impacts.

3.4 Analysis of the Direct Local Expenditure

In order to thus derive the direct expenditure locally¹² in Malta, the expenditure profile by productions was also provided by MFC through data for 2022 of all the listed expenditure categories productions incurred during the year of evaluation as income being generated in Malta. However, for the multiplier effects, only the income that is derived in Malta and thereafter spent locally in Malta will be included as having other indirect and induced effects within the local economy, of which the average expenditure ratio to category of spend was estimated.

In deriving the respective ratios, the total local Direct Expenditure excluded the entire ATL expenditure under the assumption that no disposable income was to be spent from that income in Malta, together with a crew ratio of COE non-local to be 22%, in line with the crew average ratio of foreign to local crew in productions for 2022, also assumed to not be spent as disposable income in Malta. To retain a more conservative estimate, the percentage of non-Malta element was calculated on other expenditure categories and reduced from the total direct local expenditure.

¹⁰ Data provided by MFC in December 2021

¹¹ Data provided by MFC in June 2023

¹² This will only include income that is directly generated in Malta via the Income Approach for estimation of the direct economic effect in 2022. As such, only for the direct effect estimation, the ATL and part-BTL costs of non-local labour were included as income being derived in Malta however excluded from any multiplier analysis effect within the local economy as such amounts were assumed to not have been spent in Malta. This is a conservative estimate as part of the income generated is disposable income spent in Malta however not quantitatively estimated as it relates to private spend.



4 - ECONOMIC IMPACT

4.1 Introduction

The following section will present the estimates of the economic impact solely generated by productions during the year 2022 within the national context. Both direct and multiplier effects will be presented and estimated on a further disaggregated sectoral basis. As in many cases, these impacts are difficult to quantify with absolute certainty. As such, these estimates are considered to be cautious and should not be viewed as factual due to the presumed assumptions and estimated nature of effects.

4.2 Economic Multipliers

Direct, indirect and induced multiplier effects were identified as extracted from the 2015 Report titled “Estimates of Output, Income, Value Added and Employment Multipliers for the Maltese Economy”¹³. Categorisation was tallied to the expenditure description listed in the data provided by MFC, aggregated in each category.

4.3 Direct Impact

The direct economic impact of this assessment refers to the employment and economic activity generated directly by production companies to shoot or produce varied size productions in Malta and Gozo.

4.3.1 Direct Expenditure

In order to estimate the full effect of the 2022 productions, the invested direct local expenditure is calculated pro-rata to the average ratios by NACE category for the year 2022. As such, the pro-rata Direct Local Expenditure by NACE is estimated to amount to **c. €52.8 million**.

Furthermore, ATL and BTL figures are considered to be income generated in Malta and as such would be added to the direct local expenditure¹⁴ to estimate the total direct contribution but excluded from any multiplier analysis entirely. The total value of Spend of ATL and BTL amounted to **c. €19.9 million** and in totality **reflects a direct expenditure of c. €72.7 million**.

4.3.2 Direct Employment Contribution

Additionally, the contribution of full-time equivalent in employment (FTE) solely due to the aggregate direct effects of expenditure was calculated. Via industry reports, the referenced values will be utilised to calculate the direct and subsequent indirect and induced effects in contributed employment within the wider economy. Table 1 below presents the direct effects of contributed employment in the year 2022.

TABLE 1 - DIRECT EMPLOYMENT MULTIPLIER

Employment Direct Multiplier	Contribution to Direct Employment 2022 (No. of FTE's)
11	800.06

¹³ For comparability, the same multipliers have been utilised, even though a more recent version has been made available referenced to as the following, “Cassar, I.P. and Rapa, N., 2018. Estimates of input-output multipliers for the Maltese economy based on the symmetric input-output table for 2010” due to the nature of the NACE Categories listed in the document which are set to be revised at EU Level following the COVID-19 pandemic.

¹⁴ This follows the methodology as per the UK Model of Industry ROI Analysis.

4.4 Multiplier Effects (GVA)

The wider economic contribution of production's Malta spend is not limited to the immediate direct effects but rather subject to year-on-year indirect and induced effects contributing to value added in the form of multiplier effects.

4.4.1 Gross-Value Added

Different categories of expenditure were mapped to corresponding value-added multipliers in aforementioned sections for GVA, upon which the respective multipliers and consequent value-added effect representing the economic contribution in GVA is presented.

Consequently, one can estimate that the initial direct expenditure of productions solely during the period of 2022, was of **c. €72.7 million¹⁵** of which **c. €52.8 million are solely direct local expenditure which generates a gross value added of c. €53.6 million to the local economy.**

4.4.2 Indirect and Induced Contributed Employment

Similarly to the direct FTE's generation, the indirect and induced full-time equivalents in employment contributed solely due to the production investment in direct local expenditure for the year has been estimated, showing that at the level of direct expenditure for the year 2022, a direct **c. 800 FTE's, contributed to supporting 1,772 in contributed FTEs over the same period.**

4.4.3 Screen Tourism

'Screen tourism' also contributes positively towards total economic growth. Through gained exposure from production shootings, Malta would benefit from increased tourism by visitors who would frequent the island simply for visitation of favourite movie on-location scenes. One of the most prominent locations that significantly contribute to screen tourism is the filming location of 'Popeye Village', whose constructed 1980's film set has been since transformed into a major local tourist attraction filled with beautiful original sets and animation activities.

Other famous productions that have attracted significant tourism attraction include 'Game of Thrones'. This is reflected in the demand by local film tour operators around the island, who have attested to "increased appetite among fans to see the real-world places, gardens and cliff-sides that stood in for Game of Thrones on-screen locations"¹⁶ such as the Azure Window in Gozo, Mdina, Rabat, Mtaħleb, Manikata, Fort Ricasoli, Fort Manoel, San Anton Palace, Fort St. Angelo and Verdala Palace.

In 2022, the world saw the release of 'Jurassic World: Dominion', the final instalment in the Jurassic World trilogy which generated \$1,001,978,080 in the worldwide box office. Having such a blockbuster brand showcase Malta as Malta on the big screen across thousands of theatres in multiple territories has undoubtedly boosted the country's profile exponentially.

To promote screen tourism in Malta, the Malta Film Commission invested in three 'dinosaur' installations in localities where 'Jurassic World: Dominion' was filmed, namely Valletta, Vittoriosa & Mellicha. These installations have attracted hundreds of tourists and franchise fanatics to these locations and has continued to strengthen globally our national screen tourism proposition.

In August 2022, a global press tour was organized by Universal Pictures, which saw director Colin Trevorrow and key cast Bryce Dallas Howard & DeWanda Wise come to Malta and participate in several events and activities related to the promotion of the film's release. This press tour was attended by more than 20 entertainment journalists and influencers from the United States, the United Kingdom, Germany, France, Italy, Belgium, Netherlands & the Nordics. This provides increasing recognition of the potential for screen tourism to provide destinations with a unique strategic opportunity.

