MANITOBA FILM & MUSIC | MUSIQUE ET FILM MANITOBA

September 24, 2026

Manitoba Film & Video Tax Credit — 2027 Changes

Producer FAQ

1. When do the new Manitoba Film & Video Tax Credit changes take effect?

The new rules take effect January 1, 2027 and apply to productions where principal photography or key animation begins on or after that date.

Productions beginning principal photography or key animation before January 1, 2027 will generally continue under the existing rules.

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2. Do I need to submit for a Pre-Certification?

Yes. Productions intending to claim the tax credit must either:

- apply for a Registration Certificate; or
- notify Manitoba Film & Music (MFM) of their intention to claim the tax credit no later than 30 days after principal photography or key animation begins.

The notification must be submitted through MFM's online application portal and include key information and financial estimates, including but not limited to:

- the production budget
- Manitoba expenditures
- estimated tax credit
- the taxation year(s) in which the credit is expected to be claimed

Producers are encouraged to complete this process as early as possible.

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3. What happens if I miss the 30-day deadline for Pre-Certification submission?

If notification is provided late, only amounts paid on or after the date the notification is submitted may be included in determining the tax credit.

Producers should contact MFM as soon as possible if they believe they may miss the deadline.

4. Can I talk to MFM about my production before I start filming?

Yes. Producers are encouraged to contact MFM early in the development or pre-production process.

MFM can discuss the Pre-Certification process, eligibility requirements and information that may be required for the production.

5. Can deemed labour now be included in an Advance Certificate claim?

Yes. For multi-year productions, eligible non-resident (deemed) labour can now be included at the Advance Certificate stage.

This may allow productions using the deeming provision to receive a larger tax credit advance and access that tax credit value earlier, rather than waiting until the production is completed.

The amount remains subject to the applicable deeming cap for the relevant taxation year.

6. What are the current limits for eligible non-resident (deemed) labour?

The existing deeming limits continue to apply:

- Where there are at least two Manitoba trainees for each eligible non-resident, the limit is 30% of eligible Manitoba salaries.
- Where there is one Manitoba trainee for each eligible non-resident, the limit is 10% of eligible Manitoba salaries.

Other eligibility requirements associated with the deeming provision continue to apply.

7. What are the new professional standards for productions?

Eligible productions must meet recognized professional technical, artistic or creative standards.

This means productions should demonstrate recognized industry standards in their execution. Factors may include appropriate levels of quality, qualified personnel, professional-grade equipment, structured production management and compliance with applicable legal and ethical requirements.

Further guidance on how MFM will administer this requirement will be included in the updated Tax Credit Guidelines.

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8. Are there changes to excluded production types?

Yes. The legislation clarifies certain production types that are not eligible for the tax credit, including e-sports and music videos.

Other existing exclusions continue to apply.

Producers who are unsure whether their production is an eligible production should contact MFM before production begins.

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9. Can MFM refuse to issue a certificate?

Yes. MFM must not issue a Registration Certificate, Advance Certificate or Certificate of Completion where it has reasonable grounds to believe certain circumstances exist.

These include:

- an omission or incorrect statement made for the purpose of obtaining a certificate;
- a material misrepresentation relating to a Manitoba film tax credit for another production or a similar tax credit in another jurisdiction; or
- an employee, contractor or supplier has not been paid for completed work on this or another production, without lawful excuse.

Producers should ensure that information submitted to MFM is accurate and complete and that their obligations to employees, contractors and suppliers are kept in good standing.

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10. Can a certificate be revoked after it has been issued?

Yes. The legislation provides for the revocation of Registration Certificates, Advance Certificates and Certificates of Completion in certain circumstances.

Where a certificate is revoked, it is deemed never to have been issued.

Producers should contact MFM if circumstances affecting their production or eligibility change after a certificate has been issued.

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11. How do the new rules affect animated productions?

For purposes of the tax credit legislation, principal photography includes key animation for an animated production.

This is important because the start of key animation may determine when certain requirements and deadlines begin to apply, including the new Pre-Certification notification deadline.

Producers of animated productions are encouraged to contact MFM early to discuss how these requirements apply to their production.

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12. Do the 2027 changes reduce the tax credit rates?

No. The 2027 legislative changes do not reduce the existing headline tax credit rates.

The existing credit structure continues to provide:

- **Cost-of-Salaries Tax Credit:** up to 65%, where applicable bonuses and requirements are met.
- **Cost-of-Production Tax Credit:** up to 38%, where the applicable Manitoba Production Company Bonus and requirements are met.

Producers should confirm the applicable credit, rate and bonuses with MFM based on their individual production.

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13. Is the screen credit requirement changing for the 8% Manitoba Production Company Bonus?

Yes. The screen credit requirement for the 8% Manitoba Production Company Bonus under the Cost-of-Production Tax Credit is being updated to provide greater flexibility in how the eligible Manitoba production company is recognized on screen.

Previously, the screen credit requirement focused on the Manitoba production company receiving a producer, co-producer or executive producer credit.

Under the new rules, the production may instead recognize the Manitoba production company by identifying the production as:

- **a production of** a Manitoba production corporation;
- **produced in association with** a Manitoba production corporation; or
- having **production services provided by** a Manitoba production corporation.

This change better reflects actual industry practices and provides more flexibility in how the role of the Manitoba production company is recognized.

Producers intending to claim the 8% Manitoba Production Company Bonus should ensure their proposed screen credit meets the applicable requirements.

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14. My production starts in 2026 but finishes in 2027. Do the new rules apply?

The key date is when principal photography or key animation begins.

If principal photography or key animation begins before January 1, 2027, the production will continue under the existing rules.

If principal photography or key animation begins on or after January 1, 2027, the new rules apply.

Productions spanning the transition period should contact MFM to confirm how the requirements apply to their specific circumstances.

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15. Are there any other changes coming?

Yes. MFM is currently developing additional policy changes and administrative guidance.

Further information will be announced before the updated Cost-of-Salaries and Cost-of-Production Tax Credit Guidelines are published later this fall.

Producers are encouraged to watch for further MFM updates and review the updated Guidelines once available.

September 24, 2026

Have questions about your production?

MFM recognizes that every production is different and will work with producers to support a smooth transition to the new requirements.

For questions about how the 2027 changes may apply to your production, contact MFM at taxcreditapplications@mbfilmmusic.ca.