REFUNDABLE TAX CREDIT FOR FILM OR TELEVISION PRODUCTION SERVICES

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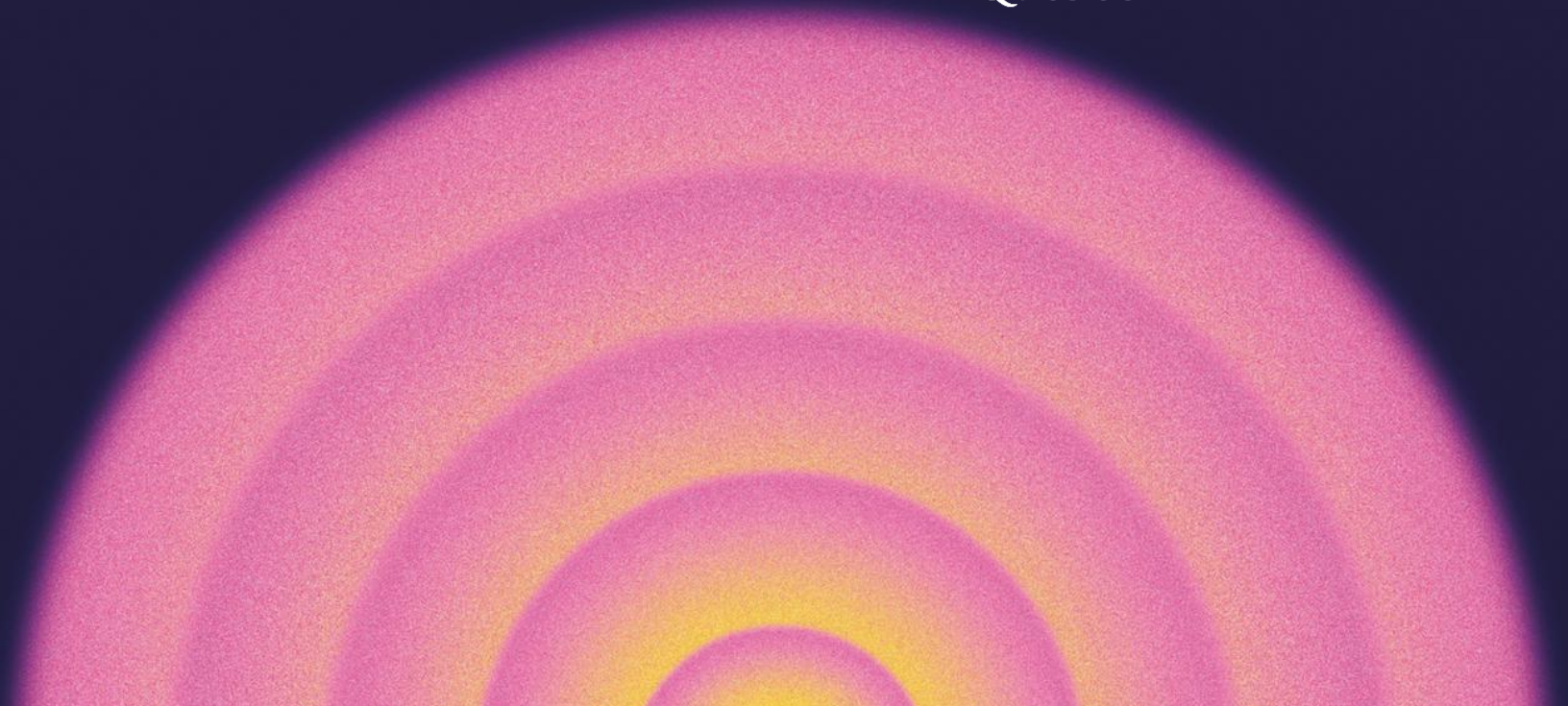
SODEC Québec



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It is a well-known fact in the film and television industry that Québec ranks among the most production-friendly service centres. Québec is acclaimed worldwide for its technological innovations and superior CGI facilities, broad range of locations, top film production infrastructure and large pool of skilled technicians. Moreover, in order for Québec to remain at the forefront of new environments and affirm its position, virtual reality and augmented reality productions are eligible for the refundable tax credit for film or television production services, as long as such productions meet the usual eligibility criteria.

