

TABLE 1 – B.C. MOTION PICTURE TAX CREDIT CERTIFICATIONS – Production Type

Fiscal Year Reporting: 2024/2025 | 2023/2024 | 2022/2023

| | April 1, 2024 – March 31, 2025 | | | April 1, 2023 – March 31, 2024 | | | April 1, 2022 – March 31, 2023 | | |
|--|------------------------------------|----------------------------|----------------------------------|------------------------------------|----------------------------|----------------------------------|------------------------------------|----------------------------|----------------------------------|
| | Approved Tax Credit Certifications | Production Volume (\$ Cdn) | Estimated BC Labour Expenditures | Approved Tax Credit Certifications | Production Volume (\$ Cdn) | Estimated BC Labour Expenditures | Approved Tax Credit Certifications | Production Volume (\$ Cdn) | Estimated BC Labour Expenditures |
| FILM INCENTIVE BC (FIBC) | | | | | | | | | |
| Feature Film | 28 | \$52,337,724 | \$30,722,480 | 26 | \$43,748,238 | \$22,234,589 | 31 | \$40,660,549 | \$19,235,603 |
| MOW | 63 | \$169,016,748 | \$87,809,265 | 89 | \$262,868,564 | \$130,949,123 | 136 | \$331,240,056 | \$164,672,276 |
| TV Series | 26 | \$195,399,115 | \$100,023,851 | 34 | \$215,710,190 | \$100,936,987 | 48 | \$316,425,366 | \$160,662,907 |
| SVOD Production * | 9 | \$9,871,834 | \$5,587,855 | 17 | \$9,189,197 | \$5,741,936 | 26 | \$57,132,019 | \$28,477,794 |
| Other ** | 20 | \$16,296,328 | \$8,858,260 | 20 | \$20,872,508 | \$11,096,381 | 26 | \$31,891,248 | \$17,718,921 |
| Total FIBC | 146 | \$442,921,749 | \$233,001,711 | 186 | \$552,388,697 | \$270,959,016 | 267 | \$777,349,238 | \$390,767,501 |
| PRODUCTION SERVICES TAX CREDIT (PSTC) | | | | | | | | | |
| Feature Film | 57 | \$517,491,653 | \$313,186,371 | 55 | \$420,728,389 | \$261,267,453 | 54 | \$334,185,781 | \$203,845,398 |
| MOW | 22 | \$54,432,281 | \$33,715,812 | 27 | \$59,752,422 | \$33,851,917 | 32 | \$114,920,751 | \$62,833,611 |
| TV Series | 47 | \$656,342,528 | \$399,837,537 | 71 | \$647,444,979 | \$423,774,494 | 95 | \$1,340,241,411 | \$912,667,521 |
| SVOD Production * | 96 | \$1,243,514,255 | \$792,817,655 | 80 | \$836,160,434 | \$538,978,469 | 137 | \$1,688,682,252 | \$1,170,205,015 |
| Other ** | 20 | \$61,119,268 | \$38,778,398 | 18 | \$110,787,851 | \$58,767,372 | 28 | \$147,567,246 | \$91,825,153 |
| Total PSTC | 242 | \$2,532,899,985 | \$1,578,335,773 | 251 | \$2,074,874,075 | \$1,316,639,705 | 346 | \$3,625,597,441 | \$2,441,376,698 |
| TOTAL | 388 | \$2,975,821,734 | \$1,811,337,484 | 437 | \$2,627,262,772 | \$1,587,598,721 | 613 | \$4,402,946,679 | \$2,832,144,199 |

NOTES FOR TABLE 1

Creative BC, BC Tax Credit Program applications (FIBC and PSTC) that were approved by Creative BC for certification by the Province of British Columbia. For more information, please refer to the Creative BC Fact Sheet "Tax Credit Certification for Film and Television / Explanation of Reporting Methodology".

The number of tax credit certifications for each fiscal year may include productions that were completed in a different fiscal year than what is reported.

The number of tax credit certifications for each fiscal year does not include productions that may have been revoked (if any) in the same fiscal year.

The Production Volume is the total BC budget under FIBC and the BC spend under PSTC. The budget for FIBC applications reported in FY 23/24 and FY22/23 may also include the total budget for international treaty co-productions and inter-provincial co-productions.

The Production type "SVOD Production" includes SVOD Pilot, SVOD production, SVOD Series.

The Production type "Other" includes Direct to DVD, TV mini-series, TV pilot and TV program and other.

