

**Film in India**  
[www.ffa.gov.in](http://www.ffa.gov.in)

AND GET  
INCENTIFIED



## OVERVIEW

As per the EY FICCI Media and Entertainment (M&E) Report March 2022, India's M&E sector grew by 16.4% in 2021 to reach INR1.61 trillion, while India's Film Sector kept in sync - recovering 28% in 2021, showing great resilience and expected to grow at 32% CAGR between 2021-2024. It is also seen that worldwide there is a growing consumer appetite for quality content and this phenomenon is driving production of Feature Films, TV and Web series and in general audio-visual content.

To further unleash the potential of the M&E Industry in India, the Ministry of Information and Broadcasting, Government of India, has decided to create an enabling environment that will drive the Sector's sustained growth. India has now formulated its own Incentive Scheme for International Productions and Official Co-productions.

## INCENTIVES FOR SHOOTING OF FOREIGN FILMS IN INDIA

For all qualifying projects, the international film production company can claim a payable cash incentive of up to 30% on Indian qualifying expenditure subject to a maximum of INR 2.0 Crores (USD 260,000). An additional 5% bonus up to a maximum of INR 50.0 lakhs (USD 65,000) as additional reimbursement would be granted for employing 15% or more manpower in India.

### ELIGIBILITY

International Productions that have been granted permission by the Ministry of Information & Broadcasting and



Ministry of External Affairs (for documentaries only) after 01.04.2022 are eligible for the incentive. The project must be shot or filmed in India.

Applicants receiving benefits under "Incentive for Audio Visual Co-production with foreign countries" shall not be eligible to apply for the Reimbursement. Applicants shall be entitled to apply for one (1) Reimbursement per project. Each season or series of the same production shall count as a separate Project.

Eligible productions must be in one of the following formats:

- Feature Films (including Animations) - a minimum of seventy-five minutes in length
- Reality TV and Web Shows/Series
- Commercial TV Series/Shows
- Web Shows/Series
- International Documentaries (a minimum of thirty minutes in length)
- Post-production, Digital content services and Visual effects services for projects shot inside or outside India

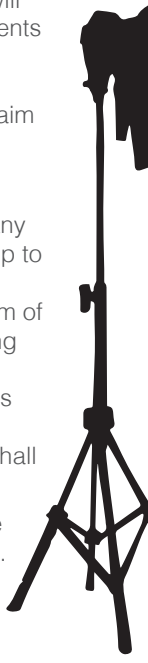
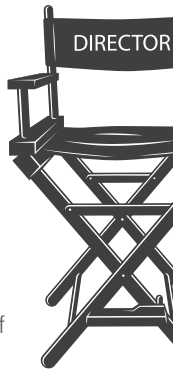
## THE APPLICANT


Each Applicant must be a Line Producer (LP) or a Line Production Service Company (LPSC), based in India. The Applicant will be responsible for making all arrangements for purchasing, hiring and production related expenditure, on behalf of the International Producer. S/he can thus claim the Incentive via the LP or LPSC.

## FUNDING STRUCTURE

The international film production company can claim a payable cash incentive of up to 30% on Indian qualifying production expenditure (QPE) subject to a maximum of INR 2 crore. The Minimum QPE spending thresholds is INR 2,50,00,000 (USD 325,000). The minimum QPE threshold is not applicable for Documentaries. For calculation purposes the QPE amount shall be exclusive of GST.

QPE is expenditure incurred by the Line Producer or Line Production Service Co. on behalf of a foreign Producer wholly





in respect of the applicable project in India. It can be incurred in respect of pre-production, production and post-production and will accumulate from the day the approval has been granted by the Ministry of I&B. Any fees paid to cast, crew, and extras qualifies if individuals are Indian residents. Each payment must be incurred prior to finalization of Audited Statement.


Fees paid to LP/LPSC and other above-the-line personnel (including, but not limited to, executive producers, producers, directors, casting directors, talent agencies, actors) qualify as QPE with each capped at 10% of the QPE. Fees paid to below-the-line crew qualify as QPE in respect only of the period during which the services are provided in India.

### DISBURSEMENT

The disbursement process includes an interim and a final approval.

Application for Interim Approval is to be made by the Applicant on behalf of the Producer at least four (4) weeks before start of production related activities in India.

On successful evaluation of the application, FFO will issue an Interim Approval Certificate which will be valid for a period of 12 months, for the purpose of Final Application.



The application for the final approval must be submitted within 90 days of project completion and pending information within 30 working days of receipt of application.

