

FEDERAL	Amount	Requirements	Fees and contacts
Canadian Film or Video Production Tax Credit 25% of qualified labour (maximum: 15% of total production costs).		Entity: Canadian-controlled taxable corporation whose primary business is production of Canadian films and/or videos through a permanent establishment in Canada. Content/copyright: Minimum Canadian content requirement. Must own copyright for at least 25 years. Must be broadcast or distributed in Canada within two years of completion. Other: 75% of production services costs must be paid to, or on behalf of, Canadian individuals or companies, and at least 75% of post-production costs must be incurred in Canada.	0.15% of eligible production cost for a Part A application, 0.15% of eligible production cost for a Part B application, or 0.30% of the eligible cost of production for a combined application (minimum fee \$200). Payable to Receiver General for Canada. www.pch.gc.ca/cavco 888 433 2200
Canadian Film or Video Production Services Tax Credit 16% of qualified Canadian labour (no maximum).		Entity: Taxable corporation with a permanent establishment in Canada whose primary business is production of, or production services for, films and/or videos in Canada. Content/copyright: No Canadian content restrictions. Must have contracted directly with the copyright holder for production services if copyright owner does not qualify for credit. Other: Production must meet a cost minimum.	\$5,000, with rebate available if aggregate credit related to a production is under \$25,000. Minimum fee after rebate is \$1,000. Payable to Receiver General for Canada. www.pch.gc.ca/cavco 888 433 2200
PROVINCIAL/TERRITORIAL			
Alberta Multimedia Development Fund (AMDF) 25% (no Alberta ownership is required) to 30% of eligible Alberta production costs; before August 1, 2011, 20% to 29%, depending on Alberta ownership and Albertan key creative positions. Maximum: \$5 million per project. <i>This is a non-recoupable grant.</i>		Entity: Taxable corporation incorporated in or registered to do business in Alberta. Distributors and broadcasters are not eligible. Content/copyright: No content restrictions. No copyright requirements. Other: Grant application must be made before commencement of principal photography.	No fee for application or receipt of funding. www.albertafilmm.ca 780 422 8584
Film Incentive BC Tax Credit 35% of qualified BC labour (maximum: 21% of total production cost). + Regional credit: 12.5% of pro-rated qualified BC labour if more than 50% of the BC principal photography days are outside the Vancouver area (maximum: 6% of total production cost). + Distant location credit: 6% of pro-rated qualified BC labour for principal photography in a prescribed area. + Training credit: 3% of qualified BC labour (max.: 30% of trainees' salaries). + BC Digital Animation or Visual Effects Tax Credit (see Part 2).		Entity: Canadian-controlled taxable Canadian corporation with a permanent establishment in BC in business of production of Canadian films or videos. Content/copyright: Minimum Canadian content requirement. Must own more than 50% of the copyright for at least 25 years. Must be broadcast in Canada within two years of completion. Other: 75% minimum BC principal photography days. 75% BC cost restrictions. 75% BC post-production cost restrictions (except for treaty and inter-provincial co-productions and documentaries).	\$200 for eligibility application and 0.06% of final production costs (minimum \$200) for completion application. Payable to British Columbia Film. www.bcfilm.bc.ca 604 736 7997
British Columbia Production Services Tax Credit 33% of qualified BC labour expenditure (no maximum). + Regional credit: 6% of pro-rated qualified BC labour if more than 50% of the BC principal photography days are outside the Vancouver area. + Distant location credit (see Film Incentive BC Tax Credit above). + BC Digital Animation or Visual Effects Tax Credit (see Part 2).		Entity: Taxable corporation with a permanent establishment in BC, whose primary business is production of films or video. Content/copyright: No content restrictions. Must own copyright while production occurs in BC, or must have contracted directly with copyright holder for provision of production services. Other: Production must meet a cost minimum. Only costs incurred in BC are eligible.	\$5,500; rebate if aggregate credit related to a production is \$25,000 or less. Minimum fee after rebate is \$1,500. Payable to British Columbia Film. www.bcfilm.bc.ca 604 736 7997
Manitoba Film and Video Production Tax Credit <i>Either:</i> 45% of eligible Manitoba labour (no maximum). + Regional credit: 5% of eligible Manitoba labour if at least 50% of principal photography shot outside Winnipeg. + Frequent filming bonus: 10% of eligible Manitoba labour on third film produced within 2 years (or first film, if co-produced with a Manitoba company that claimed the bonus). + Producer bonus: 5% of eligible Manitoba labour if a Manitoba resident is credited as a producer, co-producer or executive producer. <i>Or:</i> 30% of eligible Manitoba production costs (no maximum).		Entity: Canadian taxable corporation with a permanent establishment in Manitoba whose primary business is production of films or videos. Content/copyright: No content restrictions. No copyright requirements. Other: Minimum of 25% of salaries and wages must be paid to Manitoba residents for work performed in Manitoba (for documentaries, 25% rule applies, but work does not need to be done in Manitoba).	No fee for application or receipt of this credit. www.mbfilmmusic.ca 204 947 2040
