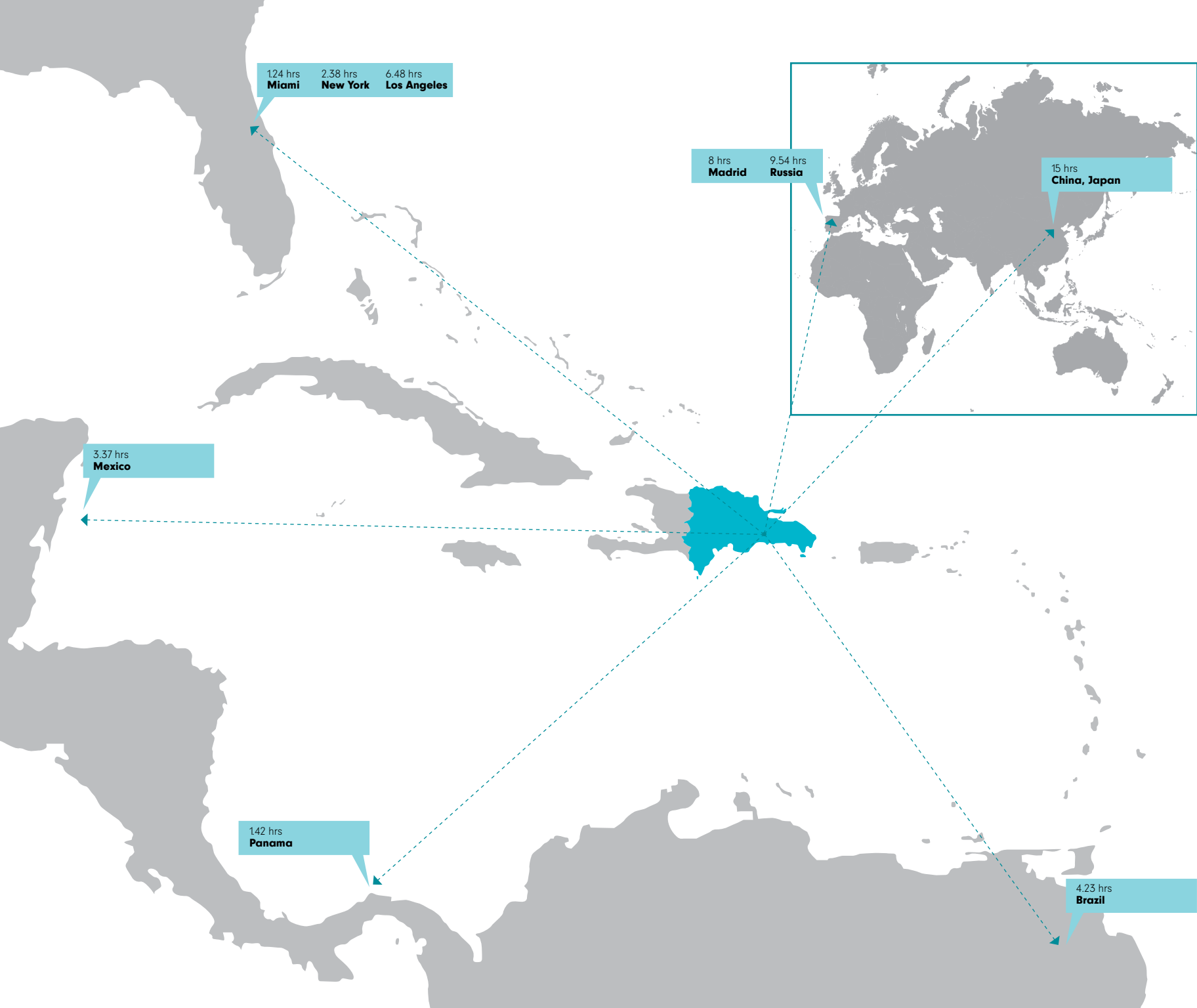




dominican republic
film incentives
25% tax credit



86°F
30°C

Sunny

12 hrs
day light

Calm
winds

AVG. CLIMATE ALL YEAR ROUND

Main Language:

Spanish

Currency:

Dominican Peso (DOP)

Forest

Beach

Island

Lake

Major Cities

Golf Course

International Airport

Seaport

Cableway

Subway

Wind Farm

Freight Train

Desert

Mountain Range

Entry Requirements

To travel to the Dominican Republic most people only need a Tourist Card, which can be purchased at the airport. It allows a stay of up to 30 days in the country, after which, an extra fee will be charged.

