



SUBSIDIES, GRANTS & FILM SHOOTING FACILITIES TO INDIAN FILMS

IN INDIA & ABROAD

COMPILED BY: INDIAN FILM & TELEVISION PRODUCERS COUNCIL

- ▶ Disclaimer: This is a work of compilation from different sources. The purpose of this compilation is to educate, enlighten and inform the Producers, the benefits available from Indian states and some foreign countries for Film production. The IFTPC is not responsible for any errors and omission and will not be responsible in any way to anyone in case of any such unintended errors and omission. This is only an informative handbook for ready reference.

Note: Members are requested to help us to update the presentation by sending their feedback to: indianfilmstvproducerscouncil@gmail.com

INDIAN STATES

MAHARASHTRA



- ▶ Though Maharashtra is the home state of Indian Film industry especially Bollywood, the facilities or grants and subsidies provided are very minimal and too are restricted only for Marathi Films. Films are categorized as A & B. Category A film is eligible for assistance of Rs. 40 lacs and B category films get Rs. 30 lacs. Others not categorized above are not eligible for any assistance. The films are scrutinized by the film Screening committee. more information on this scheme please log on to : http://www.filmcitymumbai.org/cultural_contribution_fiscal_concession.html
- ▶ Every Marathi Film is 100% Entertainment Tax free in Maharashtra.
- ▶ Marathi films winning National Awards gets a reward of Rs. 15 lacs
- ▶ Marketing support available for Marathi Films in International Festivals
- ▶ FACILITIES FOR SHOOTING:
- ▶ Film City is spread across 520 acres and has more than 48 locations. It has fully equipped ancillary facilities
- ▶ 50% concession to Marathi films given

GOA



- ▶ The government of Goa offers a 50% subsidy, or a maximum amount of INR 20,00,000 to indigenous feature/non feature films made in Konkani and Marathi, However, this scheme requires the filmmaker to be a domicile of the state for a minimum of 25 years and their parents should have been resident of Goa for 25 years. In case of Companies the Producer must hold minimum of 60% of stake in the Company. The requirements are rather exhaustive. For more details log on to : <http://goaprintingpress.gov.in/downloads/1617/1617-32-SI-OG-0.pdf>

GUJARAT



सत्यमेव जयते
गुजरात सरकार

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- ▶ Subsidies available only to Gujarati films which are categorized as A, B, C, & D Films. Subsidies from 50 lacs to 5 lacs will be given as per its category or 75% of Production cost whichever is less. Children and women empowerment films get additional 25% assistance.
- ▶ Special Incentives OF Rs. 2-5 crores are given to Gujarati films winning Awards at different international completion/festivals.
- ▶ Rs. 1 crore for Rajat Kamal at National Film Awards
- ▶ To avail these incentives films shall not be certified as A; Must be in 35 mm. 2k resolution, 5.1 surrounding Background
- ▶ At least 100 minutes' long
- ▶ 100% tax exemption to Gujarati films.
- ▶ **FACILITIES FOR SHOOTING:**
- ▶ Most friendly state as far as shooting facilities are concerned.
- ▶ Single Window clearance is available.
- ▶ No Charges for Police security
- ▶ Permissions are granted within 7 days or else permission is deemed to be granted
- ▶ 50% off on room charges in TCGL run Toran hotels
- ▶ More details on--<http://www.gujarattourism.com/downloads/final%202-1-2013.pdf>

ANDHRA PRADESH



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- ▶ Cash subsidy of Rs.5.00 lakhs for Telugu children film made in state payable directly to laboratory towards making of release prints. Plus cash subsidy to Rs. 15.00 lakhs payable directly to film producers, after release of the film.
- ▶ Extension of payment of cash subsidy of Rs.15.00 lakhs if adjudged as Good film by a Committee constituted by the Government.
- ▶ Free shooting permission to children film producers for conducting film shooting in public places viz. Parks, roads, etc.
- ▶ Andhra offers reimbursement of Rs.5.00 lacs for payment of lease rentals, power subsidies, etc., to makers of animation films
- ▶ The Telugu Feature films produced in the state are offered concession of 7% for Low Budget Telugu Films and 15% for High Budget films in Entertainment Tax subject to fulfillment of conditions as stipulated by the AP State Film, TV and Theatre Development Corporation For more details please log on to:
<http://www.aponline.gov.in/Quick%20Links/Departments/General%20Administration/A%20P%20State%20Film,%20TV%20and%20Theatre%20Development%20Corporation%20Limited/About/index21022008.html>

KARNATAKA



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- ▶ Rs. 5.00 lacs awarded to award winning Kannada Films
- ▶ 100% Entertainment Tax exemption to Kannada films.
- ▶ A 14 member committee has been formed recently to draft new film policy,

HIMACHAL PRADESH



- 100% tax exemption to films shot in the state
- Rs 10 lakh will be provided to interested film-makers who can work in the folk dialects of Himachal and Hindi, Sanskrit, Urdu and English languages. This includes documentaries of more than 26 minutes and animation films of more than 10 minutes.