Tax Credit Overview

The refundable Québec Tax Credit for Film Production Services (QPSTC) is jointly administered by the Société de développement des entreprises culturelles (SODEC) and the Ministère du Revenu du Québec (Revenu Québec).

The base of the tax credit applies to all-spend production costs, which corresponds to the total of the qualified labour costs and the costs of qualified properties. The tax credit corresponds to 25% of the qualified expenditures incurred by an eligible corporation for services provided in Québec for the making of an eligible production. In addition, eligible expenditures that relate to computer-aided animation and special effects, including the shooting of scenes in front of a chroma-key for use in an eligible production, give rise to an increase in the rate of the tax credit. This increase corresponds to an additional rate of 16% of the qualified labour cost (65% of the admissible cost of a contract and the other costs related to the contract), as well as the activities that directly contribute to the shooting of scenes in front of a chromatic screen.

The certification procedure consists of an Approval Certificate issued to the copyright owner corporation, and an Advance Ruling issued to the eligible corporation(s) which have rendered services in relation to the production in Québec.

For each eligible production, SODEC issues an Approval Certificate which identifies the owner of the copyright and attests the eligibility of the production throughout the period during which the production is carried out in Québec. A copy of the Approval Certificate must be transmitted by the copyright owner or their official designee to any eligible corporation who intends to submit to SODEC an application for an Advance Ruling with regard to the eligible production.

For each production, the QPSTC cannot be combined with any other Québec tax credit except for the Québec Film Dubbing Tax Credit as long as the dubbing expenditures are not included in the QPSTC production costs.

Co-productions between Canada and another country and inter-provincial co-productions are eligible.

Eligible Corporations

In view of the fact that SODEC must carry out an analysis of the ownership of the copyright and, if applicable, note the presence of a contract for the delivery of production services and the fact that it has the necessary expertise to conduct such activities, the responsibility for qualifying the eligible corporation in regard to these two criteria will be entrusted solely with SODEC.

For greater clarity, Revenu Québec will retain the responsibility of determining the presence of the other items necessary for qualifying a corporation as an eligible corporation and, consequently, determining its final eligibility. More specifically, the tax legislation stipulates that for the purposes of the QPSTC, an eligible corporation, for a taxation year and in regard to an eligible production, means a corporation, other than an excluded corporation, that has an establishment in Québec during the year. Its activities consist chiefly in carrying on a film or television production business or a film or television production services business.

For the purposes of the tax credit, an eligible corporation, in regard to an eligible production, means a corporation that:

- either owns the copyright for the eligible production throughout the period during which the production is carried out in Québec;
- or, in the case where the owner of the copyright is not an eligible corporation in regard to such a production, has concluded, directly with the owner of the copyright for the eligible production, a contract to supply production services in relation to such a production.

Excluded Corporations

A corporation will be denied the QPSTC if, for a taxation year, it is:

- tax exempt;
- controlled by one or more tax-exempt corporations; or
- the holder of a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission (CRTC) or a corporation that is not at arm's length, in the year or the 24 months preceding said year, to a corporation which holds such a licence.

Copyright Ownership

For the purpose of the tax credit, the copyright owner is the person(s) or entity(ies) that has the rights to produce the eligible production (based on the acquisition of underlying rights) and exploit that production in the markets for which the rights were acquired.

The Approval Certificate application must be filed with SODEC by the copyright owner(s). For administrative convenience, the copyright owner(s) may, however, appoint an official designee (e.g., the Québec service provider or a law firm) to apply for an Approval Certificate on its behalf.

