

**NFDC**  
cinemas of India



**INVEST INDIA**  
NATIONAL INVESTMENT PROMOTION  
& FACILITATION AGENCY



सत्यमेव जयते  
Ministry of Information and Broadcasting  
Government of India

**FILM IN INDIA**



फिल्म फ़ैसिलिटेशन ऑफिस  
FILM FACILITATION OFFICE

## Incentives for Production of Films and Official Co-Productions

Upto

**40%**

**INR 300 Million**  
(US\$ 3.6 Million)

Additional States  
**Incentives**

**Credit** of taxes levied

Kye Gumpa, Spiti Valley, Himachal Pradesh

# Incentives for Film Shooting and Production

## Incentives to encourage film production in India

- ❖ Upto 40% incentives subject to a cap of INR 300 million (approx. US\$ 3.6 million) for Live Shoots
  - Reimbursement of 30% of Qualifying Production Expenditure (QPE) incurred in India.
  - Additional 5% of QPE as bonus for employing 15% or more India workforce.
  - Additional bonus of 5% of QPE for Significant Indian Content.
  
- ❖ Upto 35% incentives subject to a cap of INR 300 million (approx. US\$ 3.6 million) for Animation, Visual Effects and Postproduction Projects.
  - Reimbursement of 30% of Qualifying Production Expenditure (QPE) incurred in India.
  - Additional bonus of 5% of QPE for Significant Indian Content.
  
- ❖ Additional States' Incentives
  - Upto INR 30 million in Delhi, INR 10 Million in Sikkim, INR 20 Million in Uttar Pradesh, INR 25 million in Karnataka, INR 15 Million in Uttarakhand.
  - Refund of taxes (GST) levied.
  
- ❖ All types of films and production can avail
  - Feature Films/ Web Shows or Series/Animation Series, granted permission by Ministry of Information and Broadcasting and documentaries granted permission by Ministry of External Affairs.
  - Postproduction or Visual Effects or Animation Projects do not require any prior permission.
  
- ❖ Minimum Qualifying Production Expenditure
  - Nil for documentaries.
  - INR 10 million (approximately US\$ 84,000) for animation, postproduction services.
  - INR 30 million (approximately US\$ 360,000) for live shoot projects
  - Can be combined with incentives given by individual states (wherever applicable).
  
- ❖ Application Process -
  - Online applications on Film Facilitation Office (FFO) website.
  - Interim approvals for provisioning.
  - Final approval and disbursal after finish of production in India.

# Incentives for Co-Production Projects

For projects granted official co-production status as part of bilateral treaty

- \* Reimbursement of 30% of Qualifying Co-Production Expenditure (QCE) incurred in India subject to a cap of INR 300 million (approx.US\$ 3.6 million).
- \* Can avail incentive from both India and treaty partner country.
- \* Additional States' incentives also available.
- \* India has bilateral Audio Visual Co-Production Agreements with 16 countries.

- |              |                  |
|--------------|------------------|
| • Australia  | • Israel         |
| • Bangladesh | • Korea          |
| • Brazil     | • New Zealand    |
| • Canada     | • Poland         |
| • China      | • Portugal       |
| • France     | • Russia         |
| • Germany    | • Spain          |
| • Italy      | • United Kingdom |

## \* Application Process -

- Official Co production status from M I&B.
- Interim approval for budget provisioning.
- Interim disbursement after commencement of production.
- Final disbursement after finish of shoot or production in India.





Bangladesh



Brazil



Australia



Canada

# Scan for Co-Production Agreements



France



Germany



China



Israel



Republic of Korea



New Zealand



Italy



Poland



Russia



Spain



Portugal



United Kingdom

Ucchi Pillayar Temple, Trichy, Tamil Nadu