

Production Services Tax Credit

Fee Schedule

An administration fee will be charged for each accreditation certificate or service requested for the Production Services Tax Credit ("PSTC") program. The administration fees partially offset the operating costs of the tax credit programs.

Full payment of the administration fee, payable to **Creative BC** must be received prior to the processing of an application. Please refer to the Creative BC Payment Options instructions in the tax credit portal: <https://taxcredits.creativebc.com/s/payment-options>.

APPLICATION STAGE	ADMINISTRATION FEE
Accreditation Certificate <u>where the principal photography start date is after December 31, 2024 and complete application is submitted with fee on/after March 1, 2026:</u> Administration fee required for each application for an accreditation certificate. The final PSTC application fee payable to Creative BC may require adjustment upon review of an application, if the principal photography / key animation start date is different from the date indicated in the application or if the fee and complete application were not submitted by March 1, 2026.	\$19,000 (+ GST)
Accreditation Certificate <u>where the principal photography start date is on or after February 19, 2020:</u> Administration fee required for each application for an accreditation certificate. The final PSTC application fee payable to Creative BC may require adjustment upon review of an application, if the principal photography / key animation start date is different from the date indicated in the application.	\$10,000 (+ GST)
Amendment to Certificate Administration fee required for each requested amendment to previously issued certificates.	\$200 (+ GST)
Major Production Tax Credit Certificate Administration fee required for each application for a major production tax credit certificate. Production must first obtain an accreditation certificate before submitting an application for a major production certificate.	\$5,000 (+ GST)

Note: Where the principal photography start date is before February 19, 2020, the required administration fee is \$5,500 + GST. The final PSTC application fee payable to Creative BC may require adjustment upon review of an application, if the principal photography / key animation start date is different from the date indicated in the application.

Rebate Policy

Only applicants with an accreditation certificate for their production may be eligible for a rebate of the administration fee based on the accredited corporation's Notice of Assessment in respect of the production. The applicant must request a rebate and provide a copy of the Notice of Assessment pertaining to the production.

Where the principal photography start date is on or after December 31, 2024 and complete application submitted with fee on/after March 1, 2026:

AGGREGATE TAX CREDIT	ADMINISTRATION FEE	REBATE
Greater than \$95,000	\$19,000 + GST	\$0
\$80,001 - \$95,000	\$16,000 + GST	\$3,000 + GST
\$65,001 - \$80,000	\$13,000 + GST	\$6,000 + GST
\$40,001 - \$65,000	\$10,000 + GST	\$9,000 + GST
\$28,001 - \$40,000	\$7,000 + GST	\$12,000 + GST
\$0 - \$28,000	\$4,000 + GST	\$15,000 + GST

Where the principal photography start date is on or after February 19, 2020:

AGGREGATE TAX CREDIT	ADMINISTRATION FEE	REBATE
Greater than \$50,000	\$10,000 + GST	\$0
\$40,001 - \$50,000	\$8,000 + GST	\$2,000 + GST
\$30,001 - \$40,000	\$6,000 + GST	\$4,000 + GST
\$20,001 - \$30,000	\$4,500 + GST	\$5,500 + GST
\$10,001 - \$20,000	\$2,500 + GST	\$7,500 + GST
\$0 - \$10,000	\$1,500 + GST	\$8,500 + GST

Note: Please contact Creative BC for rebate details if principal photography start date is before February 19, 2020.

Creative BC's GST Number: 12643 9967 RT

Refund Policy

The applicant may be eligible for a refund of the administration fee only if the review, including pre-assessment, of the application for the production has not commenced. Please inquire about the status of your application by emailing taxteam@creativebc.com.