

DEVELOPMENT PROGRAM 2026–2027

Effective Date: March 2026

BRILLER ICI COMME AILLEURS

SODEC
Québec 

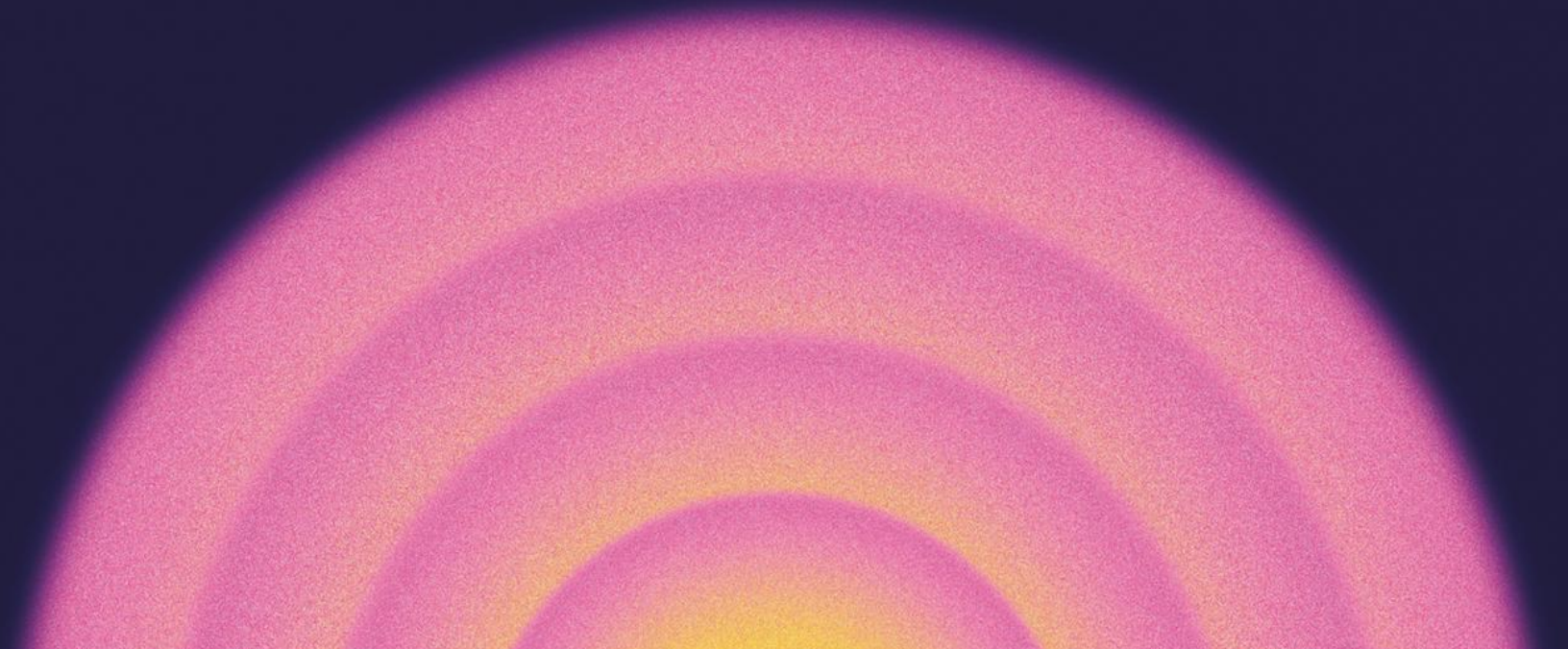


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TRANSLATION

If there is a discrepancy between the English and French versions, the French version prevails.

OVERVIEW

General objectives

- Encourage the development of quality projects that are original, engaging and diverse in genres, and that hold the potential to reach audiences in Québec or abroad.
- Foster the conditions required to complete projects that will later be brought to the screen, and ensure that they are all ready for filming.
- Improve creative conditions.

General eligibility requirements

The Société de développement des entreprises culturelles (SODEC) supports projects in development for feature-length fiction films and medium-length and feature-length documentaries (one-off works) (components 1 and 2), as well as prototyping projects for animated feature films (component 1).

