



# THAILAND

## Film Incentive Measures

Thailand Film Office  
Department of Tourism

# Thailand Incentive Measure Guideline

2017



Incentive Measure

[www.thailandfilm incentive.com](http://www.thailandfilm incentive.com)

## Content

1. Description of Incentive	1
2. Eligibility Criteria	1
3. Qualifying Productions and Post-Productions	1
4. Eligible Format	2
5. Basis of Expenditure	2
6. Incentive Calculation	3
7. Application Process	3
8. Description of Application Form	4
9. Incentive Disbursement	6
10. payment of incentive	6
11. Other conditions	6

## Overview

Thailand is one of the best Asian countries that has a strong infra structure, continued potential and readiness to compete as an international film destination. With its locations, crews, talent and equipment, as well as post-production services which adds to strengths of Thailand which attracts filmmakers from all over the world. Our filming locations have been used for many productions, for feature films, documentaries, television series and commercials. Moreover, we provide fast and convenient services to assist foreign productions in obtaining shooting and work permits. As worldwide filmmakers tend to look to countries that offer incentives as a major part in deciding which country to film, it is an advantage that incentives be introduced as part of the attractive of filming in that country. So, it is with great pleasure that Thailand are able to announce Thailand's film incentive for 2017.

Department of Tourism has introduced incentive measures for foreign productions filming in Thailand with a goal to increase the number of high-investment productions. The incentive measures has been submitted to the council of Ministers and approved on May 10, 2016. The Ministry of Tourism and Sports were assigned the task of researching, studying and consulting with those experienced in the film production support sector.

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## 1. Description of Incentive

1.1 The Thai Government offers a package of incentives to promote its film production and post-production services, and the Thailand Film and Television Production and Co-Production, and Co-Production incentives. The Foreign Film and Television Production and Post-Production Incentive aims to attract foreign-based film productions to shoot on location in Thailand

1.2 Applicants must obtain filming permission from The Thailand Film Office, for filming in Thailand, according to the Film Act B.E. 2551 (2008). The foreign filmmaker is required to hire a local coordinator (that is a company only) that is officially registered with Thailand Film Office. The local spending must be spent in Thailand and for Thai registered Businesses and/or other Thai services and individuals, excluding a foreigner who works in Thailand. In the event of the co-production between Thai film production and foreign production shall be in accordance with foreign film regulation.

1.3 Successful applicants may receive 15% to 20% rebate.

1.4 The Incentive Measures will be effective from 1 January 2017

## 2. Eligibility Criteria

2.1 Applicants must obtain a filming permit from The Thailand Film Office allowing them to film in Thailand. Applicants should engage a local coordinator (that is a company, no individual fixers or coordinators are allowed).

2.2 A local spend in Thailand of more than 50 million Baht (Approximately \$1.4 million US). The local spending must be for filming in Thailand only and on Thai registered Businesses and/or other Thai services and individuals, excluding a foreigner who works in Thailand. Filming in Thailand shall be in accordance with Department of Tourism regulations.

## 3. Qualifying Productions and Post-Productions

3.1 A foreign film that has obtained a filming permit to film in Thailand from The Thailand Film Office.

3.2 All film formats are eligible for the Incentive programmes **except** for TV commercials

3.3 Should an application contain both physical and post production, expenditure for physical production must be at least 50% of the total local spend.

/ 4. Eligible Format...

#### 4. Eligible Format

##### 4.1 Physical Production :

- Feature Film
- Mini - Series
- Music Video
- Short Film
- Reality Show
- Documentaries
- Television series Episodes / mini series / features
- Excluding Television commercials

##### 4.2 Post Production :

- Animation
- Visual Effect (VFX)
- 3D Conversion
- Editing
- Music and Scoring
- Sound Design Editing and Mixing
- Voice Overs
- Subtitles
- Colour Grading

#### 5. Basis of Expenditure

5.1 The expenses will include periods from Pre Production, Production and Post Production of the Film.

5.2 Purchase and sale of goods

**ALL RECEIPTS SHOULD HAVE VAT /WITH HOLDING TAX AND OTHER TAX DEDUCTIONS TO BE ELIGIBLE.**

However, each receipt must be specific expense, which used in a film production only. The committee reserves the rights to **exclude any incorrect** receipts

/ 6. Incentive Calculation...

## 6. Incentive Calculation

6.1 In the event that the applicant has been approved by the incentive committee, the total qualified local spend will be capped at 15% of the submitted budget

6.2 The applicant will be eligible to obtain an additional incentive of 5% under the following conditions:

6.2.1 Hiring of Key personnel such as a crew members and leads or main supporting casts, an additional 3% of the submitted or approved budget will be rewarded. A list of key personnel is given in the application form.

6.2.2 Possible reflections of the Thai culture and good coverage of Thai locations in the film, may entitle the film to a further 2% of the submitted budget. The committee will consider awarding this 2% based on written reasons from the film maker. The final approval and award will be given upon seeing a the finished version of film that is going to be released. This 2% shall be paid separately from the main 15% of the rebate.