TAMIL NADU



- ▶ 100% Entertainment Tax Exemption to Tamil films with U certificate.
- ▶ The state offers a subsidy of Rs. 7.00 lacs for Tamil films that are selected by a government committee as 'quality Tamil films released under Tamil names'. And if a movie has a name that contains a word that is not in the Tamil language, the said film will not be qualified for the subsidy.

KERALA



- ▶ Kerala State Film Development Board offers a subsidy for the Malayalee feature films and documentaries shot in the state of Kerala, ranging from INR 37,000 – 1,87,500.
- ▶ Besides this, the films shot in Kerala also qualify for their State Award, ranging from INR 1,00,000 – 6,00,000.
- ▶ Furthermore, any such films that wins any prestigious international or national award in filmmaking qualifies for INR 2,00,000 as a subsidy.
- ▶ For details log on to:
- ▶ <http://www.ksfdc.in/html/filmsubsidy.php>

UTTAR PRADESH



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- ▶ Grant up to 25% of production Cost or Rs. 1.00 crore whichever is less is given by state govt.
- ▶ The state also offers several subsidies for the films shot in the state for up to a INR 2,00,00,000 (two crores).
- ▶ Any movie shot in the state gets a subsidy between 25% to 75%, depending on how much of the movie was made in Uttar Pradesh.
- ▶ Besides if a filmmaker/producer repeatedly shoots more films in the state, this subsidy grows to an amazing INR 3,75,000,00 (three crores seventy-five lacs).
- ▶ Additional subsidies ranging from INR 25,000,00 – 50,000,00 depending on how many artistes in the movie hail from the state.
- ▶ The state also offers INR 50,000,00 to any film that uses its tourist's places and projects the image of Uttar Pradesh in and out of the state.
- ▶ There are other subsidies offered by the state government for films made in the regional languages such as Awadhi, Bundeli, Braj and Bhojpuri.
- ▶ However, Hindi films get only half of the subsidy on the same account.
- ▶ Uttar Pradesh also assures a guaranteed screening for 2 weeks of the regional films shot in the state. Such films also get a 100% tax concession by the government on entertainment tax.
- ▶ For more in <http://filmbandhuup.gov.in/pdf/film-policy-new-eng.pdf?cd=MgA%3d>

JHARKHAND



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- ▶ Under the Jharkhand film management – 2015, the films made in Jharkhandi languages will be granted subsidy of 50 percent maximum, of the total costing, and films made in Hindi, Bangla, Oriya and other languages will be granted 25 percent maximum of the total costing.
- ▶ The minimum time duration of documentary and feature film should be 30 minutes and 1 hour respectively.
- ▶ For the films mentioned above shot in Jharkhand for more than 50% of total days of shootings then the grant limit will be Rs. 1 crore only.
- ▶ The above stated films made in the state which will be shot 2/3rd in the state will be granted maximum amount of Rs. 2 crore only.
- ▶ Films shot more than 50% in the state will be given 50% tax subsidy for 6 months
- ▶ • Films shot more than 75% in the state will be tax exemption for 1 year
- ▶ More details at:
- ▶ <http://momentumjharkhand.com/wp-content/uploads/2016/08/Jharkhand-Film-Policy-2015.pdf>

BIHAR



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Films made in state languages and 75% shot in Bihar with 50% technician from Bihar will get 25% of cost or 1 cr whichever is less.

Hindi Films 50% shoot in state with 25% Bihari technicians will get 25% of Production cost or 2crore whichever is less

Rs. 10.00 lac on international recognition of the film

For more details log on to: <http://film.bihar.gov.in/Doc/film%20policy%202016.pdf>

WEST BENGAL



10-98% Reduction in Entertainment Tax for Bengali, Santhali & Nepali films
Subsidies for film using post production facility in Cine Laboratory Complex

RAJASTHAN

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- 100% Entertainment Tax exemption to up to 75% film shot in the state with U certificate
- 5.00 lacs to Rajasthani films shot in the state
- Waiver of security deposits if films are shot for more than 7 days.

PUNJAB



- Punjab Government offers 75% concession on entertainment tax, if even a part of the film is shot in the state.
- It also offers a subsidy of INR 50,000 if the films are made in the state government's studio near Mohali.