¹⁵ Including ATL and BTL as income generated and derived in Malta as per the Income Approach

¹⁶ <https://timesofmalta.com/articles/view/the-reason-theyre-coming-here-is-game-of-thrones.710369>

‘Screen Tourism’ can take on many forms including site visits, film-themed attractions, film itineraries, film festivals and conferences and celebrity promotion via social media. For purposes of this assessment a proxy as sourced from a study by the MTA in 2019, estimates that 2.8%¹⁷ of inbound tourists represent those that have considered Malta as a holiday destination in part due to ‘Screen Tourism’. This figure is estimated to be referred to as an influencing factor and as such was taken into account as reported by MTA.

Average profiles of touristic spend were sourced and weighted against the respective multipliers of each expenditure category to estimate the GVA of direct expenditure by inbound tourists, estimated by the NSO to be €880 per capita¹⁷.

4.4.4 Generated Tax Contributions

The value added for local contribution to FTE employment figures also contributed towards added national income and other general tax considerations. These would include; personal income tax, social contributions, corporate income tax, VAT, other indirect taxes and other direct taxes. Furthermore, ATL expenditure figures are also subject to a 10% tax rate, that is to be included in the calculation together with a tax estimate for the tax to be generated on ‘Screen Tourism’ GVA.

As such, using the above-mentioned estimates, the respective tax contributions for the year 2022 is detailed in Table 2 below and represented a **c. €35.7 million in contribution to tax revenue;**

TABLE 2 - TAX CONTRIBUTIONS EFFECT

Year	Tax Contributions Effect (€)
2022	35,711,203

4.4.5 Sector Value-Added

The assessment also details the total direct, indirect and induced economic effects generated on a sector-by-sector basis. **The manufacturing sectors exhibited a return of circa 29% due to increased expenditure in that category due to the nature of the productions,** followed by the retail and wholesale industry exhibiting a return of circa 10% in GVA to direct local expenditure.

¹⁷ NSO, *Inbound Tourism (December, 2022)*

4.5 Return on Investment

In supporting all 24 productions, the Maltese government has invested **c. €31.3 million in cash rebate assistance during the year 2022, in representation of the 40% incentive**. This has translated into a total economic contribution in GVA of c. €93.8 million with a total cash rebate outflow of €31.3 million. **Deductively, the return on investment for every €1 of public finances invested via the cash rebate scheme has resulted in a multiplier of economic contribution of €3.0 on the wider domestic economy.**

Furthermore, the ratio of government outflow to GVA Tax Revenue attributed to film and TV production contribution for the year 2022 resulted in a 1.14 ratio, implying that **for every €1 of public finances invested via the cash rebate scheme, has resulted in a Tax Contribution of €1.14, having a net positive effect.**

Furthermore, the proportion of local to foreign crew ratios per a sample of productions during the year 2022, averaged at a circa 78% of total production crew. **This suggests that on average, each production had a circa 78% of total crew being local, whilst the remainder 22% was foreign crew.** When taking into consideration the total hours worked by local and foreign crews, this amounted to **local crew having worked a total c. 65.7% of the hours worked on productions in 2022.**

4.6 Total Economic Impact

All in all, through the Direct Expenditure by the 24 productions in the year 2022, it is estimated that the total economic and employment impact on the local Maltese economy has:

- Secured a **total direct expenditure of c. €72.7 million in 2022** generating significant value added most-predominantly within the manufacturing and the retail and wholesale industries.
- Generated Gross Value Added estimated to be of **c. €93.8 million from GVA of the Direct Local Expenditure and GVA of inbound induced tourism via screen tourism during the year 2022.**
- Contributed to the direct employment of **c. 800 FTE's** comprehensively adding to **c. 1,772 FTEs contributed in totality during 2022.** As such, this together with screen tourism GVA Tax contributions was estimated to have resulted in a **total tax contribution of c. €35.7 million** during the same period.
- Contributed to the generation of **sector-specific returns** particularly within the manufacturing industry at 29%, followed by the wholesale and retail industry at a 10% sector-specific return through GVA estimates.
- In supporting all 24 productions, the Maltese government has invested **c. €31.3 million in cash rebate assistance during the year 2022.** Deductively, the return on investment **for every €1 of public finances invested via the cash rebate scheme has resulted in a multiplier of economic contribution of €3.0** on the wider domestic economy.
- Secured a net positive effect of government expenditure to revenue generation via the cash rebate scheme, where **for every €1 of public finances invested via the cash rebate scheme, has resulted in a Tax Contribution of €1.14.**
- Facilitated further local employment **with a crew ratio of c. 78% of total crew being local, whilst the remainder 22% being foreign crew.** When taking into consideration the total hours worked by local and foreign crews, this amounted to **local crew having worked a total c. 65% of the total hours worked on productions in 2022.**
- Contributed greatly to national export services figures.

Furthermore, while this analysis represents a fair estimated representation of total economic contributions, it does not capture the entirety of all factor effects. Other impacts have been excluded due to lack of information and/or inability to accurately quantify and monetise.

5 - CONCLUSION

Since its inception, the MFC has established Malta as a leading production servicing hub in the Mediterranean region and has attracted world-renowned production companies to the likes of HBO, Amblin Partners, Working Title, Skydance, Lionsgate, Paramount, Universal, Sony, 20th Century Fox, Netflix and Apple, starring prominent figures within the international film industry. This not only champions its recent success but also allows for the merit of fiscal incentives amongst other factors that facilitates expenditure on an ever-increasingly expanding industry.

Resulting benefits directly from the revision in fiscal and financial incentives has materialised across the board, influencing employment, tax contributions and other spill-over economic components. As such, solely during the year 2022, this industry has been estimated to have contributed to circa **1,772 local employment FTEs**, additional to other professional services that are outsourced to third-party local entities affecting a range of other industries. This has in turn contributed to an additional **circa €35.7 million in tax contributions** feeding directly to the domestic economic system over this same period.

Moreover, this direct expenditure has been estimated to have in totality contributed towards circa **€93.8 million** in GVA via direct, indirect and induced effects. The comprehensive economic effect will be all the more inflated upon inclusion of other significantly positive spill-overs induced by the project, including national export figures and wider cultural and educational benefits that are consequently generated, all the more propelled via screen tourism strategies to attract more tourists and film fanatics from all around the globe.

In supporting most productions, the Maltese government has invested **c. €31.3 million in cash rebate assistance during the year 2022**. Deductively, the return on investment **for every €1 of public finances invested via the cash rebate scheme has resulted in a multiplier of economic contribution of €3.0** on the wider domestic economy.