The only requirements to obtain a Tourist Card are: a valid passport and the payment of a US\$10.00 fee.

List of countries needing a visa to enter the Dominican Republic available online:
www.dgcinet.gob.do/download/visarequired.pdf



About the DR FILM COMMISSION

At the DR Film Commission our aim is to ensure that producers can access the best possible expedited services to facilitate all aspects of their specific production process.

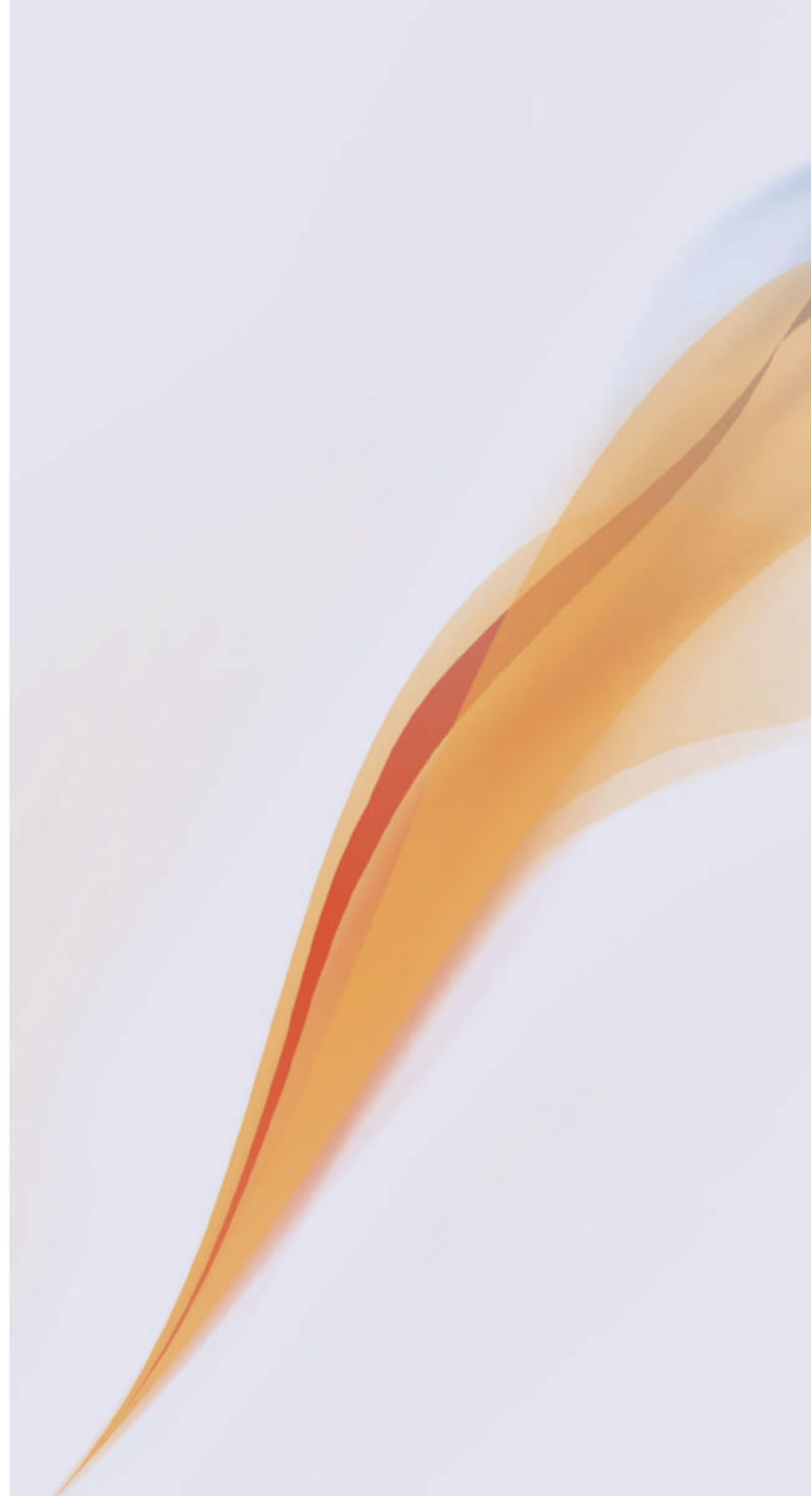
The DR Film Commission serves as a liaison between government agencies and production companies, providing the necessary information about the eligibility criteria and application process for the DR Film Incentives. Among the services offered is the issuing of the mandatory Shooting Permit, in addition to the processing of the temporary import of goods and equipment necessary for filming.