Eligible companies

- Applications for funding must be submitted by [Québec film and television production companies](#), in accordance with the general requirements of the program and the specific requirements of the relevant assistance component.
- To establish their eligibility, production companies planning to apply for funding for the first time must contact SODEC at least one month before the application deadline.
- Any production company with experience in a given production format that wishes to apply for the development of a project in a different format must also contact SODEC at least one month before the application deadline to establish its eligibility to submit such an application.
- An application for development funding submitted by a company whose eligibility has not been previously established will not be considered.
- A company's eligibility is determined according to the parameters of the project submitted and the specific requirements detailed in each of the program components.

Note: At the time of application, a company must provide all the documents required to open or update its master file (dossier maître).

Exclusions

- Broadcasting companies that have been, are, or become licensed under the [Broadcasting Act \(R.S.C., c. B-9\)](#) are not eligible for the program or are only eligible under very specific conditions. Such conditions also govern the [eligibility of production companies](#) that have corporate links with a company holding such a license.

Eligible projects

- When applying for funding, projects must meet the general eligibility requirements of the program and the specific requirements of the relevant component.
- At all times, submitted projects must comply with the standards relating to the definition of a [Québec production](#).
- The production company must demonstrate, to the satisfaction of SODEC, that it holds all the rights and options necessary for the project's development and production.

Note: At the time of application, the company must provide all the required documents relating to its project. The list of required documents and templates to download for submitting the application are available on the SODEC website.

Financial contribution and recoupment method

Financial contribution

SODEC's financial contribution to the development of feature-length fiction films and medium-length and feature-length documentaries is provided in the form of an investment.

SODEC's financial contribution to the prototyping of animated feature films is provided by way of a grant.

In the context of coproduction, SODEC only contributes to expenses related to the Québec portion of the budget.

As a rule, SODEC does not provide retroactive assistance, regardless of the component under which a project is submitted.

Recoupment method

The recoupment of any development investment, whether allocated as selective assistance (component 1) or corporate assistance (component 2), is subject to the following terms, at the time of production:

- if SODEC is involved in production, the development investment is integrated into the production investment;
- if SODEC is not involved in production, the development investment may be converted into a production grant at the request of the [Québec production company](#) holding the rights to the project, provided the project meets the following conditions:

- it must meet conditions 1 (screenwriting fees) and 4 (directing fees) of the [Québec production](#) definition,
- Québec distribution rights must be held by a Québec distribution or production company, as applicable,
- the production company must apply to SODEC, along with the required documents listed on its website;
- if the production does not meet these conditions, the development investment must be repaid on the first day of shooting;
- a company that has converted development assistance into a production grant cannot subsequently apply for production or post-production assistance for the same project.

Company obligations

All financial assistance is conditional on compliance with the program and the terms of the financial assistance agreement signed with SODEC. Furthermore, the company must comply with the conditions and obligations of any previous SODEC assistance program.

SODEC reserves the right to request any information or document deemed necessary to process and manage files, as well as all supporting documents related to expenses reported by the company.

APPLICATION PROCESS AND DEADLINES

Applications are submitted through SOD@ccès, our secure online portal.

Applications for development assistance and all documents required at the time of applying must be submitted no later than the dates specified in the schedule for the current fiscal year, available on the [SODEC website](#).

Interpretation

In the event of any discrepancy in the interpretation of the programs between an applicant and SODEC, the interpretation provided by SODEC takes precedence.

For information on the various assistance programs and components administered by the audiovisual production and development department, visit: sodec.gouv.qc.ca.

COMPONENT 1 | SELECTIVE ASSISTANCE FOR PRODUCTION COMPANIES

Objectives

- Contribute financially to the development of screenplays for feature-length fiction films, as and medium-length and feature-length documentaries (one-off works).
- Provide prototyping support to speed up the financing process for animated feature films.

Specific eligibility requirements

This selective assistance component is intended for Québec companies producing feature-length fiction and documentary films whose expertise is deemed sufficient by SODEC. These companies must meet the general eligibility requirements and the specific requirements of the component.

For the project submitted, the company and the producer must have produced and brought to the screen in Québec, in a professional context, at least one feature-length fiction film or other work of fiction of equivalent budgetary scope, or one medium-length or feature-length documentary, in the eight years preceding the application.

