



## Film Industry Funding Opportunities in Malta

Various locations in Malta and Gozo have appeared in international films, blockbuster movies and TV productions throughout the years. The country's natural landmarks, architectural treasures, and the availability of both actors and support crew as well as facilities available such as large water tanks with a natural sea line backdrop make Malta an ideal location for any film plot. Additionally, using Malta as production site can offer unrivalled financial and fiscal incentives.

### Cash Rebate – Financial Aid

Malta is offering a cash rebate of up to 25% of qualifying expenditure (such as manpower costs, accommodation, transport, hiring, fees, ancillary administrative costs etc) incurred while filming in Malta upon completion thereof. This incentive is quite flexible and applies irrespective of whether or not the production involves a full cinema movie, TV production, mini-series, animation or documentaries as long as it is at least partially produced in Malta.

This could be increased by a further 2% (hence up to 27% in total) should the film feature Malta in a cultural manner.

### Tax Credit – Fiscal Aid

Eligible expenditure incurred with respect to the facilities used for filming and audio-visual productions could give rise to a tax credit of up to 50%.

Another incentive being offered in Malta is that companies contributing towards the production of local films and training initiatives offered by the Malta Film Commission, could be able to benefit from a 150% tax deduction up to a maximum of €50,000.

### Investment Aid

The Maltese government also offers investment incentives with respect to necessities such as film studios and sets, filming and editing facilities and equipment.

### VAT

The general VAT rate in Malta stands at 18%, while accommodation in hotels and premises is offered at a reduced rate of 7%. In general, VAT incurred on expenditure attributable to business activities is fully refundable in Malta.

*KSi Malta can assist in the application for reimbursement and auditing of expenditure for films shot in Malta, and provide full assistance on all other elements that may be necessary for a successful production.*

## EXAMPLES OF FILMS FEATURING OR SHOT IN MALTA INCLUDE:

*Gladiator; The Count of Monte Cristo; Game of Thrones; World War Z; Troy; Munich; Popeye; Search for Atlantis; Assassins Creed; By the Sea; Asterix et Obelix: Au Service de Sa Majesté; The Devil's Double; Agora; The League of Extraordinary Gentlemen; and many more.*