New Brunswick Film Tax Credit 40% of eligible New Brunswick labour (maximum: 20% of total production costs). + Regional credit: 10% of eligible New Brunswick labour for productions more than 50 km from Fredericton, Moncton and Saint John.		This credit will be phased out in New Brunswick's 2011-2012 fiscal year. No new applications have been accepted since April 6, 2011.	www.nbfilm.ca 506 453 2555
Newfoundland and Labrador Film and Video Industry Tax Credit 40% of eligible Newfoundland and Labrador labour (maximum: 25% of total production costs. Maximum tax credit: \$3 million per 12-month period).		Entity: Canadian taxable corporation with a permanent establishment in Newfoundland and Labrador whose primary business in Canada is production of films, television or videos. Broadcasters and cable companies are not eligible. Content/copyright: No content restrictions. No copyright requirements. Other: Minimum of 25% of wages and salaries must be paid to residents of the province.	No fee for application or receipt of this credit. www.nlfdc.ca 709 738 3456 or 877 738 3456
Nova Scotia Film Industry Tax Credit 50% of eligible Nova Scotia labour. + Regional credit: 10% of eligible Nova Scotia labour if principal photography is outside metro Halifax. + Frequent filming bonus: 5% of eligible Nova Scotia labour on third film produced within 2 years. Total production costs cap is eliminated if principal photography started after November 30, 2010.		Entity: Canadian taxable corporation with a permanent establishment in Nova Scotia whose primary business in Canada is production of films and videos. Content/copyright: No content restrictions. No copyright requirements. Other: Minimum of 25% of total wages and salaries must be paid to employees who are residents of Nova Scotia during the production period. ¹ (Productions must be intended for cinema or television and have a minimum viewing length of 20 minutes.)	0.2% of eligible Nova Scotia Labour (minimum \$200, maximum \$2,000 per application). Payable to Nova Scotia Film Development Corporation. www.film.ns.ca 902 424 7177
Nunavut Spend Incentive Rebate 17% to 30% of eligible Nunavut expenditures, depending on Nunavut ownership, Nunavut key creative positions and if production versioned in the Inuktitut/Inuinnaqtun language (maximum funding: \$300,000/year).		Entity: Canadian taxable corporation whose primary activity is developing and producing film, television and/or digital media content. Content/copyright: No content restrictions. Must own 100% of copyright or first option to adapt and acquire copyright ownership. Other: Minimum \$25,000 expenditures must be incurred in Nunavut. Nunavut residents must hold minimum number of key creative positions.	No fee for application or receipt of this rebate. www.nunavutfilm.ca 867 979 3012
Ontario Film and Television Tax Credit 35% of qualified Ontario labour (no maximum). + Regional credit: 10% of qualified Ontario labour if principal photography is outside the Greater Toronto Area. + Enhancement for first-time producers: 5% of the first \$240,000 of qualified Ontario labour. + Ontario Computer Animation and Special Effects Tax Credit (see Part 2).		Entity: Canadian-controlled taxable corporation with a permanent establishment in Ontario whose primary business is production of films or videos. Content/copyright: Minimum Canadian content requirement. Must control initial licensing of commercial exploitation. Must be copyright owner for 25 years. Other: Project must be supported by Canadian broadcast licence or distribution agreement with a Canadian, Ontario-based distributor. 75% Ontario cost restrictions. 85% of days of principal photography or animation (except for documentaries and co-productions) and 95% of post-production costs must be in Ontario.	Greater of 0.06% of production costs and \$100 (maximum \$5,000). Payable to Ontario Media Development Corporation. www.omdc.on.ca 416 314 6858
Ontario Production Services Tax Credit 25% of qualified Ontario production expenditures (no maximum). + Ontario Computer Animation and Special Effects Tax Credit (see Part 2).		Entity: Taxable corporation with a permanent establishment in Ontario, whose primary business in Ontario is production of films or videos. Content/copyright: No Canadian content restrictions. Must own copyright while production is produced in Ontario, or have contracted directly with copyright owner to provide production services if owner is not a qualifying corporation. Other: Minimum cost restrictions apply. Only costs incurred in Ontario are eligible.	\$5,000; rebate if aggregate credit related to a production is \$25,000 or less. Minimum fee after rebate is \$1,000. Payable to Ontario Media Development Corporation. www.omdc.on.ca 416 314 6858