- ▶ NFDC gives 100% grants to meaningful cinemas.
- ▶ More information:
- ▶ https://www.nfdcindia.com/uploads/post/Production_Guidelines.pdf



100% film grants are given by CFSI. For more details, log on: <http://cfsindia.org/about-cfsi/what-we-do/>

Financial assistance for promotion of Indian films selected for competition in Film Festivals and Indian Films which reach final stage of selection of Oscars – Academy Awards are given by the Directorate of film festival. For detailed procedures please log in to: http://dff.nic.in/writereaddata/Film_Promotion_Fund_-_procedure.pdf

INTERNATIONAL FILM CO-PRODUCTION

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- ▶ India has many co-production of audio-video programme treaty with several countries. The main objective of such agreements are to bring countries together to pool their creative, artistic, technical, financial and marketing resources to co-produce films and provide Indian film makers gain greater market access.
- ▶ Ministry of Information & Broadcasting on behalf of Government of India enters into an agreement with their counterparts. Intending parties shall make applications to competent authorities of both the countries.

COUNTRIES HAVING TREATY WITH INDIA

S.NO.	COUNTRY	S.NO.	COUNTRY
1	UNITED KINGDOM & N.IRELAND	7	NEW ZEALAND
2	BRAZIL	8	POLAND
3	CANADA	9	SPAIN
4	FRANCE	10	PORTUGAL
5	GERMANY	11	CHINA
6	ITALY	12	KOREA (ROK)

BENEFITS OF CO-PRODUCTION

- ❖ SHARING OF PRODUCTION EXPENDITURES
- ❖ MIX TALENTS FROM BOTH COUNTRIES
- ❖ SHARING OF REVENUE & COPYRIGHT ACCORDING TO THEIR SHARE
- ❖ SHOOTING & POST PRODUCTION TO TAKE PLACE NORMALLY IN BOTH COUNTRIES
- ❖ REBATE & TAX BENEFITS WHEREVER APPLICABLE
- ❖ INCLUDES FEATURE FILMS, SHORT FILMS, DOCUMENTARIES & ANIMATION FILMS FOR CINEMA OR TV

OTHER COUNTRIES

- ▶ **The most common forms of incentives are:**
- ▶ Cash rebates function similarly to grants and are paid to the production company in percentages based on qualifying local expenditures, including labor, production costs, and other services.
- ▶ Tax incentives are similar to rebates, but the production company must file a tax return to claim the funds. In turn, the company will receive a credit for taxes owed on qualifying local expenditures, including labor, production costs, and other services
- ▶ National or regional film funds are limited government-sponsored grants for which a production must specifically apply.
- ▶ Tax shelters, relief, or waivers allow investors tax breaks on their investments.
- ▶ Details of the countries with attractive incentives are given in the following pages

(This information sourced from IKON London Magazine)

Best in Eastern Europe

#1: Estonia

Film commission: Estonian Film Institute

Financial incentive: Up to 30% cash rebate for film productions. There are also hefty sums available for development, pre-production, post-production, and distribution.

Criteria: The amount of aid is calculated as a percentage of the costs endured in Estonia (up to 30%) and paid out retroactively after all the expenses are audited. The maximum grant can be applied if the film production uses Estonian-based filmmakers, actors, and other production crew. It can also be applied if the story is set in Estonia.

Notes: With a proven track record when it comes to commercial production and low costs for crew and equipment, the country is quickly becoming a very attractive location for international film shoots. Better known as homeland of Skype and E-citizenship, Estonia has advanced in IT infrastructure. Great internet connection almost anywhere in the country is a given. Estonia has a climate with prominent four seasons. Snowy winters, spring with the nature slowly turning green and bursting in bloom, summers with white nights - 20 hours of daylight between sunrise and sunset - and colorful autumn months.

#2: Hungary

Film commission: Hungarian National Film Fund.

Financial incentive: 25% tax incentive on eligible expenses.

Requirements: Must pass a cultural test, but producer is free to spend 20% of production costs outside of Hungary.

Notes: Hungarian film crews are incredibly experienced and professional. There are many high-quality production facilities, and the country is notable for its film-friendly infrastructure.

#3: Lithuania

Film commission: Lithuanian Film Centre.

Financial incentive: Cash rebate of up to 20% of the budget.

Requirements: At least 80% of all production spending must be in Lithuania; maximum amount of funding cannot exceed 20% of the production costs. Similar to Estonia, Lithuania has prominent four seasons. Snowy winters, spring with the nature slowly turning green and bursting in bloom, summers with white nights - 20 hours of daylight between sunrise and sunset - and colorful autumn months.