6.3 Rebate will be subject to the allocated budget of each fiscal year. The maximum rebate available through the incentive measures per project is 75 million Baht (Approximately \$ 2.17 million US).

## 7. Application Process

7.1 Applying for Incentive Measures: Application for Approval - Form ICM 1

7.1.1 The application period for submission for Incentive Measures are as follows:

Period 1: January 1 - 31

Period 2: May 1 - 31

Period 3: September 1 - 30

7.1.2 In the event that the allocated budget for each fiscal year has already been spent, the application period for incentive measures of that fiscal year will be closed.

7.1.3 The Department of Tourism shall send all the documents to the incentive committee for consideration. After all the submitted documents have been verified by the Department of Tourism, a final announcement shall be made within 90 days, after the verification of the documents.

- 1<sup>st</sup> Review and Announcement Period from 1<sup>st</sup> February – 30<sup>th</sup> April  
2<sup>nd</sup> Review and Announcement Period from 1<sup>st</sup> June – 30<sup>th</sup> August  
3<sup>rd</sup> Review and Announcement Period from 1<sup>st</sup> October – 30<sup>th</sup> December

7.1.4 The Incentive Committee may ask the applicant to provide further supporting documents, should the incentive committee decide that the submitted documents contain inadequate details.

7.1.5 The department of Tourism will issue the applicant a letter of their decision within 5 days after the committee has approved all the documents and accounts submitted by the applicant.

7.1.6 Once the Incentive Committee has approved the application, principle photography must be started within 180 days after the approval has been made. Should there be a delay to the principle photography, the applicant must notify the committee and give clear and reasonable explanation for the delay.

## 7.2 Application for Approval – Form ICM2

7.2.1 The film maker should submit the production's audited accounts and form ICM 2 to the incentive committee 90 days after completion of principle photography.

7.2.2 Once the applicant have submitted all accounts and documents related to the production. The Incentive Committee secretary will approved the documents and present it to the committee to be verified. The verification will be done within 90 days from receiving of the all the valid documents.

## 8. Description of Application Form

### Section A Applicant :

A-1 Applicant Company : The foriegn production company's details

A-2 Owner of Company or Company Authorized Person : Details of the owner of the company or appointed authorize person.

A-3 Authorized Person for the Film Project in Thailand : Details of the person authorized/responsible for the film in Thailand (Foriegn Production company). This might the same person as A-2.

A-4 Copyright Holder of the Production : Details of the copyright owner of the finished film.

A-5 Thailand Production Service Company : The local Thai production service company details.

A-6 Co-production with Thai company (If not applicable, skip to no.7) : Should the film be a Co-production with a Thai company – then please fill in details of the Thai co-production company.

A-7 Co-production with Foreign companies (If not applicable, skip to Section B) : Details of other co-production companies involved with this film project.

**Section B Productions Detail :**

B-1 Production Details – Physical Production : Physical Production Details

B-2 Production Details – Post Production : Post Production Details

B-3 Synopsis : A brief synopsis maximum of one A4 page.

**Section C Incentive Measures :**

C-1 Category of Incentive claimed : Indicate incentive percentage applying for.

C-2 Additional Incentive - Key Personnel : Hiring of local Thai crews – indicate which position that will be given to Thai crews. You will need to score 70% or over 33 points to be eligible for this additional 3%.

C-3 Additional Incentive - Promotion of Thailand : Reflecting Thailand in a positive way.

Fill in the appropriate boxes, 70% of the total points or 18 points is required to be eligible for this additional 2%.

**Section D : Financial Details :**

D-1 Bank Details of the Applicant Company : Bank details of the foreign production company

D-2 Bank Details (Special Purpose Account) for the production in Thailand : Bank account details of the special purpose account in Thailand.

D-3 Production Company's Auditor details in Thailand : Production company's local registered auditor. This must be a registered auditor having qualifications from a recognised institution that is recognised by the Incentive committee.

**Section E Relevant Question**

**Section F Terms and Conditions**



## 9. Incentive Disbursement

9.1 The main Incentive of 15% and the additional Incentive of 3% (Key Personnel) will be rebated, once the applicant has submitted all document and accounts to the Incentive Committee to be verified. Verification shall take 60 Days from receiving of the valid documents and accounts.

9.2 The additional Incentive of 2% (Promotion of Thailand) will be rebated, once the applicant has submitted a copy of the finished film that is to be released.

9.3 In the event of a legal dispute, arbitration procedure or court orders, the committee reserves the rights to withhold the approved incentive payment until the matter is settled or the incentive committee decides, after assessment of the dispute, that it is satisfied to release the payment.

## 10. Payment of Incentive

The payment shall be transferred to the applicant's foreign bank account as stated in the application.

## 11. Other conditions

The Incentive Measure can be nullified with immediate effect under the following conditions:

- The Applicant is unable to produce any documents or details asked for in point 10.
- The Applicant does not submit the audited accounts or any relevant documents as per the stated detail in No. 11
- The film resemble the approved script by Thailand Film Office and cause a negative impact to the natural resources and environment

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