On successful evaluation and audit of the application, 85% of the eligible incentives will be disbursed as per the application number, on a first-come-first-served basis, to the Applicant. Applicants need to submit copy of the final credits that is to be released, with 'Filmed in India' credit and FFO logo in a prominent and visible place to facilitate release of the remaining 15% of the eligible incentives.

For all Documentaries and those projects where the Script Evaluation Officer recommends screening for a representative of the Gov. of India or an Indian Mission abroad:

- On successful evaluation and audit of the application 15% of the eligible incentives will be disbursed on a first-come-first-served basis, to the applicant's bank account.
- Applicants need to submit copy of the final credits with 'Filmed in India' credit and FFO logo in a prominent and visible place to facilitate release of the remaining 15%.
- Upon receiving the No Objection certificate (NOC) from the concerned Gov. of India officer 70% will be disbursed.

Application shall be evaluated by a Special Incentive Evaluation Committee (SIEC) after submission of all prescribed documents and additional documents, if any.

### INCENTIVES FOR OFFICIAL CO-PRODUCTIONS

The project must have been granted the "Co-Production" status by the Ministry of I&B and the participating country(ies), under one of the India's official bi-lateral co-production treaties on Audio-Visual Co-production. For Documentaries (only), a prior permit to film in India needs to be obtained from the Ministry of External Affairs.

Details to all the international treaties can be found here

<https://www.ffa.gov.in/en/co-productions/international-treaties>

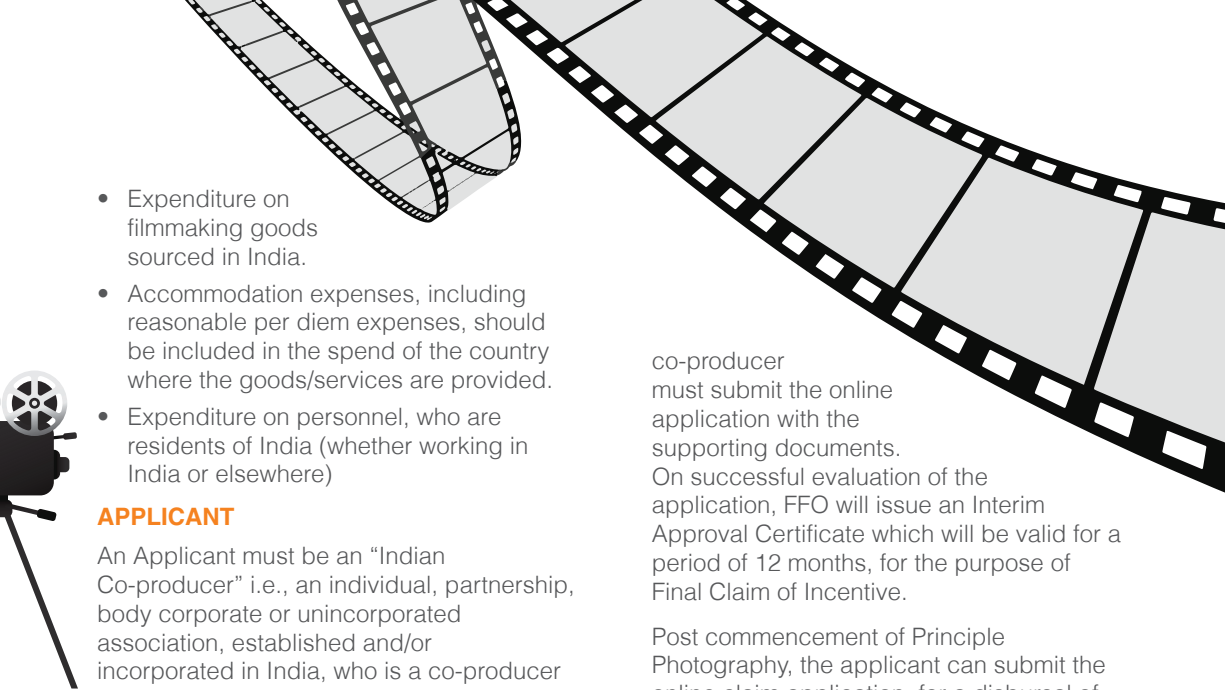
Projects that have been granted official Co-production Status after 01.04.2022 are eligible for the incentive.

The incentive provided by the Ministry of I&B, Government of India reimburses up to 30% of Qualifying Co-Production Expenditure (QCE). The maximum Reimbursement available per Projects INR 2,00,00,000 (USD 2,60,000).

QCE includes expenditure on goods, services, facilities, and cost of personnel from India, directly contributing to the making of the co-production. For calculation purposes the QCE amount shall be exclusive of GST. QCE Inclusions

- Expenditure on filmmaking facilities and locations in India.



