



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
<b>EUROPE</b>										
<b>Austria</b> fisaplus.com	FISApplus	Rebate	30%	5% green filming bonus; \$26,250 (€25,000) gender gap financing.	\$5.25m (€5m) for film or single episode; \$7.9m (€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): \$1.9m (€1.8m) for features; \$630,000 (€600,000) per episode for series. Minimum qualifying expenditure (for international and service productions): \$157,500 (€150,000) for films or series; \$84,000 (€80,000) for documentary films or series; \$26,250 (€25,000) for post-production, animation and digital effects (only for international service productions).	—
<b>Belgium</b> 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 \$7.6m (€7.25m) (= certificate value of maximum \$15.75m [€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
<b>Bulgaria</b> bulgarianfilmcommission.org	25% Cash Rebate	Rebate	25%	—	\$1.05m (€1m)	\$4.2m (€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.	—
<b>Croatia</b> filmingincroatia.hr	Rebate for Film and TV Production	Rebate	25%	Additional 5% for productions filming in regions with below-average development.	\$696,795 (€663,614) — exceptions can be made for projects budgeted at more than \$2.8m (€2.7m) in eligible Croatian spend.	\$13.9m (€13.2m)	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 \$280,000 (€265,446) for feature films and \$104,500 (€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.	December 31, 2023
<b>Cyprus</b> film.investcyprus.org.cy	Cyprus Filming Scheme	Rebate/tax credit	10%-25% on specific expenses defined as above the line. 25%-45% on all other expenses.	—	—	\$26.25m (€25m), with flexibility for exceptions.	—	Film, TV drama, other TV, documentary, other	Minimum spend is \$210,000 (€200,000) for feature film, \$105,000 (€100,000) for TV drama series, \$52,500 (€50,000) for documentaries (television broadcast or cinema), \$31,500 (€30,000) for other TV programmes. Cultural test applies.	—
<b>Czech Republic</b> filmcommission.cz	Production Incentives (Czech Film Fund)	Rebate	20%	66% rebate on withholding tax paid in the Czech Republic by international cast and crew.	\$6.5m (czk150m)	\$60.3m (czk1.4bn) for 2023.	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 \$646,000 (czk15m) for a feature, animated or TV film; \$86,000 (czk2m) for a documentary film; \$344,600 (czk8m) for a TV series episode; \$43,000 (czk1m) for an episode of an animated series. Applicants submit their application for project registration along with the cultural test, a synopsis and a Czech version of the script.	—
<b>Estonia</b> filmeestonia.eu/index.php/film-estonia-cash-rebate	Film Estonia Support Scheme	Rebate	20%-30% depending on Estonian expenditure and engaging Estonian creative staff.	—	—	\$4.2m (€4m) for 2023. \$6.3m (€6m) from 2024 onwards.	—	Film, TV drama, documentary, other	Minimum spend thresholds: \$210,000 (€200,000) for feature films, \$73,500 (€70,000) for animated films, animated series, per episode for TV series and documentary films, and \$31,500 (€30,000) for post-production. Minimum overall budgets of \$1.05m (€1m) for feature films, \$262,500 (€250,000) for animation films, \$525,000 (€500,000) for animated series, \$210,000 (€200,000) per episode for TV series and \$210,000 (€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.	—
<b>Finland</b> businessfinland.fi/en/cash-rebate	Production Incentive for Audiovisual Industry	Rebate	25%	—	—	\$9.8m (€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 \$2.6m (€2.5m) and minimum spend \$367,500 (€350,000). Documentary: minimum total budget \$630,000 (€600,000) and minimum spend \$367,500 (€350,000). TV drama and animation: minimum total budget \$9,975/min (€9,500/min) and minimum spend \$367,500 (€350,000). At least 25% of overall funding must come from outside Finland.	—
<b>France</b> 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 \$2.1m (€2m) in expenses relating to the digital processing (VFX) of frames in France.	\$31.5m (€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 \$262,500 (€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).	—
<b>Georgia</b> 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 \$186,700 (GEL500,000) for feature film, drama series, miniseries (including pilots); \$112,000 (GEL300,000) for documentary, commercials, reality shows and music videos; and \$37,300 (GEL100,000) for animation films.	—

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<b>EUROPE (CONTINUED)</b>										
