



STATUTORY INSTRUMENTS.

S.I. No. 358 of 2019



FILM (REGIONAL FILM DEVELOPMENT UPLIFT) (AMENDMENT)
REGULATIONS 2019

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The Revenue Commissioners, in exercise of the powers conferred on them by section 481 of the Taxes Consolidation Act 1997 (No. 39 of 1997), with the consent of the Minister for Finance, and with the consent of the Minister for Culture, Heritage and the Gaeltacht in relation to the matters to be considered regarding the issue of certification under section 481(2), hereby make the following regulations:

1. (1) These Regulations may be cited as the Film (Regional Film Development Uplift) (Amendment) Regulations 2019.

(2) These Regulations and the Film Regulations 2019 shall be construed together as one and may be cited together as the Film Regulations 2019.

(3) These Regulations come into operation on 17 July 2019 as respects applications made on or after this date by a producer company for a regional film development uplift under section 481(1B) of the Act of 1997, as inserted by section 26(1)(b) of the Finance Act 2018, to apply to a certificate under section 481(1A).

2. The Film Regulations 2019 (S.I. No 119 of 2019), are amended by inserting the following Regulation after Regulation 3:

“Application for regional film development uplift

3A. (1) An application under section 481(1B) of the Act of 1997 for a certificate issued under section 481(2)(a) to specify that the regional development uplift applies shall be made in writing to the Minister in advance of commencement of the Irish production.

(2) The Minister shall set out the manner and format of an application for the regional film development uplift under this regulation, and the information that shall accompany such an application to assist evaluation of the criteria:

- (a) to be substantially undertaken in an assisted region,
- (b) to address a specific skills deficit in the assisted area, and
- (c) to provide training and skills development relevant to the production of the film to individuals habitually resident in the assisted area.

(3) A film will be substantially undertaken in an assisted region where 50 per cent or more of the eligible expenditure is expended on the production of the film in the assisted area.

(4) Amounts which are expended on employing individuals as cast and crew should be allocated to the production in the assisted area and the production elsewhere on an actual basis, but where

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 19th July, 2019.*

such an allocation is not possible, they may be apportioned between the production in the assisted area and elsewhere on a just and reasonable basis.

- (5) (a) Amounts which are expended on goods, services and facilities shall be treated as expended on the production of the film in the assisted area where they are provided within the assisted area.
- (b) Other than as required by this subsection, Regulation 13, 14 and 15 shall apply as if the words “an assisted area” were substituted for “the State” for the purposes of determining whether an amount was provided within an assisted area:
- (i) Amounts incurred on moving the production to and from an assisted area are expended on the production of the film other than in the assisted area;
- (ii) Amounts which are expended on above the line items (producer, director etc.) should only be included as part of the eligible expenditure on the production of the film in the assisted area to the extent it is possible to establish a nexus between the amount incurred and the work undertaken in the assisted region.

(6) In any case where the Minister determines the relevant criteria have been met the Minister may:

- (a) specify when issuing a certificate in accordance with Regulation 3, or in issuing an amended certificate, that the regional film development uplift shall apply, and
- (b) in accordance with section 481(2)(b) of the Act of 1997, specify in the certificate such conditions in relation to the regional film development uplift as the Minister may consider proper.

(7) Notwithstanding paragraph (1), where an application for a certificate under section 481(1A) of the Act of 1997 was made to the Minister prior to the amendment of these regulations:

- (a) an application may be made in accordance with this regulation under section 481(1B) of the Act of 1997 on or before 15 September 2019, and
- (b) only amounts expended after 17 July will be considered for the purposes of paragraph (3).”

The Minister for Culture, Heritage and the Gaeltacht consents to the making of these Regulations, insofar as they relate to the matters to be considered regarding the issue of certificates under subsection (2) of section 481.



GIVEN under my Official Seal of the
Minister for Culture, Heritage and the Gaeltacht,
12 July, 2019.

JOSEPHA MADIGAN,
Minister for Culture, Heritage and the Gaeltacht.

The Minister for Finance consents to the making of these Regulations.



GIVEN under my Official Seal of the
Minister for Finance,
17 July, 2019.

PASCHAL DONOHOE,
Minister for Finance.

GIVEN under my hand,
17 July 2019

NIALL CODY
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations amend the Film Regulations to provide an application process for an increased film corporation tax credit called a regional film development uplift. A producer company may submit an application for an additional percentage to apply to a certificate for a qualifying film where that film meets certain criteria relating to production in an assisted region and additional localised training.

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