

Canadian Film Incentives: The Reel Deal

CANADIAN FILM AND TELEVISION INCENTIVES

EL = Eligible Labour Costs ELNL = Eligible Labour and Non-Labour Costs
TPC = Total Production Cost

FEDERAL

Name	Amount
Canadian Film or Video Production Tax Credit www.pch.gc.ca/cavco	25% of EL (maximum = 15% of TPC)
Canadian Film or Video Production Services Tax Credit www.pch.gc.ca/cavco	16% of EL

PROVINCIAL

Alberta Film Development Program www.albertafilm.ca	20 - 29% of Alberta ELNL
Film Incentive BC www.bcfilm.bc.ca	35% of EL (maximum = 21% of TPC)
British Columbia Production Services Tax Credit www.bcfilm.bc.ca	33% of EL
Manitoba Film and Video Production Tax Credit www.mbfilmmusic.ca	45% of EL* or 30% of ELNL
New Brunswick Film Tax Credit www.nbfilm.ca	40% of EL* (maximum of 50% of TPC)
Newfoundland and Labrador Film and Video Industry Tax Credit www.nlfdc.bc.ca	40% of EL (maximum = 25% of TPC)
Nova Scotia Film Industry Tax Credit www.film.ns.ca	50-60% of EL* (maximum = 25-30% of TPC)

Name	Amount
Nunavut Labour Rebate www.nunavutfilm.ca	40-50% of EL (maximum = \$300,000 per year)
Ontario Film and Television Tax Credit www.omdc.on.ca	35% of EL*
Ontario Production Services Tax Credit www.omdc.on.ca	25% of Ontario ELNL
Quebec Film and Television Production Tax Credit www.sodec.gouv.qc.ca www.sodec.gouv.qc.ca/cinema_en.php	35% of EL
Quebec Production Services Tax Credit www.sodec.gouv.qc.ca www.sodec.gouv.qc.ca/cinema_en.php	25% of Quebec ELNL
Quebec Dubbing Tax Credit www.sodec.gouv.qc.ca www.sodec.gouv.qc.ca/cinema_en.php	35% of EL
Saskatchewan Film Employment Tax Credit www.saskfilm.com	45% of EL* (maximum = 50% of TPC)
Yukon Film Incentive Rebate www.reelyukon.com	25% of ELNL*

PROVINCIAL ANIMATION INCENTIVES

British Columbia Digital Animation or Visual Effects Tax Credit www.bcfilm.bc.ca	17.5% of EL
Ontario Computer Animation and Special Effects Tax Credit www.omdc.on.ca	20% of EL
Quebec Computer Animation and Special Effects Tax Credit www.sodec.gouv.qc.ca www.sodec.gouv.qc.ca/cinema_en.php	20% of EL (for claims related to Quebec Production Services Tax Credit)

* Regional and/or other bonus incentives available

Canadian/International Co-Production Agreements

Algeria	Colombia	Greece	Luxembourg	Republic of Philippines	Spain
Argentina	Croatia	Hong Kong	Macedonia	Romania	Sweden
Australia	Cuba	Hungary	Malta	Russian Federation	Switzerland
Belgium	Czech Republic	Iceland	Mexico	Senegal	United Kingdom
Bosnia-Herzegovina	Denmark	Ireland	Morocco	Singapore	Uruguay
Brazil	Estonia	Israel	Netherlands	Slovak Republic	Venezuela
Bulgaria	Finland	Italy	New Zealand	Slovenia	Yugoslavia
Chile	France	Japan	Norway	South Africa	(Serbia and Montenegro)
China	Germany	Latvia	Poland	South Korea	

Download: "Location Canada:
A Guide to Producing in
Canada and Doing Business
with Canadians"
at: www.goodmans.ca

Goodmans' Entertainment Law Group

Goodmans is recognized worldwide as a leading Canadian entertainment law firm. It is "most frequently recommended" according to the 2010 Canadian Legal Lexpert Directory. We have lawyers exclusively practising entertainment and communications law, specializing in film and television, new media and book publishing.

Always Ready to Talk Film

We assist our foreign clients who are producing on location in Canada by advising them on Canadian tax and legal issues such as film tax credits and Canadian withholding tax, preparing talent contracts, dealing with Canadian guilds and unions and advising on Canadian foreign investment rules and domestic regulatory requirements.

For our Canadian clients, in addition to the services described above, we also assist with government funding applications, negotiating international co-productions, arranging Canadian content tax credit applications and assisting in sales to distributors and broadcasters in Canada and abroad. Our entertainment lawyers also represent several noted Canadian authors and literary agencies in their negotiations with book publishers and packagers as well as adaptation of literary works to film.

Goodmans represents a large cross-section of major North American film, television, new media and publishing companies, as well as many individual directors, authors and screenwriters, actors and film and television personalities. Our foreign clients include HBO, Endemol, MTV Networks, Showtime, Classic Media, Scholastic, Discovery, Lifetime, National Geographic, Random House, Disney ABC Cable, E! Entertainment, CBS, Live

Nation, New Line, Kindle Entertainment, Out of the Blue, Working Title, Nickelodeon, VH1, Dreamworks, Starz, Cartoon Network, NBC Universal, The Walt Disney Company, Key Brand, Aramid, Comcast, Smithsonian Network, Comerica Bank, HSBC, Natexis Banques Populaires, Imperial Capital Bank, US Bank, CIT Financial, Bank of Ireland, Citi National Bank, New Bridge Film Capital, Entertainment, RH1, Power, IMAX, Spike TV, Oxygen, Apple, Google, Tornante and Sesame Workshop.

Our domestic clients include the CTV Television Network, Insight Productions, Corus, Temple Street Productions, Peace Arch Entertainment, SFA Productions, Cookie Jar, 90th Parallel, Sound Venture, Bruce Mau Design, Rogers Telefund, Royal Bank, OMERS, Four Seasons, CIBC World Markets, Independent Film Financing, The Stratford Festival, Canadian Screenwriters Collection Society, Westwood Creative Artists and the Writers Guild of Canada. In the sports field, Goodmans represents Maple Leaf Sports and Entertainment (which owns the Toronto Maple Leafs, Toronto Raptors and the Toronto FC), Insight Sports and the NHL Players Association among others.

For more information on Goodmans' Entertainment Group, visit goodmans.ca or contact:

Michael Levine	416.597.4132 mlevine@goodmans.ca
Tara Parker	416.597.4181 tparker@goodmans.ca
Jaclyn Seidman	416.849.6911 jseidman@goodmans.ca
Carolyn Stamegna	416.597.6250 cstamegna@goodmans.ca
David Zitberman	416.597.4172 dzitberman@goodmans.ca