<b>Germany</b>	German Federal Film Fund (DFFF) dfff-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 \$8.4m (€8m).	DFFF 1: \$4.2m (€4m) DFFF 2: \$26.25m (€25m)	DFFF and GMPF combined for 2023 is \$174.3m (€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 \$1.05m (€1m) for features, \$210,000 (€200,000) for documentaries and \$2.1m (€2m) for animated films. German production costs must be 25% of total, or 20% if total costs exceed \$21m (€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 \$8.4m (€8m), with minimum production costs of \$21m (€20m). German production costs for animated films must amount to at least \$2.1m (€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 \$25.2m (€24m) and which score 70 points or more in the cultural test.	\$2.6m (€2.5m) per film, \$2.6m (€2.5m) per series, or \$4.2m (€4m) for series with German spend of more than \$25.2m (€24m). For series with German costs of at least \$25.2m (€24m) and which score 70 points or more in the cultural test, the per-project cap is \$6.3m (€6m) if German production costs are less than \$33.6m (€32m), \$8.4m (€8m) if German production costs are less than \$42m (€40m), or \$10.5m (€10m) if German production costs are more than \$42m (€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
<b>Greece</b> ekome.media	Greek Cash Rebate	Rebate	40%	—	—	Guaranteed by the state budget, first operating period at \$78.8m (€75m) [2018-22] extended with \$105m (€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 \$105,000 (€100,000) for feature films and for TV series starting at \$26,250 (€25,000) per episode with total minimum of all eligible expenses at \$105,000 (€100,000). Minimum eligible Greek expenditure of \$63,000 (€60,000) for documentaries and short films, minimum eligible Greek expenditure of \$105,000 (€100,000) for animation.	—
<b>Hungary</b> nfi.hu/en	Hungarian Tax Rebate for Film Productions	Rebate	30%	—	—	\$187.5m (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
<b>Iceland</b> filminiceland.com	The 25% Reimbursement	Rebate	25%	A 35% rebate applies if production costs incurred in Iceland are at least \$2.5m (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
<b>Ireland</b> 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 \$73.5m (€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 \$131,250 (€125,000) and minimum total budget of \$262,500 (€250,000). Cultural test applies.	2028
<b>Italy</b> cinema.beniculturali.it	Tax Credit for the Attraction of Film and Audiovisual Investments to Italy	Tax credit	40%	—	\$21m (€20m) annual per-company cap.	Minimum \$26.25m (€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 \$21m (€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.	—
<b>Latvia</b> liaa.gov.lv/en	Cash Rebate Programme	Rebate	20% for local spend. 30% for wages.	—	—	\$833,460 (€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 \$747,000 (€711,436) for feature films and animations, \$149,400 (€142,287) for documentaries.	—
<b>Lithuania</b> 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.	\$52.5m (€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 \$45,150 (€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

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<b>EUROPE (CONTINUED)</b>										
<b>Malta</b> 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 \$105,000 (€100,000), overall budget exceeding \$210,000 (€200,000).	—
<b>Montenegro</b> fccg.me/en filminmontenegro.me	Montenegro Cash Rebate	Rebate	25%	—	—	—	30 days before shooting.	Film, TV drama, other TV, documentary	Applicable to expenditure over \$105,000 (€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.	—
<b>Netherlands</b> 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.	\$1.6m (€1.5m) per project.	\$20.2m (€19.25m) for film. \$7.9m (€7.5m) for high-end series.	—	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 \$1.05m (€1m) for features and animated film productions and \$262,500 (€250,000) for feature documentaries. Minimum in-country spend of \$157,500 (€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 \$3.2m (€3m) per applicant per year.	—
<b>North Macedonia</b> 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 \$105,000 (€100,000) applies. Available on a first-come, first-served basis.	—
<b>Norway</b> nfi.no/eng/grantsfunding/the-incentive-scheme	Norwegian Film Production Incentive	Rebate	25%	—	—	\$9.1m (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 \$2.3m (nok25m) for features, \$907,400 (nok10m) for documentary films, \$907,400 (nok10m) per episode for drama series, and \$453,700 (nok5m) per episode for documentary series.	—
<b>Poland</b> pisf.pl/en/incentives-information	Financial Support for Audiovisual Production	Rebate	30%	—	\$3.4m (PLN15m)	\$50.6m (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 \$229,000 (PLN1m) per fiction or series season; \$69,000 (PLN300,000) per documentary feature or season (for series); and \$114,400 (PLN500,000) per animated feature or season (for series). For domestic productions and international co-productions, Polish costs must exceed \$915,400 (PLN4m) for feature film; \$229,000 (PLN1m) per episode for series; \$69,000 (PLN300,000) for feature documentary; \$229,000 (PLN1m) per documentary season (for series); \$229,000 (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
