

Canadian Film Incentives: The Reel Deal

August 2014

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 Multimedia Development Fund www.film.alberta.ca	25 - 30% of ELNL*
Film Incentive BC Tax Credit www.creativebc.com	35% of EL* (maximum = 21% of TPC)
British Columbia Film Production Services Tax Credit www.creativebc.com	33% of EL*
Manitoba Film and Video Production Tax Credit www.mbfilmmusic.ca	45% of EL* or 30% of ELNL
New Brunswick Multimedia Initiative www.newbrunswick.ca	25 - 30% of ELNL
Newfoundland and Labrador Film and Video Industry Tax Credit www.nlfdc.ca	Lesser of 40% of EL or 25% of TPC
Newfoundland and Labrador Equity Investment Program www.fin.gov.nl.ca/fin/tax_programs_incentives	20% of TPC (maximum = \$250,000)
Nova Scotia Film Industry Tax Credit www.film.ns.ca	50% of EL* (maximum = 25 - 30 % TPC)
Nunavut Spend Incentive Program www.nunavutfilm.ca	17 - 30% of ELNL*
Ontario Film and Television Tax Credit www.omdc.on.ca	35% of EL*

Ontario Production Services Tax Credit www.omdc.on.ca	25% of ELNL
--	-------------

Quebec Film and Television Production Tax Credit www.sodec.gouv.qc.ca	28 - 36% of EL* (maximum = 14 - 18% of TPC)
--	--

Quebec Production Services Tax Credit www.sodec.gouv.qc.ca	20% of ELNL* ¹
---	---------------------------

Quebec Dubbing Tax Credit www.sodec.gouv.qc.ca	28% of EL
---	-----------

Saskatchewan Film/TV and Digital Tax Credit www.creativesask.ca	25% of ELNL* (Non-refundable)
---	----------------------------------

Yukon Film Location Incentive www.reelyukon.com	Total rebate = (A+B) or (B + C), Yukon Spend Rebate (A): 25% of ELNL, Yukon Training Rebate (B): Up to 25% of eligible trainers wages, Yukon Travel Rebate (C): Up to 50% of travel costs from Vancouver, Edmonton or Calgary to Whitehorse (maximum \$15,000)
---	--

PROVINCIAL ANIMATION/DIGITAL MEDIA INCENTIVES

British Columbia Digital Animation or Visual Effects Tax Credit www.creativebc.com	17.5% of EL
---	-------------

British Columbia Interactive Digital Media Tax Credit www.creativebc.com	17.5% of EL
---	-------------

Ontario Computer Animation and Special Effects Tax Credit www.omdc.on.ca	20% of EL
---	-----------

Ontario Interactive Digital Media Tax Credit www.omdc.on.ca	35 - 40% of Ontario ELNL
--	--------------------------

Quebec Computer Animation and Special Effects Tax Credit www.sodec.gouv.qc.ca	8% of EL for claims related to Quebec Film and Television Production Tax Credit, 16% of EL for claims related to Quebec Production Services Tax Credit
--	--

Nova Scotia Digital Media Tax Credit www.novascotia.ca	Lesser of 50% of EL* or 25% of ELNL*
--	--------------------------------------

Manitoba Interactive Digital Media Tax Credit www.gov.mb.ca	40% of EL (capped at \$500,000)
---	---------------------------------

¹ The Government of Quebec reduced the rates of all Quebec film tax credits by 20% effective June 4, 2014.

* Regional and/or other bonus incentives available

** The non-refundable Saskatchewan Film/TV and Digital Tax Credit replaces the refundable Film Employment Tax Credit. The new credit may only be used to offset provincial Saskatchewan tax liability.

Canadian/International Co-Production Agreements

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

Goodmans' Entertainment Law Group

Goodmans is recognized worldwide as a leading Canadian entertainment law firm. It is "most frequently recommended" according to the 2014 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, digital media and publishing companies, and many individual directors, authors and screenwriters, actors and film and television personalities. Our foreign clients include NBC Universal, Random House, Fox, Tornante, Little Airplane, BBC America, AMC, Universal Pictures International, Lagardère, Live Nation, Key Brand, Comcast,

Black Bear Pictures, CORE Media Group, CBS, Original Productions, Argonon, Participant Media Endemol, TNT, Out of the Blue, Paramount, Showtime, Smithsonian Channel, Disney ABC Cable, Working Title, Discovery, Nickelodeon, VH1, Dreamworks, Starz, Cartoon Network, Classic Media, RH1, Spike TV, Scholastic, MTV Networks, Comerica Bank, HSBC, Natexis Banques Populaires, Imperial Capital Bank, US Bank, CIT Financial, Bank of Ireland, Citi National Bank and New Bridge Film Capital.

Our domestic clients include CTV, Cineplex, Insight Productions, Frantic Films, Shaftesbury, Nelson Education, EntertainmentOne, The Stratford Festival, Canadian Film Centre, The Historica-Dominion Institute, Urban Post, Temple Street Productions, SFA Productions, Arc Productions, Toonbox Entertainment, 90th Parallel, Export Development Canada, Numedia Pictures, Rogers Telefund, Royal Bank, OMERS, CIBC, Independent Film Financing, 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 Toronto FC), Insight Sports and the NHL Players Association among others.

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

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 Zitzerman	416.597.4172 dzitzerman@goodmans.ca