

Production Expenditure Rebate Programme



MAKE A SCENE
in Trinidad & Tobago

PRODUCTION REBATE PROGRAMME CRITERIA

Table of Contents

1.	Introduction	3
1.1.	Definition & Interpretation	3
1.2.	Eligibility	3
1.3.	Production Expenditure Rebate Programme	3
2.	Eligibility Criteria	5
2.1.	Commencement.....	5
2.2.	Expenditure Thresholds	5
2.3.	Schedule Requirements	5
2.4.	Eligible Formats (Genres).....	5
2.5.	Ineligible Formats.....	7
2.6.	Bundling	7
2.7.	Relevant Entity	7
2.8.	International Applications.....	8
2.9.	Eligible Productions.....	8
2.10.	Interaction of this Rebate with other Incentive Schemes	9
2.11.	Debt Settlement within Trinidad and Tobago	9
2.12.	Credit.....	9
3.	Definition of Production Expenditure	10
3.1.	Introduction	10
3.2.	Qualifying Trinidad and Tobago Production Expenditure (QTTPE) Requirements	10
3.3.	Total Production Expenditure (TPE) (Non-Exhaustive List).....	10
3.4.	Non-Qualifying Trinidad and Tobago Production Expenditure (NQTTPE)	11
4.	Treatment of Expenditure.....	14
4.1.	Value Added Tax (VAT).....	14
4.2.	Currency Exchange.....	14
4.3.	Arm’s Length Expenditure.....	14
4.4.	Basis of Expenditure.....	14
4.5.	Expenditure by Prior Companies	15
4.6.	Transfer Pricing	15
5.	Application for Rebate	16
5.1.	Provisional Certificate Overview.....	16
5.2.	Provisional Certificate Requirements	17

5.3.	Final Application Overview	19
5.4.	Final Application Requirements	20
6.	Rebate Application Review	24
6.1.	Rebate Panel	24
6.2.	Independent Consultants.....	24
6.3.	Payment of Rebate.....	24
6.4.	Confidentiality.....	24
6.5.	Use of Information for Research Purposes	25
6.6.	Further Information	25

1. INTRODUCTION

1.1. Definition & Interpretation

- **Co-Production:** A collaboration between a Trinidad and Tobago national and a foreign entity to produce a film, TV drama series, or mini-series. Both parties must contribute financially and technically, with the Trinidad and Tobago collaborator responsible for at least 25% of the QTTPE.
- **Pre-Production:** The phase of film production that occurs before principal photography begins, during which planning, casting, location scouting, and other preparation activities take place.
- **Post-Production:** The phase following principal photography, where editing, sound design, visual effects, and other final adjustments are made to complete the film.
- **Principal Photography:** The production phase where the primary scenes of the film are shot with actors on set and cameras rolling, distinct from pre-production and post-production phases.
- **Provisional Certificate:** A declaration issued by the Film Commission prior to the commencement of principal photography, confirming that a proposed film production is eligible for a rebate under the production rebate programme.
- **Trinidad and Tobago National:** Refers to:
 - I. A natural person who is a citizen of or permanently resides in Trinidad and Tobago.
 - II. A firm, partnership, or unincorporated body in which at least 50% of the members are citizens or permanent residents of Trinidad and Tobago.
 - III. A company incorporated in Trinidad and Tobago with majority shareholding held by citizens or permanent residents of Trinidad and Tobago.

1.2. Eligibility

Companies are eligible to apply for provisional certification if they meet the following criteria:

- They are a production company incorporated in Trinidad and Tobago.
- They are the entity responsible for managing all activities related to the production in Trinidad and Tobago.
- They are the entity responsible for developing or servicing a film project before incorporating the appropriate corporate vehicle in Trinidad and Tobago.

1.3. Production Expenditure Rebate Programme

The Trinidad and Tobago Government has introduced a Production Expenditure Rebate Programme (“Production Rebate Programme”) whereby an eligible applicant will be rebated as follows:

- Regional and International Producers, who have satisfied all the criteria set out in the Production Rebate Programme, will be eligible, at the discretion of the Film Commission, for a rebate as follows:
 - Budgets US\$100,000–\$499,999: 12.5% cash back + 20% for hiring local labour.
 - Budgets US\$500,000–\$999,999: 15% cash back + 20% for hiring local labour.
 - Budgets US\$1,000,000–\$8,000,000: 35% cash back + 20% for hiring local labour.
- Local Producers who have satisfied all the criteria set out in the Production Rebate Programme, will be eligible, at the discretion of the Film Commission, for a rebate of 35% cash back on qualifying expenses for budgets between US\$15,000 and US\$8,000,000, plus an additional 20% for hiring local labour.

Labour refers to individuals employed under contracts of service, meaning they work directly for the employer, often with specified duties, hours, and under the employer's supervision. This typically applies to crew members like camera operators, sound technicians, wardrobe assistants, set designers, script supervisors etc.

In contrast, service suppliers operate under contracts for services, where they are independent contractors or companies providing specific expertise or deliverables. They are not directly supervised and retain control over how they perform their tasks. Examples include catering companies, equipment rental firms, or VFX studios hired for the production.