<b>Portugal</b> 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.	\$4.2m (€4m), which may be increased in special circumstances.	\$14.7m (€14m)	—	Film, TV drama, documentary	Minimum eligible production expenses of \$525,000 (€500,000) or \$262,500 (€250,000) for documentaries or when only post-production services are used. Cultural test applies.	—
<b>Serbia</b> filminserbia.com	Incentive for Investment in Audiovisual Production in Serbia	Rebate	25%	30% for projects with local expenditure of over \$5.25m (€5m).	—	Expected budget for 2023: \$17.3m (€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 \$315,000 (€300,000) for feature films, TV films; with minimum \$157,500 (€150,000) per episode for TV series; \$157,500 (€150,000) for animated films, animated series and post-production; \$157,500 (€150,000) for commercials; and \$52,500 (€50,000) for documentaries. Minimum running time and series length requirements apply.	—

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<b>EUROPE (CONTINUED)</b>										
<b>Slovakia</b> filmcommission.sk	Cash Rebate	Rebate	33%	—	—	—	—	Film, TV drama, other TV, documentary	Minimum expenditure of \$105,000 (€100,000) for a single feature, or \$52,500 (€50,000) for documentary or animation. Minimum expenditure of \$315,000 (€300,000) for television series of maximum 26 episodes. No requirement for minimum total budget. Cultural test applies.	—
<b>Slovenia</b> film-center.si/en/	Promoting Investments in Audiovisual Production	Rebate	25%	—	—	\$1.6m (€1.5m)	—	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.	—
<b>Spain</b> shootinginspain.info	Rebates for Investments in Film and Television Series	Rebate	30% tax rebate at national level (up to \$1.05m [€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 \$1.05m [€1m] expenditure, and 45% after).	—	\$21m (€20m) for each production. In the case of audiovisual series, the incentive will be determined per episode and the limit will be \$10.5m (€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: \$1.05m (€1m) minimum expenditure in Spain is required for the tax rebate. For animation and post-production, the minimum expenditure required in Spain is \$210,000 (€200,000). The applicant production company must be registered in Spain as a producer.	—
<b>Sweden</b> tillvaxtverket.se/tillvaxtverket/inenglish/financing/audiovisualworks.2912.html	Support for the Production of Audiovisual Works	Rebate	25%	—	—	\$9.1m (SEK100m)	Call for applications in February and September each year.	Film, TV drama, documentary	Eligible production costs must amount to at least \$362,500 (SEK4m). The total budget of the production must be at least \$2.7m (SEK30m) for a feature film, at least \$906,000 (SEK10m) for a documentary film, at least \$906,000 (SEK10m) per episode for a drama series, or at least \$450,000 (SEK5m) per episode for a documentary series.	—
<b>Turkey</b> filminginturkey.com.tr	Cash Rebate	Rebate	Up to 30%	—	—	\$1.8m (TRY50m)	—	Film, TV drama, documentary	Minimum expenditure: \$218,000 (TRY6m) for feature films, \$36,300 (TRY1m) for documentaries and TV series (per episode). Qualification test applies.	—
<b>UK</b> 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.	—
<b>ASIA/OCEANIA</b>										
<b>Australia</b> arts.gov.au/what-we-do/screen/australian-screen-production-incentive	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 federal government offset per project. Official co-productions are eligible. Subject to a Significant Australian Content test. Minimum qualifying expenditure of \$317,000 (A\$500,000), or \$634,000 (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, other	Can be combined with state and territory government incentives. Producers can access only one federal government offset per project. No cultural or content test. Productions do not need to be filmed in Australia. Calculated on qualifying PDV expenditure of at least \$317,000 (A\$500,000). PDV work can be performed at one facility or across different facilities, but all costs need to be incurred by the applicant company. 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%	—	—	—	—	Film, TV drama, other TV, other	Can be combined with state, territory and local government incentives. Producers can access only one federal government offset per project. No cultural or content test. Features must have minimum qualifying spend of \$9.5m (A\$15m), and television series must spend \$634,000 (A\$1m) per episode. The Australian government recently announced its intention to increase the Location Offset to 30%. Subject to the passage of legislation, the increased Location Offset will require that a minimum qualifying spend of \$12.7m (A\$20m) and television series must also spend a minimum of \$950,500 (A\$1.5m) per episode, among other new eligibility criteria	—
<b>Fiji</b> film-fiji.com	Film Rebate	Rebate	20%	—	\$1.75m (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 \$110,000 (FJ\$250,000) for large-format films, feature films, short films, television shows and television commercials. Production company must be registered locally.	—