This component supports the development of feature-length fiction films, and medium-length and feature-length documentaries (one-off works) (see [Specific requirements - development assistance](#)). It supports storyboard production for animation projects only if it is combined with an application for development assistance.

It can also be used to support the rewriting of feature-length fiction projects, and medium-length and feature-length documentaries (one-off works), under certain conditions (see [Specific requirements - rewriting assistance](#)).

Lastly, it can be used to produce prototypes for feature-length animated film projects (see [Specific requirements - prototyping assistance for animated feature films](#)).

SODEC does not provide retroactive assistance.

The company applying for funding must have relevant experience in relation to the specific characteristics and parameters of the project submitted and the anticipated production budget.

As a rule, SODEC reserves the right to establish different eligibility conditions later, in the event of a subsequent application for funding at the production stage.

For screenwriters working on their first feature-length fiction or documentary, the experience of the production company and producer is decisive.

Specific requirements - development assistance

If a company, including any related companies ([Définition d'entreprises reliées](#)), submits more than one project per application, it must ensure that at least half of its projects are scripted or co-scripted by a female screenwriter.

SODEC's participation in this selective assistance component is designed to provide financial support for all the writing phases of a project, or, in the case of an interprovincial or international coproduction, to provide financial support for the writing stages undertaken by the applicant company.

A project that has been rejected twice may be resubmitted if invited to do so by SODEC, which then determines the prerequisites and the application deadline.

Specific requirements - prototyping assistance for animated feature films

A company, including any related companies ([Définition d'entreprises reliées](#)), may submit only one project per application.

SODEC's participation in this selective assistance component is intended to provide financial support to produce a prototype based on a dialogued version of a screenplay.

In the case of a Québec majority-owned interprovincial or international coproduction, only the production expenses incurred by the applicant company are considered when determining SODEC's participation. A coproduction is Québec majority-owned when 51% or more of the rights to a project are held by one or more [Québec companies](#). **Québec minority-owned interprovincial or international coproductions are not eligible for prototyping assistance.**

A project that has been rejected twice may be resubmitted if invited to do so by SODEC, which then determines the prerequisites and the application deadline.

Specific requirements - rewriting assistance

An application to rewrite an existing screenplay is only eligible if the project's chain of title has been subject to one of the following major changes:

- the rights to the project were transferred, during development, to another production company (unrelated to the transferring company [[Définition d'entreprises reliées](#)]);
- the project continues with a new screenwriter or with a new director, prompting a major overhaul of the screenplay.

Rewriting applications must be to produce a final version. Rewriting assistance may only be sought once per project.

Applications must be accompanied by a written justification from the producer explaining, as appropriate:

- the reasons motivating him or her to take over the rights of the project; or
- the new direction the screenplay takes following a change of screenwriter or the appointment of a new director, resulting in a major overhaul of the screenplay.

The application must also include rewriting proposal notes from the scriptwriting team, in addition to all the documents required for submitting.

Project evaluation

In the case of a development assistance application, SODEC bases its assessment not on the analysis of a screenplay that has already been written or a complete treatment, but rather on the analysis of a short document summarizing the project ([see the documents required for feature-length fiction film writing assistance applications](#))

When assessing a rewriting assistance application, SODEC bases its evaluation on the analysis of a screenplay that has already been dialogued and the rewriting proposal (see the documents required for a rewriting assistance application in the *Rewriting Application* section of the [required documents list - feature-length fiction films](#) and in the *Rewriting Application* section of the [required documents list - medium-length and feature-length documentaries](#)).

For prototyping assistance applications, SODEC bases its evaluation on the analysis of a dialogued version of a screenplay or, when the screenplay is supported in development by SODEC, a version of the screenplay approved by SODEC. The assessment also covers the visual elements, and the description of the proposed technique accompanying the project ([see the documents required for a prototyping assistance application for animated feature films](#)).

