

[MT] The Bolder and Better Cash Back Scheme for Audio-Visual Productions

IRIS 2022-5:1/4

*Pierre Cassar
University of Malta*

The Malta Film Commission (MFC) has recently launched a new financial scheme to assist producers in their work. Established in 2000, the MFC was tasked with assisting Maltese film producers while strengthening the film service sector. Over the years Malta has managed to attract multi-million dollar productions including blockbusters like *Gladiator* (2000), *Munich* (2005) and more recently *Murder on the Orient Express* (2017)

The MFC has recently launched the 40% Cash Back Scheme. Dubbed as "Bolder and Better", the scheme runs until the end of December 2023 and contemplates a cash rebate to qualifying companies of up to 40% for eligible costs incurred in Malta.

A qualifying company shall be the ultimate beneficiary and the entity responsible for all activities involved in making a qualifying production and having access to full financial information for the total production worldwide.

Audio-visual works that can be considered for such a grant include feature films of not less than 60-minutes in duration (or 45 minutes in case of IMAX), television series, creative documentaries based on an original theme and containing a certain 'timeless' element, reality programmes or game shows that directly or indirectly promote the Maltese islands, or short films that have an overall duration of less than 40 minutes including credits.

Applications for this grant need to be submitted to the Malta Film Commission prior to the commencement of filming or production. The scheme also caters for a special category of productions dubbed as "Difficult Audio-Visual Works" which can qualify for up to an additional 10% rebate for a total of 50%.

Further, productions need to pass a 'Cultural Test' to be considered for the scheme which also encourages qualifying companies to come up with policies and procedures to be "Green Champions" and reduce the carbon footprint of a production. This can be done in various ways including reduction in waste generation and endeavours recycling measures.

The scheme outlines the costs that can be reimbursed from air travel to accommodation to rental services and rentals.

Financial incentives, Malta Film Commission

<https://maltafilmcommission.com/financial-incentives/>