<b>India</b> 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 \$60,000 (INR5m) is available for projects that employ 15% or more manpower in India.	\$240,000 (INR20m)	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 \$300,000 (INR25m) applies.	—



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
<b>ASIA/OCEANIA (CONTINUED)</b>										
<b>Japan</b> j-lox.jp	—	Cash rebate	50%	—	\$6.7m (¥1bn)	—	—	Feature film, TV drama	Eligible projects must meet one of the following minimum thresholds: direct production costs in Japan of more than \$3.4m (¥500m); total production costs exceeding \$6.7m (¥1bn) and direct production costs in Japan exceeding \$1.3m (¥200m); or be scheduled to be released, screened, broadcast or distributed in more than 10 countries or territories, and incur direct production costs in Japan of more than \$1.3m (¥200m).	—
<b>Kazakhstan</b> 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, its branch or representative office that has entered into an agreement to provide a subsidy in the field of cinematography. The subsidy is provided by reimbursement of up to 30% of the cost of goods, works and services related to the production of the film (or part thereof) in the Republic of Kazakhstan. There are no minimum or maximum requirements.	2025
<b>Malaysia</b> filmmalaysia.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 \$1.05m (MYR5m). For the post-production FIMI, a minimum spend of \$212,000 (MYR1m) is required. The minimum spend threshold is lower for domestic productions.	—
<b>Mongolia</b> filmongolia.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.	—
<b>New Zealand</b> nzfilm.co.nz	New Zealand Screen Production Grant	Rebate	20%	5% uplift for productions with significant economic benefits to New Zealand. From November 1, 2023, uplift applications will be based on a points test and will no longer be by invitation only.	—	—	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 \$8.9m (NZ\$15m) of qualifying spend. TV and other formats must incur \$2.4m (NZ\$4m). Post, digital and VFX productions must incur \$150,000 (NZ\$250,000) or more. A domestic rebate is available to New Zealand productions and official co-productions worth 40% of qualifying spend.	—
<b>Philippines</b> filmphilippines.com/incentives	Film Location Incentive Program (FLIP)	Rebate	20%	5% uplift for passing the cultural test.	\$441,000 (PHP25m)	—	—	Film, TV drama, other TV, documentary, other	Minimum qualifying expenditure thresholds of \$350,000 (PHP20m) for feature film, \$53,000 (PHP3m) for TV/VoD series.	—
<b>South Korea</b> 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 \$592,000 (KRW800m) in South Korea.	\$148,000 (KRW200m)	\$240,000 (KRW324m)	Year-round.	Film, TV drama, other TV, documentary	Production must shoot for more than three days in Korea and spend between \$37,000 and \$592,000 (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.	—
<b>Taiwan</b> 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: \$928,500 (NT\$30m). TV drama: \$619,000 (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 \$928,500 (NT\$30m), and TV drama production expenses in Taiwan must be at least \$1.9m (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 \$93,000 (NT\$3m). Funding decisions may be based on consideration of the incentive's budget.	—
<b>Thailand</b> 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 \$2.7m (THB100m), and with commencement of principal photography in Thailand prior to December 31, 2023.	\$4.05m (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 \$1.35m (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.	—
<b>Uzbekistan</b> 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										
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<b>AFRICA &amp; MIDDLE EAST</b>										
<b>Israel</b> 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 \$4.3m (IL\$16.6m).	—	—	Film, TV drama, other TV, documentary	A minimum spend threshold of \$129,000 (IL\$500,000) applies.	—
<b>Mauritius</b> 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.	—
<b>Morocco</b> 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 \$970,500 (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.	—
<b>Saudi Arabia</b> film.sa/incentive-programs	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.	—
<b>South Africa</b> thedti.gov.za	Foreign Film and Television Production and Post-Production Incentive	Rebate	25%	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 \$510,600 (ZAR10m) of the post budget in South Africa; 5% for spending at least \$766,000 (ZAR15m) of the post budget. (Results in cumulative 25%).	\$1.3m (ZAR25m)	—	—	Film, TV drama, other TV, documentary, other	A minimum qualifying production expenditure of \$766,000 (ZAR15m). For post-production, a minimum qualifying expenditure of \$76,500 (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 \$5.1m (ZAR100m).	—
