

Production Services Tax Credit (PSTC)

Accreditation Checklist

As part of the PSTC program, the accredited production corporation “applicant corporation” must first obtain an accreditation certificate for an eligible production to file with the Canada Revenue Agency (CRA). Creative BC evaluates the production’s eligibility under the PSTC program and submits a recommendation for certification to the Certifying Authority. Once approved, eligible productions will receive the certificate from Creative BC.

Note the following deadlines:

1. An applicant corporation may claim the full amount of eligible labour costs if it gives notice by submitting the pre-certification form within 120 days of incurring its first accredited B.C. labour expenditure (ABCLE) for the production. If the form is submitted after the 120-day period, the applicant corporation may only claim labour costs incurred on or after the date the form was submitted.
2. An applicant corporation is entitled to a tax credit in respect of a taxation year if the applicant corporation files all information and records required for the tax credit with the CRA within 18 months after the end of that taxation year including the accreditation certificate. The CRA will not process claims that are filed late or that are missing the required documents by the deadline.

A. Pre-Certification

Creative BC’s service standard for processing pre-certification registrations to the Production Services Tax Credit program is 5 days from the date a complete registration is received, 90% of the time.

- Apply for a pre-certification number by submitting a [pre-certification form](#) through Creative BC’s website within 120 days of incurring your first accredited B.C. labour expenditure (ABCLE) for a production. There is no fee for pre-certification;
- Pre-certification number is sent by email from Creative BC;

B. Application

Creative BC’s service standard for processing applications to the Production Services Tax Credit program is 120 days from the date a complete application is received, 90% of the time.

- Transmit a complete PSTC application through our online [application portal](#);
- Submit the application fee. Please refer to the [Creative BC Payment Options](#) instructions in the tax credit portal and the [PSTC Fee Schedule](#) for details;

C. Accredited Production Corporation

- Proof of permanent establishment in British Columbia (e.g. lease agreement, bank statement, etc.) showing the applicant corporation's name and permanent establishment address in B.C. to demonstrate that the applicant corporation is subject to tax in British Columbia;

D. Accredited Production

- A Legal Opinion Letter (addressed to Creative BC or which states that Creative BC can rely upon it) attesting to chain of title and copyright ownership in the production;
- An [Official Designee Declaration](#) when the applicant corporation is not the copyright owner;
- Copy of the Production Services Agreement between the copyright owner and the applicant corporation when the applicant corporation is not the copyright owner;
- Locked and signed total production budget (budget top sheet acceptable). Provide currency exchange rate if not in Canadian dollars;
- Breakdown of applicant corporation's estimated total B.C. production cost;
- Detailed breakdown of applicant corporation's estimated B.C. labour expenditure;
- Completed Creative BC [live action production schedule](#) or [animation production schedule](#);
- For Live Action productions applying for the Regional Tax Credit or for the Regional and Distant Location Tax Credits, provide:
 - a breakdown of locations (with postal codes) for each B.C. principal photography day (template form available on Creative BC's website);
 - final daily production reports verifying the locations of each principal photography day or, in the case of a documentary, the final production schedule detailing dates and locations of each principal photography day;
- For Animated productions with a key animation start date prior to June 1, 2024 applying for the Regional Tax Credit or for the Regional and Distant Location Tax Credits, provide:
 - a detailed breakdown of the B.C. labour expenditure in respect of services rendered in the regional and distant location(s);

Productions with a key animation start date on or after June 1, 2024 and before January 1, 2025 are not eligible for the Regional and Distant Location Tax Credits;

- For Animated productions with a key animation start date after December 31, 2024 applying for the Regional Tax Credit or for the Regional and Distant Location Tax Credits, provide:
 - a detailed breakdown of the B.C. labour expenditure in respect of services rendered in the regional and distant location(s);
 - proof of a physical office at the specified location used to produce the animation production, owned or leased through the entire production or for 12 consecutive months, whichever is longer;

- proof of services rendered by B.C.-based individuals in a physical office for at least 50% of their time on the production);
 - [Regional and Distant Location Declaration form](#);
- If applying for the Digital Animation, Visual Effects and Post-Production (DAVE) Tax Credit, provide:
- a detailed breakdown of estimated B.C. labour expenditure directly attributable to eligible digital animation, visual effects and post-production activities;
 - a description of the methodology used to determine on-set DAVE labour (if there is on-set work done in B.C. directly attributable to creating visual effects). The methodology should include a calculation that shows the visual effects for the production are created primarily (i.e. greater than 50%) with digital technology;
 - for productions with only VFX work done in B.C., a copy of the Visual Effects Services Agreement or invoice(s) with the B.C. VFX vendor;
- Please include an acknowledgment and logo in the on-screen credits. See Creative BC Brand Assets for [PSTC Tax Credit Recipients](#) for wording and downloadable logos.

The Ministry of Tourism, Arts, Culture and Sport (“Certifying Authority”) and Creative BC reserve the right to request additional documentation, including but not limited to a copy of the completed production, to be submitted in a timely manner to assess the application. All documentation or information received with respect to an application for a PSTC Accreditation Certificate is subject to the confidentiality provisions of the Freedom of Information and Protection of Privacy Act and the Income Tax Act (British Columbia) and will be maintained in strictest of confidence by the Certifying Authority and Creative BC.

The PSTC is administered by Creative BC. Inquiries and applications should be directed to Creative BC.

WARNING: False or misleading information will result in automatic denial of the tax credits and may lead to prosecution under the Income Tax Act (British Columbia).