

There are in fact four provinces with similar wording to that found in C-10, written into legislation: British Columbia, Manitoba, Quebec and Newfoundland and Labrador. The specific legislative titles and references are pasted in their entirety below.

Saskatchewan also provides for ministerial discretion over ``prescribed production or category of productions`` registered as an ``eligible film`` (The Film Employment Tax Credit Act, Chapter f-13.11, Part I 2(1)); and

New Brunswick legislation assigns ``the Minister of Business New Brunswick, or any person designated by that Minister``, discretion to determine production eligibility in the interests of ``the image of the film industry in New Brunswick``. New Brunswick Income Tax Act (O.C. 2001-80), Regulation 2001-12, Section 5(b)

Quebec

Québec's legislation assigns responsibility for the certification of eligible productions to la SODEC (Société de développement des entreprises culturelles). Tax Act (Québec), Section 1029.8.34. In turn, SODEC guidelines exclude certain productions as follows:

« Film non admissibles : Les catégories de films non admissibles à la reconnaissance comme film québécois sont les suivantes : ...

iii.

les films destinés à un auditoire adulte et comportant des scènes de sexualité explicites;

xv.

un film visé par une catégorie de films non admissibles ne peut faire l'objet d'une reconnaissance à titre de film québécois en vertu d'une catégorie de films admissibles par ailleurs. »

British Columbia

Income Tax Act
Film and Television Tax
Credit Regulation

[includes amendments up to B.C. Reg. 101/2006, April 27, 2006]

Definitions

1 (1) In this regulation, "Act" means the Income Tax Act.

(2) In this regulation and in Part 5 of the Act:

"excluded production" means a film or video production that is

(a) news, current events or public affairs programming, or a program that includes weather or market reports,

(b) a talk show,

(c) a production in respect of a game, questionnaire or contest

(other than a production directed primarily at minors),

(d) a sports event or activity,

- (e) a gala presentation or an awards show,
- (f) a production that solicits funds,
- (g) reality television,
- (h) pornography,
- (i) advertising,
- (j) a production produced primarily for industrial, corporate or institutional purposes,
- (k) a production, other than a documentary, all or substantially all of which consists of stock footage, or
- (l) a production for which public financial support would, in the opinion of the certifying authority, be contrary to public policy;

Manitoba (reference follows):

The Income Tax Act (Manitoba) Section 7.9(2)

"Ineligible productions? the following are not eligible films: a) News, current events or public affairs programming, or a program that includes weather or market reports; b) talk shows; c) production in respect of a game or contest; d) sports event or activities; e) gala presentations or awards shows; f) production that solicits funds; g) reality television; h) pornography; i) advertising; j) productions produced primarily for industrial, corporate or institutional purposes; k) productions other than documentary, all or substantially all of which consists of stock footage; l) productions for which public support would, in the opinion of the minister, be contrary to public policy; m) an incomplete production.

Newfoundland and Labrador (reference follows):

Legislation/ Regulation
Income Tax Act (Newfoundland and Labrador)

PART II
INCOME TAX

Film or video tax credit

45. (1) A corporation producing an eligible film or video in the province may apply to the minister in the manner prescribed by regulation for a film or video industry tax credit.
- (2) The tax credit shall be calculated in a manner prescribed by regulation.
- (3) The tax credit shall be deducted against the tax which is otherwise payable under this Act.
- (4) Where the tax credit calculated in accordance with subsection (2) exceeds the tax otherwise payable under this Act, the minister may pay the amount of the excess to the corporation in a manner prescribed by regulation.

2000 cl-1.1 s45

NEWFOUNDLAND AND LABRADOR
REGULATION 3/99
Film and Video Industry Tax Credit Regulations
under the
Income Tax Act
(O.C. 98-646)

Amended by:
44/02
72/04
88/05

NEWFOUNDLAND AND LABRADOR
REGULATION 3/99
Film and Video Industry Tax Credit Regulations
under the
Income Tax Act
(O.C. 98-646)
(Filed January 13, 1998)

Under the authority of section 32 of the Income Tax Act, the
Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, November 25, 1998

Interpretation

2. (1) In these regulations
(e) "eligible project" means a film, television program or series or video that is registered as an eligible project under section 4;

Criteria for eligible project

4. (1) The minister may register a project as an eligible project where, prior to the beginning of production
- (a) an application in accordance with section 3 is received; and
 - (b) the proposal is intended for a film, television program or series or video program and the subject of the proposal is drama, variety, animation, children's programming, music programming, an informational series or a documentary.
- (2) The following are not eligible projects:
- (a) news, current events or public affairs programming, or programs that include weather or market reports;
 - (b) talk shows;
 - (c) sports events or activities;
 - (d) gala presentation or awards shows;
 - (e) projects that solicit funds;
 - (f) pornography;
 - (g) advertising;
 - (h) projects produced primarily for industrial, corporate or institutional purposes;
 - (i) projects, other than documentaries, all or substantially all of which consist of stock footage;
 - (j) projects for which public financial support would, in the opinion of the minister, be contrary to public policy; and
 - (k) other projects that the minister determines are not eligible.