

# BRITISH COLUMBIA CANADA



**FILM AND**

**VISUAL EFFECTS**



## A leading creative hub at the forefront of entertainment technology

British Columbia, Canada, features a creative cluster of world-class film, television, visual effects, animation and post-production companies. With the right mix of technology and talent, and strong links to Hollywood, British Columbia has earned a reputation as one of the world's leading creative media centres, producing award-winning content for global audiences.

Join leading firms, including Sony Pictures Imageworks, Method Studios, Industrial Light and Magic, MPC, Double Negative, Animal Logic and more, that have chosen British Columbia as an exciting place in which to work and create. If your business requires creative media or innovative companies developing leading-edge entertainment technology, British Columbia is the right place to be — it's where creative opportunities can take off.



[www.BritishColumbia.ca](http://www.BritishColumbia.ca)

# World-leading creative industries

British Columbia's dynamic creative companies generate outstanding productions that win international awards for innovation and quality, including Academy Awards.

## PRIME LOCATION

B.C.'s ideal location on Canada's West Coast places it in the same time zone as studios in California and only a three-hour flight from L.A., making it easier to develop efficient and convenient working relationships during business hours.

British Columbia is also ideally located with a business day that conveniently overlaps with afternoon working hours in Europe and morning work schedules in Asia.

## QUALITY OF LIFE

Welcoming cities and communities make British Columbia a global magnet for the world's top talent.

Vancouver is instantly recognizable for its spectacular location: a city on the ocean with majestic mountains just a short drive away. In 2018, Mercer rated Vancouver as the top North American city for quality of living and number five in the world.

Other cities and towns in British Columbia have their own distinct character and demographics. No matter where you live, you will find safe, clean and welcoming communities.

## EXCEPTIONAL TALENT

British Columbia is home to a deep, highly skilled, multicultural pool of over 25,000 storytellers, artists, engineers and producers. Each year, 3,000 highly trained graduates from the province's educational programs and research centres flow into the media industry.

## THRIVING CREATIVE NEXUS

In British Columbia, art, science and technology intersect, creating a cross-collaborative environment for film, television and animation to thrive. This fuels a collaborative and open-minded approach to projects, resulting in innovative, market-leading productions.



## BUSINESS INCENTIVES

Canada and British Columbia offer tax credits to domestic and international producers who are conducting physical production, digital animation, visual effects or post-production work in the province.

## SUPPORTIVE GOVERNMENT

- ▶ B.C.'s general corporate income tax rate is only 12%. When combined with the federal rate, businesses pay a combined rate of 27%.
- ▶ B.C. has the lowest provincial personal income taxes in Canada for individuals earning up to \$125,000.
- ▶ Employer health care coverage for employees is optional and affordable.
- ▶ The #BCTECH Strategy is led by government with a targeted focus on talent, capital, data and market access as the core pillars to continue to grow the province's technology sector.



Photo: Reunion Pictures, a Thunderbird Company





## Industry profile

With over 2.5 million square feet of studio space, British Columbia can support productions ranging from large blockbusters to small-scale independents. Representing over 25,000 jobs, B.C.'s highly-skilled and experienced crew base provides full services from set construction and casting to post-production and visual effects, and can handle more than 50 projects simultaneously.

### FILM AND TELEVISION

With more than 60 world-class studios, British Columbia is one of the top three international full-service production centres in North America. The industry also includes many B.C.-owned companies that are experienced with co-productions, co-financing and service agreements, and have created content that is distributed, licensed and broadcast to audiences around the world.

In 2016/2017, production companies spent approximately \$2.62 billion on a total of 338 domestic and international productions in British Columbia.

### VISUAL EFFECTS

Vancouver has the largest cluster of the world's top VFX and animation studios and is continually attracting new international studios to the city. B.C. firms have won an international reputation for quality production and state-of-the-art facilities for design, models, miniatures, in-camera and digital effects.

Find out how British Columbia's advantages have led companies like Sony Pictures Imageworks, Industrial Light and Magic, Double Negative and more to base many of their visual effects projects in British Columbia.

