

NEW ZEALAND SCREEN PRODUCTION GRANT FOR INTERNATIONAL PRODUCTIONS SUMMARY & CRITERIA

New Zealand values your business and the New Zealand Government offers generous incentives to international film and television productions under the New Zealand Screen Production Grant (NZSPG).¹

GENEROUS UNCAPPED INCENTIVES

For international productions the NZSPG offers a baseline cash grant equivalent to 20 per cent of Qualifying New Zealand Production Expenditure (QNZPE).

Alongside the baseline grant, a smaller number of projects may be eligible for an additional 5 per cent uplift if they can demonstrate significant economic benefits to New Zealand and meet the thresholds of NZ\$30 million (feature film) & NZ\$25 million (television)

What is QNZPE?

Qualifying New Zealand Production Expenditure (QNZPE) is the production expenditure spent by the applicant on

- goods and services provided in New Zealand
- the use of land located in New Zealand
- the use of a good that is located in New Zealand at the time it is used in making the screen production.

Services provided in New Zealand include fees and expenses for cast who have travelled to New Zealand to work on the production, and for non-cast personnel provided they have worked on the production for at least 14 days.

Please contact the New Zealand Film Commission (NZFC) for full definitions of QNZPE (see overleaf).

Post, Digital and Visual Effects (PDV)

New Zealand also offers a grant specifically tailored to post production and visual effects work. As of August 2015, the threshold is NZ\$500,000 QNZPE. Get in touch to find out more about the PDV Grant.

LIBERAL DEFINITIONS OF ELIGIBLE FORMATS

The grant applies to screen productions in the following 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.

Expenditure thresholds

Format	Minimum QNZPE	Value of grant
Feature Film	NZ\$15 million	20% of QNZPE
Television* and other non-feature film	NZ\$4 Million	20% of QNZPE
Post, Digital and Visual Effects	NZ\$500,000	20% of QNZPE

* For television there is no minimum requirement for duration per episode or minimum expenditure per commercial hour.

Bundling provisions exist, please get in touch for more information.

Applicants

An applicant must be

- a New Zealand resident company or partnership for tax purposes, or a foreign corporation with a fixed establishment in New Zealand;
- the entity responsible for all activities involved in making the production in New Zealand; and
- a Special Purpose Vehicle established solely to make the production in New Zealand (exceptions apply – for full criteria contact the NZFC – details overleaf).

An applicant seeking the grant will not be eligible for other New Zealand Government film finance or tax incentives in relation to the same screen production.

Significant Economic Benefits

The NZSPG offers a base grant equivalent to 20% of QNZPE. A smaller number of productions may be eligible for an additional 5% uplift if they meet the thresholds (NZ\$30 million feature film, NZ\$25 million television), pass a points test and can demonstrate significant benefits to New Zealand.²

Some productions can 'fast-track' to be assessed primarily on wider economic benefits where

- the applicant or New Zealand creative producer has incurred QNZPE of NZ\$100 million or more in the five years preceding the application; or
- the production is a feature film with QNZPE of \$150 million or more; or
- the production is a TV series or other non-feature film format with QNZPE of NZ\$80 million or more.

A copy of the points test is available from the New Zealand Film Commission websites (nzfilm.co.nz and filmnz.com).

1. The NZSPG was introduced on 1 April, 2014. This document includes changes effective 1 August, 2015.
2. The scale of the benefit to New Zealand should meet or exceed the value of the 5% uplift

GRANT ADMINISTRATION AND APPLICATION PROCESS

The grant is administered by the New Zealand Film Commission.

Applications for the grant can be made after all QNZPE on the production is paid, or each time the QNZPE reaches NZ\$50 million or more (an interim application).

All applications must be made within three months of completion of the production, and applications are usually processed within three months of receipt.

Applicants who intend to apply for an additional 5 per cent grant must submit an application for initial assessment to the New Zealand Film Commission prior to the start of principal photography.

