

Comparison table – government incentives and rebates for film and television production



This comparative table aims to provide a comprehensive overview of government incentives prevalent in different jurisdictions, including Greece, Singapore, UAE (Abu Dhabi), Kingdom of Saudi Arabia, UK, and the United States (California and New York). Whether one is contemplating the offerings of established industry hubs such as Hollywood, exploring opportunities in international centers, or seeking emerging markets, this table serves as an invaluable resource in the pursuit of identifying the ideal setting for forthcoming film and television productions.

Jurisdiction	Greece	Singapore	United Arab Emirates (UAE)* *Emirate of Abu Dhabi only	Kingdom of Saudi Arabia (KSA)	United Kingdom (UK)	U.S. – California	U.S. – New York
Name of incentive	Greek Incentive Scheme/Cash rebate	<ol style="list-style-type: none"> 1. Singapore On-screen Fund 2. International Co-Production Fund (New – announced in December 2023) 3. Virtual Production Innovation Fund (New – announced in December 2023) 	Abu Dhabi Film Commission (ADFC) Cashback Rebate	Film Saudi Incentive Program The Saudi Film Commission (SFC) launched the Incentive Program, however, both Film Alula ¹ and NEOM ² facilitate applying for the rebate when shooting within their respective geographical areas	Tax relief is available for films, high-end TV, animations, children's TV, and video games	California Film & TV Tax Credit Program	New York State Film Tax Credit Program
Maximum amount that can be claimed	Up to 40% of the eligible expenses incurred within the Greek territory. The maximum amount that can be claimed is capped at €12,000,000.	Singapore On-screen Fund The Fund is capped at S\$10 million, and up to 30% of qualifying costs can be claimed. International Co-Production Fund The Fund is capped at S\$30 million, and up to 50% of qualifying expenses can be claimed. Virtual Production Innovation Fund The Fund is capped at S\$25 million.	Up to 30% of qualifying production expenditure in the Emirate of Abu Dhabi (ADQPE), subject to the following caps: <ul style="list-style-type: none"> • Feature films: US\$5 million (AED 18,367,500) • Television programs or series: US\$1 million (AED 3,673,500) 	Up to 40% on production spend. No financial cap referenced in available materials.	25% of qualifying expenditure (which is up to 80% of core expenditure – i.e., 20% of core expenditure).	Minimum budget of \$1 million to qualify. Annual cap for program is \$330 million. Up to 25% transferable credit of qualified expenditures for independent film applicants to a maximum of \$10 million of the qualified expenditure budget. No caps on nonqualified expenditures. Up to 25% nontransferable credit for relocating TV series for a maximum qualified expenditure of \$100 million. Up to 20% nontransferable credit for nonindependent productions applying to up to \$100 million of qualified expenditures.	Minimum budget of \$1 million to qualify. Annual cap for program is \$700 million. Up to 30% of qualified production expenses.

¹ <https://filming.experiencealula.com/en/filming-in-alula/financial-incentives>

² <https://www.neom.com/en-us/our-business/sectors/media/screenproduction#:~:text=We%20are%20open%20for%20business,class%20facilities%20and%20stunning%20locations>