The Dominican Republic has been the destination of important foreign productions, as is the case of "50 First Dates", co-produced by Lantica Media and Sony Pictures, as well as part of the filming of "If Beale Street Could Talk", directed by Barry Jenkins, winner of the Oscar for "Moonlight", and produced by Plan B, by Brad Pitt. Other well known feature films shot in Dominican Republic include: "True Memoirs of an International Assassin" (Jeff Wadlow), "Cabin Fever: Patient Zero" (Kaare Andrews), "A Dark Truth" (Damian Lee), "Miami Vice" (Michael Mann), "The Good Shepard" (Robert De Niro), "The Lost City" (Andy Garcia), "The Godfather: Part II" (Francis Ford Coppola), "Havana" (Sydney Pollack).

Message from the FILM COMMISSIONER

As the leading economy in the Caribbean, the Dominican Republic offers an ideal environment for foreign producers to take advantage of a well-established industry for productions.

We boast a wide variety of landscapes within a short proximity to suit any type of audiovisual production. From towering mountain ranges and rivers, to valleys and deserts, we also have impressive waterfalls, lush rainforests, and stunning beaches. Our cities also combine different architectural styles to suit any time period. In addition, we offer state of the art studio facilities including a 60,500 sq. ft. exterior watertank, as well as a complete database of certified crew & technicians. Landscape diversity and high quality production services combined with the Incentives we offer, make the Dominican Republic a great place for your next production.





Dunas de Baní

Photo: Sandra Garip

DR FILM INCENTIVES

OVERVIEW

Transferable Tax Credit (TTC)

Film Producers may benefit from a TTC equal to 25% of all expenses incurred in the Dominican Republic that are directly related to the development, pre-production, production & post-production of their films. The credit may be transferred in favor of one or several Dominican taxpayers. Up-front monetization solutions are also available in the country.

The tax credit cannot be transferred for less than 60% of its value.

VAT Exemption

In addition to the TTC, goods & services expenses that are directly related to pre-production, production & post-production are exempt from tax on the transfer of services and industrialized goods. Value added tax of 18%.

| | |
|--|--|
| Type of Incentive | Tax Credit |
| Incentive | 25% Transferable Tax Credit + VAT Exemption* |
| Applicant | Registered individuals and production companies |
| Per Project Cap | No cap |
| Minimum Spend | US\$500K |
| Qualified Labor | Resident & non-resident |
| Loan Out Withholding for foreign persons | 27% |
| Registration Required | Yes |
| Audit Required | Yes |
| Screen Credit Required | Yes |
| Qualifying Productions | Feature films, documentaries, tv series & mini- series, music videos and soap operas |
| Legislation | Law 108-10 and decree 370-11 |

*On Eligible Goods & Services



Dye Fore Golf Course

Photo property of the Ministry of Tourism of the Dominican Republic

DR FILM INCENTIVES

APPLICATION REQUIREMENTS

25% TRANSFERABLE TAX CREDIT

1 The Expenses
Must be incurred by dominican tax payers. Foreign producers should:

- A) Engage the services of a local production company that is registered at the Film Commission, or
- B) Constitute a company in the DR; register at the Dominican Chamber of Commerce, as a national taxpayer and as a production company at the Film Commission.

2 Shooting Permit (SP)
Mandatory shooting permit is issued by the Film Commission.

Foreign producers must write a letter addressed to the film commissioner of the Dominican Republic requesting the SP and expressing their intention to apply for the transferable tax credit.

3 Qualified Labor*
Foreign productions must comply with the minimum Dominican personnel requirements:

| Percentage | Effective Dates |
|------------------------|-------------------|
| 20% as of | June, 2014 – 2016 |
| 25% after the 6th year | June, 2016 |

* The Film Commission has the ability to adjust this percentage as deemed necessary

Take Advantage of VAT Exemption

USE Goods & Services providers that are registered at the Film Commission.