When taking into account the net flows of public finances, the impact assessment estimated a net positive effect of government expenditure to revenue generation via the film and TV industry contribution, where **for every €1 of public finances invested via the cash rebate scheme, has resulted in an estimated Tax Contribution of €1.14**.

From an employment perspective, **productions in 2022 had an average c. 78% of total crew being local, whilst the remainder 22% was foreign crew**. When taking into consideration the total hours worked by local and foreign crews, this amounted to local crew having worked a total c. 65% of the hours worked on productions in 2022.

The evidence is clear that the local film industry has derived significant investment and in turn economic benefits over recent years, without which would prove Malta inadequate to keep up to high industry practices and quality of competitiveness as contested by other service offerings and fiscal regimes worldwide. With increasing interest in Malta's holistic service offerings, Malta places itself as one of the Mediterranean's leading production servicing hubs securing further demand and industry longevity.

APPENDIX

A - Glossary

ATL	Above-the-line
BTL	Below-the-line
CB	Central Bank of Malta
COE	Compensation of Employees
FTE	Full-Time Equivalent
GVA	Gross Value Added
HETV	High-End TV
MFC	Malta Film Commission
MFS	Malta Film Studios
MoU	Memorandum of Understanding
MTA	Malta Tourism Authority
NACE	Nomenclature of Economic Activities
NSO	National Statistics Office
UK	United Kingdom

B - Technical Reports

The technical reports hereunder have been referred to and utilised as primary sources of information to produce and supplement this analysis:

- 'Global Incentives Index 2023' by Olsberg SPI (2023)
- MFC 'Financial Incentives for the Audio-Visual Industry: Cash Rebate Guidelines' (2023)
- NSO Statistics
- Economic Research Institute
- Other documentation as per industry standard

C - List of Global Incentives Index 2023

Sourced directly from the publication titled the 'Global Incentives Index 2023', compiled for World of Locations by strategy consultants Olsberg SPI, the extract overleaf provides an overview of a dynamic production incentives landscape. The index collates updated information on more than 100 incentives directly related to Film and Other Productions that are currently active¹⁸.

¹⁸ Data correct up to April 2023. 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 2023. This sourced directly from the document itself.

Global Incentives Index 2023

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.

In a competitive global market that has seen screen production spend reach 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 introduce new systems, as in Arizona, Austria and Sweden.

The Global Incentives Index 2023, 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 Rio in Brazil, and Jujuy 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

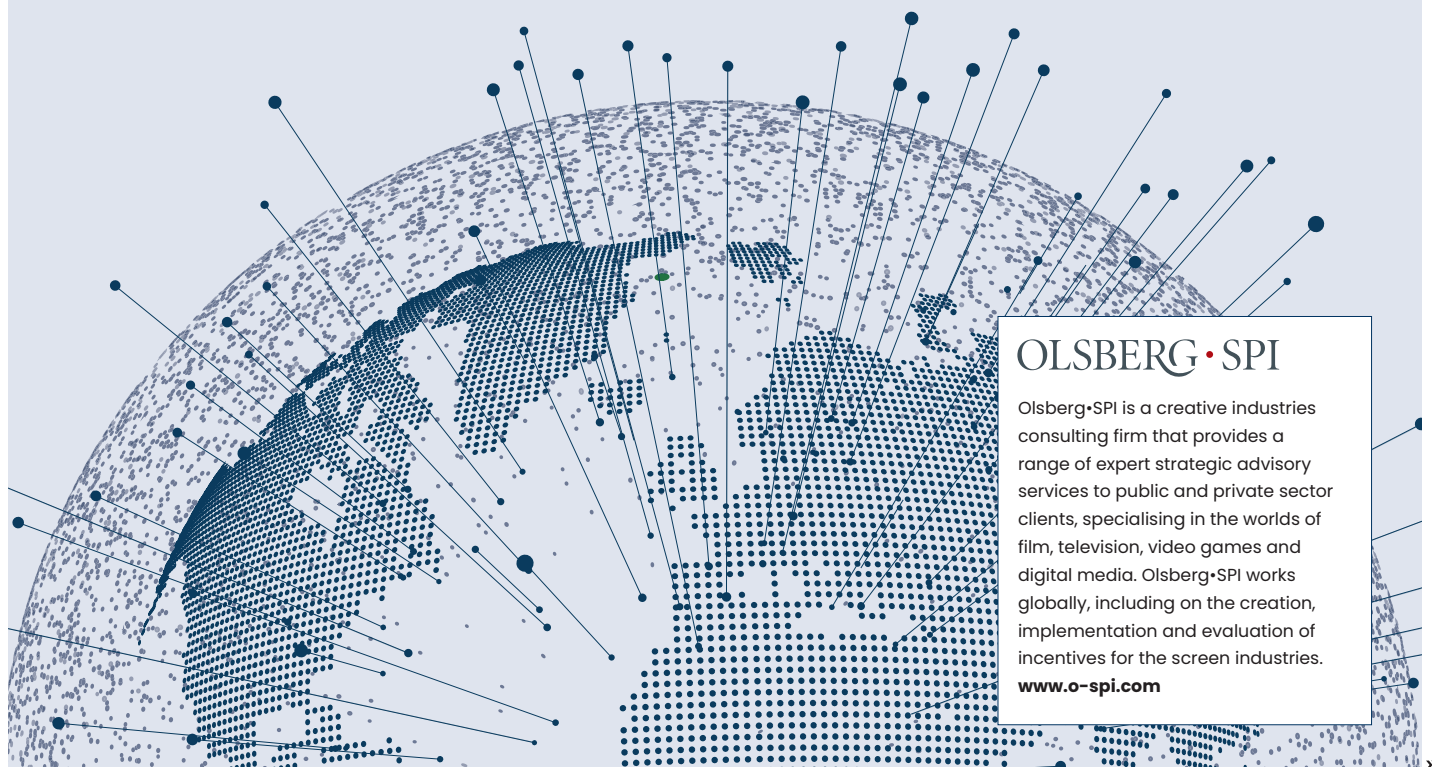
of each system, including rate, caps, sunset date and mechanism type.

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 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 2023. 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 2023.