Where an official designee is appointed, the copyright owner(s) must provide the copyright owner's declaration in relation to its official designee, as well as the necessary documents confirming copyright ownership.

SODEC will require the chain-of-title documentation that demonstrates ownership from the initial developer of the story idea to the writing of the script. The types of documents required include option agreements, transfer agreements, licence agreements, script purchase agreements and script writing agreements. A detailed legal opinion (citing the relevant documents, their contents and the dates on which they were entered into) may be provided in lieu of the chain-of-title documentation.

However, SODEC will simplify its administrative procedures with respect to applications filed by Québec special effects companies whose services contracts bear a maximum value of $1,500,000.

Instead of the chain-of-title documentation, a statement declaring beneficial ownership of copyright signed by the copyright owner(s) may replace the legal opinion or chain of title.

SODEC reserves the right to request chain-of-title documents or a legal opinion on the ownership of the film rights, as required, or any other additional document that may be useful in the review of the application.

Sale of Copyright Ownership

The copyright owner(s) may vary throughout the course of a production. The sale of the copyright ownership, after the script stage but before the completion of production in Québec, may give rise to certain complications in the application for the QPSTC.

The copyright owner may apply to SODEC any time after the budget for the production or series is locked and a synopsis of the production or series can be provided. Where the copyright owner is also not the eligible corporation, and a sale of the copyright ownership is contemplated, it may be advisable to wait until after that sale to apply for an Approval Certificate to minimize any administrative inconvenience.

In the case where the copyright owner is also an eligible corporation, then the copyright ownership must remain with the corporation during the time that it carries out the production in Québec. However, the eligible corporation may sell the production (after the production in Québec is completed) without affecting its eligibility for the QPSTC.

When an Approval Certificate has already been issued by SODEC for said production and its copyright ownership has been sold or transferred during the course of the works carried out in Québec, an application for an amended Approval Certificate will have to be filed with SODEC. However, the original Approval Certificate will remain valid until the date of the transfer of copyright ownership. Afterwards, when an eligible corporation files for an Advance Ruling with SODEC for the purposes of a service contract concluded with the new copyright owner, it will have to provide a copy of the amended Approval Certificate confirming the direct contractual link with the new copyright owner.

Qualified Productions

For a film to be recognized as an eligible production, the following conditions must be met:

- The film belongs to one of the following categories of eligible films:

i. fiction films, including films that are composed entirely of sketches, each of which is drawn in its entirety from a screenplay, and that are specially conceived and arranged for television;

ii. documentaries.

Eligible fiction films or documentaries include virtual reality (VR) or augmented reality (AR) productions. It will be possible to offer VR or AR productions for free without them being deemed advertising. This type of production will be eligible for the tax credit for film production services if it is an original production or an extension or supplement to another production that aims to provide additional information or entertainment for the main production.

iii. no part of the film belongs to a category that is not a category of eligible films;

iv. the following overall production costs are $250,000 or more:

- in the case of a film that is part of a series or miniseries, the production costs of the series or miniseries;
- in other cases, the production costs of the film.

Definition of Virtual Reality and Augmented Reality Environments

Virtual Reality (VR)

Technology that provides an interactive, real-time simulation through the computerized generation of synthetic images and a virtual environment in which a person can become fully immersed, replacing the real world by a virtual world and virtual objects. Virtual reality can also be more widely applied to all sensory channels.

Augmented Reality (AR)

Digital imaging technique derived from virtual reality that, with the use of a transparent display device (glasses or a device mounted on a display headset), allows users to superimpose information from a digital source onto a real image. The purpose of this technique is to enhance how we see the real world by adding elements (graphic data, animations, video images, etc.). AR superimposes a virtual world onto the real world in real time. The real world is, however, not blocked out by the glasses or the display headset.