The objective is to provide a financial incentive for the production of both foreign and domestic budget film and television projects in Trinidad and Tobago that meet the criteria set out in the Production Rebate Programme. In establishing the Production Rebate Programme, the Government recognizes that film productions contribute to Trinidad and Tobago's economic development and international profile by providing valuable economic, employment and skill development opportunities for the Trinidad and Tobago film production industry. The Production Rebate Programme will ensure that Trinidad and Tobago remains competitive in attracting film productions from abroad, while developing local capability.

These guidelines define the eligibility criteria and outline the application process for the Production Rebate Programme. Please note that the rules are subject to periodic updates. The approval of applications for a provisional certificate is contingent on meeting all requirements of the Production Rebate Programme and the availability of funds. Applicants are advised to consult the Film Commission, which oversees the programme, for clarification on criteria and other related matters before applying. Once a provisional certificate is issued, funds corresponding to the estimated budget of the QTTPE will be reserved for a successful final application. The issuance of provisional and final certificates is at the sole discretion of the Film Commission, whose decisions are final and not open to appeal.

2. ELIGIBILITY CRITERIA

To be eligible for the rebate a film production must meet the all of the following criteria:

2.1. Commencement

- Productions must apply for a provisional certificate prior to the commencement of principal photography.

2.2. Expenditure Thresholds

Production expenditure incurred on a film production must achieve a certain Qualified Trinidad and Tobago Production Expenditure (“QTTPE”)

- Minimum spend on QTTPE should be either TT\$100,000.00 for a national producer or US\$100,000.00 for a regional or international producer.
- There is no maximum production budget. The Maximum Qualifying Production Expenditure is USD\$8,000,000.00 per fiscal year.

2.3. Schedule Requirements

- For local applications, a minimum of 50% of the principal photography must be conducted in Trinidad and Tobago.
- For international applications, at least two weeks of principal photography must be filmed in Trinidad and Tobago.

2.4. Eligible Formats (Genres)

The following formats are eligible: feature films, television movies, television drama or miniseries, documentaries, animation and music videos. Each one is explained:

- Feature Films
Description: A feature film is a full-length motion picture intended for theatrical release.
Length Requirement: 60+ minutes, or in the case of a large format (IMAX) film no less than 45 minutes
- Television Movies
Description: A television movie, also known as a TV movie or made-for-TV movie, is a film that is produced primarily for broadcast on television rather than for theatrical release.
Length Requirement: TV-hour (45-60 minutes)
- Television Series or Mini Series
Description: An episodic television drama, including animation, under the Production Rebate Programme, is either:
 - I. an extended but self-contained drama made for television wherein the key dramatic elements of character, theme and plot are introduced, developed and concluded so as to form a narrative structure (similar to that of a novel), which features a major continuous plot enhanced by minor plots and there is the expectation of an ending

- that resolves the major plot tensions and is arranged into consecutive for screening purposes limited to 13 hours or 13 episodes or less; or
- II. an anthology of drama works for television where the key dramatic elements of character, theme and plot are introduced, developed and concluded so as to form a narrative structure within each episode (similar to that of a novel or a short story) but there is no continuity of plot between episodes (although there may be host elements common to each episode) and is made to be broadcast under one generic title; or
 - III. a limited-run self-contained television programme consisting of a predetermined number of episodes, often with a specific beginning, middle, and end; or
 - IV. a non-fictional informative or educational programme or series recording real people or events that may involve some dramatization; or
 - V. a scripted, episodic television programme that tells a story over multiple episodes or seasons, typically divided into individual episodes, each with its own narrative or part of an overarching storyline, and is broadcast regularly on television or streamed online.

Length Requirements:

- TV 1/2 hour (22-30 minutes) or TV 1 hour (45-60 minutes) formats.
- A minimum of 5 episodes and a maximum of 13 episodes or 13 hours.

- Foreign Commercials

Description: Foreign commercials refer to advertisements or promotional messages created by businesses or organizations in one country for distribution and broadcast in another country or region where the language, culture, and market differ.

Length Requirements: None

- Documentaries

Description: Documentaries are non-fiction films or video productions that aim to document reality, tell stories, or provide factual information about a particular subject, event, person, or phenomenon

Length Requirements: 60+ minutes

- Animation

Description: Animation refers to the process of creating moving images or visual effects using static artwork, drawings, models, or computer-generated graphics.

Length Requirements: 30+ minutes

- Reality TV Series (Scripted & Unscripted)

Description: A Reality TV Series encompasses both scripted and unscripted formats, blending elements of real-life situations, challenges, and interpersonal dynamics with structured storytelling.

Length Requirements:

- TV 1/2 hour (22-30 minutes) or TV 1 hour (45-60 minutes) formats.
- A minimum of 5 episodes and a maximum of 13 episodes or 13 hours.

