



**New Zealand
FILM COMMISSION**



Te Tumu Whakaata Taonga

The New Zealand Advantage

Studios, streamers and independents working in New Zealand create extraordinary content for audiences worldwide.

Commercial advantages

- Competitive rebates
- Favourable exchange rates
- No fringes on crew rates
- Outstanding production value
- Academy Award®-winning creatives
- Innovative VFX and post-production
- Direct flights ex US and Asia Pacific
- Ease of doing business

Natural Advantages

- English speaking
- Diverse ethnicities
- Open and hospitable culture
- Unique and archetypal landscapes
- Reverse seasons
- Temperate climate

Incentives 20% and 25%

The New Zealand Screen production Rebate (NZSPR) is an uncapped, Government-backed cash rebate. A 20% baseline rebate with a 5% Uplift is available for eligible productions. The rebate is administered by the New Zealand Film Commission and is known for being a competitive program with broad spend definitions and:

- clear criteria
- simple registration
- transparent application process
- prompt rebate payments

continued overleaf



Contact us for support with your New Zealand consideration.



International Rebates

20% – Baseline cash rebate is equivalent to 20 per cent of Qualifying New Zealand Production Expenditure (QNZPE).

25% – In November 2025 the Government lowered the minimum threshold spend to access the 5% Uplift program (clear points test) to QNZPE of NZ\$20 million.

20% and **25%** – A standalone rebate is available for qualifying Post, Digital and Visual Effects (PDV) activity and, where copyright is held by a New Zealand Resident, encompasses stock footage licence fees, music composing and scoring including library and sound clearances.

Expenditure Thresholds

Format	Minimum QNZPE
Feature film (theatrical release)	NZ\$4 million
Television and other non-feature*	NZ\$4 million
Post, Digital and Visual Effects	NZ\$250,000

* No minimum requirement for duration per episode or minimum expenditure per commercial hour.

NB: Bundling provisions exist – see full criteria.

Formats

NZSPR – International applies to feature film, television and other formats including scripted and unscripted drama, documentary, factual, children's, animated and reality, as well as post, digital and visual effects production.

Research and liaison

We offer a bespoke service helping you find the connections and details needed including pipeline and stage capacity information.

Contact

Email enquiries@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-production