<b>Jordan</b> 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.	—
<b>UAE (Abu Dhabi)</b> 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.	—
<b>LATIN AMERICA/CARIBBEAN</b>										
<b>Colombia</b> 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 programme has a per-project cap assigned each year. For 2023, the per-project cap is \$809,000 (COP3.5bn).	FFC: Colombia Film Fund, which pays the incentive, has a budget that is allocated every year. First come, first served. CINA: \$69.3m (COP300bn).	None. Applications submitted on an ongoing, first-come, first-served basis.	FFC: Film, TV drama, other TV, other CINA: Film, TV drama, other TV, documentary, other	Minimum expenditure thresholds apply. Approximately \$510,000 for films; \$510,000 for series, and \$170,000 per episode (does not apply to animation). For the CINA incentive, series that have a total expenditure in Colombia equal to or greater \$3.4m, the minimum expenditure may be distributed in a greater number of episodes.	2032
<b>Dominican Republic</b> 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.	—
<b>Panama</b> 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.	—
<b>Puerto Rico</b> 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.	—	—	\$100m	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.	—
<b>Trinidad &amp; Tobago</b> filmtt.co.tt	Production Expenditure Rebate Programme	Rebate	12.5%-35% based on expenditure. Additional 20% rebate on local labour.	—	Rebate capped at \$8m per qualified production for the fiscal period in which the rebate is submitted, for both national and international producers.	—	Submit application for Provisional Certificate six months before the start of principal photography; submit final application within three months of film premiere.	Film, TV drama, other TV, documentary, other	Minimum spend of \$100,000 per project for international producers, and \$15,000 per project for local producers. At least 50% of the principal photography must be done in Trinidad & Tobago, and for international crews, a minimum of two weeks of principal photography.	December 2024

GLOBAL INCENTIVES INDEX 2023										
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<b>LATIN AMERICA/CARIBBEAN (CONTINUED)</b>										
<b>Uruguay</b> uruguayaudiovisual.com	Uruguay Audio-visual Program	Rebate	25% if Uruguayan expenses are between \$300,000 and \$3m; 20% if Uruguayan expenses are over \$3m. For post-production only projects, 25% if Uruguayan expenses are between \$50,000 and \$1m; 20% if Uruguayan expenses are over \$1m.	5% if the writer or director is from Uruguay.	\$750,000 if Uruguayan expenses are between \$300,000 and \$3m; \$1m if Uruguayan expenses are over \$3m. For post-production only projects, \$250,000 if Uruguayan expenses are between \$50,000 and \$1m; \$400,000 if Uruguayan expenses are over \$1m.	\$3.5m	—	Film, TV drama, other TV, 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.	—
<b>US Virgin Islands</b> 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.	—
<b>NORTH AMERICA CANADA</b>										
<b>Federal</b> 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 \$730,000 (c\$1m) for feature films, \$73,000 (c\$100,000) per episode for TV projects less than 30 minutes, and \$146,000 (c\$200,000) for TV projects 30 minutes or more.	—
<b>Alberta</b> 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.	—	\$244.6m (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 \$365,000 (c\$499,999).	—
<b>British Columbia</b> 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 \$73,000 (c\$100,000) per episode for TV projects less than 30 minutes; \$146,000 (c\$200,000) for TV projects 30 minutes or longer; and \$730,000 (c\$1m) for all other projects.	—
<b>Manitoba</b> 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.	<b>Cost of Production Tax Credit Bonus:</b> Cost of Production Tax Credit Bonus: +8% Manitoba Production Company Bonus. Maximum credit on eligible Manitoba expenditures is 38%. <b>Cost of Salaries Tax Credit Bonus:</b> +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 35 kilometres 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).	—
<b>New Brunswick</b> 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.	—	\$292,000 (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.	—
<b>Newfoundland and Labrador</b> picturenl.ca	Newfoundland and Labrador Film Tax Credit	Tax credit	40%	—	All Spend Tax Credit capped at \$7.3m (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.	—



GLOBAL INCENTIVES INDEX 2023										
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<b>NORTH AMERICA CANADA (CONTINUED)</b>										
<b>Nova Scotia</b> 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.	\$7.3m (c\$10m); no eligible project will be turned away.	—	—	Film, TV drama, other TV, documentary, other	Minimum in-province spend of \$18,250 (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.