#4: Macedonia

Film commission: Macedonia Film Agency.

Financial incentive: 20% cash rebate on Macedonian production costs.

Requirements: You must spend a minimum of \$113,000, have 50% of funding already in place, and have a Macedonian producer involved.

#5: Czech Republic

Film commission: Czech Film Commission

Financial incentive: 20% rebate on qualifying Czech spending; 66% rebate on international costs paid to foreign above-the-line cast and crew who pay withholding tax in the Czech Republic.

Requirements: Feature films must spend more than \$628,000; documentaries must spend more than \$83,000. Your production must pass this (relatively easy) cultural test, as well.

Notes: The Czech Republic is a popular destination for film production not only because of its financial incentives but also because of its large number of comprehensive and extremely professional production facilities.

#6: Croatia

Film commission: [Filming in Croatia](#).

Financial incentive: 20% rebate on qualifying Croatian expenditure.

Requirements: The applicant must be a Croatian producer, co-producer, or production service provider that has produced or provided production services for at least one publicly shown work within the last 3 years.

#7: Serbia

Film commission: Serbian Film Commission.

Financial incentive: 20% rebate on qualifying Serbian expenditure.

Requirements: \$340,000 minimum spend on feature films; \$57,000 on docs.

#8: Poland

Film commission: [Polish Film Institute](#).

Financial incentive: In February 2017, Poland has introduced film production incentive of up to 25% cash back. Caps on specific productions are still under negotiation, and projects will need to have 50% of their budgets in place before applying. The PFI offers a system of grants that cover up to 50% of production costs. You can obtain additional funding from specific regions, such as the Krakow Regional Film Fund.

Best in Western Europe

#1: Ireland

Film commission: Irish Film Commission.

Financial incentive: 32% tax credit on local Irish expenditures.

Requirements: The production company must reside in Ireland, or trade through a branch or agency; not connected to a broadcaster.

#2: The UK and Scotland

Film commission: British Film Commission.

Financial incentive: 25% cash rebate and up to 80% tax relief.

Requirements: Production must pass a cultural test.

Certification and qualification is administered by the British Film Institute (BFI) on behalf of the Department for Culture Media and Sport.

The BFI will issue an interim certificate for uncompleted work or a final certificate where production has finished. If an interim certificate is received, then a final certificate must be applied for on completion. If a final certificate is not received then any interim relief which has already been paid will have to be repaid.

#3: Belgium

Film commission: Belgian Film Industry.

Financial incentive: The Belgian Tax Shelter allows the finance of up to 45% of Belgian-eligible expenses.

Requirements: Cannot exceed 50% of total production budget. Besides this offering there are also regional funds— such as the Flanders Audiovisual Fund and the Wallimage Investment Fund— available to international and co-productions looking to shoot locally.

#4: France

Film commission: Film France.

Financial incentive: 30% tax rebate on qualifying expenditures in France.

Requirements: Production must pass a cultural test; minimum spend is either \$1.5 million or 50% of total production budget spent in France.

Notes: There are 41 local film commissions throughout France which provide free assistance on issues such as location scouting, finding crew and obtaining filming permits.

#5: Malta

Film commission: Malta Film Commission.

Financial incentive: 25% cash rebate of eligible expenditure with an additional 2% if the production features Malta culturally.

Requirements: Production must pass a cultural test.

#6: Italy

Film commission: Filming in Italy.

Financial incentive: 25% tax relief on qualifying expenditures.

Requirements: Production must pass a cultural test and meet other requirements.

#7: Austria

Film commission: There are multiple funding options, but one of the most prominent is Film Industry Support Austria (FISA).

Financial incentive: Cash rebate of 20% eligible production costs.

Requirements: You must pass a cultural eligibility test, spend \$1.5 million in Austria, and meet various other requirements.

#8: Germany

Film commission: German Federal Film Fund (DFFF).

Financial incentive: In recent years, Germany has significantly slashed its federal film funding, from \$95 million to the current \$68 million. The DFFF offers a grant that covers 20% of German production costs with a maximum grant limit of \$4.5 million (and \$11 million in exceptional cases). Germany also has 17 regional film commissions to help with production logistics and funds.

Requirements: Feature films must pass a cultural eligibility test, have an office registered in Germany, spend 25% of production costs in the country, have 75% of financing in place, and meet other requirements.

Best in Scandinavia

#1: Iceland

Film commission: Film in Iceland.

Financial incentive: 25% cash rebate on all eligible expenses.