2.5. Ineligible Formats

The following formats are not eligible for rebates under the Production Rebate Programme:

- Discussion Programme
A one-time programme focused on conversations or debates intended for television broadcast.
- Podcasts
Audio or video content distributed primarily via digital platforms, typically episodic in nature.
- Current Affairs Programme
Productions that explore and analyze contemporary news or socio-political issues.
- News Programme
Broadcasts dedicated to delivering current news updates and reports.
- Panel Programme
Shows featuring a consistent group of panelists who discuss specific topics, often presenting differing perspectives.
- Variety Programme
A one-time or special-feature programme that combines multiple genres, with different acts in each episode, such as music, comedy, performances music and sketch comedy.
- Production of Public Events
Coverage of live public events, including but not limited to sports events.
- Training or 'How-To' Programme
Instructional content designed to teach skills or provide step-by-step guidance.
- Obscene or Offensive Material
Productions containing obscene, pornographic, or material deemed offensive to public morals.

2.6. Bundling

Films and television movies cannot be combined to meet the QTTPE threshold. However, individual episodes of a television series may be grouped to reach the threshold, provided that all episodes have completed principal photography within a 12-month period.

2.7. Relevant Entity

The applicant must be the individual or entity responsible for all activities related to the production in Trinidad and Tobago and must have access to complete financial information for the entire production. While overseas expenditure is not part of the QTTPE, it should be included in both the provisional and final applications; however, it will not be subject to audit.

2.8. International Applications

To access the rebate, international applicants must partner with a local production company. This partnership can be established in one of two ways:

- Incorporate a Local Company for the Production

If a regional or international applicant applies for a provisional certificate, they must, as a condition for accessing the rebate, incorporate a company in Trinidad and Tobago solely for the purpose of producing the film or bundle of films. The company must have at least one Trinidad and Tobago resident director who plays an active role in the production and is credited accordingly.

The regional or international applicant must provide the Film Commission with a copy of the Certificate of Incorporation and the approved notice of directors within seven calendar days of the company's incorporation.

- Enter into an Official Agreement with a Local Production Company

The local production company must have at least one national shareholder who plays an active role in the production and is credited accordingly. The regional or international production company who enters into a legal agreement with the locally incorporated company or a local producer for a production must submit a copy of the agreement to the Film Commission within seven calendar days of its execution.

All entities, contractors, and employees involved must adhere to the laws of Trinidad and Tobago in all matters related to filming in the country.

2.9. Eligible Productions

The productions eligible for approval under the Production Rebate Programme can either be a 'Qualifying Trinidad and Tobago Production' or an 'Officially approved Co-production'

- **Qualifying Trinidad and Tobago Production**

- I. A production qualifies as a Trinidad and Tobago production if all beneficial rights are owned by a Trinidad and Tobago citizen or a company incorporated in Trinidad and Tobago, with at least 51% of the shareholding owned by nationals of Trinidad and Tobago;
- II. The producers, writers, directors, technicians, performers, and other production personnel must be citizens or permanent residents of Trinidad and Tobago, unless the production requires the participation of an individual not covered by this clause, in which case approval may be granted by the Film Commission at the provisional certification stage;
- III. Live-action shooting and animation work must primarily take place in Trinidad and Tobago. Location shooting outside of Trinidad and Tobago may be authorized by the Film Commission if the script necessitates it, provided that technicians from Trinidad and Tobago are involved;

IV. Laboratory work must be done in Trinidad and Tobago, unless it is technically impossible to do so.

- **Officially Approved Co-production**

A production must receive approval as an official co-production from the Trinidad and Tobago Film Company before principal photography begins. To qualify for co-production status, the local collaborator must own at least 25% of the production. Additionally, the production must include at least one Trinidad and Tobago national director. Please note that this stipulation is negotiable. For further clarification, please discuss directly with a Film Commission representative.

2.10. Interaction of this Rebate with other Incentive Schemes

Any other Trinidad and Tobago rebates, government funding, or training/internship funding that benefits nationals of Trinidad and Tobago and is specific to the project may be claimed by the providing entity. However, these should be deducted from the gross QTTPE before calculating the rebate.

2.11. Debt Settlement within Trinidad and Tobago

Applicants must settle all outstanding debts incurred in Trinidad and Tobago before submitting the audited expenditure statement to the Film Commission.

2.12. Credit

The Film Commission must be credited for its contribution in the end titles of the film or TV production, as follows:

Special Thanks to: The Trinidad and Tobago Film Commission for their assistance with the Trinidad and Tobago Production Expenditure Rebate Programme.

3. DEFINITION OF PRODUCTION EXPENDITURE

3.1. Introduction

All costs, including Qualifying Trinidad and Tobago Production Expenditure (QTTPE), Total Production Expenditure (TPE), and Non-Qualifying Trinidad and Tobago Production Expenditure (NQTTPPE), must be provided with each application. It is essential to establish arrangements to track expenditure related to both Trinidad and Tobago and non-Trinidad and Tobago production activities as early as possible, using computerized accounts formatted to capture the required information for the application form.

Where applicable, invoices from any supplier should also be itemized to distinguish between Trinidad and Tobago and non-Trinidad and Tobago production activities.