To meet the general objectives of the program, projects are evaluated using a comparative and selective approach based on three main areas:

Fiction

- Creative perspective:
 - The interest and support generated by the overall proposal, as well as its state of completion, will be used to identify high-quality, original and engaging projects that have the potential to gain recognition in Québec or abroad; the portrayal of characters and their ability to elicit emotion and identification; the effectiveness of the proposed treatment; the quality of the production management and the producers' experience.
- Financial perspective:
 - Development or rewriting assistance only: the amount requested from SODEC in relation to the screenwriter's fee, including fringe benefits if applicable;
 - Storyboard assistance: the amount requested in relation to the production costs of a storyboard;
- Prototyping assistance only: the state of progress of the financial structure, the amount requested from SODEC in relation to the budget, the diversity of financial partners, and the producer's investment.
- [Commercialization](#) perspective:
 - Development or rewriting assistance only: the strategies deployed to ensure the film's discoverability, accessibility, visibility, audience engagement, promotion and distribution in Québec and abroad, if applicable;

- Prototyping assistance only: the strategies deployed to attract funding and secure the commitment of financial partners, distributors and broadcasters in Québec and abroad.

Documentary

- Creative perspective:
 - the relevance and depth of the overall proposal, as well as its degree of completion and feasibility; the caliber of the research and the people involved, as well as the uniqueness of the point of view; the clarity and engaging nature of the documentary storytelling; the effectiveness of the proposed treatment; the ability to gain recognition in Québec or abroad in the case of a documentary initiated by a distributor; the quality of the production management and the producers' experience.
- Financial perspective:
 - Development or rewriting assistance only: the amount requested from SODEC in relation to the screenwriter's fee, including fringe benefits if applicable, research expenses, justifiable filming expenses, demo production expenses and travel expenses;
 - Storyboard assistance: the amount requested in relation to the production costs of a storyboard;
- Prototyping assistance only: the state of progress of the financial structure, the amount requested from SODEC in relation to the budget, the diversity of financial partners, and the producer's investment.
- Commercialization perspective:
 - Development or rewriting assistance only: the strategies deployed to ensure the film's discoverability, accessibility, visibility, audience engagement, promotion and distribution in Québec and abroad, if applicable;
 - Prototyping assistance only: the strategies deployed to attract funding and secure the commitment of financial partners, distributors and broadcasters in Québec and abroad.

SODEC's financial resources are always factored into the decision-making process.

SODEC assigns at least 80% of the funds allocated to the development program (Programme d'aide au développement) to projects whose original version is in French.

It may also set up external evaluation committees or use the services of independent readers to gather opinions, comments or recommendations on the creative aspects of projects brought to its attention.

Financial contribution

Type of funding

Development or rewriting assistance: SODEC's financial contribution takes the form of an investment.

Prototyping assistance: SODEC's financial contribution takes the form of a grant.

Funding amounts

Development assistance

SODEC can invest a maximum of \$50,000 in a project under development.

The assistance may amount to:

- for feature-length fiction projects: the equivalent of 100% of the screenwriter's fee, including fringe benefits if applicable, without exceeding the \$50,000 maximum;
- for medium-length and feature-length documentary projects: the equivalent of 100% of the screenwriter's fee (mandatory), including fringe benefits if applicable, as well as research costs, and justifiable filming, demo production and travel expenses, without exceeding the \$50,000 maximum.

The investment provided by SODEC for the storyboard production of an animation project, submitted in conjunction with an application for development assistance, may reach the equivalent of 100% of the storyboard-related expenses, up to a maximum of \$20,000.

Rewriting assistance

SODEC can invest a maximum of \$10,000 in a rewriting project for an existing screenplay.

The assistance can amount to the equivalent of 100% of the screenwriter's fee, including fringe benefits if applicable, without exceeding the maximum of \$10,000.

This investment is cumulative when a project has already received a previous investment. In such cases, SODEC's total participation (development assistance and rewriting assistance) cannot exceed the maximum funding amount of \$50,000.

Prototyping assistance

For prototyping, SODEC grant can reach 50% of the eligible costs of the Quebec estimate, up to a maximum of \$250,000.

Payment terms

Financial contribution is generally provided in two installments. Payment terms, schedules and obligations are specified in the financial assistance agreement signed with SODEC.

For prototyping projects with an estimated budget of less than \$500,000, the last payment is conditional on the delivery of an actual final cost report for the project, and SODEC's approval of this report.

For prototyping projects with an estimated budget of \$500,000 or more, the last payment is conditional on the delivery of an audited project cost report, and SODEC's approval of this report.