### DIGITAL ANIMATION

Recognized by many prestigious awards and nominations for their innovative work, British Columbia's animation industries are creating computer animation for television series and direct-to-video, long-form CGI for feature films, commercials and interactive entertainment. The majority of U.S. productions with animation content, including computer-generated special effects, have been at least partly produced in British Columbia.



### COMPETITIVE ADVANTAGES OF BRITISH COLUMBIA

- ▶ Tax incentives for film and television, VFX, animation and post-production
- ▶ Skilled, experienced and deep talent pool
- ▶ Prime location
- ▶ Competitive corporate and personal income taxes
- ▶ Diverse range of locations and supporting infrastructure
- ▶ High quality of life



Photo: Columbia Pictures and Rovio

## Strong Industry Support

British Columbia is committed to providing a competitive environment for the film, television and animation industry. Industry-led associations work hand-in-hand with government to provide a wide range of support, including marketing events, award celebrations, and forums for investors and producers.

**Creative BC** supports and stimulates the development of British Columbia's creative industries, including film, television, animation, digital and conventional media. The agency is an independent, not-for-profit organization established by the provincial government with the mandate to expand and diversify the film, television and media sector in British Columbia. Visit [www.creativebc.com](http://www.creativebc.com)

**DigiBC** (The Digital Media and Wireless Association of BC) fosters community, networking and partnerships in the digital media industry by providing its members with market intelligence, first notice of business opportunities and promotional support. DigiBC is a member-supported non-profit organization. Visit [www.digibc.org](http://www.digibc.org)

**Motion Picture Production Industry Association of British Columbia (MPPIA)** is a member-based non-profit organization promoting British Columbia's motion picture production sector. It represents studios as well as service providers to the industry. Visit [www.mppia.com](http://www.mppia.com)

**Canadian Media Producers Association — BC Producers' Branch** is a non-profit trade organization for British Columbia companies engaged in the production and distribution of television, feature film, and digital media content. Visit [www.cmpa.ca](http://www.cmpa.ca)

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Incentive	Qualifying Entities	Tax Credit Rate
<b>Film Incentive BC tax credit (FIBC)</b>	Canadian-owned-and-controlled companies with a permanent establishment in B.C. The production must also have qualifying levels of Canadian content	<b>Basic tax credit:</b> 35% refundable tax credit on qualified B.C. labour expenditures
		<b>Regional tax credit:</b> Additional 12.5% for principal photography conducted outside Vancouver area
		<b>Distant Location tax credit:</b> Additional 6% for principal photography conducted in distant B.C. locations
		<b>Training tax credit:</b> 30% for B.C.-based individuals registered in an approved training program, capped at 3% of the corporation's qualified B.C. labour costs
		<b>Digital Animation, Visual Effects and Post-Production (DAVE) tax credit:</b> 16% refundable tax credit on eligible labour costs for digital animation, visual effects, and post-production work
<b>Production Services Tax Credit (PSTC)</b>	Domestic and international production companies with a permanent establishment in B.C.  There is no Canadian content requirement	<b>Basic tax credit:</b> 28% refundable tax credit on qualified B.C. labour expenditures
		<b>Regional tax credit:</b> Additional 6% for principal photography conducted outside Vancouver area
		<b>Distant Location tax credit</b> (Please see above)
		<b>Digital Animation, Visual Effects and Post-Production (DAVE) tax credit</b> (Please see above)
<b>Federal Canadian Film or Video Production Tax Credit</b>	Canadian-controlled production companies	25% of qualified labour costs for eligible Canadian productions
<b>Federal Film or Video Production Services Tax Credit</b>	Canadian-controlled production companies and production companies with a permanent residence in Canada	16% of qualified labour costs for eligible productions
<b>British Columbia Interactive Digital Media Tax Credit</b>	Taxable Canadian corporations with a permanent establishment in B.C. that are developing interactive digital media products	17.5% of eligible salary and wages

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Every effort has been made to ensure the accuracy of this publication at the time of writing; however, the programs referred to and data cited, are subject to change. All figures are in Canadian dollars.