TABLE 2 – B.C. MOTION PICTURE TAX CREDIT CERTIFICATIONS – Production Format

Fiscal Year Reporting: 2024/2025 | 2023/2024 | 2022/2023

| | April 1, 2024 – March 31, 2025 | | April 1, 2023 – March 31, 2024 | | April 1, 2022 – March 31, 2023 | |
|--|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|
| | Approved Tax Credit Certifications | Production Volume (\$ Cdn) | Approved Tax Credit Certifications | Production Volume (\$ Cdn) | Approved Tax Credit Certifications | Production Volume (\$ Cdn) |
| FILM INCENTIVE BC (FIBC) | | | | | | |
| Digital Animation | 8 | \$20,318,146 | 6 | \$38,255,381 | 7 | \$35,284,447 |
| Live Action | 138 | \$422,603,603 | 180 | \$514,133,316 | 260 | \$742,064,791 |
| Total FIBC | 146 | \$442,921,749 | 186 | \$552,388,697 | 267 | \$777,349,238 |
| PRODUCTION SERVICES TAX CREDIT (PSTC) | | | | | | |
| Digital Animation | 64 | \$789,763,548 | 62 | \$576,815,300 | 90 | \$778,941,566 |
| VFX only | 86 | \$327,290,859 | 92 | \$365,653,616 | 116 | \$438,767,195 |
| Live Action | 92 | \$1,415,845,578 | 97 | \$1,132,405,159 | 140 | \$2,407,888,680 |
| Total PSTC | 242 | \$2,532,899,985 | 251 | \$2,074,874,075 | 346 | \$3,625,597,441 |
| TOTAL | 388 | \$2,975,821,734 | 437 | \$2,627,262,772 | 613 | \$4,402,946,679 |

NOTES FOR TABLES 2

Creative BC, BC Tax Credit Program applications (FIBC and PSTC) that were approved by Creative BC for certification by the Province of British Columbia. For more information, please refer to the Creative BC Fact Sheet "Tax Credit Certification for Film and Television / Explanation of Reporting Methodology".

The number of tax credit certifications for each fiscal year may include productions that were completed in a different fiscal year than what is reported.

The number of tax credit certifications for each fiscal year does not include productions that may have been revoked (if any) in the same fiscal year.

The Production Volume is the total BC budget under FIBC and the BC spend under PSTC. The budget for FIBC applications reported in FY 23/24 and FY22/23 may also include the total budget for international treaty co-productions and inter-provincial co-productions.

The Production Volume for VFX-only productions is based on projects that are not filmed in BC and does not represent total VFX activity in the province.

TABLE 3 – SUMMARY OF B.C. MOTION PICTURE TAX CREDIT CERTIFICATIONS

Fiscal Year Reporting: 2024/2025

| | Record count | | Estimates for certified productions | | Breakdown of certified productions per Tax Credits | | | | | |
|--|-----------------------|-----------------------|-------------------------------------|------------------------------|--|-----------------|---------------------|-----------------------------|--------------------------|--------------------------|
| | Applications Received | Applications Approved | Production Volume (\$Cdn) | Estimated Tax Credit (\$Cdn) | Basic tax credit | DAVE tax credit | Regional tax credit | Distant location tax credit | Film Training tax credit | Scriptwriting tax credit |
| FILM INCENTIVE BC (FIBC) | | | | | | | | | | |
| Eligibility* | 166* | 146* | \$442,921,749 | \$115,232,031 | 146 | 145 | 107 | 60 | 13 | 25 |
| Completion | 166 | 159 | ** | ** | 159 | 159 | 128 | 57 | 27 | 18 |
| Total FIBC | 332 | 305 | \$442,921,749 | \$115,232,031 | | | | | | |
| PRODUCTION SERVICES TAX CREDIT (PSTC) | | | | | | | | | | |
| Accreditation | 254 | 242 | \$2,532,899,985 | \$596,752,796 | 242 | 234 | 55 | 36 | *** | *** |
| Total PSTC | 254 | 242 | \$2,532,899,985 | \$596,752,796 | | | | | | |
| TOTAL | 586 | 547 | \$2,975,821,734 | \$711,984,827 | | | | | | |

NOTES FOR TABLE 3

*Applications submitted for both certificates, Eligibility + Completion, are included in the Eligibility record count only. The number of application records is not equal to the number of certificates issued.

**The Production Volume and Estimated Tax Credits for the completion certifications are not included in the chart since those statistics were already reported for these productions at the eligibility stage.

***Tax credits not available under the program.