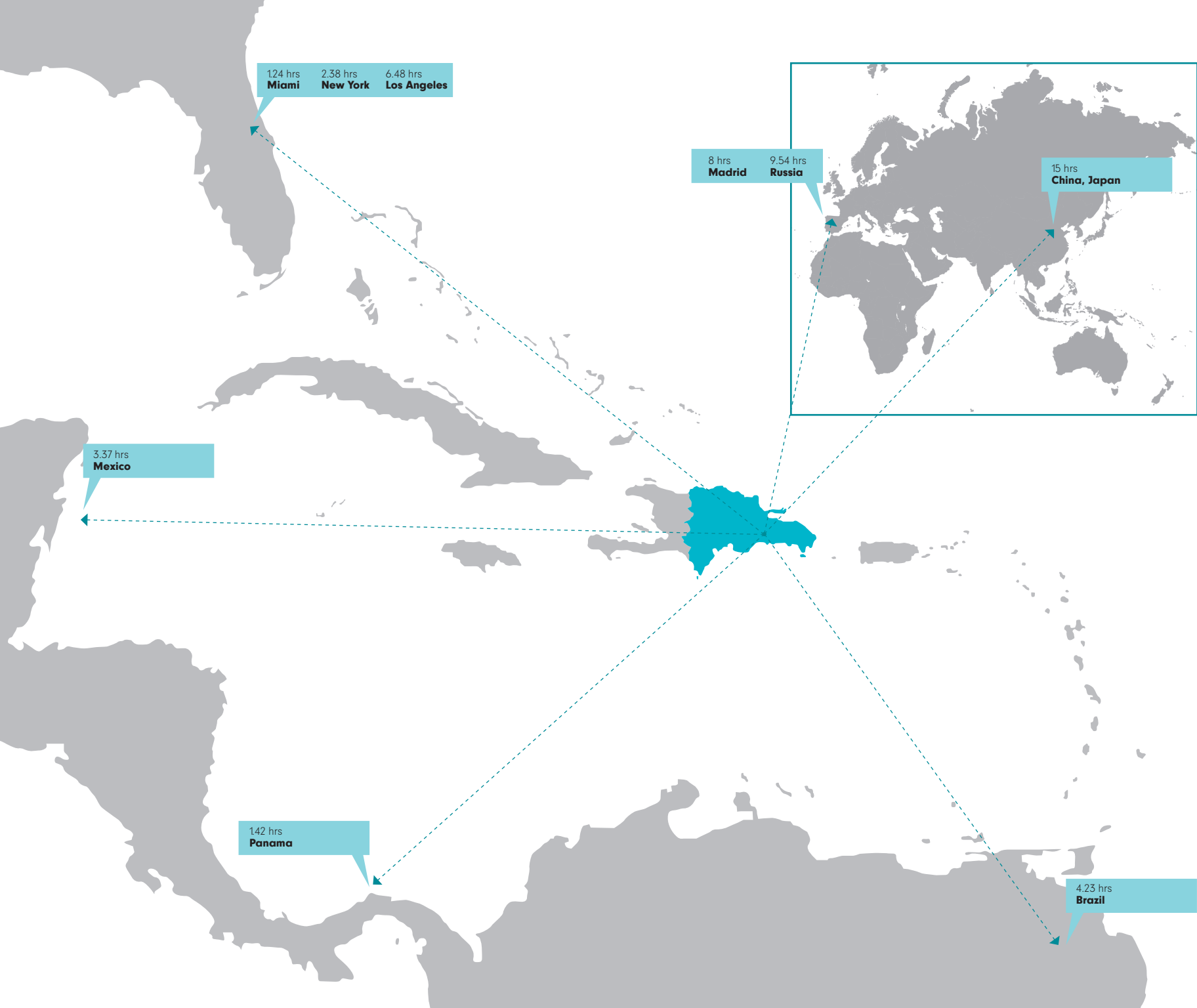
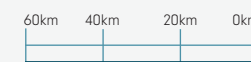




dominican republic
film incentives
25% tax credit





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, that can be purchased at the airport. It allows a stay of up to 30 days in the country, after which, and extra fee will be applied. The only requirements to obtain a tourist card are a valid passport and the payment of 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.

