

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>When principal photography starts after December 31, 2024:</u> Administration fee required for each application for an accreditation certificate. The final application fee may require adjustment upon review of an application, if the principal photography start date is different from the date indicated in the application.	\$19,000 (+ GST)
Accreditation Certificate <u>When principal photography starts before January 1, 2025:</u> Administration fee required for each application for an accreditation certificate. The final application fee may require adjustment upon review of an application, if the principal photography 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)

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.

When the accreditation certificate administration fee is \$19,000 (+ GST):

AGGREGATE TAX CREDIT	REBATE
Greater than \$95,000	\$0
\$80,001 - \$95,000	\$3,000 + GST
\$65,001 - \$80,000	\$6,000 + GST
\$40,001 - \$65,000	\$9,000 + GST
\$28,001 - \$40,000	\$12,000 + GST
\$0 - \$28,000	\$15,000 + GST

When the accreditation certificate administration fee is \$10,000 (+ GST):

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

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 'Application Status for Applicant' in the portal is not in a review status, including but not limited to Pre-assessment, In Review and Pending. Please review the status of your application before reaching out to Creative BC regarding any refund.