

New Zealand
FILM COMMISSION

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: Ernst & Young, Grant Thornton, KPMG, PricewaterhouseCoopers, or RSM New Zealand Audit.

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

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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