3.2. Qualifying Trinidad and Tobago Production Expenditure (QTTPE) Requirements

QTTPE refers to the production expenditure incurred by the applicant on copyright, goods owned by, or facilities and services provided by Trinidad and Tobago entities or individuals.

- Production Expenditure
 - I. Must be incurred by the applicant on:
 - Copyright owned by Trinidad and Tobago entities or individuals.
 - Goods owned by Trinidad and Tobago entities or individuals.
 - Facilities and services provided by Trinidad and Tobago entities or individuals.
- Verification Requirements
 - I. Transactions must be verifiable through:
 - Audited invoices containing:
 - Trinidad and Tobago company number.
 - Registered Trinidad and Tobago address.
 - Payroll records referencing:
 - Trinidad and Tobago Identity Document numbers or passport numbers.
 - Board of Inland Revenue (BIR) numbers for all labour claimed as Qualifying Trinidad and Tobago Production Labour (QTTPL).
- Additional Requirements for Copyright Purchases

If the purchase of Trinidad and Tobago copyright is claimed as QTTPE, the relevant legal agreement verifying the chain of title must be submitted with the application form.

3.3. Total Production Expenditure (TPE) (Non-Exhaustive List)

Total Production Expenditure (TPE) must include all expenditure items that are part of QTTPE.

QTTPE is defined as all costs demonstrably incurred in Trinidad and Tobago during the preproduction or production stages of a Qualified Trinidad and Tobago Production, including:

- Intellectual Property Expenditure
Costs for optioning or purchasing intellectual property (e.g., books, scripts, music, or trademarks) related to the development or acquisition of a script, screenplay, or format. The intellectual property must meet the following criteria:
 - I. Created primarily in Trinidad and Tobago,
 - II. Seventy-five percent (75%) of the production based on that intellectual property must occur in Trinidad and Tobago, and
 - III. Production expenses for such intellectual property must not exceed thirty-five percent (35%) of total production costs in Trinidad and Tobago. This includes option money, agent fees, and legal fees, but excludes royalties, profit participation, or loans associated with acquiring intellectual property rights.

- Production Costs in Trinidad and Tobago
Expenditure on items such as compensation, production work, equipment, software, set design and construction, props, lighting, wardrobe, makeup, special effects, visual effects, sound mixing, editing, location fees, soundstages, and any other costs or services directly incurred in Trinidad and Tobago for a qualified production.

- Distribution Expenditure
Pre-approved costs related to distribution, including creation of trailers, marketing videos, commercials, point-of-purchase videos, and any content produced for film or digital media, such as duplication of films, videos, CDs, DVDs, or any digital files for mass consumer consumption.

- Accommodation, Meals, and Incidentals:
Expenditure incurred in Trinidad and Tobago by international cast and crew, out of per diem payments made to them, for goods and services including accommodation, meals, transport, communication, and other incidentals, provided that these expenses are supported by invoices and receipts for goods and services.

3.4. Non-Qualifying Trinidad and Tobago Production Expenditure (NQTTPE)

The following expenditure items are specifically excluded from the definition of QTTPE:

- Financing Expenditure
Financing expenditure includes returns payable on amounts invested in the film production and expenditure connected with raising and servicing finance for the production, such as executive producer fees and interest payments.

- Producer Fees
Trinidad and Tobago Producer fees except where a local producer incurs expenditure in air travel between Trinidad and Tobago and accommodation and living expenses in the producer's non-domiciled island.

** Where an individual performs both producer tasks, AND tasks normally reserved for personnel from other departments, evidence of the provision of the applicable non-producer tasks, including the rate of compensation for their provision, must be provided in order for a rebate on that expenditure to be considered. The rebate panel will determine whether the expenditure claimed shall be eligible for the rebate.*

- Deferments, Profit Participation, Residuals, Royalties

QTTPE excludes expenditure linked to the film production's commercial performance, as such costs cannot be quantified until after the production is exhibited. Specifically, the following are excluded from QTTPE:

- I. Payments deferred until the film generates financial returns, such as bonuses to directors based on box office receipts, earnings, or profits.
- II. Payments contingent on future profits made from the production.
- III. Amounts related to residual rights of cast members concerning the future commercial exploitation of the production through exhibition and distribution.

- Advances and Servicing of Advances and Loans

Any payments made as an advance on deferments, profit participation, residuals, or the servicing of loans, including those made during production with the expectation of a rebate under the Production Rebate Programme, are excluded from QTTPE.

- Land and Buildings

Any acquisition of land, buildings, or the erection of substantial buildings is excluded from QTTPE, as such expenditure is not deemed directly attributable to the making of the film. While sets and props would not be classified as substantial in nature, any proceeds from the sale or the deemed value of such items, if retained by the applicant or a related party after the completion of the film, e.g. the purchase of a vehicle, must be deducted from the QTTPE for rebate calculation purposes.

- Costs of Services Embodied in Goods

A good created specifically for the production, which is manufactured overseas, imported by a Trinidad and Tobago company and then sold to the production. That good in and of itself does not qualify for the rebate.