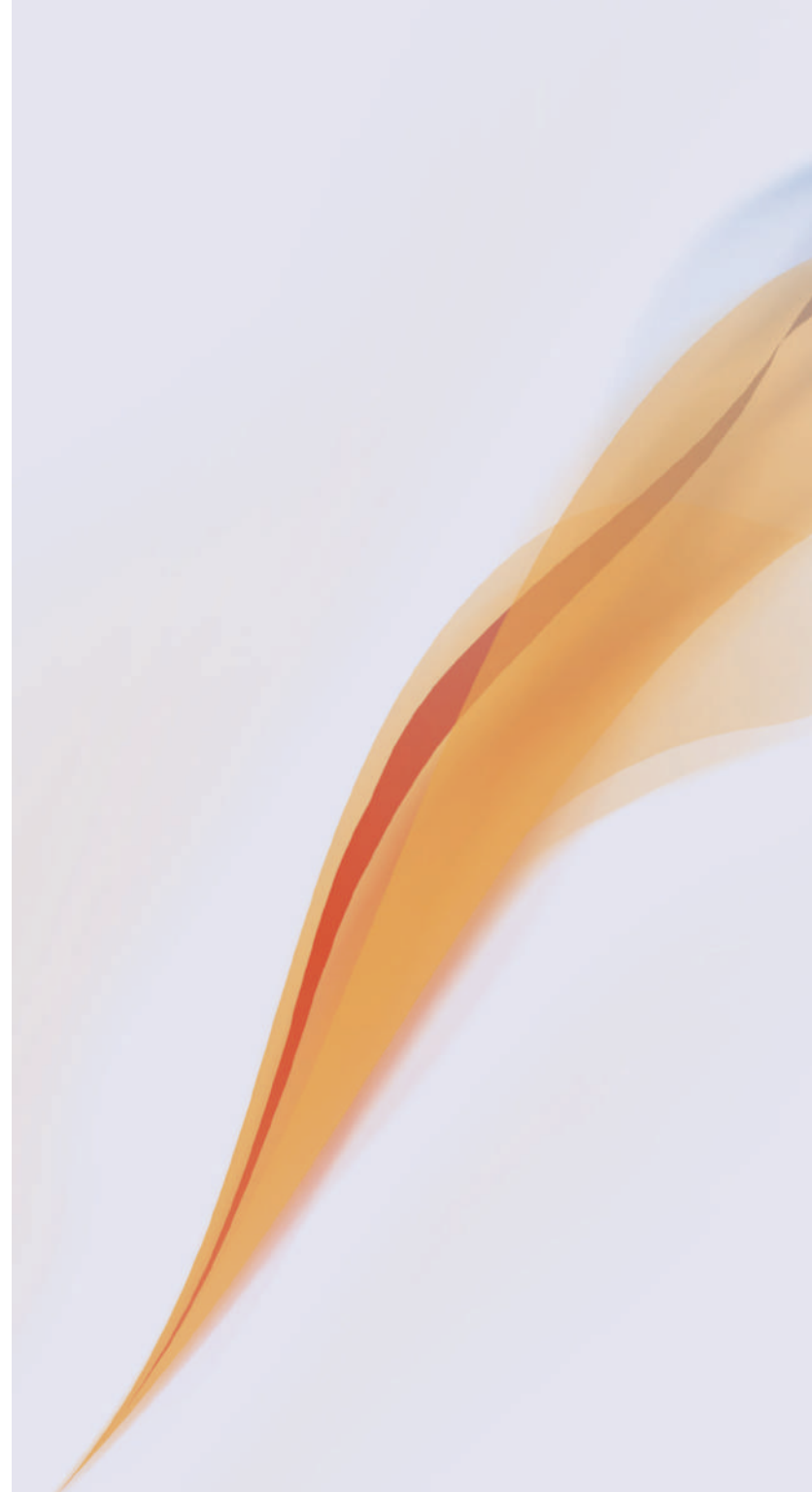
The DR Film Commission serves as a liaison between government agencies and production companies, providing the necessary information about the eligibility criteria and application process for the DR Film Incentives. Among the services offered is the issuing of the mandatory Shooting Permit, in addition 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 65,500 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.





Yvette Marichal

Yvette Marichal
Dominican Republic
Film Commissioner



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 pre-production, production & post-production of their films. The credit may be transferred in favor of one or several dominican tax payers. 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 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*
Per Project Cap	No cap
Minimum Spend	US\$500K
Qualified Labor	Each resident & non-resident
Loan Out Withholding	27% / 1.5%** / 10% Spanish and Canadian Nationals
Registration Required	Yes
Audit Required	Yes
Screen Credit Required	Yes
Qualifying Productions	Feature films, documentaries, tv series & mini- series, music videos
Legislation Law	108-10

*Admitted goods and services.