<b>Ontario</b>	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 \$730,000 (c\$1m) for a one-off; \$73,000 (c\$100,000) per episode for TV projects that are 30 minutes or less; and \$146,000 (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.	—
<b>Quebec</b> 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: \$182,500 (c\$250,000), production can be partially done in Quebec, no broadcast or screening obligation.	—
<b>Saskatchewan</b> 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%)	\$3.7m (c\$5m)	\$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.	—
<b>Yukon</b> yukon.ca/media-production-fund	Media Production Fund	Rebate	25%-40% of eligible Yukon spend.	25% base rate to a maximum of 40% of eligible Yukon spend. Up to 10% for additional Yukoners employed in key positions. Up to 5% for Yukon ownership.	—	\$686,200 (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.	—
<b>NORTH AMERICA US STATES</b>										
<b>Alabama</b> 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.	—
<b>Arizona</b> 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
<b>Arkansas</b> arkansasedc.com/film	Digital Product and Motion Picture Industry Development Rebate	Rebate	25% for eligible production spend in Arkansas.	10% for payroll of below-the-line employees who are full-time certified residents of Arkansas or veterans, and expenditures paid to a veteran-owned small business. An additional 5% incentive for either: the payroll of below-the-line employees whose full-time permanent address is located in a Tier 3 or Tier 4 county in the annual ranking of counties established by the Arkansas Economic Development Commission; or expenditures paid to a person or business located in a Tier 3 or Tier 4 county.	—	—	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.	June 30, 2031

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
<b>NORTH AMERICA US STATES (CONTINUED)</b>										
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, or the greater of \$12m or \$750,000 per episode of a season of a television series, 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. Check the California Film Commission website for types of projects that may apply.	Upon depletion of funds, or by December 31, 2031.
Colorado	Colorado Film Incentive Program oedit.colorado.gov/colorado-film-incentive	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	Digital Media and Motion Picture Tax Credit ctfilm.com	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	DC Film, Television and Entertainment Rebate Fund entertainment.dc.gov/page/production-and-infrastructure-incentives	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	Entertainment Industry Tax Credit georgia.org	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	Motion Picture, Digital Media and Film Production Income Tax Credit filmoffice.hawaii.gov	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	Illinois Film Production Services Tax Credit film.illinois.gov	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	Film and Media Tax Credit iedc.in.gov/indiana-advantages/investments/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.	—	—	Film, TV drama, other TV, documentary, other	The Film and Media Tax Credit is non-refundable and non-transferable.	—
Kentucky	Tax Incentives for Film Production ced.ky.gov/Locating_Expanding/KEI	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.	—

GLOBAL INCENTIVES INDEX 2023										
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<b>NORTH AMERICA US STATES (CONTINUED)</b>										
<b>Louisiana</b> 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, 2031
<b>Maine</b> 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.	—
<b>Maryland</b> marylandfilm.org	Film Production Activity Tax Credit	Tax credit	28% for film production. 30% for TV production.	—	\$10m	\$15m	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.	—
<b>Massachusetts</b> 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.	—
<b>Minnesota</b> mnfilm.org	MN Production Rebate	Rebate	20%	5% additional rebate for productions with more than \$1m qualifying spend, or 60% of days outside metro area.	—	\$500,000	At most 90 days before the start of principal photography or post-production. Projects over \$1m may apply six months prior to principal.	Film, TV drama, other TV, documentary, other	Applications are scored on economic impact, key personnel, Minnesota production days, Minnesota location and representation and distribution.	—
	Film Production Tax Credit	Tax credit	25%	—	—	\$24.95m	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, 2030
<b>Mississippi</b> filmississippi.org	Motion Media Tax Credit 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.	—