OLSBERG • SPI

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

www.o-spi.com

GLOBAL INCENTIVES INDEX 2023										
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 fisaplus.com	FISApplus	Rebate	30%	5% green filming bonus; \$27,000 (€25,000) gender gap financing.	\$5.45m (€5m) for film or single episode; \$8.3m (€7.5m) for series or series season.	—	Applications can be submitted continuously.	Film, TV drama, other TV, documentary, other	Minimum total production costs apply for Austrian films and series (not service productions): \$2m (€1.8m) for features; \$664,000 (€600,000) per episode for series. Minimum qualifying expenditure (for international and service productions): \$166,000 (€150,000) for films or series; \$88,400 (€80,000) for documentary films or series; \$27,000 (€25,000) for post-production, animation and digital effects (only for international service productions).	—
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 \$8m (€7.25m) (= certificate value of maximum \$16.6m [€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
Bulgaria bulgarianfilmcommission.org	25% Cash Rebate	Rebate	25%	—	\$1.1m (€1m)	\$4.3m (€4m)	—	Film, TV drama, documentary, other	Eligible applicant must be a producer, co-producer, or a service company registered in Bulgaria, or in the EU, or in Switzerland and EEA, or in a third country. If you apply as a foreign company, your company has to have original registration as a film company for a period of at least two years prior to applying.	—
Croatia filmingincroatia.hr	Rebate for Film and TV Production	Rebate	25%	Additional 5% for productions filming in regions with below-average development.	\$734,000 (€663,614) — exceptions can be made for projects budgeted at more than \$3m (€2.7m) in eligible Croatian spend.	\$11.7m (€10.6m)	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 \$294,000 (€265,445) for feature films and \$110,000 (€99,542) 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	10%-25% on specific expenses defined as above the line. 25%-40% on all other expenses.	—	—	\$27.6m (€25m), with flexibility for exceptions.	—	Film, TV drama, other TV, documentary, other	Minimum spend is \$221,000 (€200,000) for feature film, \$109,000 (€100,000) for TV drama series, \$55,300 (€50,000) for documentaries (television broadcast or cinema), \$33,000 (€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.	\$7m (czk150m)	\$63.6m (czk1.4bn)	A project must complete at least 10 days of shooting within four months of an application being filed (or nine months in the case of a project in receipt of Eurimages funding). The latest that an application may be filed is on the 10th day of shooting in the Czech Republic. Prior to this, projects must register for eligibility. This is possible at any time, with eligibility valid for four years.	Film, TV drama, 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 \$709,500 (czk15m) for a feature, animated or TV film; \$95,000 (czk2m) for a documentary film; \$378,000 (czk8m) for a TV series episode; \$47,300 (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.	—	—	\$4.3m (€4m)	—	Film, TV drama, documentary, other	Minimum spend thresholds: \$221,000 (€200,000) for feature films, \$77,300 (€70,000) for animated films, animated series, per episode for TV series and documentary films, and \$33,000 (€30,000) for post-production. Minimum overall budgets of \$1.1m (€1m) for feature films, \$276,000 (€250,000) for animation films, \$553,000 (€500,000) for animated series, \$221,000 (€200,000) per episode for TV series and \$221,000 (€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%	—	—	\$10.5m (€9.5m) for 2023.	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	Feature film: minimum total budget \$2.8m (€2.5m) and minimum spend \$387,000 (€350,000). Documentary: minimum total budget \$664,000 (€600,000) and minimum spend \$387,000 (€350,000). TV drama and animation: minimum total budget \$10,500/min (€9,500/min) and minimum spend \$387,000 (€350,000). At least 25% of overall funding must come from outside Finland.	—
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 \$2.2m (€2m) in expenses relating to the digital processing (VFX) of frames in France.	\$33m (€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 \$276,000 (€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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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 (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	Minimum expenditure requirements apply, including \$198,500 (€500,000) for feature film, drama series, miniseries (including pilots); \$119,000 (€300,000) for documentary, commercials, reality shows and music videos; and \$39,700 (€100,000) for animation films.	—
Germany	German Federal Film Fund (DFFF) dff-ffa.de/en.html	Rebate	DFFF 1: 20%-25% DFFF 2: 25%	DFFF 1 is worth 25% for projects with German production costs of more than \$8.7m (€8m).	DFFF 1: \$4.3m (€4m) DFFF 2: \$27.6m (€25m)	DFFF and GMPF combined for 2023 is \$184m (€166m).	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 \$1.1m (€1m) for features, \$221,500 (€200,000) for documentaries and \$2.2m (€2m) for animated films. German production costs must be 25% of total, or 20% if total costs exceed \$21.7m (€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 \$8.7m (€8m), with minimum production costs of \$21.7m (€20m). German production costs for animated films must amount to at least \$2.2m (€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. Productions are required to meet environmental standards outlined in updated guidelines.	December 31, 2023
	German Motion Picture Fund (GMPF) ffa.de/german-motion-picture-fund-gmpf.html	Rebate	20%	5% uplift for series with German costs of at least \$26.5m (€24m) and which score 70 points or more in the cultural test.	\$2.8m (€2.5m) per film, \$2.8m (€2.5m) per series, or \$4.3m (€4m) for series with German spend of more than \$24m (€21.7m). For series with German costs of at least \$26.5m (€24m) and which score 70 points or more in the cultural test, the per-project cap is \$6.6m (€6m) if German production costs are less than \$35.3m (€32m), \$8.7m (€8m) if German production costs are less than \$44m (€40m), or \$10.8m (€10m) if German production costs are more than \$44m (€40m).	See entry for DFFF above.	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. Productions are required to meet environmental standards outlined in updated guidelines.	December 31, 2023
Greece ekome.media	Greek Cash Rebate	Rebate	40%	—	—	Guaranteed by the state budget, first operating period at \$82m (€75m) [2018-22] extended with \$110m (€100m) for second operating period.	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, documentary, other	Minimum eligible Greek expenditure of \$109,000 (€100,000) for feature films and for TV series starting at \$27,000 (€25,000) per episode with total minimum of all eligible expenses at \$109,000 (€100,000). Minimum eligible Greek expenditure of \$65,000 (€60,000) for documentaries and short films, minimum eligible Greek expenditure of \$109,000 (€100,000) for animation.	—
Hungary nfi.hu/en	Hungarian Tax Rebate for Film Productions	Rebate	30%	—	—	\$201.6m (huf69bn)	—	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 filmiceland.com	The 25% Reimbursement	Rebate	25%	A 35% rebate applies if production costs incurred in Iceland are at least \$2.6m (isk350m). The project must also have a minimum of 30 working days in Iceland, consisting of film production days or post-production working days. Of the 30 working days, a minimum of 10 principal photography days in Iceland is always required. The number of crew must be 50 at a minimum, and the work must amount to 50 working days. Both salary and payments to contractors must be taxed in Iceland.	—	—	—	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, 2025
Ireland screenireland.ie	Section 481	Tax credit	32%	2% regional uplift for projects substantially produced outside Dublin/Wicklow and Cork City and County, subject to specific training requirements.	80% of total production costs, or \$77.2m (€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 \$138,000 (€125,000) and minimum total budget of \$276,000 (€250,000). Cultural test applies.	2028
Italy cinema.beniculturali.it	Tax Credit for the Attraction of Film and Audiovisual Investments to Italy	Tax credit	40%	—	\$21.7m (€20m) annual per-company cap.	Minimum \$27.6m (€25m). Possible increase based on the applications.	—	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 \$21.7m (€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 liia.gov.lv/en	Cash Rebate Programme	Rebate	20% for local spend. 30% for wages.	—	—	\$878,000 (€793,773). The total funding of the tender may be increased if additional funding is granted from the state budget of the respective year.	—	Film, TV drama, other TV, documentary, other	Can be combined with rebate provided by Riga Film Fund. At least 50% of the total budget must be confirmed prior to application. Minimum total budgets of \$785,000 (€711,436) for feature films and animations, \$157,000 (€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.	\$54.5m (€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 \$47,400 (€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. Criteria of three days of shooting in Lithuania.	December 31, 2023
Malta maltafilmcommission.com	Malta Cash Rebate	Rebate	30% for live-action; 25% for animation and VFX	For live action: 5% when Malta features as Malta or local usage of facilities; 5% when maximising local resources. For animation/VFX: 15% based on cultural elements and on the maximisation of local resources.	Above-the-line: hybrid cap. Below-the-line: no cap.	—	30 working days prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum spend \$109,000 (€100,000), overall budget exceeding \$221,000 (€200,000).	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 \$109,000 (€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	35%	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.	\$1.65m (€1.5m) per project.	\$21.2m (€19.25m) for film. \$8.3m (€7.5m) for high-end series.	Application deadlines 2023 for Netherlands Film Production Incentive: May 8, August 21, October 23.	Film, TV drama, other TV, documentary	The film production must be independent. A production company can apply 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. Minimum total budgets of \$1.1m (€1m) for features and animated film productions and \$276,000 (€250,000) for feature documentaries. Minimum in-country spend of \$166,000 (€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 210 is required. Applying for only post-production activities is also possible. There is a limit of \$3.3m (€3m) per applicant per year.	—
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 \$109,000 (€100,000) applies. Available on a first-come, first-served basis.	—
Norway nfi.no/eng/grantsfunding/the-incentive-scheme	Norwegian Incentive Scheme	Rebate	25%	—	—	\$9.7m (nok100m)	November 23, 2023 (12:00 CET)	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 \$2.4m (nok25m) for features, \$967,500 (nok10m) for documentary films, \$967,500 (nok10m) per episode for drama series, and \$484,000 (nok5m) per episode for documentary series.	—
Poland pisf.pl/en/incentives-information	Financial Support for Audiovisual Production	Rebate	30%	—	\$3.6m (pln15m)	\$52.5m (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 \$238,000 (pln1m) per fiction or series season; \$71,000 (pln300,000) per documentary feature or season (for series); and \$119,000 (pln500,000) per animated feature or season (for series). For domestic productions and international co-productions, Polish costs must exceed \$951,000 (pln4m) for feature film; \$238,000 (pln1m) per episode for series; \$71,000 (pln300,000) for feature documentary; \$238,000 (pln1m) per documentary season (for series); \$238,000 (pln1m) per animated feature or season (for series). Cultural test applies. Projects that received the financial support are obligated to place information on the financial support for audiovisual production granted by the Polish Film Institute in the credits.	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% uplift for projects with a significant cultural and economic impact; 40% rate applies for costs incurred in areas of low population density, and for remuneration of actors and technicians with disabilities.	\$4.3m (€4m), which may be increased in special circumstances.	\$15.4m (€14m)	—	Film, TV drama, documentary	Minimum eligible production expenses of \$553,000 (€500,000) or \$276,000 (€250,000) for documentaries or when only post-production services are used. Cultural test applies.	2023