Ineligible Productions

The following categories of films are ineligible:

- films produced for industrial, commercial, corporate or institutional purposes;
- films produced for educational purposes or for the purposes of teaching a technique;
- films intended for an adult audience featuring scenes of explicit sexuality;
- videoclips;
- shows or films covering a sports event or a sports activity;
- news programs, public affairs programs or reports;
- weather, road or stock market reports;
- gala, award or parade television productions that present an activity in real time, for live or delayed broadcast, with or without modification during editing;
- games, questionnaires and contests, in any form, with the exception of educational broadcasts in the form of games, questionnaires or contests intended for minor children;
- a production intended to raise funds;
- a reality television show;
- a “making of” production;
- a production, other than a documentary, consisting completely or almost completely of stock footage.

A reality show is an audiovisual production that creates a situation, which is filmed and edited. The filmed situation consists of a location, a group of individuals and a theme.

Qualified Production Costs

The base of the tax credit applies to all-spend production costs, which corresponds generally to the total of the qualified labour cost and the cost of qualified properties as long as they are directly attributable to the completion of the qualified production and they are reasonable in the circumstances.

Qualified Labour Cost (Broad Notion)

The qualified labour cost of a qualified corporation, for a taxation year, means the wages and salaries, including the associated payroll taxes[1] incurred by the corporation, in the year, regarding an employee as well as the cost of any service contract[2], save for the cost of a contract with a service provider for computer-aided special effects and animation, including the shooting of scenes in front of a chroma-key, where 65% of the admissible cost of the contract and the other costs related to the contract qualifies, incurred by the corporation with a supplier of services, in relation to a qualified production[3], provided:

- they relate to services provided in Québec[4], in the course of the year, in relation to the production stages running from screenplay to post-production[5];
- they are directly attributable to the completion of the qualified production; and
- they are reasonable in the circumstances.

For greater clarity, the following expenses constitute qualified expenses on account of the qualified labour cost, in relation to a qualified production:

- the cost of police services at filming locations;
- indemnities for living expenses, provided they relate to eligible wages and salaries or to the cost of an eligible service contract on account of the qualified labour cost[6];
- legal expenses.

However, a wage or salary, including the associated payroll taxes, or a cost of a service contract incurred directly or indirectly regarding a producer, an author, a scriptwriter, a director, a production designer, a director of photography, a music director, a composer, a conductor, an editor, a visual effects supervisor, an actor (speaking role) or an interpreter will be qualified only if such person is an individual who qualifies as a Québec resident with regard to the Québec *Taxation Act*, at the time the services are provided in the course of the completion of the qualified production.

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1 These are the payroll taxes the employer must pay, such as contributions to the Québec Pension Plan, to the Commission des normes du travail, to the Québec Parental Insurance Plan and to employment insurance. However, they exclude contributions to the Health Services Fund (HSF).

2 Including the fees the qualified corporation must pay to organizations like the Union des artistes (UDA) and the Alliance of Canadian Cinema, Television and Radio Artists (ACTRA).

3 And, for the taxation year during which the corporation submits an application for an Advance Ruling to SODEC, the qualified labour cost it incurred in a year prior to the one during which it submitted such application.

4 Whether these services are provided directly by the supplier of services or indirectly by another person.

5 Or in relation to another stage of the production that is completed after post-production, within a time considered reasonable by the Minister of Revenue, but that cannot exceed the date that occurs 18 months after the end of the qualified corporation's fiscal year that includes the recording date of the answer print for the qualified production.

6 Accordingly, for instance, living expense allowances for a producer who does not reside in Québec at the time the services are provided in the course of completion of the qualified production will not be considered as qualified for the tax credit.

Moreover, the qualified labour cost incurred by a qualified corporation in respect of a broadcaster or a corporation not at arm's length with a broadcaster, for services rendered in Québec, in relation to the stages of production of a film ranging from the screenplay to post-production, are included in a qualified corporation's qualified production costs for the purposes of the tax credit.