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- Expenditure on filmmaking goods sourced in India.
  - Accommodation expenses, including reasonable per diem expenses, should be included in the spend of the country where the goods/services are provided.
  - Expenditure on personnel, who are residents of India (whether working in India or elsewhere)

### APPLICANT

An Applicant must be an “Indian Co-producer” i.e., an individual, partnership, body corporate or unincorporated association, established and/or incorporated in India, who is a co-producer of a project. The maximum number of co-producers allowed for a Project shall be governed by the treaty(ies).

Should there be more than one Indian Co-Producer, co-production should identify an “Indian Delegate Co-Producer” who will handle the operations and will be eligible to claim the Reimbursement.

### APPLICATION AND DISBURSAL PROCESS

Once a project has been granted a Co-Production status by the Ministry of I&B or approved by Ministry of External Affairs in case of Documentaries, the Indian

co-producer must submit the online application with the supporting documents. On successful evaluation of the application, FFO will issue an Interim Approval Certificate which will be valid for a period of 12 months, for the purpose of Final Claim of Incentive.

Post commencement of Principle Photography, the applicant can submit the online claim application, for a disbursement of an amount up to 50% of the eligible reimbursement. A final reimbursement claim can only be made once the project is complete.

For the 1ST claim of Disbursement, an amount up to a maximum of 50% of eligibility shall be disbursed upon filing of an approval.

Balance and Final claim can be made on completion of project, with the NOC being mandatory for all projects which are flagged for screening by the Script Evaluation Officer and for Documentaries.

Reimbursement shall be divided among the Producer as per their respective share of the financial contribution for the project. It will be the responsibility of the Indian Co-producer to disburse the reimbursement amongst the other co-producers proportionally as per their respective share of the financial contribution for the project.





Application shall be evaluated by a Special Incentive Evaluation Committee ("SIEC") after submission of all prescribed documents and additional documents, if any.

### SUBMISSION OF MATERIALS

FFO will have the right to publicize the filming of the International Productions and Official Co-productions in India and the Applicant will assist FFO to facilitate the promotion as requested.



FFO may request that the Applicant to provide sample footage, rushes shot in India or publicity material for NFDC's or FFO's marketing purposes, which MUST be submitted.

FFO will be given a credit in the end credits or end crawl in all cases on all prints of the film (or other content as applicable), in the form of 'Filmed in India' credit and FFO logo as provided by FFO.

The International Producer shall on a best-efforts basis handover to the FFO, testimonials from the film's cast and crew and behind the scenes action of the film and other such suitable material, to be used by FFO to promote India as a filming destination.

### CONTACT INFORMATION

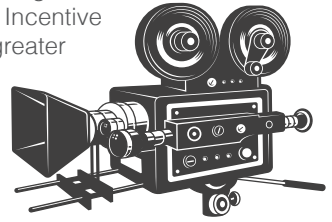
The Government has set up Film Facilitation Office (FFO) under the aegis of National Film Development Corporation (NFDC) with a view to promote global collaboration in filmmaking and facilitate film shootings by domestic and international filmmakers in India. The incentive scheme shall be executed through FFO.

The Reimbursement Application and the Guidelines will be accessible on the FFO Website at the soonest.

In case of any queries/concerns, the applicant may reach out to FFO on +91-11-24367338 or through email at [ffo@nfdcindia.com](mailto:ffo@nfdcindia.com). These guidelines may be downloaded from the FFO website <https://www.ffa.gov.in/en>

### CONCLUSION

With a global average rate, generally around 25%-30% of eligible expenditure, India's Incentive Scheme creates a greater enabling environment and becomes globally competitive as a 'content hub'. Not only that, International Producers can now claim reimbursement from the Government of India and as well as from the State/Province, wherever applicable thus enhancing India's Destination Equity.



India is a land of story-tellers, it narrates itself through breathtaking landscapes and is rich in filmic resources. Little wonder then that films shot in India pulsate with life. Whether you film in India or officially collaborate with our content creators under a treaty, we offer you a 30% reimbursement. Come shoot in India, and take advantage of our skilled manpower, cost efficiency, robust Animation and Gaming Industry and world-class VFX and Post-production facilities.

**UNLEASH YOUR IMAGINATION.**

**UNLOCK YOUR NARRATIVE.**

**COME CREATE MAGIC IN INDIA.**





**NFDC**  
cinemas of india

**FILM IN INDIA**



फिल्म सुविधाकरण कार्यालय  
**FILM FACILITATION OFFICE**

**Film Facilitation Office**

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