Notwithstanding the foregoing, SODEC reserves the right to request an audited cost report from the production company, regardless of the estimated budget.

Entrepreneurial support initiatives

To support the professional development of companies, SODEC can organize and finance coaching activities, on its own initiative or in partnership with industry professionals, Québec companies or professional associations.

Application submission and deadlines

Any application submitted under this component's program must be submitted by one of the deadline dates and must be accompanied by all required supporting documents.

The project deadline dates are available on the [SODEC website](#).

COMPONENT 2 | CORPORATE ASSISTANCE FOR PRODUCTION COMPANIES

Objectives

- Help strengthen companies that are very active in the production of feature-length fiction films, medium-length and feature-length documentaries, and animated feature films.
- Provide these companies with the flexibility, latitude and autonomy they need to develop a diverse range of projects, provided that at least half of them are written or co-written by a female screenwriter.
- Facilitate creative renewal and foster diversity of vision, subject matter and film genres.

General eligibility requirements

This three-year assistance component is aimed at Québec production companies that meet the general eligibility requirements.

Company eligibility is based on a point system. The company must first select, from the two categories presented below, the one in which it wishes its eligibility to be determined.

Category 1: fiction

The reference period for determining the fiction score covers the last eight years completed at the time of application.

In the fiction category, the eligibility of a company is established according to the number of commercial theatrical releases in Québec during the reference period. Such releases may be feature-length fiction films or animated feature-length fiction films produced by the company, with or without SODEC financing.

To determine its eligibility, the company must complete the scoring grid for fiction ([Grille de pointage - fiction](#)) available on the SODEC website. Fiction films entered in the scoring grid must meet the definition of a [Québec production](#).

A company is deemed eligible when it meets the minimum score required, as indicated in the score chart (Charte des points) of the scoring grid for fiction ([Grille de pointage - fiction](#)).

To determine the eligibility of a film entered in the scoring grid that was produced without SODEC financing, the company must include the following documents with its application to demonstrate that the film meets the definition of a [Québec production](#):

- a copy of the certificate issued by SODEC's fiscal measures department following the completion of the release print of the film; or
- a copy of the favourable advance ruling issued by SODEC's fiscal measures department if the certificate is not yet available.

Category 2: documentary

The reference period for determining the documentary score covers SODEC's last eight financial years completed at the time of application.

In the documentary category, a company's eligibility is established according to the number of medium-length or feature-length documentaries, or animated medium-length or feature-length documentaries, that have received SODEC financing during the reference period.

To determine its eligibility, the company must complete the scoring grid for documentaries ([Grille de pointage - documentaire](#)) available on the SODEC website. Documentary films entered in the scoring grid must meet the definition of a [Québec production](#).

A company is deemed eligible when it meets the minimum score required, as indicated in the score chart (Charte des points) of the scoring grid for documentaries ([Grille de pointage - documentaire](#)).

Eligibility requirements for both categories

If the number of companies having obtained the minimum admissible score exceeds SODEC's financial capacity, only the companies having obtained the highest score will be retained.

If two or more companies are tied for last place in the score obtained, a year may be subtracted from the beginning of the reference period used to determine the score. If this is not sufficient to break the tie, another year may be subtracted later.

A company, including its related companies ([Définition d'entreprises reliées](#)), can benefit from a single corporate envelope. In the case of a merger or acquisition of another company, eligibility for corporate assistance must be established in advance by SODEC.

Company obligations

A production company receiving corporate assistance, including its related companies ([Définition d'entreprises reliées](#)), may not submit development projects under the selective assistance component (component 1) of the program. It can, however, present a prototyping project for animation. A company that no longer qualifies for corporate assistance regains eligibility for selective assistance.

A company that qualifies and accepts corporate assistance for a three-year cycle is not required to exclusively develop screenplays in the chosen point category. It must, however, comply with the following conditions regarding the use of the assistance:

- Use the amount of the corporate assistance exclusively for the development of a slate of feature-length fiction or feature-length and medium-length documentary projects, which must include script writing work. Animation prototyping projects are excluded from corporate support.
- Have spent the entire amount of their corporate assistance by the end of the three-year cycle. Any unused amount (committed or not), at the time of closing the file, must be reimbursed by the company, whether the development phase is completed or not.
- Ensure all projects developed meet the definition of a [Québec production](#).