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Legal requirements for eligibility	<p>The following requirements apply (nonexhaustively):</p> <ul style="list-style-type: none"> - Applicant must be a production company that is incorporated or has an establishment in Greece or a Greek production services company working with a foreign producer for the purpose of a production or the execution of a production of an audiovisual work. - Fictional film and television productions should incur eligible expenses within the Greek territory of a minimum amount €100,000. Depending on the content of the productions, different minimum thresholds of eligible expenses apply. - A production must also attain a minimum score of 20 points in meeting certain cultural criteria requirements as laid down by Greek law. Specifically, such requirements pertain to the content of the production (i.e., indicatively scenario whose plot takes place in Greece and/or scenario on a topic related to Greek or European history, the cast, and crew (i.e., indicatively participation of Greeks or citizens of European Economic Area countries in the main specialisms or in other specialisms), and the production (i.e., indicatively exterior and interior scenes shot in natural setting and studios in Greece for certain days, final editing, image processing, and sound processing in Greece). 	<p>Singapore On-screen Fund</p> <p>The Fund is open by invitation only to selected media conglomerates, major streamers, and production studios. Other interested parties may complete an inquiry form at https://go.gov.sg/sof.</p> <p>The projects must be set in Singapore and launched before the first quarter of 2027.</p> <p>Applicants will be assessed in line with the Fund's objective to support productions "that reach global audiences, and shine a spotlight on destination Singapore."</p> <p>The projects' impact on tourism will be considered. The fund is jointly supported by the Infocomm Media Development Authority and the Singapore Tourism Board (STB), with the STB CEO stating that "we hope to be able to use Singapore as the location for some of these shoots, and in a way that tells a great story about Singapore as well."</p> <p>International Co-Production Fund</p> <p>The Fund is open to Singapore-registered business entities that engage in related activities and have adopted the Tripartite Standard on the Procurement of Services from Media Freelancers.</p> <p>At the time of application, the applicant must have engaged a committed foreign co-production partner that satisfies certain criteria.</p> <p>Both the applicant and the partner should possess a good track record in film or TV production, such as producing at least one publicly screened international production in the past three years.</p>	<p>The following requirements apply (nonexhaustively):</p> <ul style="list-style-type: none"> • Minimum of one day principal photography in Abu Dhabi. • Party applying for the rebate (the Applicant) must hold a Media Zone Authority (an Abu Dhabi trade license) – that is, a local production company engaged in the case of international productions. • If a feature film: Minimum 75 minutes duration and intended for commercial distribution in cinemas. • If a television program/ series: Each episode must be 30 minutes and intended for commercial distribution in a medium other than cinema. <p>Minimum ADQPE spending thresholds:</p> <ul style="list-style-type: none"> • Feature film: US\$200,000 (AED 734,700) • Television productions and series: US\$50,000 (AED 183,675) <p>Production budget must be primarily provided by financiers resident in and with the principal place of business located in a jurisdiction outside of the UAE, except in the case of:</p> <ul style="list-style-type: none"> • Feature films and telemovies (over 75 minutes in length). • Long-form episodic drama or comedy with a minimum of 13 episodes, each episode being no less than one broadcast half-hour in length. 	<p>The Film Saudi Incentive Program is available to both Saudi and international production companies. Government and quasi-government companies are not eligible to apply for the rebate.</p> <p>Applicants must meet the following requirements to qualify for the cash rebate incentive:</p> <ul style="list-style-type: none"> • Applicant must be a production company registered and licensed in the KSA, or must be a party to a co-production agreement with a Saudi-registered production company. • Applicant must have obtain a shooting permit in the KSA. • The application process must be followed. • Applicant must meet the minimum qualifying expenditure (see below). • Applicant must provide proof of secured budget/financing of the project. <p>The minimum expenditure is as follows:</p> <ul style="list-style-type: none"> • Fiction feature films: US\$200,000 per project • Documentaries: US\$50,000 per project • Animation: US\$50,000 per project <p>Minimum number of five production days in the KSA to qualify.</p>	<p>UK-based production company SPV.</p> <p>Pass the "cultural test" of a British production or co-production.</p> <p>For high-end TV, must meet the minimum budget requirement.</p> <p>Intention to release/broadcast.</p> <p>At least 10% of core expenditure must be incurred in the UK.</p>	<p>A minimum of 75% of the "production budget" must be utilized for goods, services, and/or wages within California.</p> <p>A minimum of 75% of the total "principal photography" days must occur wholly in California (this excludes filming of primary backgrounds, "visual effects," action, and/or crowd scenes by second, stunt, or visual effects units).</p> <p>The following types of productions are not eligible: animated productions, award shows, clip-based programming if more than 50% comprises licensed footage, commercial advertising, current events or public event programs, daytime dramas, documentaries, educational programming, game shows, music videos, motion pictures produced for private, noncommercial use, news programs, reality programs, student films, sporting events, "strip shows," talk shows, variety programs, one-half-hour (airtime) episodic television shows, except as relocating TV series.</p>	<p>Must be a "Qualified Film," which includes feature films, television series, certain relocated talk/variety television series, certain eligible narrative TV series, television pilots, and films for television.</p> <p>Productions with budgets of \$15 million or less produced by companies that are independently owned must shoot at least one day of principal photography at a Qualified Production Facility.</p> <p>If a nonqualified production facility (in NYS or out of state) is used by the production company, at least 75% of the total of all expenses related to work (excluding post-production) done at all facilities anywhere must be related to work done at the Qualified Production Facility.</p>