Cost of Qualified Properties

The cost of qualified properties of a qualified corporation, for a taxation year, means the costs incurred by the corporation, in the year, regarding the acquisition or rental, in Québec, of tangible properties (including software) in relation to a qualified production[7] provided that:

- they relate to properties used in Québec, in the course of the year, in relation to the production stages running from screenplay to post-production[8];
- they are incurred with:
  - an individual who resides in Québec at the time the properties are acquired or rented, in the course of the completion of the qualified production; or
  - a corporation or partnership that operates a business in Québec and has an establishment there at the time the properties are acquired or rented, in the course of the completion of the qualified production.
- they are directly attributable to the completion of the qualified production;
- they are reasonable in the circumstances.

The notion of the cost of the qualified properties of a qualified corporation, for a taxation year, will be broadened to include the following expenses in relation to a qualified production:

- travel expenses:
  - where both the point of departure and the point of arrival are located in Québec; or
  - where either the point of departure or the point of arrival is located in Québec, and the travel expenses were incurred with a Québec travel agent in the course of the completion of the qualified production, i.e., with:
    - an individual who resides in Québec at the time when the travel agent services are provided; or
    - a corporation or partnership that carries on a business in Québec and has an establishment there at the time when the travel agent services are provided;
- meal expenses, including beverages, as well as the cost of catering services at the filming locations;
- lodging expenses.

7 And, for the taxation year during which the corporation submits an application for an Advance Ruling to SODEC, the cost of the qualified properties it incurred in a year prior to the one during which it submitted such application.

8 See note 7 above.

The notion of the cost of the qualified properties of a qualified corporation, for a taxation year, will also be broadened to include the cost incurred by the corporation, in the year, in Québec with regard to an insurance contract or a contract relating to a performance bond in relation to a qualified production[9] provided:

- they relate to a contract entered into in relation to the production stages running from the screenplay to post-production[10];
- they are incurred in the course of completion of the qualified production;
- the issuer of the insurance contract or of the contract relating to a performance bond carries on a business in Québec and has an establishment there at the time the contract is entered into;
- they are directly attributable to the completion of the qualified production; and
- they are reasonable in the circumstances.

Lastly, the notion of the cost of the qualified properties of a qualified corporation, for a taxation year, will also be broadened to include the expenses relating to the issuing of a certificate incurred by the corporation with the Société de développement des entreprises culturelles (SODEC) in the year in relation to a qualified production[11].

Moreover, the cost of qualified properties incurred by a qualified corporation in respect of a broadcaster or a corporation not at arm's length with a broadcaster, for services rendered in Québec or for the purchase or rental of property used in Québec, in relation to the stages of production of a film ranging from the screenplay to post-production, are included in a qualified corporation's qualified production costs for the purposes of the tax credit.[12]

Post-production Stage

For the purposes of the amendments covered in this announcement, the post-production stage includes, in particular:

- transcoding and duplication;
- digitization, compression and duplication of DVDs and CD-ROMs;
- encoding for video on demand;
- subtitling for persons who are deaf or hard of hearing;
- subtitling of films; and
- described video for people with low vision.

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9 And, for the taxation year during which the corporation submits an application for an Advance Ruling to SODEC, the costs regarding an insurance contract or a contract relating to a performance bond it incurred in a year prior to the one during which it submitted such application.

10 See note 7 above.

11 And, for the taxation year during which the corporation submits an application for an Advance Ruling to SODEC, the expenses relating to the issuing of a certificate incurred by the corporation with SODEC in a year prior to the one during which it submitted such application.

12 Ministère des Finances du Québec, Information Bulletin 2010-6, June 29, 2010, p. 22. The notion of cost of qualified properties of a qualified corporation, for a taxation year, was broadened to include the following expenses, in relation to a qualified production: certain travel expenses, meal expenses including beverages, as well as the cost of catering services on the location of shooting, lodging expenses and the costs incurred regarding an insurance contract or a contract relating to a performance bond, in relation to a qualified production.