**When hiring services from Lantica Media/Pinewood DR Studios.

An aerial photograph of the Playa Grande Golf Course, showing a lush green golf course with several sand traps and palm trees. The course is bordered by dense tropical forest on the left and a steep cliff overlooking the ocean on the right. The ocean is a vibrant blue with white waves crashing against the shore. The text "Playa Grande Golf Course" is overlaid in the upper left quadrant.

Playa Grande Golf Course



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 agency that is registered with the Film Commission, or
- B) Form a company in the DR; obtain a mercantile registry, a national tax payer registration and register as a production agency with 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.

SP form and application requirements are available online: www.dgcine.gob.do/download/SPform.pdf & www.dgcine.gob.do/download/SPrequirements.pdf

3 Qualified Labor*

Foreign productions must comply with the minimum dominican personnel requirements:

Percentage	Effective Dates
10% as of	June, 2011 – 2014
20% as of	June, 2014 – 2016
25% after the 6th year	June, 2016 – 2021

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

Take Advantage of VAT Exemption

USE Good & Service providers that are registered with the Film Commission.

Make Sure these goods & services are listed within the law as “Directly related to pre-production, production & post-production” List of eligible Goods and Services available online: www.dgcine.gob.do/download/eligibleGS.pdf





Photo property of Pinewood Dominican Republic Studios

PRODUCTION SERVICES

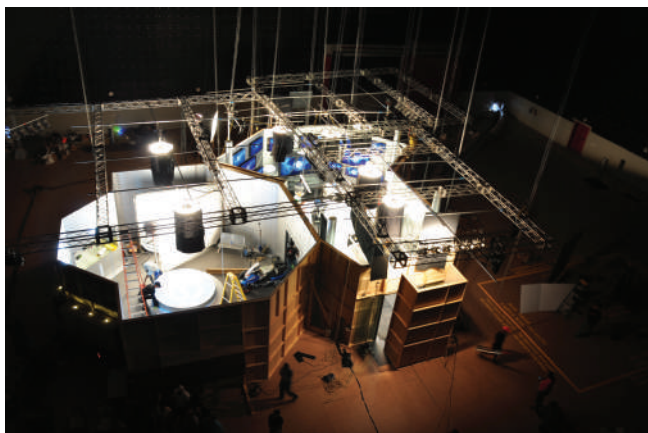
AVAILABLE SUPPORT

The DR offers world class production services companies that provide among other things, budgeting, locations scouting and 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

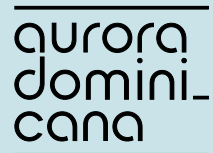
Contact: Ricky Gluski
Email: ricky@lonecoconut.com
Tel: +1 829 779 7700
www.lonecoconut.com
instagram: @lonecoconut





COLORSHOT

Contact: Guaico Álvarez
Email: colorshotrd@gmail.com
Tel: +1 809 623 7888 / 849 869 2364
www.colorshot.tv



AURORA DOMINICANA

Contact: Laura Amelia Guzmán
Email: laura@auroradominicana.com
Tel: +1 849 207 7677
www.auroradominicana.com
instagram: auroradominicana



CHIPOTE CHILLON FILM & POST

Contact: Gina Giudicelli
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Tel: +1 809 683 6868



— — — — —
Cayo Levantado





Jardín Botánico Nacional

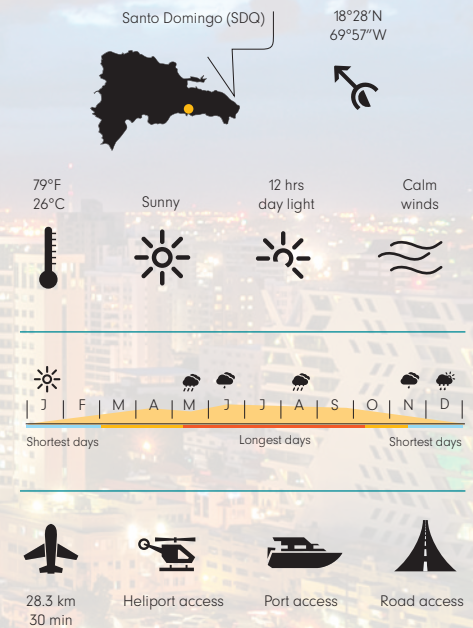
Photo property of the Ministry of Tourism of the Dominican Republic



