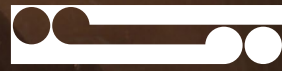




**New Zealand  
FILM COMMISSION**



Te Tumu Whakaata Taonga

© MARVEL

# Rebates for Post, Digital and Visual Effects

**Creatives working in New Zealand VFX, post production, animation, music and sound companies contribute to the success of many international productions. The Government backs this work with the Post, Digital and Visual Effects (PDV) Rebate. New Zealand has become known as a leader in the areas of digital technologies, performance capture techniques and virtual production.**

Recent honours include Best Visual Effects Academy Awards® for *Avatar: The Way of Water* and nominations for *War for the Planet of the Apes*, multiple Emmy Awards® for *The Beatles: Get Back* and nominations for *The Lord of the Rings: The Rings of Power*.

The Government offers a standalone cash rebate of 20% to international screen productions working on post-production, visual effects and animation with New Zealand vendors. The cash rebate is equivalent to 20 per cent of Qualifying New Zealand Production Expenditure (QNZPE). This is boosted to 25% for applicants passing an Uplift points test.

*NB: When live action productions also meet the 5% Uplift Criteria and are eligible for a 25% rebate, the qualifying PDV activity is included in the final rebate.*



Contact us for support with your New Zealand consideration.

*continued overleaf*



## Threshold

A minimum QNZPE spend of NZ\$250,000.

## Definitions

In addition to visual effects plus picture and sound editing, a liberal range of PDV activity is eligible including:

- Virtual production
- Physical effects created for digital scanning or onset physical aids (where principal photography is outside New Zealand)

Where copyright is held by a New Zealand Resident:

- Music composing and scoring including library and sound clearances
- Stock footage licence fees

## Formats

The rebate applies to eligible feature film, television and other non-feature film formats including scripted and unscripted drama, documentary, factual, children's, animated and reality.

## Eligibility

Productions must register with the New Zealand Film Commission within 20 working days of a “qualifying bid” being accepted by the applicant.

### OR

If a PDV Production rises over the minimum threshold during production, the applicant must register within 20 working days of a “qualifying bid” being accepted by the applicant.

### International Rebate Resources

[nzfilm.co.nz/incentives/  
rebate-international-nzspr](http://nzfilm.co.nz/incentives/rebate-international-nzspr)

### Contact NZFC's incentives team

[nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz)

Vendors experienced in working on international projects:

### PDV Directory

[pdvdirectory.nzfilm.co.nz](http://pdvdirectory.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