- Ensure at least half of the projects developed is written or co-written by a **female screenplay writer**. In the case of a co-written project, the female screenplay writer must receive at least 50% of the screenwriting fees.
- Ensure at least 80% of the funding is allocated to projects whose original version is in French.

At the end of the three-year cycle, the company may submit a new application for corporate development assistance, in which case it must qualify according to the conditions in effect at the time of application.

Financial contribution

Type and amount of funding

SODEC's financial contribution takes the form of an investment in the development of a slate of projects. The assistance granted to the company is subject to repayment according to the terms and conditions specified in the financial assistance agreement.

The amount of the corporate assistance granted to the company can be \$150,000 or \$200,000, depending on the score obtained in the fiction scoring grid ([Grille de pointage – fiction](#)) available on the SODEC website.

The corporate assistance is in effect for a three-year term, with no possibility of extension.

Funding allocated to a project using corporate assistance takes the form of an investment, which becomes cumulative when the same project benefits from multiple investments.

Payment terms

Assistance is generally provided in two instalments. Payment terms, schedules and obligations are specified in the financial assistance agreement signed with SODEC.

Any sums not used by the end of the three-year cycle, committed or not, will be disengaged and deducted from the final instalment. If these sums exceed the amount of the last instalment, the instalment will be cancelled, and the company will have to return the remaining unused sums before submitting any subsequent application for funding under this program.

Recoupment method

Any development investment allocated to a project developed within a corporate assistance envelop is subject to the same recoupment conditions as those set out in the general conditions of this program in the [Financial contribution and recoupment method](#) section.

Any development investment allocated to a project developed within a previous corporate assistance is recoupable under the same conditions.

When a company no longer qualifies for corporate assistance, assistance received for a project under this component is also recoupable under the same conditions.

Transition period

A transition period will be granted to companies that, at the time of the implementation of the revised 2024–2025 development program, are still bound to a previous, unexpired corporate assistance cycle. To be eligible, companies must have fulfilled their obligations at the end of the previous corporate assistance cycle.

SODEC may allocate a compensatory amount to these companies equivalent to one-third of the previous corporate assistance, per year to be covered, until the submission of the next three-year cycle in 2027–2028. The granting of the compensatory amount will be subject to the obligations of the new development assistance program.

The companies concerned will be contacted directly by SODEC before the end of their corporate assistance term. The terms, schedule and obligations related to the payment of the compensatory amount will be stipulated in the financial assistance agreement signed with SODEC for the transition period.

Companies wishing to receive a compensatory amount will not be eligible to apply to the selective assistance component (component 1) of this program.

Companies that do not wish to receive a compensatory amount will have the option to apply under the selective assistance component (component 1) of the current program. However, they must have fulfilled their obligations at the end of the previous corporate assistance cycle.

In all cases, to apply for corporate development assistance (component 2) for the following three-year cycle, companies must meet the eligibility requirements in effect at the time of submitting for 2027–2028.

Application submission and deadlines

Any application submitted under this component of the program must be submitted by one of the deadline dates and must be accompanied by all required supporting documents.

The project submission schedule is available on the [SODEC website](#).

DEFINITIONS

The following definitions apply to the development program, the production program and the emerging talent program.

Eligible companies

Québec-based companies are eligible for funding under the general or specific requirements of the various funding programs.

However, the following are not eligible for the development, production and emerging talent programs:

- a broadcasting company licensed under the Broadcasting Act (R.S.C., c. B-9);
- a company that becomes a licensee under the Act during the tax year in which the application for funding is submitted to SODEC;
- a company that has held such a license during the 24 months preceding the tax year in which the application for funding is submitted to SODEC;
- a company that, during the tax year in which the application for funding is submitted to SODEC, or that, in the 24 months preceding that tax year, controls a licensee under the Act or is controlled, in fact or in law, directly or indirectly, by a licensee under the Act.

Furthermore, a production company which, during the tax year in which the application for funding is submitted to SODEC, or which, in the 24 months preceding that tax year, holds a minority interest in a broadcasting company or in a company in which a broadcaster holds a minority interest, may access SODEC funds only for productions that are not destined for broadcast by the related broadcaster during the production's first cycle of commercial exploitation.