GLOBAL INCENTIVES INDEX 2023										
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 (CONTINUED)										
Serbia filmins Serbia.com	Incentive for Investment in Audiovisual Production in Serbia	Rebate	25%	30% for projects with local expenditure of over \$5.45m (€5m).	—	Expected budget for 2023: \$18.2m (€16.5m)	—	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 \$330,500 (€300,000) for feature films, TV films; with minimum \$166,000 (€150,000) per episode for TV series; \$166,000 (€150,000) for animated films, animated series and post-production; \$166,000 (€150,000) for commercials; and \$55,300 (€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 \$109,000 (€100,000) for a single feature, or \$55,300 (€50,000) for documentary or animation. Minimum expenditure of \$330,500 (€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%	—	—	\$1.65m (€1.5m)	The current public call is open until the resources have been disbursed, or September 27, 2023.	Film, TV drama, other TV, documentary	Applications considered on a first-come, first-served basis. Not applicable to commercials, sitcoms or soaps. Application must be submitted one day before filming in Slovenia, or before production in the case of an animated film. Cultural test applies.	—
Spain shootingspain.info	Rebates for Investments in Film and Television Series	Rebate	30% tax rebate at national level (up to \$1.1m [€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 \$1.1m [€1m] expenditure, and 45% after).	—	\$21.7m (€20m) for each production. In the case of audiovisual series, the incentive will be determined per episode and the limit will be \$10.8m (€10m) per episode.	—	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: \$1.1m (€1m) minimum expenditure in Spain is required for the tax rebate. For animation and post-production, the minimum expenditure required in Spain is \$221,000 (€200,000). The applicant production company must be registered in Spain as a producer.	—
Sweden tillvaxverket.se/english/financing/support-for-the-production-of-audiovisual-works.html	Support for the Production of Audiovisual Works	Rebate	25%	—	—	\$9.7m (sek100m)	The first 2023 application window will open on May 2, 2023 at 10am CET and the second will open on September 18, 2023. The annual budget will be divided roughly evenly between each application window. The application windows will be open for at least 24 hours.	Film, TV drama, documentary	Eligible production costs must amount to at least \$338,400 (sek4m). The total budget of the production must be at least \$2.9m (sek30m) for a feature film, at least \$970,500 (sek10m) for a documentary film, at least \$970,500 (sek10m) per episode for a drama series, or at least 485,000 (sek5m) per episode for a documentary series.	—
Turkey filminginturkey.com.tr	Cash Rebate	Rebate	Up to 30%	—	—	\$2.6m (try50m)	—	Film, TV drama, documentary	Minimum expenditure: \$310,000 (try6m) for feature films, \$51,600 (try1m) for documentaries and TV series (per episode). Qualification test applies.	—
UK bfi.org.uk/certification	Creative Sector Tax Reliefs	Tax credit	25% (of 80% of core expenditure used or consumed in the UK).	—	—	—	—	Film, TV drama, other TV, documentary, other	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 and internet broadcast). 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; 30% for other productions.	—	—	—	—	40%: theatrically released features including documentary, animation and Imax. 30%: 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 a Significant Australian Content test. Minimum qualifying expenditure of \$336,400 (a\$500,000), or \$672,800 (a\$1m) for 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 \$336,400 (a\$500,000). PDV work can be performed at one facility or across different facilities. New South Wales, South Australia, Queensland, Victoria and Western Australia each provide an 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 \$10.1m (a\$15m), and television series must spend \$672,800 (a\$1m) per episode. In July 2020 the Australian government added \$269m (a\$400m) to the Location Incentive grant, which is available from 2019 to 2027. This is in addition to \$94m (a\$140m) announced in May 2018. The grant total is \$363m (a\$540m). The Australian government recently announced the Location Offset will increase to 30%.	—

