

Film Training Tax Credit

The Film Training Tax Credit is a refundable tax credit under the Film Incentive BC (FIBC) program. The production and the production corporation must be eligible for the Basic tax credit to access this bonus.

An eligible production corporation can claim salary or wages and remuneration paid to BC-based individuals participating as trainees in an approved training program (the “Trainees”) in relation to the production. The amount of the tax credit that may be claimed by a qualifying corporation is the lesser of:

- 3% of the qualified BC labour expenditure of the corporation in respect of the production, and
- 30% of the amount attributable to training (less assistance received by the corporation in relation to the approved training program or the Trainees).

In other words, the amount claimable for the Trainees is capped at 3% of the corporation’s qualified BC labour expenditure.

“Approved training program” means a training program that is designated as an approved training program by the certifying authority and is intended to provide training in film and television production activities. The training program must be provided or established by certain types of organizations. Please see the link to the definition in the Regulations below. If you are unsure if a training program is approved, please contact the Creative BC tax team.

What documents are required to apply for Film Training Tax Credit?

A corporation eligible for the Film Training Tax Credit is required to provide a breakdown of eligible labour fees paid to Trainees on the production as well as the evidence of training commitments (a letter or agreement with the institution or organization offering the approved training program). Please check the latest FIBC application checklists for details.

Legislation and Regulation relevant to the Film Training Tax Credit:

Links to the relevant sections of the BC Income Tax Act and Regulation:

- Section 82 of the B.C. [Income Tax Act: Part 5 – Film Training Tax Credit](#)
- Section 1(2) of the B.C. [Income Tax Act: Film and Television Tax Credit Regulation – “approved training program”](#)

Note: This document is intended as a general overview. It is not exhaustive and should not be relied upon to determine eligibility or the final amount of an anticipated tax credit. In case of any discrepancies between this document and the Income Tax Act (BC) and Regulation (the “Act”), the provisions of the Act prevail.