**Caveat: If the good in question is supplied to the production from a Trinidad and Tobago company, which has acquired it from a foreign supplier that has an established business with a history of supplying that particular good, (e.g. Kodak stock, batteries) then that good may qualify for the rebate.*

- Activities which are not Considered Production Expenses

The following do not qualify as QTTPE:

- I. Publicity and PR for the production, except when it pertains to public notices of road closures, traffic restrictions, or any notifications necessary for facilitating the production.
- II. The hosting of premieres for the production.

- Other Exclusions

The following sundry items do not qualify as QTPE:

- I. Errors and omissions insurance, which protects copyright holders from litigation once the film is exhibited.
- II. Gifts, entertainment, cast and crew perks, prize money and gratuities.
- III. Travel Exclusions: Certain travel expenses involving foreign companies do not qualify as QTPE. For example, services provided by a local travel agency are eligible, but airfare purchased through a foreign airline is not, even if arranged via the local agency. However, airfare directly provided by a local airline would qualify.
- IV. Per diem payments to foreign crew, unless substantiated by invoices for goods and services acquired in Trinidad and Tobago with the per diem payment, and at the discretion of the Film Commission.

4. TREATMENT OF EXPENDITURE

4.1. Value Added Tax (VAT)

All figures set out in this document and those provided in applications should be net of VAT where it is reimbursable.

4.2. Currency Exchange

All QTTPE must be incurred in Trinidad and Tobago Dollars. Any other production expenditure incurred in foreign currencies must be reported in Trinidad and Tobago Dollars, using the budgeted exchange rate specified in the audited expenditure statement. The budgeted exchange rate will be provided by the Film Commission in its provisional certificate. If there is a disagreement between the regional/foreign producer and the Film Commission regarding the exchange rate used for final QTTPE computation in Trinidad and Tobago currency, the regional/foreign producer may be required to provide documentary evidence of foreign currency remittances into Trinidad and Tobago for the production.

4.3. Arm's Length Expenditure

The basis of the arm's length principle is to ensure that amounts charged between the applicant company and any connected parties for the provision of goods or services are commercially reasonable.

Expenditure incurred under non-arm's length arrangements between the applicant company and any connected parties must be commercially reasonable. If the Film Commission deems that such expenditure inflates or deflates the cost of a particular good or service in relation to the film production, the rate applied will not exceed the commercial rate for that good or service. The commercial rate is defined as the amount that would have been incurred if the parties were dealing at arm's length, charging the same amount as they would to an unrelated party. If a lower rate is charged, that lower rate should be claimed. The arm's length principle applies to any act or transaction directly or indirectly related to expenditure incurred by the applicant, including any non-arm's-length dealings involving third parties that affect the cost of goods or services purchased by the applicant.

4.4. Basis of Expenditure

To qualify as QTTPE, an expenditure item must have been actually incurred for the specific film production for which the application is made, and a provisional certificate must have been granted by the Film Commission. Additionally, the applicant must have fully discharged all production expenses, claims, and liabilities at the time of applying for the rebate. The producer will be required to sign a certificate of clearance confirming that all such expenses have been settled and that no payments were made through loans secured by the Rebate.

4.5. Expenditure by Prior Companies

Eligibility for the rebate extends to an applicant who takes over the film production from another company (or companies) and completes the production, provided that prior approval has been obtained from the Film Commission for such a variation.

4.6. Transfer Pricing

It is anticipated that the applicant company will charge a production services fee if the film is being produced for an overseas producer or studio. This fee should be at an arm's length commercial rate and will be considered QTTPE if it satisfies the criteria in the reasonable opinion of the Film Commission. However, if this fee is paid out of the rebate or otherwise secured on the basis of the rebate, it will not have been incurred before the completion of the film and will not qualify as QTTPE.

5. APPLICATION FOR REBATE

5.1. Provisional Certificate Overview

All applicants must apply for a provisional certificate from the Film Commission by supplying details of budgeted expenditure and other required information. The purpose of the provisional process is to provide conditional guidance as to whether a film production satisfies the preliminary eligibility criteria and to determine what portion of its expenditure would be considered QTPE and is likely to qualify for the rebate.

To assist in the evaluation, applicants should also provide a timeframe for the production along with their application. In order to discourage provisional applications for projects that are not well advanced, letters of intent from investors are required.

A provisional certificate may contain conditionalities considered essential by the Film Commission to meet final application procedures and requirements.

An applicant may hold up to five provisional certificates for projects that have not yet commenced principal photography at any one time.

A provisional certificate will lapse if the applicant does not confirm the commencement of principal photography within six months of its issuance. The applicant must advise the Film Commission in writing of the intended date of delivery or completion, as well as any subsequent changes.

Additionally, if after three extensions principal photography has not commenced, the provisional certificate will be considered lapsed. This means that the applicant will no longer be eligible for the provisional certificate, and the production will need to reapply for a new certificate should they wish to continue the process.

