



**New Zealand
FILM COMMISSION**



Te Tumu Whakaata Taonga

Rebates for New Zealand Productions

The New Zealand Screen Production Rebate for New Zealand Productions is the Government-backed incentive to support the creation of New Zealand screen stories. Official co-productions are considered New Zealand productions for the purposes of this rebate.

40% – This cash rebate is equivalent to 40% of Qualifying New Zealand Production Expenditure (QNZPE) provided the production registers or applies for a Provisional Certificate before starting principal photography and meets specific eligibility criteria including:



Contact us for support with your New Zealand consideration.

- format requirements
- relevant expenditure threshold
- Significant New Zealand Content points test or
- certification as an official co-production
- New Zealand producer equity
- New Zealand distribution

Rebate Resources

nzfilm.co.nz/incentives/rebate-nz-nzspr

Partner Countries

Sharing of creative, financial, technical and market resources is encouraged by New Zealand's Government via formal screen agreements with: Australia, Canada, China, Denmark, France, Germany, India, Ireland, Israel, Italy, Poland, Singapore, South Africa, South Korea, Spain, Taiwan and the UK.

Co-Productions Resources

nzfilm.co.nz/co-productions

continued overleaf

Rebate Cap

Each production can claim up to NZ\$6 million of rebate.

Additional Rebate

Productions which meet additional criteria and have QNZPE from NZ\$15 million to NZ\$50 million may qualify for a further rebate. The New Zealand Film Commission will take a share of recoupment and profit relative to the value of the Additional Rebate, to reinvest in the New Zealand screen industry.

Formats

Feature film, television and other non-feature film formats (single-episode, telefeatures, series or season of a series) and short-form animation are eligible.

Expenditure Thresholds

Format	Minimum QNZPE
Feature film (theatrical release)	NZ\$2.5 million total
Single episode – scripted	NZ\$1 million total & no less than \$800,000 per hour
Single episode – unscripted	NZ\$250,000 total
Series – scripted	NZ\$1 million total & no less than \$500,000 per hour
Series – unscripted	No less than NZ\$250,000 per hour
Short-form animation (single or series)	NZ\$250,000 total & no less than \$400,000 per hour

Points Test

The Significant New Zealand Content Test considers these elements:

- subject matter – setting, lead characters, creative material, culture/history;
- production activity – shooting location/studio, visual post/VFX and audio post;
- personnel – directors, producers, writers, lead actors and other key production roles; and
- business growth – ownership of intellectual property, business development outcomes.

Applications

Register here or apply for a [Provisional Certificate here](#) before starting principal photography. A Provisional Certificate indicates that the production is likely to meet the eligibility criteria and is not a guarantee that the production will receive Final (or Interim) certification.

Register here
nzfilm.co.nz/resources/nzspr-nz-registration-form

Contact NZFC’s incentives team
nzspr@nzfilm.co.nz

The New Zealand Film Commission (NZFC) – Te Tumu Whakaata Taonga is a Government entity responsible for:

- Attracting and servicing international productions
- Supporting New Zealand’s filmmakers and screen businesses to succeed globally
- Administering incentives – New Zealand Screen Production Rebate
- Negotiating co-production treaties and certifying official co-productions

