

The Big Table

Animation incentives in Canada 2021 (part 3 of 3)¹



Amount	Requirements	Fees and contacts
ANIMATION		
Alberta Post-Production, Visual Effects and Digital Animation Grant (PPG) 18% of total eligible invoiced Alberta labour (maximum annual funding of \$200,000).	Entity: Must be incorporated in Alberta or registered as an extra-provincial company in Alberta and demonstrate that the company provides post-production, visual effects and digital animation services for arm's length, third-party organizations on a regular basis. Content/copyright: No content restrictions. No copyright requirements. Other: Corporations and their affiliates that have received funding through the Screen-Based Production Grant or the Alberta Production Grant are not eligible for the PPG on the same projects.	Applications accepted to March 1st of each year. Fee: No application fee. www.alberta.ca/post-production-visual-effects-digital-animation-grant.aspx 780 422 8584
British Columbia Digital Animation, Visual Effects and Post-Production Tax Credit (DAVE) 16% of qualified BC labour directly attributable to digital animation or visual effects activities and to post-production activities (no maximum).	Entity: Must be eligible for the Film Incentive BC basic tax credit or BC Production Services tax credit. Content/copyright: No content restrictions and no copyright requirements if applying under the BC Production Services tax credit. Other: Claimed with either the Film Incentive BC tax credit or BC Production Services tax credit.	Fee: No additional fee for this credit. www.creativebc.com 604 736 7997
Nova Scotia Digital Animation Tax Credit 17.5% of eligible Nova Scotia animation labour. Plus: lesser of: (i) 50% of eligible Nova Scotia labour. (ii) 25% of eligible Nova Scotia production expenditures.	Entity: Canadian-controlled taxable corporation with a permanent establishment in Nova Scotia that is primarily engaged in film or video production. Content/copyright: No content restrictions. No copyright requirements. Other: Labour must be directly attributable to digital animation productions that are broadcast, distributed or available for viewing within 24 months of completion.	Filing: Applications for: (i) initial assessment and product eligibility; and (ii) tax credit certificate must be made no later than 30 months after the end of the taxation year in which expenditures for an eligible production were made. Fee: No fee for application or receipt of this credit. www.novascotia.ca/finance 902 424 2808
Ontario Computer Animation and Special Effects Tax Credit (OCASE) 18% of qualified Ontario labour directly attributable to eligible animation or visual effects for an eligible production (no maximum).	Entity: Canadian taxable corporation (Canadian or foreign-controlled) that performs eligible computer animation or special effects activities for eligible productions and has a permanent establishment in Ontario. Content/copyright: No content restrictions. No copyright requirements. Must be the producer or contract with the producer. Other: Must receive either the Ontario Film and Television Tax Credit or the Ontario Production Services Tax Credit. Only costs incurred in Ontario are eligible.	Fee: Greater of 0.15% of eligible expenditures and \$500 (maximum \$10,000). www.ontariocreates.ca 416 642 6659
Quebec Computer Animation and Special Effects Tax Credit For the Quebec Film and Television Production Tax Credit: 10% of qualified Quebec labour (maximum: 5% of production costs). For the Quebec Film Production Services Tax Credit: 16% of the qualified Quebec labour cost.	Entity: Must be eligible for Quebec Film and Television Production Tax Credit or Quebec Film Production Services Tax Credit and must perform eligible computer animation and special effects activities or shoot in front of a chromatic screen. Content/copyright: No additional content restrictions. No additional copyright requirements. Other: Claimed with the Quebec Film and Television Production Tax Credit (maximum combined credit: 62% or 66% ² of qualified Quebec labour) or the Quebec Film Production Services Tax Credit.	Fee: No additional fee for this credit. www.sodec.gouv.qc.ca 514 841 2200

1. Refer to each credit's website to determine the status of any COVID-19-related extensions.

2. For the Quebec Computer Animation and Special Effects Tax Credit, the lower rates apply to productions in the film category "films adapted from a foreign format."

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your partner for animation incentives
in Canada

www.pwc.com/ca/em

April 1, 2021

The experience you can count on with PwC

To help you obtain the maximum benefit, we keep apprised of industry developments and innovations. Our experienced team of industry professionals can assist animation companies to meet the ever-changing demands.

We provide a distinctive combination of tax planning, compliance and regulatory experience with industry knowledge to help you navigate the changing landscape and ensure you stay on top of the tax and business issues that are important to you.

Please contact us for more information.

Why PwC

- Our unique value proposition: The right partner with the right expertise for the long term.
- A passionate team that lives and breathes the media industry.
- Deep Canadian and global expertise, giving you confidence that issues are solved efficiently and effectively.
- We help throughout the entire process to ensure all concerns are addressed right from the beginning.

Who to call



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