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ASIA/OCEANIA (CONTINUED)										
Fiji film-fiji.com	Film Rebate	Rebate	20%	—	\$1.8m (fj\$4m)	—	—	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 \$113,000 (fj\$250,000) for large-format films, feature films, short films, television shows and television commercials. Production company must be registered locally.	—
India ffo.gov.in/en/filming-in-india/government-of-india	Incentives for Shooting of Foreign Films in India	Rebate	30%	An additional 5% bonus up to a maximum of \$61,000 (inr 5m) is available for projects that employ 15% or more manpower in India.	\$244,000 (inr 20m)	Subject to availability of allocated annual budget.	Application for interim approval is to be made by the applicant on behalf of the producer at least four weeks before start of production-related activities in India.	Film, TV drama, other TV, documentary	A minimum qualifying expenditure threshold of \$305,000 (inr 25m) applies.	—
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%	5% uplift based on cultural test criteria.	—	—	To be eligible, producers must submit a provisional certificate application form two months prior to the commencement of the production.	Film, TV drama, other TV, documentary, other	FIMI is offered in two streams: for production or post-production. Both Malaysian and foreign production companies are eligible, as are majority and minority co-productions. For foreign projects, qualifying production, or combined production and post, spend is \$1.1m (myr5m). For the post-production FIMI, a minimum spend of \$225,000 (myr1m) is required. The minimum spend threshold is lower for domestic productions.	—
Mongolia filmmongolia.gov.mn/incentives/incentives-for-global-producers/	Incentives for Global Producers	Rebate	30% filming reimbursement; 5% foreign talent reimbursement.	10% additional culture promotion reimbursement for productions that meet cultural criteria approved by the government.	—	\$25m	—	Film, TV drama, other TV, documentaries	Minimum spend threshold of \$500,000 applies. A post-production reimbursement of 30% is also available when at least 50% of a production's film crew are Mongolian nationals.	—
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 \$9.3m (nz\$15m) of qualifying spend. TV and other formats must incur \$2.5m (nz\$4m). The Post, Digital and VFX (PDV) incentive offers 20% of qualifying spend up to \$15.6m (nz\$25m) and 18% above \$15.6m (nz\$25m). PDV productions must incur \$311,000 (nz\$500,000) or more. A domestic rebate is available to New Zealand productions and official co-productions worth 40% of qualifying spend.	—
Philippines filmphilippines.com/incentives	Film Location Incentive Program (FLIP)	Rebate	20%	—	\$179,500 (php10m)	—	—	Film, TV drama, other TV, documentary, other	Minimum spend required of \$143,600 (php8m) on qualifying Philippine production expenditures.	—
South Korea koreanfilm.or.kr	Location Incentive	Rebate	20%	5% uplift for productions that shoot for more than 10 days in South Korea and spend upwards of \$613,500 (krw800m) in South Korea.	\$153,000 (krw200m)	\$248,500 (krw324m).	Year-round.	Film, TV drama, other TV, documentary	Production must shoot for more than three days in Korea and spend between \$38,000 and \$613,500 (krw50m and krw800m) to receive the 20% 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: \$984,000 (nt\$30m). TV drama: \$656,000 (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 \$984,000 (nt\$30m), and TV drama production expenses in Taiwan must be at least \$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 \$98,400 (nt\$3m). Funding decisions may be based on consideration of the incentive's budget.	—
Thailand tfo.dot.go.th	Incentive Measures	Rebate	15%	5% for promotion of tourism and positive reflection of Thailand; 3% for hiring key Thai personnel; 3% for physical production in tourism designated locations; 2% if 15% of eligible expenses are for post-production in Thailand; 5% Special Economic Boost applicable to productions with a qualified local spend of more than \$2.9m (thb100m), and with commencement of principal photography in Thailand prior to December 31, 2023.	\$4.4m (thb150m)	—	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 \$1.5m (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.	—
Uzbekistan uzbekistanfilmcommission.com	Rebate 20%	Rebate	20%	—	\$300,000	—	—	Film, TV drama, other TV	Minimum spend of at least \$100,000 for film projects, and \$50,000 per episode for TV series.	—

GLOBAL INCENTIVES INDEX 2023										
JURISDICTION	NAME OF INCENTIVE	TYPE	VALUE	ADDITIONAL VALUE	PER PROJECT CAP	ANNUAL BUDGET/CAP	APPLICATION DEADLINE	ELIGIBLE	LIMITS/RESTRICTIONS/CONSIDERATIONS	SUNSET DATE OF INCENTIVE
AFRICA & MIDDLE EAST										
Israel gov.il/he/departments/policies/dgi_instructions_04_52	Program for the Encouragement of Foreign Films and Series in the State of Israel	Rebate	30%	—	The maximum amount of qualifying expenditure \$4.5m (ils 16.6m).	—	—	Film, TV drama, other TV, documentary	A minimum spend threshold of \$136,000 (ils 500,000) applies.	—
Mauritius mcci.org/en/inside-mauritius/incentives-schemes/film-rebate-scheme	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	30%	—	—	The budget is fixed according to the requests submitted.	Before shooting in Morocco.	Film, TV drama, other TV, documentary, other	Eligible projects must spend a minimum of \$987,500 (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.	—
Saudi Arabia film.sa/en/incentive-program	Incentive Program	Rebate	Up to 40%	—	—	—	—	Film, documentary	The incentive programme is available for both Saudi and international production companies. Minimum expenditure of \$200,000 for fiction feature films, and \$50,000 for documentaries and animation.	—
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 \$551,600 (zar10m) of the post budget in South Africa; 5% for spending at least \$827,500 (zar15m) of the post budget. (Results in cumulative 25%).	\$2.8m (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 \$827,500 (zar15m), or \$662,000 (zar12m) when using 'level 1' Black-owned service companies shooting on location in South Africa. For post-production, a minimum qualifying expenditure of \$82,700 (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 \$5.5m (zar100m).	—
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 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: \$66.4m (cop300bn).	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.	—	—	\$38m annual cap on credits for payment to Puerto Rico-resident companies and individuals. 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.	—