<b>Missouri</b> mofilm.org/about/tax-incentive/	Motion Picture Incentive Program	Tax credit	20%	2% if the production office is located in a county of the second, third, or fourth class, according to the County Classification System. 5% if at least 15% of the project takes place in a rural or blighted area. 5% if at least 50% of the project is filmed in Missouri. 5% if at least three departments of the production hire a Missouri resident ready to advance to the next level. 5% if the script of the project positively markets Missouri and the production submits five promotional photographs cleared for use.	—	DED and the Missouri Film Office cannot authorize more than \$16m in tax credits in any tax year (January 1 to December 31). The cap is split evenly between film and series projects.	The preliminary application and all supplemental documents must be submitted before the first day of principal photography.	Film, TV drama, other TV, documentary, other	Projects that are under 30 minutes/pages in length must have expected qualifying in excess of \$50,000. Projects that are over 30 minutes/pages in length must have expected qualifying expenses in excess of \$100,000.	—
<b>Montana</b> 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. Offered on first-come, first-served basis. Must apply & receive pre-certification prior to start of principal photography.	Film, TV drama, other TV, other	Minimum base investment of \$50,000.	—
<b>Nevada</b> 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.	—

GLOBAL INCENTIVES INDEX 2023										
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<b>NORTH AMERICA US STATES (CONTINUED)</b>										
<b>New Jersey</b> 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 sound stage 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, 2039
<b>New Mexico</b> nmfilm.com	Film Production Tax Credit	Tax credit	25%; 15% for non-resident industry crew wages when certain criteria are met.	Additional 5% for series television or standalone pilot intended for series television in New Mexico when certain criteria are met. 5% on a production in a qualified production facility. 10% for work, services or items provided on location for a production of a film or commercial audiovisual product that is located in New Mexico at least 60 miles from the city hall of the county seat of certain counties. Annual cap of \$700m, of which up to \$45m may be dedicated to the New York post-production credit.	—	The \$110m per fiscal year payout cap is now increased to an eventual \$160m in \$10m increments per fiscal year. FY23: \$110m; FY24: \$120m; FY25: \$130m; FY26: \$140m; FY27: \$150m; FY28: \$160m; FY29 onward: \$160m. 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	—	—
<b>New York</b> esd.ny.gov/industries/tv-and-film	Film/TV Production Tax Credit	Tax credit	30%	Additional 10% credit available on qualified labour expenses (direct hires only) in most upstate counties. For those productions that film a majority of principal photography in upstate counties, qualified production costs are also eligible for the 10% additional credit.	—	\$700m (of which \$45m may be dedicated to the New York post-production credit)	Due before first day of principal photography. Recommended submission of application no later than 10 days prior.	Film, TV drama, other TV	If the film has a production budget over \$15m and/or is being produced by a publicly traded entity, at least 10% of principal photography shooting days must be at a qualified production facility in New York state on a set built expressly for the production. Minimum budget for project shooting majority downstate is \$1m; for project shooting majority upstate is \$250,000.	December 31, 2034
<b>North Carolina</b> filmnc.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 for feature-length films, \$500,000 for made-for-TV/streaming movie, \$500,000 per episode for TV/streaming series, and commercials at \$250,000. The first \$1m of each resident and non-resident salary qualifies.	—
<b>Ohio</b> development.ohio.gov/filmoffice/Incentives.html	Ohio Motion Picture Tax Credit	Tax credit	30%	—	—	\$50m	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.	—
<b>Oklahoma</b> 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; 2% music uplift	—	\$30m	Six deadlines per fiscal year, submissions due June 15, August 15, October 15, December 15, February 15 or April 15. Awards/denials sent on the following 1st of the month.	Film, TV drama, other TV, other	Minimum \$50,000 spend in Oklahoma. Non-resident above-the-line capped at 25% of total Oklahoma expenditures.	June 30, 2031
<b>Oregon</b> 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
<b>Pennsylvania</b> 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.	—



**GLOBAL INCENTIVES INDEX 2023**

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<b>NORTH AMERICA US STATES (CONTINUED)</b>										
<b>Rhode Island</b> 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 start of principal photography.	Film, TV drama, other TV, documentary, other	Minimum total production budget of \$100,000.	July 1, 2027
<b>South Carolina</b> 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.	—
<b>Tennessee</b> 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.	—
<b>Texas</b> 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.	—	\$200m over the 2024-2025 biennium.	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.	—
<b>Utah</b> 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.
<b>Virginia</b> 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
<b>Washington</b> 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
<b>West Virginia</b> westvirginia.gov/wfilm	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