[IE] Film Tax Incentives

IRIS 2009-4:1/20

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The Section 481 tax relief scheme for film and television (section 481 of the Taxes Consolidation Act 1997, as amended, see IRIS 2008-5: 13, IRIS 2004-1: 14 and IRIS 2001-2: 10), has been strengthened by new measures contained in section 28 of the Finance (No. 2) Act 2008. The maximum that each individual can invest in film production is increased from EUR 31,750 to EUR 50,000. The amount that they can claim against their tax liability is increased from 80% to 100%. According to the Chairman of the Irish Film Board, this means that Ireland will be able to offer a 28% net benefit to attract international film producers to shoot on location in Ireland. The changes in the Act followed two publications from the Irish Film Board, a report entitled "Restoring Viability and Balance to the Irish Film Production Industry" (September 2008) and a survey, "Irish Audiovisual Content Production Sector Review" (December 2008). Also, in September 2008, a Statutory Instrument (S.I. No. 357 of 2008) entitled "Film Regulations 2008" set out details of films that are eligible and other matters, such as the application procedures and documentation required for certification by the Revenue Commissioners, records to be maintained and notification of completion. The Revenue Commissioners also provided Guidance Notes for Film Producers and Promoters (September 2008).

Finance (No. 2) Act

http://www.oireachtas.ie/viewdoc.asp?fn=/documents/bills28/acts/2008/a0308.pdf

Irish Film Board, "Irish Audiovisual Content Production Sector Review"

http://www.irishfilmboard.ie/files/reports/Irish%20Audiovisual%20Content%20Production%20Sector%20Review%20jan%2009.pdf

Irish Film Regulations (S.I. No. 357 of 2008)

http://www.attorneygeneral.ie/esi/2008/B26077.pdf

"Guidance Note for Film Producers and Promoters on the certification of qualifying films Under "Section 481" - Tax relief incentive for investment in film"

http://www.revenue.ie/en/tax/it/leaflets/guide_note.doc

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"Guidance Note for Film Producers and Promoters on Post Certification Requirements for Qualifying Companies Under "Section 481" - Tax relief incentive for investment in film"

http://www.revenue.ie/en/tax/it/leaflets/post_certification.doc

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