Consultant

By consultant, SODEC means specialists with no connection to the production or the production company, whose role is to advise one or more members of the team on specific areas of activity with which they are not yet familiar. Please note that the consultant cannot be a member of the team whose position is already specified in the production budget, nor a shareholder of the production company.

Production budget

Detailed document outlining projected expenses to produce the work, including development, pre-production, shooting, post-production and overhead costs.

Documentary

Any audiovisual production that represents reality in a non-fictional way, which provides information and analysis on a subject, can be considered a documentary.

Where documentary production is concerned, SODEC invests in documentaries that are thoroughly researched, have a strong editorial point of view, and have the potential to be of lasting interest. The cinematographic treatment must be original and clearly distinguishable from the strictly informative thematic program.

Author-driven documentary

The author-driven documentary complies with the general definition of a documentary while displaying the following distinctive characteristics:

- the documentary project is based on original narrative and cinematographic constructions and a subject treatment that are clearly marked by the director's personal vision; the project generally follows in the footsteps of his or her previous works;
- the director is generally the project initiator; he or she controls the editorial and creative content at every stage of the project's development and production, right up to the release print, in partnership with the producer who supports him or her in the creative process.

Québec company

For the purposes of the funding programs in the audiovisual production and development department, a Québec company is one that meets the following requirements:

- it is registered in Québec; its head office and its main establishment are also located in Québec;
- two thirds of the administrators have their [tax residence in Québec](#);
 - a) for corporations: two thirds of the voting shares entitling to elect the majority of the administrators are held by Canadian citizens or permanent residents who have their [tax residence in Québec](#); if more than one third of the voting shares of the applicant company's share capital are held by a legal entity, this entity must satisfy the requirement listed above;
 - b) for other types of companies: two thirds of the members who can elect the majority of the administrators are Canadian citizens or permanent residents that have their [tax residence in Québec](#).

A sole proprietorship does not qualify as a Québec company.

This definition applies to all programs in the audiovisual production and development department.

These companies must also meet the eligibility criteria for companies and any specific conditions that may be indicated in the programs.

Fiscal year

SODEC's fiscal year begins on April 1st of each year and ends on March 31st of the following year.

Commercialization

Commercialization refers to the steps involved in the marketing and distribution of a production on national and international markets, across all distribution channels.

Film

A work produced using technical means and resulting in a cinematographic effect, regardless of the medium.

Runtimes

SHORT FILM: films of 30 minutes or less.

MEDIUM-LENGTH FILM: films between 31 and 74 minutes.

FEATURE FILM: films of 75 minutes or more.

Principal place of business

The principal place of business is where the company's central management and control are effectively exercised.

Québec production

SODEC funds audiovisual works whose primary market is Québec and which meet the following conditions (by the term "overall", SODEC indicates at least 75% of the film's components):

- **Condition 1:** Overall, screenwriting fees (excluding rights purchases), must be paid to a person or persons whose [tax residence](#) is in Québec.
- **Condition 2:** Overall, expenses related to acting fees, except for extras, as well as those related to the technical crew during pre-production, production and post-production (including residual rights and fringe benefits) must be paid to persons whose [tax residence](#) is in Québec.
- **Condition 3:** Overall, equipment and technical services required for project production must be purchased or leased in Québec.
- **Condition 4:** Overall, directing fees must be paid to a person or persons whose [tax residence](#) is in Québec.
- **Condition 5:** Projects must be produced by a Québec-based company and producer, and all producer fees (including, but not limited to, executive, associate and line producers) must be paid to persons whose [tax residence](#) is in Québec. All rights and options required to enable development, production, representation

and commercialization, without any territorial limitation, must be held by the company. Without limiting the foregoing, these rights include, among others, the rights to produce the project in all languages, in all formats and by all methods, as well as the rights to present and commercialization rights in all known and future media.

- **Condition 6:** Projects must be distributed in Québec by a Québec distribution company, who must hold all or a substantial portion of the project's distribution rights in Québec and a general distribution license issued by the ministère de la Culture et des Communications. Films distributed in Québec by a Québec distributor under a sub-distribution agreement are not eligible.

These criteria apply to all projects submitted to SODEC, whether at the development, production or post-production stage, and must always be met.