For information on the criteria and grant application process contact:

Incentives Executive

Phone: +64 4 382 7680

Email: NZSPG@nzfilm.co.nz

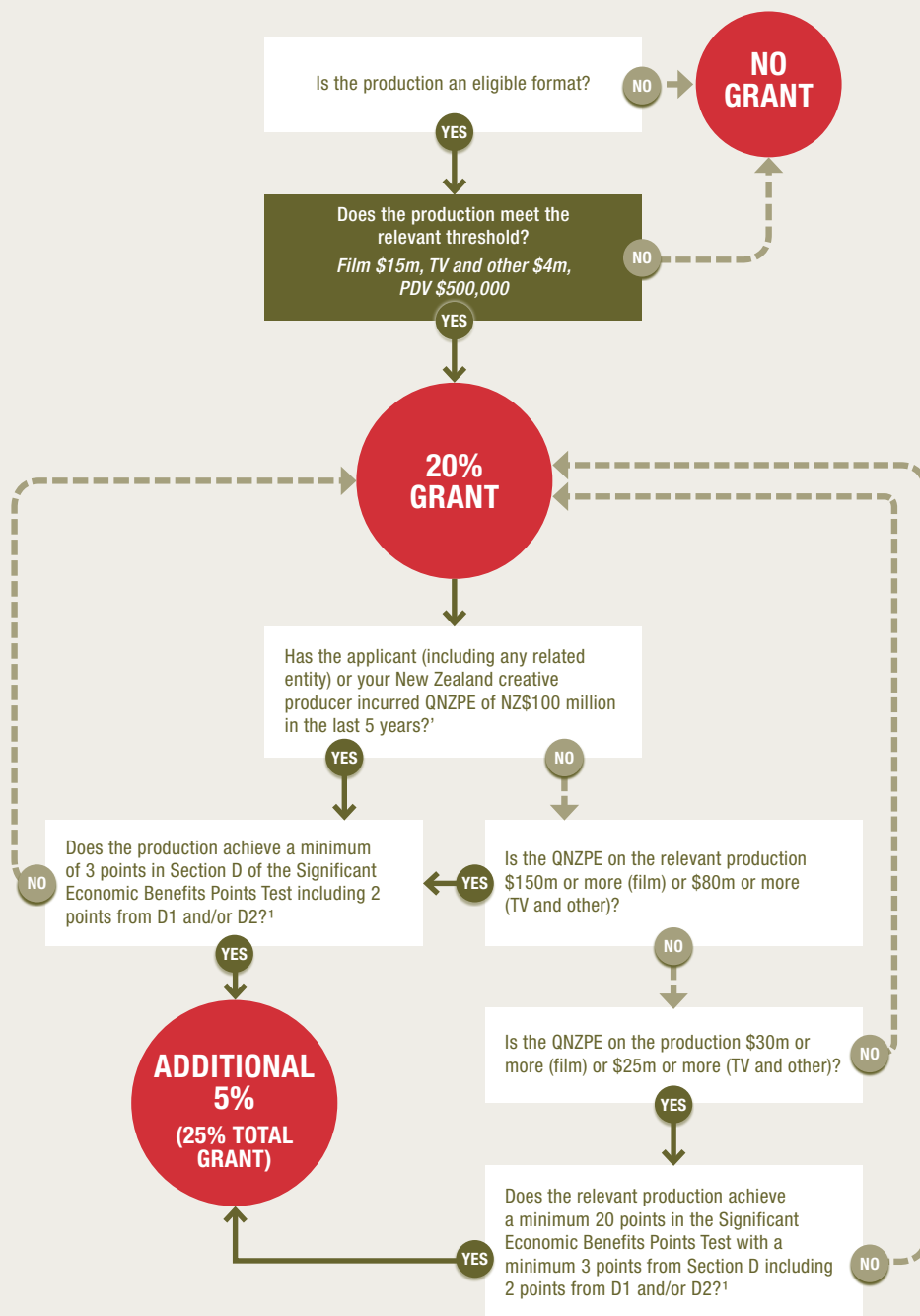
For information on bringing your production to New Zealand contact:

The Enquiries Manager

Phone: +64 4 382 7680

Email: enquiries@nzfilm.co.nz

VISUAL OVERVIEW OF THE INTERNATIONAL GRANT



The full criteria for the NZSPG is available on the New Zealand Film Commission website.
www.nzfilm.co.nz

1. Clauses D1 and D2 refer to marketing, showcasing and promotion of New Zealand.