Make Sure these goods & services are listed within the law as “Directly related to pre-production, production & post-production”.



Photo property of Pinewood Dominican Republic Studios



Photo property of Pinewood Dominican Republic Studios

PRODUCTION SERVICES

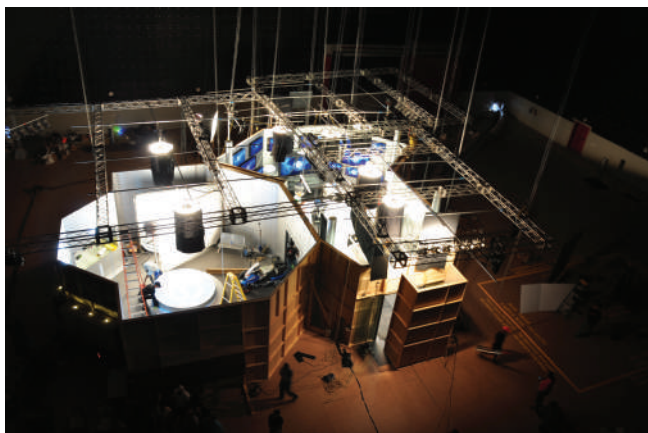
AVAILABLE SUPPORT

The DR offers world-class production companies that provide among other things, budgeting, location scouting, casting support, as well as administrative, legal, tax and accounting advice related to filming.

Other services include:

- Crew database
- Supplier database
- Rate cards for shooting in the Dominican Republic
- Registration with the Film Commission in order to obtain the mandatory Shooting Permit, and be able to access all incentives and permits

FACILITIES



PINEWOOD DOMINICAN REPUBLIC STUDIOS

State of the art film and television production facilities offers:

50,000 sq ft

Of sound stage space

50,000 sq ft

Of associated production support facilities

8 acre

Of water effects facility.

60,500 sq ft

Exterior water tank with natural ocean horizons and blue screen capabilities

20 mins

Drive from (AILA) the main International Airport and a **45 mins** from the capital Santo Domingo.



Contact: Albert Martínez
Email: albert.martinez@pinewoodgroup.com
Tel: +1 809 544 0000
Calle Isabel La Católica #158
Ciudad Colonial, 11020
Santo Domingo, Dominican Republic
www.pinewoodgroup.com





QUITASUEÑO STUDIOS

The first Studio established in the DR specializing in audiovisual productions formed by a team with vast experience in the film & television industry.

430,556 sq ft

Of workspace with all equipment necessary for your production.

20 mins

From the center of Santo Domingo with easily accessible area with ample parking.

60ft x 26ft by 37ft tall.

Studio Dimensions



Quita Sueño,
Haina, Santo Domingo

18°26'35.9"N
70°00'47.5"W



9.8 acres

X---X

Contact: Miguel Ángel Muñiz
Email: estudioquitasueno0013@gmail.com
Tel: +1 809 957 0013
Carretera El Carril #57
Quita Sueño Mango
Santo Domingo, Dominican Republic
www.estudiosquitasueno.com



LA CASITA DE PRODUCCIONES

Consists of different studio spaces and colonial style locations, which are adaptable to countless stories. In addition, it integrates a full range of production services: from the development of ideas, to script writing, pre- and post-production, as well as distribution.

64,583 sq ft

Of workspace with all equipment necessary for your production.

20 mins

From the center of Santo Domingo with easily accessible area with ample parking.

La Casita de Producciones,
Cuesta Hermosa,
Santo Domingo



18° 30' 40" N
69° 56' 33" W



10.7 acres



Contact: Alan Nadal
Email: Info@estudiocinematografico.com
Tel: +1 829 544 5190
Avenida Belíce
Cuesta Hermosa 3, Arroyo Hondo
Santo Domingo, Dominican Republic
www.estudiocinematografico.com



Photographs: Pablo Duval



POST PRODUCTION



SONORO POST HOUSE

Contact: Edmanuel Leonor
Email: info@sonoroposthouse.com
Tel: +1 809-388-2907
Cel: +1 809-848-3384
www.sonoroposthouse.com
instagram: @sonoroposthouse