Non-Qualified Expenses

For greater clarity, the following expenses do not constitute qualified production costs for the purposes of the refundable tax credit for film production services:

- entertainment expenses;
- copyright acquisition;
- financial expenses.

Acquisition or Rental of a Property

In the case of the acquisition, by a qualified corporation, of a depreciable property used in the course of completion of the qualified production, the cost of the qualified properties includes only the portion of the cost of acquisition of the property belonging to the corporation that corresponds to the portion of the accounting depreciation of the property, for a taxation year, determined in accordance with generally accepted accounting principles (GAAP), relating to the use in Québec by the corporation of the property in such year, in the course of the completion of the qualified production[13].

In the case of the rental of a property, the cost of qualified properties includes only the portion of the cost of rental of the property, for a taxation year, reasonably attributable to its use in Québec by the corporation in such year, in the course of the completion of the qualified production.

Wholly Owned Subsidiary

The all-spend production costs of a qualified corporation also include, where the qualified corporation is a wholly owned subsidiary of another corporation, the repayment made by the qualified corporation of an expenditure that the other corporation incurred in the taxation year regarding the qualified production that would be, because of the application details of the tax credit, included in the all-spend production costs of the qualified corporation regarding the production for the taxation year if, as the case may be, the qualified corporation had had such a taxation year and if such expenditure had been incurred by the qualified corporation for the same purposes as it was by the other corporation and paid to the same person or partnership that it was by the other corporation.

Anti-Avoidance Rule

For the purposes of determining the amount of the tax credit for film production services of a qualified corporation that incurred all-spend production costs under a contract that the corporation entered into with a person or a partnership with which it is not at arm's length, if, in the view of the Minister of Revenue, one of the purposes of the existence of such a contract is to increase the amount of the tax credit, that, in the absence of such a contract, would have been obtained, the amount of the tax credit will be reduced by the amount of such increase.

To determine whether a qualified corporation is not at arm's length with a partnership, the partnership shall be considered a corporation all of whose shares with voting rights belong to the members of the partnership

[13] For greater clarity, an acquisition includes a capital lease.

in proportion to what would be the allocation among them of the income or losses of the partnership, had the fiscal year of the partnership ended on the date when the contract was entered into.

Government and Non-Government Assistance

The total amount of all-spend production costs incurred by a qualified corporation must be reduced by the amount of any government assistance, any non-government assistance and any profit or gain, according to the usual rules[14].

For greater clarity, the amount of a financial contribution paid by a public body that holds a broadcast licence issued by the Canadian Radio-television and Telecommunications Commission (CRTC) will be considered government assistance. However, the federal Tax Credit for Film or Video Production Services and the federal Film or Video Production Tax Credit and Film or Video Production Services Tax Credit as well as the amount of a financial contribution provided by the Société des célébrations du 375e anniversaire de Montréal[15] are not considered as assistance.

Basic Rate of the Tax Credit

The base of the tax credit applies to all-spend production costs, which corresponds to the total of the qualified labour costs and the costs of qualified properties. The tax credit corresponds to 25% of the qualified expenditures incurred by an eligible corporation for goods and services provided in Québec for the making of an eligible production.

Improved Tax Assistance for Computer-Aided Special Effects and Animation

The improvement for computer-aided special effects and animation is designed to support the technological development of the industry in Québec by providing an additional improvement of 16% for qualified labour costs (broad notion) relating to computer-aided special effects and animation activities, including the shooting of scenes in front of a chromatic screen (chroma-key), for use in a qualified film or television production. This improvement applies to the qualified labour costs (65% of the admissible cost of a contract and the other costs related to the contract) directly attributable to those specific activities.

Moreover, to establish the amount of the qualified labour cost directly attributable to eligible activities relating to computer-aided animation and special effects in the course of an eligible production, the expression “computer-aided animation and special effects” means special effects and animation sequences, as generally understood in the industry, created using digital technology, as well as the shooting of scenes that are subsequently altered with visual effects (shooting of scenes in front of a chromatic screen).

