

# *A structured guide for international producers*

## **1. Introduction**

This reference document provides a comparative view of global film incentive programmes, enabling producers to assess territories by rebate value, eligibility conditions, risks, and suitability for different project types.

It includes:

- Definitions of incentive types
  - Country-by-country tables
  - Regional comparison grids
  - Audit and documentation checklists
  - Strategic recommendations for selecting territories
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## 2. Global Incentive Types

Incentive Type	Description	Common Regions	Notes
Cash rebate	Fixed % of eligible spend reimbursed after audit	Portugal, Jordan, Morocco, India, Thailand, South Africa	Most predictable model
Tax credit	Reduces tax liability or can be sold/claimed	USA, Canada, UK, France	Often stackable
VAT relief	Refund or exemption on taxes	Tunisia, Malta	Useful for equipment-heavy shoots
Grants	Selective funding for cultural alignment	France, Indonesia	Highly competitive
Hybrid	Rebates + grants + credits	Australia, Spain	Higher complexity
Points-based	% increases tied to local contribution	Abu Dhabi, UK, some US states	

### 3. Universal Eligibility Checklist

Requirement	Notes
Local production partner	Required in most territories
Minimum local spend	Thresholds vary greatly
Cultural test / points system	Pre-score before committing
In-country vendor payments	International payments often not eligible
Audit requirements	Must maintain detailed records
Insurance & legal compliance	Territory-specific rules
Pre-approval from film commission	Mandatory in rebate-based co

## 4. Country-by-Country Incentive Tables

Below are expanded tables for all requested regions, including newly added: **France, United Kingdom, Eastern Europe (Hungary, Romania, Serbia, Croatia), and Latin America (Colombia, Brazil, Mexico, Chile).**

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### 4.1 Europe – High-value and stable incentive region

#### Portugal

Category	Details
Rebate percentage	25–30%
Cap	High; suitable for mid to large productions
Minimum spend	€500,000 (fiction), €250,000 (documentary)
Eligible costs	Crew, equipment, post, accommodation, logistics
Risks	Annual budget limits; cultural test required
Best for	European storytelling, OTT series, commercials

## France

<b>Category</b>	<b>Details</b>
Incentive type	Tax rebate for international production (TRIP)
Rebate percentage	30% standard; 40% for animation/VFX-intensive projects
Cap	High; project-based
Minimum spend	€250,000 or 50% of total budget spent in France
Eligible costs	Crew, studio rentals, VFX, post-production
Risks	Cultural review required; higher cost base
Best for	Art-driven films, period pieces, VFX-led projects

## United Kingdom

<b>Category</b>	<b>Details</b>
Incentive type	Film and High-End Television Tax Relief
Rebate percentage	27–34% depending on category
Cap	None
Minimum spend	10% of total budget in the UK
Eligible costs	UK-based spend only; crew, studios, post
Risks	Strict cultural test
Best for	Long-format series, VFX-heavy content, major studio films

## 4.2 Eastern Europe – Cost-efficient with strong studio infrastructure

### Hungary

Category	Details
Rebate percentage	30%
Cap	No formal cap
Minimum spend	Flexible; dependent on local engagement
Eligible costs	Crew, studio rental, post-production
Risks	High demand for facilities
Best for	Historical epics, mid-budget action, European replicas

## Serbia

<b>Category</b>	<b>Details</b>
Rebate percentage	25%
Cap	Project-based
Minimum spend	€100,000–€300,000 depending on project type
Eligible costs	Local crew, equipment, accommodation
Risks	Limited post-production incentives
Best for	Period dramas, controlled-budget features

## Romania

<b>Category</b>	<b>Details</b>
Rebate percentage	35%
Cap	Moderate
<b>Minimum spend</b>	<b>€100,000</b>

Eligible costs	Eligible goods and services from Romanian companies
Risks	Funding availability inconsistent
Best for	Commercials, European-set features

## Croatia

Category	Details
Rebate percentage	25% (up to 30% regional uplift)
Cap	€5 million per project
Minimum spend	Local filming required
Eligible costs	Services purchased in Croatia
Risks	Limited studio facilities
Best for	Tourism-driven visuals, coastal films, historical stories