PULPO POST

Contact: Miguel Muñiz (809-854-7365)
Luis Cepeda (809-698-1288)
Email: admin@pulpopost.com
Tel: +1 809-563-4325
www.pulpopost.com



Lone Coconut

LONE COCONUT STUDIO

Contact: Ricky Gluski
Email: ricky@lonecoconut.com
Tel: +1 829 779 7700
www.lonecoconut.com
instagram: @lonecoconut



— — — — —
Cayo Levantado





Jardín Botánico Nacional

Photo property of the Ministry of Tourism of the Dominican Republic

SANTO DOMINGO (SDQ)

The capital and largest city in the Caribbean region by population. Santo Domingo is the cultural, financial, political, commercial and industrial center of the Dominican Republic, with the country's most important industries being located within the city.

Santo Domingo (SDQ)
18°28'N
69°57'W

79°F
26°C

Sunny

12 hrs
day light

Calm
winds

Shortest days | J | F | M | A | M | J | J | A | S | O | N | D | Longest days | Shortest days

28.3 km
30 min

Heliport access

Port access

Road access

Photo: Fernando Calzado

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Shortest days | J | F | M | A | M | J | J | A | S | O | N | D | Longest days | Shortest days

28.3 km
30 min

Heliport access

Port access

Road access

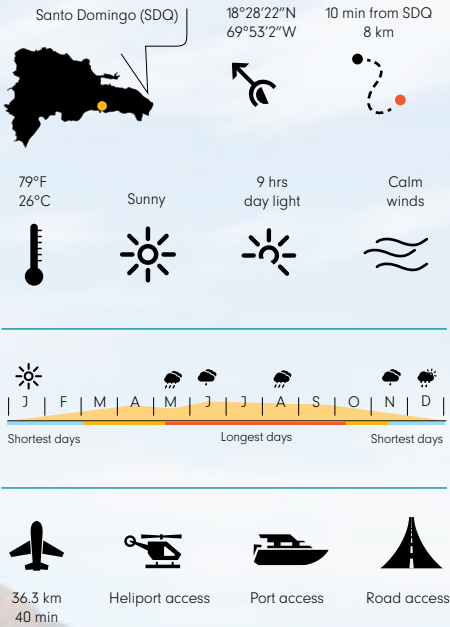
Photo: Fernando Calzado





CATHEDRAL OF SANTA MARÍA LA MENOR


Located in the Colonial City of Santo Domingo, this was the first Catholic Church established in the New World. Due to the high number of landmarks contained within this area, this section of the city has been declared a World Heritage Site.




LAGUNA GRI GRI

Located in the fishing town of Rio San Juan in the northern coast of the island, this clear water lagoon hosts unusual rock formations that are surrounded by magnificent mangrove trees and hidden caves, beaches and other attractive scenery.


Rio San Juan




19°38'24"N
70°4'48"W




2 hrs 40 min from SDQ
204 km




79°F
26°C




Sunny




12 hrs
day light




Calm
winds







J




F




M




A




M




J




J




A




S



O



N




D


Shortest days

Longest days


Shortest days




71 km
1 hr



No heliport
access



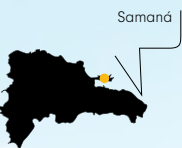
Port access



Road access

COSÓN BEACH

Known for its white sand and lush tropical surroundings, this spectacular string of turquoise waterfront is located in Las Terrenas, in the Samana Peninsula. This area is also famous for its Atlantic coastline and being one of the breeding places of the Humpback Whales.



