

# Film Incentive BC (FIBC)

## Eligibility Checklist

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

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

### Note the following deadlines:

1. The production must be completed no later than 24 months after the end of the taxation year in which principal photography (or key animation, for animated productions) began;
2. The applicant corporation must apply for and receive a completion certificate within 30 months after the end of the corporation’s taxation year in which principal photography (or key animation, for animated productions) began; or
3. If the production was completed in the same taxation year in which principal photography (or key animation) began, the applicant corporation must apply for and receive a completion certificate within 18 months\* after the end of that taxation year. This supersedes the 30-month deadline described above.
4. As of April 16, 2026 approved legislature, an applicant corporation is entitled to a tax credit in respect of a taxation year if the corporation files with the CRA all information and records required for the tax credit, including the eligibility certificate, within:
  - a. 18 months after the end of the taxation year for taxation years beginning on or after February 19, 2020 and ending before August 17, 2024, including the completion certificate if the tax credit is claimed in respect of the taxation year in which the production is completed, and ends before August 17, 2024; or
  - b. 36 months after the end of the taxation year for taxation years beginning on or after August 17, 2024. Corporations with a taxation year on or after August 17, 2024 are no longer required to submit their completion certificate to the CRA with their FIBC claim; however, they are still required to obtain a completion certificate within the 30-month deadline to meet the program requirements.

### A. Application

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

### B. Eligible Production Corporation

- [Schedule B: Certificate of an Officer](#) of the applicant corporation and all parent corporations;
- If the applicant corporation (or one of the parent corporations) is a publicly-traded corporation, please submit a [Public Corporation Declaration](#) from the Board of Directors;

- Certificate of incorporation and share register for the applicant corporation and all parent corporations;

## C. Eligible Production

- [Schedule A: Declaration of B.C. Residency](#) for B.C.-based Canadian individuals receiving producer or producer-related credits;
- CAVCO Affidavit - Exemption for Non-Canadian Courtesy Credit for non-Canadians receiving a producer-related credit;
- Deal memos and agreements for all producer and producer-related positions;
  - *Granting producer or co-producer credits to non-B.C. individuals will disqualify the production if it is not an interprovincial or a treaty co-production;*

*To confirm that control of the production is maintained by the B.C. producer at all times during production, the same documentation is required for individuals who receive courtesy credits, even if they do not receive payment. In the absence of a deal memo, please provide a written description of their involvement in the production.*
- If the production features any non-Canadian performers, please submit a list of the remuneration paid to each of the top four highest paid lead performers (including Canadians) as well as their performer agreements;
- Chain of title summary listing the dates, parties and nature of all chain of title agreements confirming copyright ownership in the production (note: copies of the chain of title documents may be requested during Creative BC's review of the application);
- Co-production agreement(s), when applicable;
- Telefilm preliminary recommendation and CAVCO Part A for international treaty co-productions;
- Locked production budget;
- Detailed breakdown of B.C. labour expenditure (see template of B.C./Non-B.C. Costs available on Creative BC's website). General ledgers are not accepted in lieu;
- Detailed breakdown of all non-B.C. expenditures (labour and non-labour). General ledgers are not accepted. Note that B.C. expenditure only includes production costs payable to B.C.-based individuals or corporations for goods or services provided in B.C. or, in the case of a documentary, B.C. expenditure only includes production costs payable to B.C.-based individuals or corporations;
- 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 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;
- If applying for the Training Tax Credit, provide evidence of training commitments (letter or agreement with the institution or organization offering the approved training program) for all trainees;
- If applying for the Scriptwriting Tax Credit (STC), provide:
  - a breakdown of B.C. scriptwriting labour directly attributable to the development of script material for the production (template form available on Creative BC's website). Note that the cost of purchasing a script is not an eligible scriptwriting expense;
  - writer agreement(s) with B.C. writers only (note that story editors, story consultants, researchers etc. are not eligible under the STC);
  - proof of payment to the writer(s);
- Please include an acknowledgment and logo in the on-screen credits. See Creative BC Brand Assets for [FIBC Tax Credit Recipients](#) for wording and downloadable logos.

## D. Financing and Distribution

- Signed agreement(s) with Canadian-controlled distributor and/or broadcaster for consideration at fair market value which must include a commitment to have the production shown in Canada within 24 months of completion of the production;
- Signed distribution agreements, broadcast licenses, and exploitation arrangements for all territories and media, as available;
- Signed deal memos for financing arrangements, including equity, loans and assistance, as available.

*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 CAVCO certificates and proofs of Canadian citizenship or permanent residency, to be submitted in a timely manner to assess the application. All documentation and information received with respect to an application to Film Incentive BC ("FIBC") 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 FIBC 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).**