## 4.3 Middle East – High-value incentives

### Jordan

Category	Details
Rebate percentage	Up to 45%
Cap	High; case by case
Minimum spend	Evaluated individually
Eligible costs	Crew, accommodation, logistics
Risks	Audit timelines
Best for	Desert films, adventure, action

## Abu Dhabi (UAE)

Category	Details
Rebate percentage	35–50%
Cap	High
Minimum spend	Requirements vary
Eligible costs	Production + post-production
Risks	Uplift requires strategic planning
Best for	High-budget drama, VFX projects

## Morocco

Category	Details
Rebate percentage	30%
Cap	High
Minimum spend	18 shoot days + MAD 10 million
Eligible costs	Crew, hotels, sets
Risks	Bank guarantee required
Best for	Historical, action, desert landscapes

## 4.4 Asia-Pacific

### India

Category	Details
Rebate percentage	30% + 5% cultural bonus

Cap	~USD 260,000
Minimum spend	Flexible
Eligible costs	Crew, hotels, VFX, post
Risks	Cap limits large films
Best for	Mid-budget films, VFX-led shows

## Thailand

Category	Details
Rebate percentage	20–30%
Cap	Moderate
Minimum spend	Government-defined
Eligible costs	Crew, locations, logistics
Risks	Cultural approval required

Best for Action, travel, commercials

## Indonesia

### Category

### Details

Incentive type Grant-based

Rebate percentage Varies

Cap Programme-based

Minimum spend Varies

Eligible costs Co-production aligned

Risks Selective programmes

Best for Documentaries, coastal and island visuals

## 4.5 Africa

### South Africa

Category	Details
Rebate percentage	25–35%
Cap	High
Minimum spend	Defined per sector
Eligible costs	Crew, transport, post
Risks	Currency fluctuations
Best for	Commercials, wildlife shoots, global series

## 4.6 Latin America – Strong incentives + unique landscapes

### Colombia

<b>Category</b>	<b>Details</b>
Rebate percentage	20% on services, 40% on film labour
Cap	High
Minimum spend	US\$500,000
Eligible costs	Local crew, equipment, services
Risks	Bureaucratic delays
Best for	Action, drama, series work

## **Brazil**

<b>Category</b>	<b>Details</b>
Incentive type	Regional and federal grants/rebates
Rebate percentage	20–30% depending on state
Cap	Regional limits

Eligible costs	Local services, production spend
Risks	State-level variability
Best for	Urban productions, natural landscapes

## **Mexico**

<b>Category</b>	<b>Details</b>
Incentive type	EFICINE tax incentive, regional incentives
Rebate percentage	10–17% tax credit + local bonuses
Cap	Programme-based
Eligible costs	Cultural content, local employment
Risks	Competitive applications
Best for	Cultural and genre films

## **Chile**

<b>Category</b>	<b>Details</b>
Rebate percentage	25%
Cap	Moderate
Eligible costs	Local crew, services
Risks	Limited studio infrastructure
Best for	Documentaries, high-altitude or natural terrain projects

## 5. Cross-territory comparison table

<b>Region</b>	<b>Incentive strength</b>	<b>Cost base</b>	<b>Ideal for</b>	<b>Key risks</b>
Western Europe	Stable, high quality	High	Premium films, commercials	Cultural scoring
Eastern Europe	Strong rebates, low cost	Moderate	Period pieces	Limited capacity

Middle East	Very high rebates	Higher	Studio films	Documentation load
Asia-Pacific	Competitive	Low–medium	Hybrid shoots	Cap restrictions
Africa	Strong value	Low	Commercials, wildlife	Exchange rate
Latin America	Growing incentives	Low–medium	Action, drama	Bureaucracy

## 6. Risk and compliance checklist

Phase	Required actions
Pre-production	Confirm incentive, secure partner, lock script and schedule, pre-score cultural test
Production	Daily cost tracking, compliant invoices, payroll logs, location records
Post-production	Final audit file, cost report, incentive claim submission, compliance audit

## 7. Strategic recommendations

<b>Project type</b>	<b>Recommended territories</b>
High-budget films	Abu Dhabi, Jordan, Morocco, Australia, Canada
Mid-budget features	Portugal, South Africa, Thailand, India
VFX-heavy content	India, Canada, Australia
Period dramas	Portugal, Spain, Hungary, Morocco
Commercials	Thailand, South Africa, Portugal
Documentaries	India, Indonesia, Chile