- Lapse of Provisional Certificate

The provisional certificate issued by the Film Commission may lapse under the following conditions:

- I. **Failure to Commence Principal Photography:** If the applicant fails to confirm the commencement of principal photography within six (6) months of the issuance of the provisional certificate, the provisional certificate will lapse.
- II. **Failure to Submit Final Application:** If the applicant fails to submit the final application for the rebate within 12 months following the public release of the production, the provisional certificate may lapse. To avoid this, the applicant must communicate with the Film Commission, providing a formal explanation for the delay in submitting the final application.
- III. **Non-compliance with Terms and Conditions:** If the applicant fails to meet the terms and conditions outlined in the provisional certificate (e.g., shooting requirements) the provisional certificate may be revoked or considered lapsed.

- IV. **Material Changes to the Project:** If significant changes are made to the production (such as alterations to the scope, budget, location, or key personnel) that affect the eligibility of the project, the provisional certificate may lapse, and the applicant may be required to reapply.
- V. **Change in Ownership or Control:** If there is a change in ownership or control of the applicant company that affects the production's eligibility, the provisional certificate may lapse.
- VI. **Project Abandonment:** If the applicant officially abandons the project or suspends production indefinitely, the provisional certificate will lapse.
- VII. **Ineligibility Based on Audits:** If an audit reveals that the production no longer meets Film Commission's eligibility criteria for QTTPE or other requirements, the provisional certificate may lapse.

These conditions ensure that the applicant maintains compliance with all necessary requirements and obligations throughout the production process.

5.2. Provisional Certificate Requirements

- Completed Application Form
 Submit the appropriate application form based on the applicant's status and the format of the production being applied for.
 Below are provisional application forms typically used for different types of productions:
 - I. International Productions:
 - Provisional Application Form: Film
 - Provisional Application Form: TV Series/Mini Series/Commercial
 - II. Trinidad and Tobago Productions:
 - Provisional Application Form: Film
 - Provisional Application Form: TV Series/Mini Series/Commercial

Key Components of the Application Form

 - Production Company Information
 - Project Details
 - Budget
 - Estimated Rebate
 - Production Timeline
 - Incentives or Rebates Requested
 - Distribution Information
- Production Script/Synopsis
 The essential components of a project that outline the story, characters, and key elements of the production.
- Budget Top Sheet
 The Budget Top Sheet provides a concise overview of the total budget and major expense categories without delving into detailed line items.

The QTTPE must be clearly identified in Trinidad and Tobago Dollars, based on the currency exchange rate at the time of submission.

Recommended formats for the Top Sheet are based on templates similar to those available in the Movie Magic Software.

- Financial Plan
This refers to a comprehensive strategy outlining the budget, funding sources, and financial management approach for the production. This plan serves as a roadmap for allocating resources, managing expenses, and ensuring financial viability throughout the production lifecycle.
- Tentative Shooting Schedule
A detailed plan outlining the proposed filming days and activities scheduled in Trinidad and Tobago for a production.
- Certificate of Incorporation
This document serves as proof that the entity exists as a legally recognized incorporated entity in Trinidad and Tobago under the Companies Act, 1995 – Chapter 81:01.
- Post Incorporation Documents
 - I. Articles of Incorporation
 - II. Notice of Directors
 - III. Notice of Address
 - IV. Notice of Secretary
 - V. Declaration of Beneficial Ownership
- Letter of Intent to Shoot on Location in Trinidad and Tobago
This is a formal document addressed to the Film Commission notifying them of the production's intention to film in Trinidad and Tobago. This letter serves as a preliminary communication to establish the production's presence and activities within the country.
- Letter of Confirmation for Film Commission Credit
A formal document addressed to the Film Commission confirming the production's commitment to credit the Commission in the film's credits. This letter acknowledges Commission's role in administering the rebate or incentive programme used by the production and ensures proper recognition in the film's credits.
- Letter of Confirmation for Worker Information Submission
This formal correspondence is directed to the Film Company to acknowledge that the applicant understands the requirement to furnish documentation pertaining to worker contracts (Contracts for Services), BIR information for each worker, and copies of their national identification cards, irrespective of whether they are international or national workers.

- Chain of Title Documentation (International Productions)
In the context of international productions collaborating with Trinidad and Tobago (T&T) entities, the establishment of a clear and verifiable "Chain of Title" for primary (e.g. scripts) and secondary (receipts, such as for music) intellectual properties (IPs) is crucial. This documentation not only validates ownership but also supports eligibility for incentives and compliance with legal requirements.
- Co-production Status Documentation (International Productions)
When applying for a provisional certificate as an international production collaborating with a registered Trinidad and Tobago production company, it's crucial to provide supporting documentation that clearly establishes the partnership and collaboration. This documentation serves to validate the co-production status and ensure eligibility for incentives or benefits available to international productions in Trinidad and Tobago.
- Extension of Provisional Certificate
Should production continue beyond the initial provisional certificate period, an extension can be requested.

Application Process for Extension:

- I. Submit a formal request for the extension, including reasons for the extension and an update on production progress.
- II. Provide updated Source of Funds documentation, demonstrating committed funds for the production to ensure its viability.
- III. Update the budget to reflect qualifying items for the rebate.