Quebec Film and Television Production Tax Credit French language and giant-screen films: 45% of qualified Quebec labour (maximum: 22.5% of production costs). + Regional bonus: 10% of qualified labour for Quebec corporations outside Montreal and productions shot outside Montreal (maximum: 5% of production costs). + No public financial assistance bonus: 10% of qualified Quebec labour (maximum: 5% of production costs). Other: 35% of qualified Quebec labour (maximum: 17.5% of production costs). + Regional bonus: 20% of qualified labour for Quebec corporations outside Montreal and productions shot outside Montreal (max.: 10% of production costs). + No public financial assistance bonus: 10% of qualified Quebec labour (maximum: 5% of production costs). + Quebec Computer Animation and Special Effects Tax Credit (see Part 2). Maximum combined tax credits: 65% of qualified Quebec labour.		Entity: Quebec-controlled taxable corporation whose primary business is production of films and videos with an establishment in Quebec. Individual producer must have been resident in Quebec on December 31 of the year preceding the year an application is filed. Content/copyright: SODEC point test requirement for productions at least 75 minutes. Administrative requirement is for copyright to be owned until distribution requirements are met. Other: Project must be supported by a Canadian broadcast licence for broadcast in Quebec or distribution agreement ensuring Quebec distribution. 75% resident cost restrictions. Corporation must control production of the film.	\$4.00 per \$1,000 of production costs. Minimum fee is \$250; maximum is \$25,000. Plus \$50 for eligibility assessment application. Payable to Société de développement des entreprises culturelles (SODEC). www.sodec.gouv.qc.ca 514 841 2200
Quebec Production Services Tax Credit 25% of qualified Quebec production expenditures (no maximum). + Quebec Computer Animation and Special Effects Tax Credit (see Part 2).		Entity: Taxable corporation with an establishment in Quebec whose chief business is production of films and videos. Content/copyright: No content restrictions. Qualified production category restrictions. Corporation must own copyright while production occurs in Quebec, or must have contracted directly with copyright holder for provision of production services if copyright owner does not qualify for the credit. Other: Minimum costs restrictions apply.	\$4.00 per \$1,000 of Quebec expenditures on first \$1.5 million. \$3.00 per \$1,000 on amounts over \$1.5 million. Minimum fee is \$1,000; maximum is \$25,000. Plus \$500 for approval certificate and \$50 for eligibility assessment application. Payable to Société de développement des entreprises culturelles (SODEC). www.sodec.gouv.qc.ca 514 841 2200
Quebec Film and Television Dubbing Tax Credit 35% of eligible dubbing labour (maximum: 15.75% of dubbing costs).		Entity: Taxable corporation with an establishment in Quebec that carries on a dubbing services business in Quebec. Content/copyright: No content restrictions. No copyright requirements. Other: Quebec employee restrictions apply.	Minimum fee of \$100. \$4.00 per \$1,000 of dubbing costs. Plus \$50 for analysis of application. Payable to Société de développement des entreprises culturelles (SODEC). www.sodec.gouv.qc.ca 514 841 2200
Saskatchewan Film Employment Tax Credit 45% of eligible Saskatchewan labour (maximum: 22.5% of total production costs). + Regional credit: 5% of total Saskatchewan production costs for operations 40 km outside Saskatoon or Regina. + Saskatchewan key position bonus: 5% of eligible labour.		Entity: Saskatchewan-controlled Canadian taxable corporation with a permanent establishment in Saskatchewan. Cannot be, or deal non-arm's length with, a holder of a CRTS broadcaster licence. Content/copyright: No content restrictions. No copyright requirements. Other: Minimum of 25% of salaries and wages must be paid to Saskatchewan residents.	No fee for application or receipt of this credit. www.saskfilm.com 306 798 9800
Yukon Film Location Incentive Total rebate = (A + B) or C. <i>Yukon Spend Rebate (A):</i> 25% of eligible Yukon expenditures (if Yukon labour content is at least 50%). <i>Yukon Training Rebate (B):</i> Up to 25% of eligible trainer's wages. <i>Yukon Travel Rebate (C):</i> Up to 50% of travel costs from Vancouver, Edmonton or Calgary to Whitehorse (maximum: \$15,000) if Yukon labour content is at least 15% of the total person-days spent on the Yukon portion of the production.		Entity: Yukon Spend Rebate and Training Rebate: Both Yukon and non-Yukon production companies. Travel Rebate: Non-Yukon production companies only. Content/copyright: No content restrictions. No copyright requirements. Other: Applicants must qualify for the Spend Rebate before applying for the Training Rebate.	No fee for application or receipt of this cash rebate. www.reelyukon.com 867 667 5400

1. Proposed change, awaiting royal assent.

The big table

Film and video incentives in Canada (2011)



The big table Film and video incentives

Canadian film and television productions now account for about \$5 billion in annual revenue and employ more than 117,000 people.¹ The Canadian industry continues to grow with the support of federal, provincial and territorial governments, which encourage investment by domestic and foreign producers through incentives that help offset the cost of productions in Canadian locations. *The big table* is your guide to these incentives.

PwC's *Global entertainment and media outlook*² forecasts that global spending on filmed entertainment will reach \$113.1 billion in 2015. North America will continue to be the largest region, and will grow at 5.2% (compounded annually) from \$39.0 billion in 2010 to \$50.3 billion in 2015.

The Entertainment and Media practice at PwC provides solutions to critical issues facing the Canadian film industry. We welcome the opportunity to put our industry expertise and resources to work for you. Please contact us to find out more.

Tracey Jennings
Canadian Leader, Entertainment and Media

1. Canadian Audio-Visual Certification Office (CAVCO), 2010
2. Global entertainment and media outlook: 2011–2015



Canada
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National Leader

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