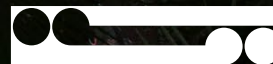




**New Zealand
FILM COMMISSION**



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% – Standalone cash rebate for Post, Digital and Visual Effects (PDV) activity, boosted to 25% for applicants passing a points test.

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

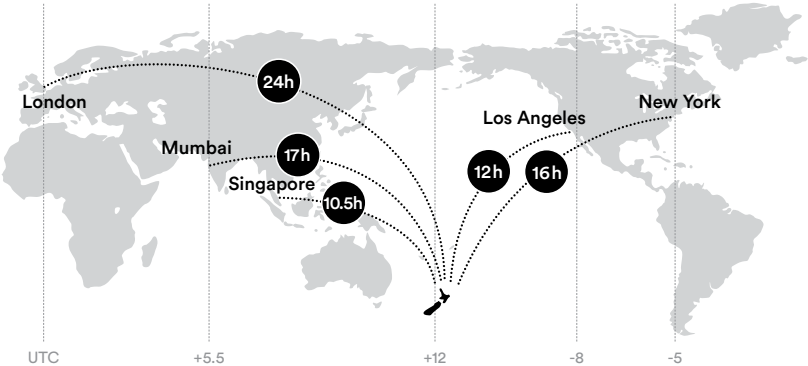
We offer a bespoke service helping you find the connections and details needed including pipeline and stage capacity information.

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-productions





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Te Tumu Whakaata Taonga

Rebates for International Productions

Competitive incentives with clear criteria are offered with the Government-backed New Zealand Screen Production Rebate (NZSPR) for International Productions.



Contact us for support with your New Zealand consideration.

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

25% – The 5% Uplift includes a clear points test for productions meeting a minimum QNZPE of NZ\$20 million.

20% – Standalone cash rebate for Post, Digital and Visual Effects (PDV) activity, boosted to 25% for applicants passing a points test.

Formats

Feature film, television and other non-feature film formats including scripted and unscripted drama, documentary, factual, children's, animated and reality, as well as post, digital and visual effects production. Exclusions are noted in Clause 8 of the NZSPR Criteria for International Productions.

Expenditure Thresholds

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

NB: For television there is no minimum requirement for duration per episode or minimum expenditure per commercial hour. This includes features that are not for theatrical release.

continued overleaf

Image: AVATAR: THE WAY OF WATER. Photo courtesy of 20th Century Studios.



Qualifying Expenditure

Broad definitions to Qualifying New Zealand Production Expenditure (QNZPE) apply to most goods and services including fees and expenses of eligible, non-New Zealand residents while working on the production in New Zealand (cast fees from Day#1 and Executives/HODs from Day#14).

Some goods sourced from overseas may also be eligible. Section 3 of the NZSPR Criteria for International Productions offers lists of inclusions and exclusions.

Bundling

When two or more related productions have a combined minimum QNZPE of \$30 million and complete filming activity within the required timeframe, they may be eligible for the 20% Rebate. See Section 2 Clause 10 of the NZSPR Criteria for International Productions.

NZSPR – International Criteria

nzfilm.co.nz/resources/nzspr-criteria-international-productions

Process and Timeframes

Administration: The rebate is Government-backed and administered by the New Zealand Film Commission.

- 20% Live Action productions: register before commencing principal photography in New Zealand.
- 5% Uplift productions must first register and then apply for a Provisional Certificate.
- PDV productions: register within 20 working days of a “qualifying bid” being accepted by the applicant. Where a PDV Production does not initially meet the NZ\$250,000 QNZPE threshold, it can be registered after PDV activity has commenced if registration takes place within 20 working days of the “qualifying bid” taking the QNZPE above the threshold, being accepted by the applicant.

Final Applications

Productions submit:

- once all QNZPE on the production is paid, or for Interim applications, each time the QNZPE reaches NZ\$50 million or more.
- no later than six months after completion of the screen production
- an independent auditor’s report from one of the following approved auditors: Ernst & Young, PricewaterhouseCoopers, Grant Thornton or KPMG.

All applicants register here

<https://funding.nzfilm.co.nz>

Rebate payment

Once approved for certification, payment is generally made within 10 business days.

Support

For specific advice about criteria please contact incentives team nzspr@nzfilm.co.nz

[View a showcase](#) of recent international productions utilising the rebate.

For more advice about filming in New Zealand email enquiries@nzfilm.co.nz or visit nzfilm.co.nz/inbound-productions

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Rebates for Post, Digital and Visual Effects

**New Zealand
FILM COMMISSION**



Te Tumu Whakaata Taonga

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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.



Contact us for
support with your
New Zealand
consideration.

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.

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

Vendors experienced in working on international projects:

PDV Directory

pdvdirectory.nzfilm.co.nz

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