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LATIN AMERICA/CARIBBEAN (CONTINUED)										
Trinidad & Tobago filmmt.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 2024
Uruguay uruguayaudiovisual.com	Uruguay Audio-visual Program	Rebate	25% 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	—	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.	—
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 expenditure.	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 \$748,000 (c\$1m) for feature films, \$75,000 (c\$100,000) per episode for TV projects less than 30 minutes, and \$150,000 (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.	—	\$250.5m (c\$335m) 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 \$374,000 (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 \$75,000 (c\$100,000) per episode for TV projects less than 30 minutes; \$150,000 (c\$200,000) for TV projects 30 minutes or longer; and \$748,000 (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).	—

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NORTH AMERICA CANADA (CONTINUED)										
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.	—	\$295,500 (c\$400,000) per episode for TV mini-series (six episodes or less). \$1.1m (c\$1.5m) for TV series (six episodes+) and feature films.	—	—	Film, TV drama, other TV, documentary, other	For service productions a minimum of 50% of total production costs must take place in New Brunswick and a minimum of 25% of all labour must be New Brunswick-based.	—
Newfoundland and Labrador nlfdc.ca	Newfoundland and Labrador Film Tax Credit	Tax credit	40%	—	All Spend Tax Credit capped at \$7.5m (c\$10m) annually per project. The Labour Based Tax Credit is calculated as 40% of the total eligible labour expenditures, to a maximum of 25% of the total eligible production budget.	—	—	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 cch.novascotia.ca/film-and-television-production-incentive-fund	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.	\$7.5m (c\$10m); no eligible project will be turned away.	—	—	Film, TV drama, other TV, documentary, other	Minimum in-province spend of \$18,700 (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 \$748,000 (c\$1m) for a one-off; \$75,000 (c\$100,000) per episode for TV projects that are 30 minutes or less; and \$150,000 (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.	—	—	Applications are accepted on an ongoing basis.	Film, TV drama, documentary, other	Minimum budget requirement: \$187,000 (c\$250,000), production can be partially done in Quebec, no broadcast or screening obligation.	—
Saskatchewan creativesask.ca/our-support/film-tv/feature-film-tv-production	Feature Film & TV Production Grant	Cash grant	25% for service productions; 30% for Saskatchewan productions	Frequent filming bonus (10%), rural filming bonus (5%), post-production bonus (5%)	—	\$8.8m (c\$12m)	—	Film, TV drama, other TV, documentary, other	The applicant company must be incorporated in Saskatchewan or incorporated federally and registered in Saskatchewan. The head office or principal place of business must be located in Saskatchewan, and substantial ownership control must remain with Saskatchewan residents. Service Production Stream available for non-Saskatchewan corporations wishing to partner with a Saskatchewan company.	—
Yukon yukon.ca/media-production-fund	Media Production Fund	Rebate	25%, if all criteria are met.	2% for every additional Yukoner in a key position to a maximum of 10%. Up to 5% for Yukon ownership. The maximum potential rebate per project is 40% of Yukon spend.	—	\$703,000m (c\$940,000)	The programme has an opening date and will close once all funds are expended for that year.	Film, TV drama, other TV, other	Applicants must be incorporated, registered with Yukon Corporate Affairs and hire three unique Yukoners in key positions.	—
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.	—
Arizona visittucson.org/film/incentives	Arizona Motion Picture Production Program	Tax credit	15% for a motion picture production company that spends up to \$10m; 17.5% for a motion picture production company that spends more than \$10m but less than \$35m; 20% for a motion picture production company that spends more than \$35m.	2.5% on below-the-line resident labour costs. 2.5% of the total amount of qualified production costs if: the production company uses a qualified production facility in the state to produce the motion picture production; or, the production company films primarily at a practical location, produces and films the project primarily in Arizona and performs all pre-production, post-production and editing at an in-state qualified production facility. 2.5% of the total amount of qualified production costs if the production is produced and filmed in association with a 'long-term tenant', as defined, of a qualified production facility.	—	\$75m in 2023; \$100m in 2024; \$125m in 2025 and thereafter.	—	Film, TV drama, other TV, other	To qualify for tax credits, a motion picture production company must: use a qualified production facility in Arizona to produce the motion picture production; or, if the portion of the motion picture production filmed in Arizona, is filmed primarily at a practical location, produce and film the motion picture production primarily in Arizona and perform all pre-production, post-production and editing at an industry standard facility in Arizona, if such a facility for those functions is available. In the event the motion picture production company believes that an industry standard facility is unavailable within the state, it may request an exception to this requirement.	December 31, 2043

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NORTH AMERICA US STATES (CONTINUED)										
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 & Television Tax Credit Program 3.0 film.ca.gov	Tax credit	25% non-transferable tax credit for relocating TV series; 20% non-transferable tax credit for feature (i.e. 'non-independent') films and 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 (non-independent) films and TV projects, including relocating TV: first \$100m of qualified expenditures (plus any uplifts). Independent films: first \$10m of qualified expenditures (plus any uplifts).	\$330m	Multiple application periods per year. For dates, visit: film.ca.gov/tax-credit/application	Film, TV projects	For relocating TV series: must have filmed at least 75% of principal photography of its most recent season outside of California; minimum episode budget is \$1m, can be any length, tax credit reduces to 20% after one season. For new or recurring TV shows: \$1m minimum episode budget, minimum running time 40 minutes per episode. For feature (non-independent) films: \$1m minimum budget, minimum running time 75 minutes. For independent films: \$1m minimum budget, minimum running time 75 minutes, subdivided into two categories based on qualified expenditures: 'Over \$10m' and '\$10m and under'. Check the California Film Commission website for types of projects that may apply.	June 30, 2025 (programme 3.0 began July 1, 2020)
	Soundstage Filming Tax Credit Program film.ca.gov	Tax credit	25% non-transferable tax credit for relocating TV series. 20% non-transferable tax credit for feature (i.e. 'non-independent') films and 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. All projects eligible for up to 4% credit uplift for meeting or making a good-faith effort to meet their own diversity goals. All uplifts subject to overall project cap sum.	Maximum tax credit allocation for any project is \$12m, inclusive of all uplifts.	\$150m in total	Applications processed on a first come, first served basis.	Film, TV projects	Projects must film 50% or more of all stage shooting days on soundstages approved by the CA Film Commission as part of a certified studio construction project. Projects are subject to a minimum wage spend for qualified wages incurred on certified soundstages during the production period. Projects must be produced by owner/s of the certified studio construction project, or an entity that has signed a lease with those owners. For relocating TV series: must have filmed at least 75% of principal photography of its most recent season outside of California; minimum episode budget is \$1m, can be any length, tax credit reduces to 20% after one season. For new or recurring TV shows: \$1m minimum episode budget, minimum running time 40 minutes per episode. For feature (non-independent) films: \$1m minimum budget, minimum running time 75 minutes. For independent films: \$1m minimum budget, minimum running time 75 minutes, subdivided into two categories based on qualified expenditures: 'over \$10m' and '\$10m and under'. Check the California Film Commission website for types of projects that may apply.	Upon depletion of funds, or by December 31, 2031.
Colorado oedit.colorado.gov/colorado-film-incentive	Colorado Film Incentive Program	Rebate	20%	—	—	—	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	22% for Oahu productions. 27% for other islands (Kauai, Maui, Molokai, Lanai and Hawaii Island).	—	\$17m	\$50m annual rolling cap.	No later than seven days before the principal photography start date.	Film, TV drama, other TV, documentary, other	Minimum in-state spend of \$100,000. All productions must 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.	December 31, 2032
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. Non-resident labour qualifies up to \$500,000 per worker in the following positions: director, writer, director of photography, production designer, costume designer, production accountant, VFX supervisor, editor, composer, actor for work performed in Illinois. For qualified productions spending \$25m or less, no more than two non-resident actors qualify. For qualified productions spending \$25m+, no more than four non-resident actors qualify. For a television series, qualifying non-resident wages are limited to the entire season. Applicant productions must show competitive need and show they have options for other locations.	December 31, 2032
Indiana iedc.in.gov/indiana-advantages/investments/film-and-media-tax-credit	Film and Media Tax Credit	Tax credit	20%	5% additional incentive for hiring local talent and a 5% additional incentive when Indiana branding is included in the final project.	5% for using Indiana-based workforce during, pre-, and post- production (20% of the overall workforce must be from Indiana to qualify, including student and intern staff). 5% for adding an Indiana Economic Development Corp-approved Indiana brand to the qualified production's credits.	\$5m for fiscal year 2022-23	—	Film, TV drama, other TV, documentary, other	The Film and Media Tax Credit is non-refundable and non-transferable.	—