In addition, the expression “eligible activities” designates only activities that directly contribute to the:

- creation of computer-aided animation and special effects;
- shooting of scenes in front of a chromatic screen.

[14] Accordingly, the gain attributable to the cost of qualified properties includes the portion of the proceeds of the disposition of a property that relates to the portion of the cost of acquisition of the property already included on account of the cost of qualified properties, up to the amount already thus included.

[15] Provided as of January 1, 2012.

SODEC requires all service agreements while the project is underway. Once the project is completed, SODEC requires all service agreements, any changes to the scope of work, and the vendor's declaration confirming the percentage of visual effects work carried out in Quebec.

In addition to the budget detailing the positions covered by the bonus for filming in front of a chromatic screen, SODEC requires all service sheets and detailed daily production reports, as well as the calculation method used to determine the percentage of labor directly related to the creation of visual effects.

Summary Table of Tax Credit Rates

Standard Calculation

	Basic Rate	Improvement for computer-aided special effects and animation	Cap
Rate	25%	16%	N/A
Eligible costs	**All-spend production costs,** including qualified labour costs and costs of qualified properties, incurred in Québec	**Qualified labour costs** directly attributable to qualified activities, incurred in Québec	

For Service Contracts Involving Computer-Aided Special Effects and Animation

	Basic Rate	Improvement for computer-aided special effects and animation	Cap	Effective Rate
Rate	25%	16%	65%	(25%+16%) X 65% = 26.65%
Eligible costs	**All-spend production costs,** including qualified labour costs and costs of qualified properties, incurred in Québec			(Basic Rate + Improvement) X Cap

Accumulation of Tax Credits

To prevent the accumulation of tax credits, a production cannot qualify for the Tax credit for film production services (QPSTC) if a tax credit for Québec film or television production has been claimed for the expenditure in question.

Similarly, a change has been made to the rules regarding the tax credit for dubbing, so that an expense cannot be claimed for the purposes of this tax credit if an amount for a tax credit for film production services has been claimed for the same expense.

Joint Administration Between SODEC and Revenu Québec

As a Québec governmental agency, SODEC has the responsibility to analyze the tax credit applications within the framework of the program. The agency issues the required certificates of eligibility (Approval Certificate and Advance Ruling) which the applicant will need in order to claim the QPSTC at the end of its fiscal year.

Role of SODEC

The certification procedure consists of an Approval Certificate issued to the copyright owner or their official designee and an Advance Ruling issued to the eligible corporation(s) which have rendered the services in relation to the production, in Québec.

In order to obtain a tax credit, the owner of the copyright or their official designee must file an application for an Approval Certificate with SODEC in order to determine the production's eligibility. The Approval Certificate ascertains the actual ownership of the copyright throughout the period during which the production will be carried out in Québec. This document certifies that the production satisfies the form and content criteria imposed on a production that gives rise to the QPSTC, that it is not an excluded production, and also that its production budget meets the minimal required amount for an eligible production.

After SODEC issues an Approval Certificate, an eligible corporation, either the owner of the copyright or, where the owner is not an eligible corporation, a corporation that directly entered into a contract with the owner of the copyright for the delivery of production services in relation to the production will have to apply for an Advance Ruling. In the latter case, SODEC must, to qualify the corporation as an eligible corporation, establish the presence of a direct contractual link with the copyright owner.

Finally, the Advance Ruling issued by SODEC, must identify the eligible corporation and the items that can benefit from the tax credit improvement for computer-aided special effects and animation, including the shooting of scenes, if any, in front of a chroma-key.

Role of Revenu Québec

At the end of its fiscal year in which an application for an Advance Ruling was filed with SODEC, the eligible corporation must file its corporate income tax return along with SODEC certificates. Revenu Québec processes the tax return and the QPSTC claim and issues a refund cheque to the eligible corporation.

