

QUEBEC BASIC RATE	20 % ALL SPEND
QUEBEC BONUS VFX Green Screen Animation	16 % ON LABOUR for VFX/Green screen shots & Animation
FEDERAL Tax Credit RATE	16 % ON LABOUR (net of any other assistance)
Criteria for Refundable Tax Credit	
Wages	✓
Local Salaries	✓
Stages	✓
Equipment & Rentals	✓
Film Locations	✓
Per Diem	✓
*Fringes	✓
Flights	✓
Lodging	✓
Meals	✓
Insurance	✓
Completion Board	✓
Criteria for Bonus on VFX	
Wages	✓
Fringes	✓ *some
Out-of-State Hire	✓
Service Contract	✓
Criteria for Federal Tax Credit	
Wages	✓
Fringes	✓ *some
Contract Services	✗
Local Salaries	✓

N.B. In Quebec a project with a VR/AR component may be eligible for tax incentives and will be evaluated on a case by case basis.
 * Refer to the 13 key personnel positions for eligibility purposes
 Reimbursement average delay in Quebec around 6 to 9 months.
 The company has to have a registered Quebec establishment.
 **This tax credit must be accessed in conjunction with the basic PSTC.