

NEW ADFC CASHBACK REBATE OVERVIEW

WHAT DOES THE NEW REBATE OFFER PRODUCERS?

There have been significant changes to the rebate offered by the Abu Dhabi Film Commission on eligible production and post-production spend in Abu Dhabi (ADQPE). The base rate of the scheme has increased from 30% to 35%. In addition, there is now the potential for eligible productions to claim up to 50% rebate on qualifying spend in Abu Dhabi based on a clear set of criteria which is linked to a points system.

Abu Dhabi Qualifying Production Expenditure (ADQPE) focuses entirely on below-the-line expenditure incurred whilst producing content in the Emirate of Abu Dhabi including but not limited to:

- Below-the-line Crew and Extras (UAE Residents or International)*
- Production Services/Post-production Services
- Locations/Studio Hire
- Equipment/Facilities/Transportation
- Construction/Set Decoration/Props/Costumes
- International Travel**
- Hotels/Accommodation**
- Per Diems**

The rebate includes:

* *Qualifying payments to all UAE resident crew members with a valid UAE visa/work permit or to international crew members with a valid Abu Dhabi work visa.*

** *Relevant travel and living expenses e.g. flights, hotels and per diems for Above-the-line talent and Below-the-line crew who are providing services on the production in Abu Dhabi.*

ENHANCED REBATE POINTS SYSTEM

Criteria

- Productions featuring Abu Dhabi: **20 points**
- Productions featuring UAE National History, Culture, Identity and Values: **10 points**
- Productions carrying out full post-production activity in Abu Dhabi: **10 points**
- Feature Films can receive one point for each day of main unit filming in Abu Dhabi:
Up to a maximum of 60 points
- Television Programme or Series filming entirely in Abu Dhabi: **20 points**
- Productions which employ a UAE National in one or more specific above-the-line cast and crew roles (Writer, Director, Stunt Coordinator, Stunt Performer or Lead Cast): **20 points**
- Selected productions who are invited by ADFC to provide significant/mutually agreed marketing deliverables: **Up to a maximum of 30 points**

Points System

The total number of points determine the amount of Enhanced Rebate available to eligible productions as follows:

10 to 14 points = 2.5% uplift (37.5% total rebate)

15 to 39 points = 5% uplift (40% total rebate)

40 to 69 points = 7.5% uplift (42.5% total rebate)

70 to 84 points = 10% uplift (45% total rebate)

85 points and above = 15% uplift (50% total rebate)



NEW ELIGIBLE FORMATS

Applicants will require script approval/content approval from UAE Media Council and/or Creative Media Authority Abu Dhabi which should be obtained as early as possible. Formats marked with * are subject to special pre-approval by ADFC.

STANDARD REBATE OF 35%	ENHANCED REBATE (UP TO 50%)
<p>FEATURE FILMS</p> <p>Narrative Feature Films Documentary Feature Films (intended for Theatrical Release)* Animated Feature Films IMAX® Films</p>	<p>FEATURE FILMS</p> <p>Narrative Feature Films Animated Feature Films IMAX® Films</p>
<p>TELEVISION PROGRAMME OR SERIES</p> <p>High-End Television Drama Series Narrative Single Television Drama/Comedy Narrative Drama/Comedy Series Single Documentary* Documentary Series* Single Animation Animated Series</p>	<p>TELEVISION PROGRAMME OR SERIES</p> <p>High-End Television Drama Series Narrative Single Television Drama/Comedy Narrative Drama/Comedy Series Single Animation Animated Series</p>
<p>SHORT FORM CONTENT</p> <p>Short Films TVCs Music Videos*</p>	
<p>ENTERTAINMENT SHOWS*</p> <p>Reality Shows* Game Shows*</p>	

NEW HIGHER REBATE CAPS

PREVIOUS REBATE CAPS	NEW REBATE CAPS FROM 1 JANUARY 2025
<ul style="list-style-type: none"> Feature Films: US\$5m (US\$250,000 for post-production only) Television Programme or Series: US\$1m (US\$150,000 for post-production only) TVCs: US\$500,000 (US\$150,000 for post-production only) 	<ul style="list-style-type: none"> Feature Films: US\$10m (US\$500,000 for post-production only projects) IMAX® Films: US\$10m (US\$500,000 for post-production only projects) High-End Television Drama Series: US\$10m (US\$500,000 for post-production only projects) Television Programme or Series: US\$2m (US\$300,000 for post-production only projects) Short Form Content: Short Films, TVCs, Music Videos: US\$500,000 (US\$150,000 for post-production only) Entertainment Shows to include Reality Shows, Game Shows: US\$2m (US\$150,000 for post-production only)

REFINED REBATE PROCESS

AREA	PREVIOUS REBATE PROCESS	REBATE PROCESS FROM 1 JANUARY 2025
Application Deadline	Applicants must obtain an Interim Certificate during pre-production and provide a completed rebate application no less than 20 business days prior to commencing principal photography in Abu Dhabi.	Applicants must obtain an Interim Certificate during pre-production and provide a completed rebate application no less than 30 business days prior to commencing principal photography in Abu Dhabi.
Interim Certificate Validity	Principal photography must commence within sixty (60) days of issue of the Interim Certificate, subject to extension at the discretion of Abu Dhabi Film Commission, by up to a total of ninety (90) days as the result of delays caused by bona fide events.	Principal photography must commence within ninety (90) days of issue of the Interim Certificate, subject to extension at the discretion of Abu Dhabi Film Commission, by up to a total of one hundred and twenty (120) days as the result of delays caused by bona fide events.
Payout Terms	Final Certificate issued to the Applicant within twenty (20) business days of receipt of all required documentation and the Audited Expenditure Statement. Rebate paid to the Applicant within sixty (60) business days of issue of the Final Certificate.	The final assessment will be completed within sixty (60) business days from the completion of the final certificate. Submission and Final Certificate will be issued within fifteen (15) business days from the completion of the final assessment. The Rebate will be paid within thirty (30) business days of issue of the Final Certificate.