Samaná

19°19'12"N
69°31'48"W

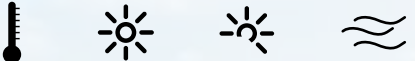
1 hr 50 min from SDQ
150 km







77°F
25°C

Sunny

12 hrs
day light





Calm
winds





J | F | M | A | M | J | J | A | S | O | N | D |

Shortest days Longest days Shortest days



16.6 km
15 min

Heliport
access

Port access

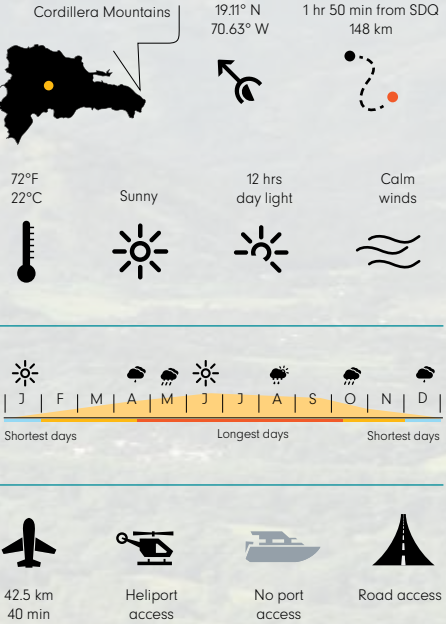
Road access





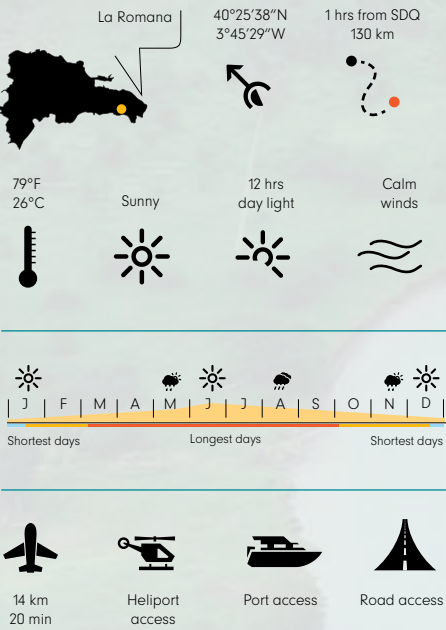
CORDILLERA MOUNTAINS

An easily accessible mountain range area located in the center of the Dominican Republic, Jarabacoa was christened as “The City of Everlasting Spring.” It also holds the highest peak in the Antilles, the Caribbean’s longest river, and the most breathtaking waterfalls.



ALTOS DE CHAVÓN

This 16th century replica of a Mediterranean village, was envisioned by Roberto Copa, former Paramount Pictures set designer. This area is perched high above the Chavón River within the premises of Casa de Campo, a prestigious resort famous for its world-class golf courses.



79°F
26°C



Sunny



12 hrs
day light



Calm
winds



 J | F | M | A | M | J | J | A | S | O | N | D 

Shortest days | Longest days | Shortest days

 14 km
20 min

 Heliport
access

 Port access


 Road access




SALTO DE JIMENOA

Set in the Central Cordillera Mountains, this impressive 196 ft waterfall is one of the main attractions of Jarabacoa. This area is also known by adventure seekers for mountain biking, canyoning, paragliding, and rappelling as well as mountain trail horse riding.


Jarabacoa




19°5'47"N
70°35'45"W




2 hrs from SDQ
150 km




72°F
22°C




Sunny





12 hrs
day light





Calm
winds





 J


 F


 M


 A


 M


 J


 J

 A

 S

 O


 N

 D


Shortest days

Longest days


Shortest days




42.5 km
40 min



35 min
from SDQ



No port
access



Road access



Parque Eólico Los Cocos

Photo: Fernando Calzado

FAQs

What happens if a project doesn't meet the minimum amount of executed expenses required?

The applicant is allowed to accumulate multiple projects to reach the amount of executed expenses required by law. Law 108-10 Art. 39 Paragraph II

Projects MUST be produced by the same entity during the same fiscal period in case of choosing the accumulative scheme. If it is only one production it may cross over fiscal periods.

What can be considered as a qualifying expense?

Qualifying expenses are those incurred by an applicant producer in a project's development, pre-production, production and post-production stages after receiving a Shooting Permit (SP), including the acquisition of goods, the hire of services and above and below the line personnel
Dec. No. 370-11 Art. 167

What about expenses incurred prior to receiving a Shooting Permit (SP)?

Expenses pertaining to the development & pre-production incurred prior to receiving a SP will be admitted if the exact amounts are included in the budget that was submitted in the application for the SP. Dec. No. 370-11 Art. 163 Paragraph I - Expenses must be Executed According to Approved Budget.

Are cost over-runs admitted?

The Film Commission must, previously approve changes to any creative or financial details in a production. Cost over-runs will be admitted as long as the proper authorization has been granted.

Are there any excluded expenses?