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Legal requirements for eligibility		<p>Virtual Production Innovation Fund</p> <p>The Fund is open to local media companies using virtual production in their projects and will also be used to develop more virtual production talent in Singapore, such as by inviting overseas trainers and introducing school modules</p>					
What type of costs qualify for the incentive?	<p>Qualifying costs (eligible expenses) are the production expenses incurred in the Greek territory and not exceeding 80% of the total production expenses.</p> <p>Eligible expenses include:</p> <ul style="list-style-type: none"> Costs concerning the fee of the screenwriter, the director, and the music copyrights; Costs for all kinds of services directly related to the production, such as accommodations and food, transportation, rental of equipment, studios, and post-production services; Wage costs for the jobs necessary for implementing the production; Materials and supply costs. <p>Notes:</p> <ul style="list-style-type: none"> The expenses shall be considered eligible from the date the application is submitted to qualify the production as eligible for the cash rebate. Preproduction costs incurred, invoiced, and paid after the date of application submission shall be considered eligible. 	<p>Singapore On-screen Fund</p> <p>Qualifying costs are costs related to featuring Singapore, including production and marketing costs.</p> <p>International Co-Production Fund</p> <p>Qualifying expenses include full-time employees, professional services provided by third parties which directly contribute to the project, professional equipment used in the production and local marketing expenses.</p> <p>Virtual Production Innovation Fund</p> <p>There are no specific qualifying costs listed for the Fund.</p>	<p>With the exception of below-the-line (BTL) crew fees, to qualify as ADQPE, fees must be paid to a supplier registered in Abu Dhabi.</p> <p>ADQPEs include:</p> <ul style="list-style-type: none"> Extras (i.e., non-speaking, front of camera roles) BTL crew (only with respect to the period when the services are provided in Abu Dhabi) Per diem of up to US\$100 (AED 367.35) for any cast or crew Equipment rental fees Budgeted production costs such as location rental, set building, accommodations, domestic travel, and post-production services (subject to excluded categories) Overhead expenses such as office rental and utilities International travel costs that are booked via a travel agency located in the Media Zone – Abu Dhabi Professional advisors registered in Abu Dhabi (e.g., legal, accountancy, payroll, audit, etc.) Insurance policies sourced and paid for via a broker in Abu Dhabi 	<p>The following types of expenditures qualify for purposes of the Film Saudi Incentive Program:</p> <ul style="list-style-type: none"> Above-the-line (ATL) expenses for Saudi crew, such as producer, director, main cast, writers, etc. BTL expenses for Saudi crew, such as gaffers, production crew, technicians, set designers, etc. ATL expenses for non-Saudis, based on special conditions set by the SFC. Rental and production design expenses for services provided by KSA companies. Travel expenses provided by a KSA provider, including domestic and international flights. Insurance policies purchased from KSA insurance providers. Expenses incurred instructing local consultants and industry experts. Other related local expenses. <p>All expenses outside of KSA are excluded.</p>	<p>Expenditure “used or consumed” in the UK (regardless of the nationality of persons carrying out the activity), including ATL costs.</p> <p>Costs related to development, bonds, financing, option payments, E&O insurance, and publicity are excluded.</p>	<p>Qualified expenditures: Costs incurred and services performed during the “production period” in California that include, without limitation, crew and staff salaries, wages, fringe benefits, cost of facility rentals and equipment, production operating costs (e.g., safety, construction, wardrobe, food, lodging, lab processing), and payments to “qualified entities,” such as loanout companies.</p> <p>Nonqualified expenditures: Wages to ATL talent, stunt performers, music directors, music composers; costs associated with project acquisition and development; costs associated with financing, overhead, marketing, publicity, and distribution; costs associated with ancillary exploitations (new use, reuse, licensing, etc.); and costs associated with federal payroll and solvency taxes.</p>	<p>Qualified expenditures: Tangible property or services used or performed within New York state directly and predominantly in the production of a qualified film. Qualified costs include certain ATL salaries subject to specific caps and most BTL items associated with production, such as set construction, crew, camera equipment, grip equipment, props, etc. Postproduction costs, such as film editing, sound design and effects, and visual effects, may be qualified costs for purposes of the film production credit.</p>