It falls within the competence of Revenu Québec to calculate the QPSTC to which an eligible corporation is entitled. Revenu Québec must also determine whether the corporation that applies for the tax credit is an eligible corporation. Therefore, Revenu Québec is ultimately responsible for qualifying the eligible corporation.

Moreover, for the purposes of determining a corporation's eligibility for the QPSTC, SODEC may consult Revenu Québec in the course of the analysis of copyright ownership and presence of a direct contractual link. For greater clarity, only the information needed by SODEC for the purposes of such determination may be transmitted in order to preserve the otherwise confidential nature of the information obtained by Revenu Québec in the course of applying a tax law.

Claiming the Tax Credit with Revenu Québec

The corporation must submit to Revenu Québec its tax credit claim for a taxation year, along with a copy of the favourable advance ruling given by SODEC and, where applicable, a copy of the Approval Certificate. All the required documents must be sent to Revenu Québec on or before the later of:

- the day that is twelve (12) months after the filing deadline for the return for the taxation year concerned, and
- the day that is three (3) months after the later of:
  - the day that the favourable advance ruling was given, and
  - the day that the Approval Certificate was issued.

It should be noted that a labour expenditure incurred in a year preceding the year concerned may be considered to be a qualified expenditure for the taxation year concerned if the latter is the year in which the corporation has filed an application for an advance ruling with SODEC. In that special case, the labour expenditure may have been paid in a year preceding the year concerned.

Application Date

The refundable tax credit for film production services applies as described in the present document with regard to an eligible production or an eligible low-budget production for which an application for an Approval Certificate was submitted to SODEC after March 18, 2026.

The preceding information pertaining to the refundable tax credit for film production services is taken from an *Act respecting the sectoral parameters of certain fiscal measures*, RLRQ, c. P-5.1.
The aforementioned documents, which take precedence over this summary, can be found on the Department of Finance's website.

Screen Credit Requirement

Film and television productions that are entitled to the tax credit for film production services must include the "QUÉBEC" symbol followed by the text "Production Services Tax Credit" in the end credits of all versions (domestic and international) of each film or each episode of a series, and in all advertising, publicity and promotional materials.

Please refer to Refundable Tax Credit for Film Production Services - SODEC (gouv.qc.ca).

Submittal of an Application

Applications, along with associated required documents, may be submitted at any time.

Where to apply: Tax credit requests must be submitted to SODEC using the SOD@ccès secure portal.

Direct line for further information: 514 841-2236 - Email: pierre.paquette@sodec.gouv.qc.ca

It is essential to submit all the required documents when filing an application to allow for its analysis. If an application is incomplete, a period of **thirty days** will be granted from the date of the acknowledgment of receipt indicating that the application is incomplete, to provide all the required information and documents.

If after this period the application remains incomplete and cannot be processed due to a lack of information, the application will be closed without further notice or delay, and the date of this submission will not be considered.

The date of the application submission to SODEC determines the year in which the tax credit can be claimed from Revenu Québec. Consequently, it is the date of the new submission that SODEC will consider, provided that the application has been deemed complete in compliance with the *Act Respecting Sectoral Parameters of Certain Fiscal Measures* (L.R.Q., P-5.1, chapter III, section I, art. 9-10).

Administrative Fees

The following fees are payable upon submission of applications.

Approval Certificate

- Flat fee: $500

In addition to the base fee:

- a non-refundable $50 fee is payable for each eligibility assessment application;

Advance Ruling

The administrative fees are calculated as follows:

- $4.00 per $1,000 of total Québec expenditures for the first $1,500,000

plus

- $3.00 per $1,000 of total Québec expenditures exceeding $1,500,000

The minimum and maximum fees are respectively $1,000 and $25,000.

In addition to the base fee:

- A $300 fee is payable for the issuance of an amended attestation.
- A fee of $250 is required for any application that is withdrawn or refused.