Expenses pertaining to distribution & marketing of the film or audiovisual are excluded, as well as financial costs, costs related to completion bonds and insurance policies, unless, these are acquired from a company with its main residence in the Dominican Republic.

Also, the producer's fee cannot exceed 6% of the total budget, and the expenses incurred during the development of the film, cannot exceed 3% of the total budget. Dec. No. 370-11 Art. 168

Are there any excluded goods & services from the VAT Exception?

Goods & services that are not directly related to the pre-production, production and postproduction of the film or audiovisual are excluded. Dec. No. 370-11 Art. 191

The VAT exemption does not cover expenses incurred in the development stage of the production.

Do payments to loan out companies qualify?

Payments to loan out companies do qualify as admitted expenses given that it is a channel used to contract services from an actor. However, the loan out company will be subject to a 27% government withholding since the payment is made for services provided by an foreign individual working in the Dominican Republic. *Treasury Regulations Art. 297*

Production Company will get 25% Tax Credit on gross amount paid to Loan Out Company.

Can producers bring their own equipment?

The SP allows producers to request a temporary import of goods & equipment for a period of 6 months, which may be extended, as long as the items are exported by the end of the production. The Film Commission will process the temporary import permit with the customs authorities.

Law 108-10 Art. 43

How long does it take to get a Shooting Permit?

The Film Commission will reply to the applicant producer’s request within 10 days of receiving the SP application if all the required documentation has been submitted. *Dec. No. 370-11 Art. 95*

How long is a Shooting Permit Valid for?

The SP will be issued for a specific filming period or 2 years maximum, upon the producer’s request. *Dec. No. 370-11 Art. 97*

Do I need any other type of permits?

In order to be able to film on public property you will need permission from the local authorities. The Film Commission will process the approval with the appropriate local authorities.

Dec. No. 370-11 Art. 98

When can I request the tax credit?

The credit may be requested in respect to partially or completely executed budgets, as long as the expenditures at the moment of the request are equal or exceeding USD\$500,000.00.

Law 108-10 Art. 39 Paragraph II

Expenses incurred in the Dominican Republic must be audited by a Certified Public Accountant (CPA). .

What is a CPA audit?

It is an official financial report performed by a Certified Public Accountant (CPA) as an external authority that certifies financial information against generally accepted accounting principles, ensuring all applicable accounting standards are followed.



Río Damajagua

What is the Transferable Tax Credit Certificate (TTCC) application process?

The applicant producer must submit all required supporting documents and CPA audited financial report. After the application is submitted, the Film Commission will evaluate the request and verify its compliance with the requirements established by Law 108-10. A recommendation will then be passed on to the Film Commission's Superior Council for its approval. The council will thereafter issue a resolution, which will contain its decision on the request within 30 days of reviewing the application. The Film Commission will then notify the applicant producer and the Dominican Internal Revenue Bureau within the next 3 days. The producer may then, within the next 15 days request before the Dominican Internal Revenue Bureau the TTCC.

How long does it take to get the Transferable Tax Credit Certificate?

The whole validation process and issuing of the TTCC should not exceed 60 calendar days.

Law 108-10 Art. 39 Paragraph V

Can my Transferable Tax Credit Certificate Application be refused?

The Film Commission will notify the applicant producer if objections regarding compliance with the established requirements arise. If the producer doesn't reply to these objections and re-submit the relevant documentation within the next 30 days, the Film Commission's Superior Council will refuse the TTC application.

Does the Shooting Permit guarantee the tax credit?

A SP will enable an applicant producer to apply for the incentives, but it does not automatically guarantee that you will obtain the transferable tax credit. Changes to any financial details of the project may affect the applicant producer's compliance with the application requirements and may result in refusal, unless the Film Commission has previously approved the changes.

What happens if my Transferable Tax Credit Certificate application is refused?

The applicant producer may appeal by requesting the Film Commission's Superior Council to reconsider its decision. In order to do so, a new audit must be submitted specifically clarifying the objections.

How long is the Transferable Tax Credit Certificate valid for?

The certificate is valid for 4 fiscal years. The certificate may be transferred at any time during the valid periods.

How may I transfer the TTCC?

The TTCC may be transferred totally or partially, in one or more operations, to one or more beneficiaries, as long as the amount to be transferred surpasses the 60% of the authorized tax credit amount. The TTCC cannot be transferred to a third party.





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