5.3. Final Application Overview

All applicants must submit a final rebate application to the Film Commission within six (6) months of the public release of the production once the film production is completed. The following attachments are required with the final application:

- Completed Final Application Form
- Auditor's Report
- Audited Financial Statements
- Audited Detailed Expenditure (including Schedule of Expenses)
- Final Shooting Schedule
- First-Day Call Sheet/Production Reports
- Tax Clearance Certificate
- Bank Statements for Production Funds
- Producer's Agreement
- Evidence of Applicant's Rights in the Production
- Final Cast and Crew List (including Nationality/Residency, ID, and Payment Details)
- Letter Confirming Payment to All Local Labour/Suppliers
- Distribution Agreement/Confirmation Letter

- Time-Coded DVD Copy or Extracts of the Film

All costs claimed as QTTPE must be presented in an audited expenditure statement. The audit must be performed by an independent auditor registered with the Institute of Chartered Accountants of Trinidad and Tobago (ICATT). The applicant is responsible for ensuring that the audit is completed by an independent certified public accountant selected and paid for by the applicant before the granting of any certification by the Film Commission.

The applicant is also responsible for ensuring that all required information is provided. Audited schedules that do not conform to the guidelines outlined herein will not be accepted. The results of the audit engagement may affect the validity of rebates granted under this programme.

If the auditor has any personal or commercial connection to the applicant, that connection must be declared. The Film Commission reserves the right to appoint another registered auditor to perform additional checks at their own expense.

The auditor's statement must be provided at the applicant's expense, including the auditor's name, company or firm, qualifications, and contact details.

- Sample Footage

A dated selection of footage from the film production, via a flash/thumb drive or digital link, along with the full final credit listing and proof of distribution or exhibition arrangements, must be included with the application to confirm the production is ready for distribution or exhibition to the general public. The Film Commission reserves the right to request a copy of the entire film production.

The selected footage and final copy will be retained solely for the purposes of the application process.

- Attested Declaration

The information provided in an application must be certified in an Attested Declaration by an authorized representative of the applicant company, typically a director or the Chief Executive Officer.

- Additional Information Requests

The Film Commission reserves the right to request further information necessary to complete the rebate process.

Such information must be provided at the applicant's expense within 28 days of the official request.

The applicant may request an extension of time by submitting a written request to the Film Commission.

5.4. Final Application Requirements

- Completed Final Application Form

The completed final application form differs from the estimated data provided in the provisional application form by utilizing actual and verified information related to the film production.

- Auditor's Report

An auditor's report is a formal document prepared by an independent auditor or auditing firm after conducting an examination and assessment of the financial aspects and expenditure associated with the production.

The audit includes a review of the allocation of production expenses across different categories (e.g., cast and crew salaries, equipment rental, location costs) to ensure accuracy and appropriateness. It examines supporting documents such as invoices, receipts, and payment records to validate the legitimacy of production expenditures.

If applicable, evaluates the recognition and recording of revenue streams associated with the production (e.g., distribution deals, sponsorship agreements).

Key Components of the Auditor's Report for an Individual Production:

- I. Scope of Audit: The auditor outlines the scope of the audit, including the procedures performed and the methodology used to assess the entity's financial statements and internal controls.
- II. Opinion: The most critical part of the auditor's report is the opinion section, where the auditor provides a professional assessment of the financial statements.
- III. Basis for Opinion: The auditor explains the basis for their opinion, including the audit procedures performed, the evidence gathered, and any limitations encountered during the audit process.
- IV. Date, Signature, Stamp and Contact information

- Audited Statements

Financial statements that have undergone examination and verification by an independent auditor or auditing firm. These statements provide an objective and reliable assessment of an entity's financial position, performance, and cash flows.

- Audited Detailed Expenditure (including Schedule of Expenses)

Audited detailed expenditure refers to a comprehensive examination and verification of all expenses incurred by an entity during a specific period, conducted by an independent auditor or auditing firm. This process involves reviewing and validating individual transactions, payments, and financial records to ensure accuracy, completeness, and compliance with accounting standards and internal controls.

Components of Audited Detailed Expenditure:

- I. Review of Transaction Records:
Auditors examine detailed transaction records, invoices, receipts, and supporting documents to verify the authenticity and accuracy of expenditures.

- II. **Expense Categorization:**
Expenses are categorized into specific accounts (e.g., local labour costs, international labour costs, post production expenses) for detailed analysis and reporting.
 - III. **Schedule of Production Expenses:**
A detailed breakdown or listing of all expenditures incurred during the production process of a film, TV show, or other creative project. This schedule is prepared to facilitate the auditing process and ensure that production expenses are accurately recorded, categorized, and supported by appropriate documentation. A Schedule template can be provided by the Film Commission upon request.
 - IV. **Verification of Authorization:**
Auditors confirm that expenditures were properly authorized and supported by appropriate documentation, such as invoices, receipts or purchase orders.
 - V. **Analysis of Financial Statements:**
Auditors integrate detailed expenditure data into financial statements, such as income statements and cash flow statements, to provide a comprehensive overview of financial performance.
- **Final Shooting Schedule**
A document that outlines the specific dates, times, locations, and scenes that took place during the production of a film, TV show, or other production.
 - **First -Day Call Sheet/Production Reports**
First Day Call Sheet - A detailed document that provides essential information and instructions for everyone involved in the production.