Requirements: Must submit a relatively simple production plan. Those choosing the country for filming can take advantage of straightforward legislation; by setting up a local production company, audiovisual productions can see a return of 20% of their total local expenditure.

Notes: Iceland has had its fair share of TV and film coverage lately and its well-organised crew and production services industry seems to keep attracting big-budget productions. Titles that have benefited from this offer include *The Secret Life of Walter Mitty* and *Game of Thrones*.

#2: Norway

Film commission: Norwegian Film Institute.

Financial incentive: 25% cash rebate on all eligible expenses.

Requirements: Minimum production spend of \$3 million and must pass qualification test.

Best in Asia

#1: Singapore

Film commission: Media Development Authority of Singapore.

Financial incentive: In 2004, the Singapore Tourism Board introduced the "Film in Singapore Scheme," which promotes production in the country by subsidizing up to 50% of qualifying expenses incurred in Singapore, including local talent, production staff, and production services. Additionally, there are various grants available through the MDAS, including a "Production Assistance" grant that supports up to 40% of qualifying expenses.

Requirements: Films and television shows must portray Singapore in a favorable light.

#2: Malaysia

Film commission: National Film Development Corporation Malaysia.

Financial incentive: 30% cash rebate in qualifying local expenditure.

Requirements: \$1.2 million minimum spend (including post-production).

Best in Oceania

#1: Fiji

Film commission: Film Fiji.

Financial incentive: Film Fiji offers a whopping 47% tax rebate on production spend in the country.

Requirements: The production company must be locally registered in Fiji; in addition, you must demonstrate an ability to release and distribute the film in a major international market.

#2: Australia

Film commission: Australian Screen Production Incentive and Screen Australia.

Financial incentive: Producer Offset (40% rebate on productions shot in Australia); PDV Offset (30% rebate on post-production work conducted in Australia, regardless of where the production was shot).

Requirements: To qualify for the Producer Offset, you must have an agreement for an Australian theatrical release, a financial commitment towards prints and advertising made by the distributor, an international sales agent attached, and more.

#3: New Zealand

Film commission: New Zealand Film Commission.

Financial incentive: The New Zealand Screen Production Grant offers a 20% cash rebate to qualifying expenditures; you can also qualify for an additional 5% uplift if your project meets requirements proving it will boost the country's economy.

Requirements: \$11 million minimum spend for feature films; more requirements here.

Best in North America

#1: Canada

Film commission: Divided among provinces, with the most generous being Ontario, Quebec, Nova Scotia, Newfoundland and Labrador, New Brunswick, and British Columbia.

Financial incentive: Depending on the province, producers can access combined federal and provincial tax credits ranging from 32% to 70% of eligible labor, as well as tax incentives on local qualifying spend ranging from 20% to 30%.

Requirements: Varies depending on province.

#2: United States of America.

Film Commission: Divided among states, with the most generous being Georgia, Kentucky, Louisiana, Massachusetts and Pennsylvania.

Financial incentive: Depending on the state, producers can access tax credits ranging from 25% to 35%.

Requirements: varies depending on province

Best in Latin America & Caribbean

#1 : Colombia

Film commission: Colombia Film Fund.

Financial incentive: Two-tier cash rebate system provides 40% for film services and another 20% for logistical services

Requirements: Production must be partially or totally filmed in Colombia, with a minimum \$600,000 local spend.

#2: Trinidad & Tobago

Film commission: Trinidad & Tobago Film Company.

Financial incentive: Cash rebates up to 55% for expenditures on qualifying local labor and 35% on other local expenditures.

Requirements: At least 50% of the principal photography must be done in Trinidad and Tobago; minimum of two weeks of the principal photography must be filmed in Trinidad and Tobago.

#3: Puerto Rico

Film commission: Film in Puerto Rico.

Financial incentive: 40% production tax credit on all payments to Puerto Rico resident companies and individuals.

Requirements: \$100,000 minimum spend.

#4: Dominican Republic

Film commission: Dominican Republic Film Commission.

Financial incentive: 25% transferable tax credit on all eligible expenditures including pre-production, production, and post-production. Requirements: \$500,000 minimum spend.

Best in the Middle East

#1: United Arab Emirates

Film commission: Abu Dhabi Film Commission.

Financial incentive: 30% cash rebate on production spend; no sales tax.

Requirements: Must pass the National Media Council content clearance.

Best in Africa

#1: South Africa

Film commission: National and Film and Video Foundation, Trade and Industry Department of South Africa.

Financial incentive: 20% tax credit (production), 25% tax credit (post-production).

Requirements: 100% of the filming must be done in South Africa, and there is a \$1.5 million minimum