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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)										
Kentucky ced.ky.gov/Locating_Expanding/KEI	Tax Incentives for Film Production	Tax credit	30%, or 35% for Kentucky resident labour.	35% also available for filming in selected 'enhanced incentive counties'.	—	Per annum cap of \$75m.	Pre-application at least 45 days prior to KEDFA meeting. Application submission 30 days prior to KEDFA.	Film, TV drama, other TV, documentary, other	Applications are assessed on the final Thursday of every month, save for November and December, which is a combined meeting due to the holidays. Minimum spend of \$250,000 for feature length and TV productions, \$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
Maine filminmaine.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	Before start of production in Maryland.	Film, TV drama, other TV, 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 75% of total budget or filming at least 75% 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 75% 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.	—
Minnesota	MN Production Rebate mnfilmtv.org	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.	—
	Film Production Tax Credit mn.gov/deed/business/financing-business/tax-credits/film-production	Tax credit	25%	—	—	\$4.95m	Applications accepted on a rolling basis.	Film, TV drama, other TV, documentary, other	Minimum spend threshold of \$1m in eligible expenses during the taxable year.	December 31, 2024
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 honourably discharged armed forces veterans.	\$10m	\$20m	Before start of Mississippi portion of the project.	Film, TV drama, other TV, documentary, other	Minimum Mississippi local expenditure of \$50,000 per project. 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.	\$12m	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	—	—
Nevada nevadafilm.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.	—

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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)										
New Jersey nj.gov/state/njfilm/incentives.shtml	New Jersey Film & Digital Media Tax Credit Program	Tax credit	35% for cast and crew salaries throughout the state. 30% for qualified production expenses incurred for services performed and tangible personal property purchased for use at a soundstage or other location that is located in the state within a 30-mile radius of the intersection of Eighth Avenue/Central Park West, Broadway, and West 59th Street/Central Park South, New York, New York. 35% for qualified expenses everywhere outside of that radius.	Additional 2% if diversity plan is submitted and achieved.	—	\$100m	—	Film, TV drama, other TV, documentary, other	There is a cap of 35% of the first \$500,000 for all highly compensated employees.	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	—	—
New York esd.ny.gov/industries/tv-and-film	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-transferable 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%	—	\$15m for TV/streaming series (per season); \$7m for features, including made-for-TV/streaming movies; \$250,000 for commercials.	\$31m set as starting figure, though able to award more than \$31m per fiscal year if demand is present.	Prior to the start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum eligible spend set at \$1.5m feature-length films, \$500,000 made-for-TV/streaming movie, \$500,000/episode for TV/streaming series and commercials at \$250,000.	—
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 expenditures must be greater than \$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	Filmed In Oklahoma Act of 2021	Rebate	20%	3% rural county uplift; 2% small municipality uplift; 5% soundstage uplift; 2%/5% TV uplift; 5% multi-film deal uplift; 3% post-production uplift.	—	\$30m	At least 45 days before the start of principal photography and before the relevant quarterly deadline.	Film, TV drama, other TV, other	—	June 30, 2031
Oregon oregonfilm.org	Oregon Production Investment Fund (OPIF) and Greenlight Oregon Labour Rebate (GOLR)	Rebate	25% on goods and services. 20% 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 \$20m; 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, 2030
Pennsylvania filminpa.com	Film Production Tax Credit	Tax credit	25%	An additional 5% tax credit, for a total credit of 30%, is available for productions that meet the minimum state filming requirements at a qualified production facility. Films with eligible post-production expenses incurred at a qualified post-production facility are eligible for a 30% tax credit of the film's qualified post-production expenses.	—	\$100m	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.	\$40m annual cap for 2023 and 2024 only.	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

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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
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NORTH AMERICA US STATES (CONTINUED)

South Carolina filmssc.com	Motion Picture Incentive Act	Rebate	25% on resident labour. 20% on non-resident labour. 30% on 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.	—
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. Tennessee offers a qualified production credit that can be used to offset up to 50% of franchise and excise tax liability.	—
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.	—	—	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.	—	—	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.	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.	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.
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.	December 31, 2026
Washington washingtonfilmworks.org	Motion Picture Competitiveness Program	Rebate	Up to 30% for films and TV series. 35% for TV series of more than six episodes. 15% for commercials.	10% for projects filming in rural jurisdictions and for films that tell stories of marginalised communities.	—	\$15m	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.	July 1, 2030
West Virginia westvirginia.gov/wvfilm	West Virginia Film Industry Investment Act	Tax credit	27%	4% if the production employs 10 or more West Virginia residents as part of its full-time employees working in the state or as apprentices working in the state	—	—	—	Film, TV drama, other TV, other	Qualified projects must incur a cumulative amount of \$50,000 in a calendar year in direct production expenditures and post-production expenditures in West Virginia.	December 31, 2027

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