SODEC may waive the application of this policy when specific production conditions require it, for example:

- in the case of labour (condition 2) or technical services (condition 3), when the script or documentary project requires filming primarily abroad; these productions may be granted additional flexibility allowing for up to 5% in additional out-of-Québec cost for these conditions; or
- in the case of performance fees (condition 2), if the inclusion of an actor whose [tax residence](#) is not in Québec brings to the production significant private-sector financial participation from markets outside Québec. By significant financial participation, SODEC means a financial contribution in the form of a distribution advance or a presale from markets outside Québec, used to finance the production or the Québec portion in the case of a coproduction; this financial participation must reach at least the higher of the two following amounts:
 - the equivalent of labour costs incurred outside Québec exceeding the 25% allowed under condition 2; or
 - \$75,000 for productions with a budget of less than \$4,000,000 or \$150,000 for productions with a budget of \$4,000,000 or more.

In either of these cases, the producer must send SODEC an official request, accompanied by a duly completed declaration of costs outside Québec form ([Déclaration des coûts hors Québec](#)), available on the SODEC website.

Subject to the provisions of the refundable Québec tax credit for film or television production services program, the costs of acquiring visual archival rights and music rights may be excluded from the calculation of costs outside Québec.

In the case of a coproduction, SODEC assistance is granted for the Québec portion of the production, provided the above conditions are met.

SODEC may accept that the distribution rights for a Québec project in territories other than Québec be marketed by a non-Québec company. In such cases, the company must have a proven track record in foreign markets for this type of production.

For any coproduction with the National Film Board of Canada (NFB), and in the event that the NFB wishes to hold the distribution or broadcast rights for the production, the rights transferred to the NFB must be the subject of a separate agreement, to the satisfaction of SODEC, taking into account the characteristics and commercial potential of the project, in

accordance with the conditions of the production assistance programs for coproductions with the National Film Board of Canada (NFB).

Rewriting

The rewriting of a screenplay that results from a major transformation of the story, structure, characters or dialogues, particularly following the transfer of the project rights to a different production company (unrelated to the transferring company [\[Définition d'entreprises reliées\]](#)), or following the appointment of a new director, or following the continuation of the project by a new scriptwriting team.

Ethical rules for cultural activities and projects

SODEC does not accept projects that contravene laws and regulations, or that run counter to government policies, particularly regarding violence, sexism, pornography or discrimination. SODEC encourages compliance with the codes of ethics of associations.

Tax residence in Québec

For programs administered by the audiovisual production and development department, SODEC considers a Québec tax resident to be any individual declaring and having declared income in Québec during the two years preceding the submission of an application to SODEC.

Eligible broadcaster

An eligible broadcaster is defined as a broadcaster holding an operating license issued under the [Broadcasting Act \(R.S.C., c. B-9\)](#), under which the film will be broadcast in the main regions of Québec.

GENERAL DOCUMENTS REQUIRED TO SUBMIT AN APPLICATION

SODEC compiles a master file ([Dossier maître](#)) for each company with which it has dealings. Companies applying for the first time must provide the information required to open their file. In all other cases, companies must provide updated information and are responsible for notifying SODEC of any major changes regarding their company and shareholders (if applicable). Furthermore, companies must also provide the information required by the program for which they are applying.

The list of required documents for the master file is available on the [SODEC website](#).

ADDITIONAL INFORMATION

Program review and SODEC studies

SODEC periodically conducts program evaluations and various studies to adjust its intervention strategy or tools to meet the needs of cultural enterprises. To this end, companies that have received financial assistance under this program must provide all records, documents or other information required in this regard for a period of five years following said financial participation by SODEC. The collected information is kept confidential and only aggregated data may be published and distributed by SODEC.

Specific regional agreements

SODEC may sign specific agreements with regional organizations to achieve regional development objectives. In such cases, SODEC will join forces with partners who are able to contribute to the growth of cultural enterprises.

Information return to the ministère du Revenu

Please note that SODEC will file an information return with the ministère du Revenu in respect of any contractual payment or grant made to a corporation or partnership, and to this end will send any beneficiary an RL-27 slip listing the amounts remitted over the course of the year.

Sustainable development

SODEC promotes the development of green and responsible business models and practices.