Production Report - A detailed record of activities and progress made during a day of filming. It serves as a log of events and provides valuable information for production management and post-production processes.
 - **Tax Clearance Certificate**
A Tax Clearance Certificate confirms that an individual or business is in compliance with government tax requirements. The certificate is issued by the Inland Revenue Division of the Ministry of Finance. The original must be seen by the Film Commission.
 - **Bank Statements Re Funds for the Production**
Financial records provided by the production company's bank that detail transactions, balances, and movements of funds associated with the production. These statements are essential for documenting the flow of money, verifying financial transactions, and ensuring transparency and accountability in the use of production funds.
 - **Producers Agreement**
A formal authorization letter or agreement that grants the producer or entity the authority to apply for a rebate on behalf of an organization involved in a production. This

letter establishes the legal basis for representation and outlines the roles and responsibilities of the authorized party.

- Full and Final List of Cast and Crew
A detailed summary of all individuals involved in the production, categorizing them by nationality/residency status and providing essential financial information related to their compensation.
Key Components:
 - I. Name of Individual
 - II. Nationality/Residency Status
 - III. National Identification Number or Passport number
 - IV. BIR number(s) for local Labour
 - V. Contractual Relationship - Indicates the contractual relationship with each individual (e.g., employee, independent contractor) through the inclusion of Contract of Services or Contract for Services.
 - VI. Total Fee/Salary Paid

- Letter Stating That All Local Labour/Suppliers Have Been Paid
A formal document issued by the production company or its authorized representative to confirm that all payments owed to local labourers and suppliers associated with the production have been settled in full. This letter serves as a declaration of financial responsibility and fulfillment of contractual obligations.

- Distribution Agreements
A formal document that outlines the terms and conditions of the distribution arrangement between a production company and a distributor for the commercial exploitation of a film, television programme, or production. This agreement or letter confirms the distribution rights granted to the distributor and specifies the responsibilities and obligations of both parties.

- Time Coded Copy of Film or Extracts
A Time Coded Copy of Film or Extracts is a video file that contains embedded timecode metadata, allowing for accurate referencing and synchronization during the production and post-production stages of filmmaking. This document serves as evidence of completion to a standard suitable for exhibition and distribution.

6. REBATE APPLICATION REVIEW

6.1. Rebate Panel

A panel established by the Film Commission, which will include representatives of the Film Commission, the Board of Inland Revenue, the Ministry of Finance and the VAT administration office will assess applications for the rebate. The issuing of a certificate is at the discretion of the panel and the decision of the panel is final.

6.2. Independent Consultants

The Rebate Panel will oversee the evaluation of rebate applications to ensure compliance with the programme's guidelines. To support this process, the Panel may engage independent consultants to:

- Evaluate expenditure statements - Provide an impartial determination of whether specific items claimed qualify as “reasonably attributable” to TPE and QTTPE.
- Review pricing practices - Assess whether the costs of specific items reflect arm’s length transactions.
- Examine related-party transactions - Determine whether costs between connected parties are commercially reasonable.

Independent consultants may request additional information from the applicant or their auditor to facilitate their review. For matters involving arm’s length pricing, consultants may require details on the methodologies and processes used to ensure compliance with arm’s length principles. These consultants will operate under a strict contractual obligation of confidentiality.

6.3. Payment of Rebate

Once a complete and verified expenditure application is submitted, the Film Commission will aim to approve payment within four months of receiving the final application. Payment of the rebate will be processed based on the recommendations of the Rebate Panel.

6.4. Confidentiality

During the rebate approval process, the Film Commission, Rebate Panel, and independent consultants may access certain information provided by the applicant as necessary. While the Film Commission will make reasonable efforts to maintain the confidentiality of this information, it is subject to statutory disclosure obligations. The Commission will not be held liable for disclosures it reasonably believes are legally required.

Applicants are advised to clearly identify sections of their application that they consider commercially sensitive or confidential. In the event of a request under the Freedom of Information Act No. 26 of 1999, the Film Commission will consult the applicant before making a decision on the release of any documents.

6.5. Use of Information for Research Purposes

The Film Commission reserves the right to utilize information provided by the applicant for research purposes. This may include studies on the economic impact or multiplier effects of a film production. Any such use will be conducted in a manner that does not compromise the confidentiality of commercially sensitive or proprietary information, as outlined in the confidentiality guidelines.

6.6. Further Information

For further information on these criteria and the process of applying for a rebate contact:

Trinidad and Tobago Film Commission
Level 18 Tower D,
International Waterfront Centre,
1 Wrightson Rd,
Port of Spain, Trinidad. W.I.
Telephone: (868) 225-4688 ext. 2238
Website: filmmtt.co.tt
Email: leslieann.caton@filmmtt.gov.tt or Danielle.nivet@filmmtt.gov.tt