



New Zealand Film Certification Guidelines for Applicants

August 2025

Please read these guidelines carefully before submitting your application. If you have any accessibility requirements or require this information in a different format, please email certifications@nzfilm.co.nz.

Under section EJ 6 of the [Income Tax Act 2007](#), the New Zealand Film Commission (NZFC) certifies productions as New Zealand films for tax purposes.

The NZFC will certify a film as a “New Zealand film” if it determines it has “significant New Zealand content”, based on the criteria specified in section 18 of the [New Zealand Film Commission Act 1978](#).

The certification is relevant for tax purposes for films which do not receive the New Zealand Screen Production Rebate (NZSPR-NZ). If you have received your final certificate for the NZSPR-NZ, you do not need to apply separately for New Zealand film certification for tax purposes.

Official Co-productions made in accordance with one of New Zealand’s film co-production arrangements are deemed to have “significant New Zealand content” under the [New Zealand Film Commission Act 1978](#). If you are applying for official certification as a co-production, you also do not need to apply separately for New Zealand film certification for tax purposes.

Who can apply?

A New Zealand producer or production company that has completed or will complete a film.

For the purposes of certifying a film as a “New Zealand film,” a “film” in this case is defined under the [Income Tax Act 2007](#) as:

- (a) a recording on any medium from which a moving image may by any means be produced; and
- (b) includes a part of any such recording.

How to apply

There are two stages to the application process:

- **Provisional application**

You can apply for a provisional certificate, if the film is not completed. This stage is optional but recommended.

- **Final application**

You can apply for a final certificate once the film is completed.

Application forms can be downloaded from the NZFC's website. You can also email us at certifications@nzfilm.co.nz to obtain a copy.

For both stages, applicants must supply a signed and witnessed statutory declaration, certifying that the content of the application form and supporting materials are true and correct.

Filled in application forms and all required materials should be sent to certifications@nzfilm.co.nz.

By submitting an application, you are agreeing to comply with the [NZFC's Code of Conduct](#).

Processing times

The NZFC generally aims to assess all provisional and final applications within six weeks of receipt of a complete application.

Assessment

Applications received by the NZFC are assessed by any one or more of the Chief Executive, Chief Financial Officer, Head of Co-Production and Incentives or the Head of Legal and Business Affairs as having significant New Zealand content with due regard to the following matters under Section 18(2) of the [New Zealand Film Commission Act 1978](#):

- The subject of the film.
- The locations of the film.
- The nationalities and places of residence of the personnel involved in the making of the film.
- The nationalities and places of residence of the persons who own or are to own the shares or capital of any company, partnership, or joint venture that is concerned with the making of the film.
- The nationalities and places of residence of the persons who have or are to have the copyright in the film.
- The sources from which the money that was used or is to be used to make the film was or is to be derived.
- The ownership and whereabouts of the equipment and technical facilities that were or are to be used to make the film.
- Any other matters that in the opinion of the NZFC are relevant to the purposes of this Act.

The NZFC uses these guidelines and a points framework similar to the Significant New Zealand Content Test for the NZSPR-NZ to assist the NZFC and the Certification Committee in their decision-making. The guidelines and points framework are not fixed policy rules and the NZFC and Certification Committee will in all cases bring to bear their judgment and discretion in assessing a production's level of "significant New Zealand content".

Provisional and Final Certificates

If the film is assessed as having "significant New Zealand content" then the applicant is issued with either a provisional or final certificate. A provisional certificate is valid for 12 months from the date of issue. The NZFC will send a copy of the certificate to the IRD as is required under section EJ 6 of the [Income Tax Act 2007](#).

Referral of applications to the Certification Committee

If the preliminary view is that a provisional or final certificate should not be granted, the applicant will be advised, and the application will then be referred to the NZFC's Certification Committee for a final decision.

The applicant has the right to have an advocate attend the Certification Committee meeting where an application has been referred to the Committee. The Certification Committee has the right to appoint an industry representative to attend the meeting. Any advocate or representative attending a meeting of the Certification Committee will be consulted for their views during the meeting but may not exercise a vote.

Revocation of a certificate

The NZFC may revoke a provisional or final certificate if the NZFC is satisfied that the certificate should not remain in force, whether because an incorrect statement was made in the provision of information for the purpose of obtaining a certificate or for any other reason. A revoked certificate is void from the time the certificate was issued. The NZFC will notify the IRD of the revocation of the certificate.

Confidentiality and Privacy

We will use reasonable efforts to keep the information you provide confidential. Information that you supply to the NZFC for certification purposes (including personal information) may be provided to staff and Board members, including the NZFC's Certification Committee, and to industry representatives during the assessment process. Please note that any information you provide to the NZFC is also subject to requests made pursuant to the [Official Information Act 1982](#) (OIA). In processing a request under the OIA, the NZFC may consult with the relevant applicant prior to issuing a response to the request.

Applicants must obtain prior consent from third parties to include their personal information in an application, as required by the [NZFC's Privacy Policy](#).

Need more help?

You are welcome to engage with NZFC staff to discuss your application. Please email certifications@nzfilm.co.nz to schedule a meeting in person, by Teams/Zoom or by phone.

Please note, we cannot give you tax advice. For tax advice, please contact the IRD.

Note the NZFC reserves the right to update or otherwise vary these guidelines from time to time. The guidelines in effect at the time a provisional or final application is received by the NZFC will apply.