



Identical Pictures proudly presents

Most Unique Film Incentive

The **Government of Mauritius** has introduced a new film incentive scheme ready since January 2013. It is available to both local and international filmmakers in the form of a rebate scheme of up to **30%** on qualifying production expenditures incurred in Mauritius.



Cash Rebate for TV-Commercials

Most Unique
Film Incentive



OVERVIEW OF FILM REBATE SCHEME

1. Type of incentive?

Rebate Scheme reimbursed in cash.

2. How much is the benefit worth?

Up to 30% on the qualifying production expenditure.

3. Is there a cap on the amount that can be raised?

No, there is no ceiling on qualifying production expenditure per project. However the minimum local qualifying spend per project will be clearly defined in the film regulations expected to be published soon.

Mauritius new Film Support

Worldwide Unique

4. What types of projects qualify?

The rebate applies to feature films, documentaries, TV series, digital animated films, **high end TV commercials**, reality TV. The rebate does not apply to Game shows, sports TV or any productions containing any scene or dialogue which may be offensive or perceived to be offensive, whether in moral, cultural, religious or in any other material manner, to the general public.

5. What constitutes the qualifying production expenditure?

Accommodation in Mauritius, animal services, audio rentals, catering, construction, craft services, diving services, electricity and utilities, entertainment for cast and crew, generators, ground transport and facility vehicle services, labour costs (including non-nationals, subject to terms and conditions to be specified in the film regulations), laundry and cleaning services, location fees, per diems, post production services (picture and sound), production service company fees, professional services (such as insurance, legal and accounting services), rental of camera and lighting equipment, rental of marine vehicles, rental of mobile toilets, rental of offices, office furniture and equipment, rental of helicopters and aeroplanes, rental of studio facilities, warehouse and storage facilities and workshops, rental or purchase of props, rental of water tanks and related marine services, repairs and restorations, security services, set



dressing, special effects services, shipping, stunt services, telecommunications, travel to Mauritius (flight and marine travel), visual effects services, wardrobe rentals.

6. How does it work from the foreign producer's point of view?

It is advisory for a foreign producer to team up with a local Mauritian co-producer/line producer. In fact, the rebate scheme is available to film production companies



registered in Mauritius, including those with 100% foreign ownership, or to film production companies using the services of a locally-registered line producer company.

7. Is there a cultural test a project must pass or some other criteria it must meet? There is no cultural test for a film project but the said project needs to meet the requirements stipulated in the Submission Procedures and Guidelines to be eligible for the rebate scheme.

8. What constitutes the application



process? It is in the interest of the applicant who wishes to obtain a reimbursement to submit his/her project at the earliest to the Board of Investment. Applications should be made not later than one month before the project starts in Mauritius. The duly filled application form and relevant supporting documents should be submitted to the Board

of Investment. Detailed information is available in the document 'Submission Procedures' which can be downloaded from our website www.investmauritius.com and



www.identicalpictures.com

9. When is it paid?

The reimbursement will be made available on completion of production, audit of the final cost statement and evidence that all requirements have been met.

IDENTICAL PICTURES

Surprised?

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