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	<ul style="list-style-type: none"> For audiovisual works involving eligible costs over €8 million, for the costs concerning director's fees and the fees of the two leading roles (cast), it shall be permitted to receive invoices issued by natural persons or companies or other legal entities having their registered office or being permanently established in a foreign country, provided that the above-mentioned foreign country is not a noncooperative tax jurisdiction. 		There are also various excluded costs, such as financing expenditures, gifts and entertainment expenses, publicity and marketing costs, purchase of capital goods with a post-production life expectancy (unless approved by ADFC), E&O insurance, completion bonds, and VAT.				
Other considerations	<ul style="list-style-type: none"> The beneficiary of the cash rebate may be either the Greek production services company or the foreign producer. The cash rebate is disbursed once the production has been completed and the costs of the investment plan have been audited. 	Examples of past collaborations shared in the press release for the Singapore On-screen Fund's launch include the movie <i>Crazy Rich Asians</i> , the Korean drama <i>Little Women</i> , and the TV series <i>Westworld Season 3</i> . Together with the requirements above, these suggest the types of projects the Fund may support.	<ul style="list-style-type: none"> Applicants and/or producers⁹ (in whichever capacity) can only apply for up to four rebates per calendar year. <p>Various excluded production categories:</p> <ul style="list-style-type: none"> News and current affairs Magazine shows, infotainment, talk shows, and lifestyle programming Productions with a primary purpose of fundraising Training or in-house corporate advertising/promotions Sports and public events coverage Animation Music videos Reality TV and game shows <p>Rebates are available for commercial advertisements, subject to different financial thresholds.</p>	The Film Saudi Incentive Program is in its relative infancy. At present, Alula appears to have the most structure in place around applying for and securing the rebate.	<p>Multiple claims can be made throughout the course of production.</p> <p>UK tax relief can be combined with other soft funding incentives, both in the UK and in non-UK jurisdictions.</p> <p>The UK tax relief regime will be reformed in 2024, with slight increases to the amounts that can be claimed.</p>	<p>An additional 5% can be credited for visual effects if in-state expenditures exceed \$10 million or 75% of total worldwide visual effects costs.</p> <p>There are additional potential lifts of 5% and 10% for "local hires" and "Out of LA Zone" projects, respectively.</p>	<p>Productions with a budget of less than \$500,000 may receive an additional 10% credit on qualified labor costs.</p> <p>Applicants are required to submit a Diversity Plan outlining specific goals and strategies to hire a diverse workforce.</p> <p>A qualified film whose majority of principal photography shooting days in the production of the qualified film are shot in Westchester, Rockland, Nassau, or Suffolk County or any of the five New York City boroughs shall have a minimum budget of \$1 million. A qualified film whose majority of principal photography shooting days in the production of the qualified film are shot in any other county of the state than those listed in the preceding sentence shall have a minimum budget of \$250,000.</p>

3 While local producers can apply for the rebate directly, international producers looking to film in Abu Dhabi can also apply for the rebate via an Applicant, which is typically the local production services company they have engaged. The rebate would then be assigned by the Applicant to the international producer.

Related content [UK increases Film & TV Tax Credits](#) (Reed Smith Client Alert, Mar. 20, 2023)
[Greece speeds up claim process for 40% rebate on film and TV productions](#) (Reed Smith Client Alert, Nov. 1, 2022)