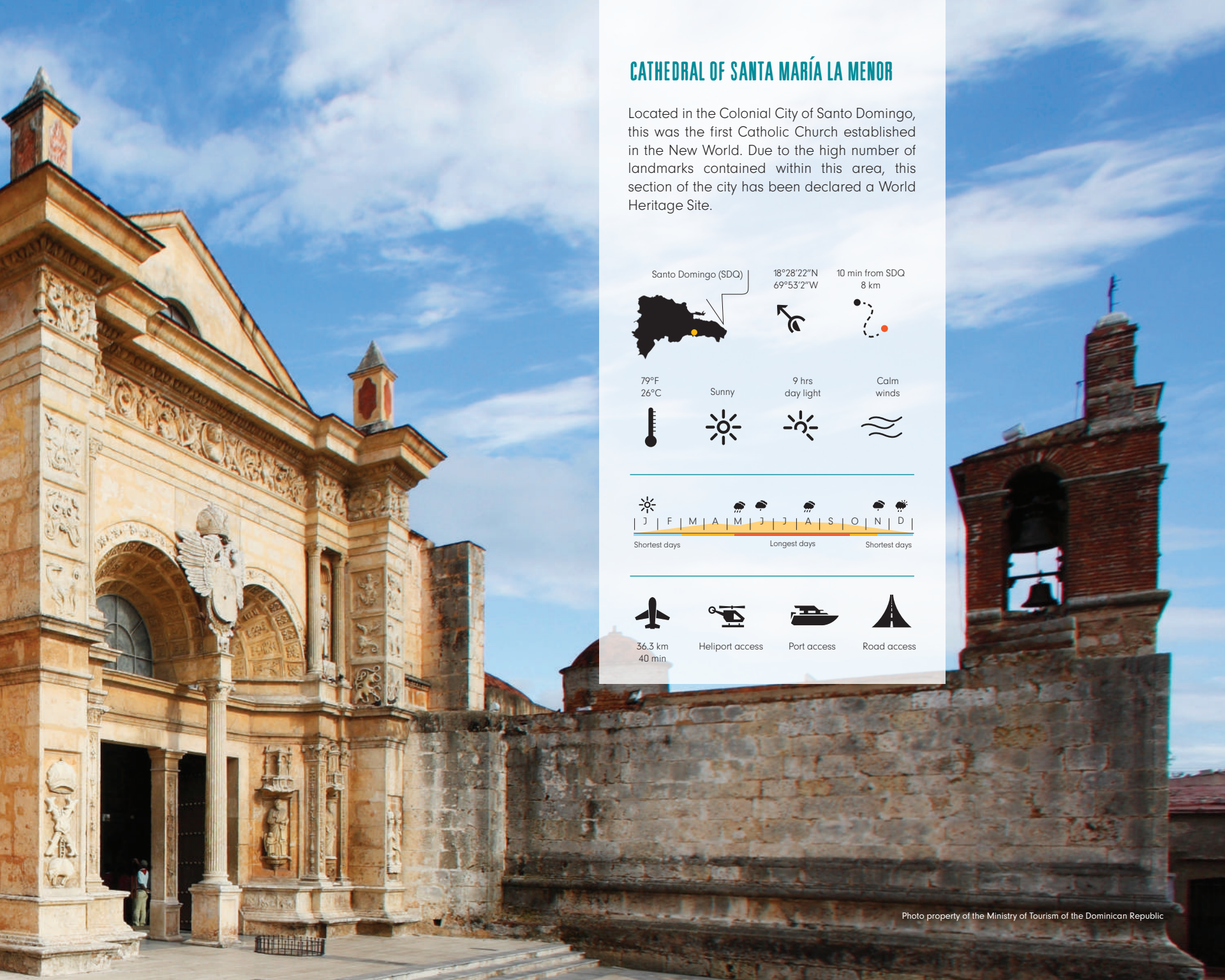


SANTO DOMINGO (SDQ)

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.







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.

Santo Domingo (SDQ)

18°28'22"N
69°53'2"W

10 min from SDQ
8 km

79°F
26°C

Sunny

9 hrs
day light

Calm
winds

Shortest days

Longest days

Shortest days

Heliport access

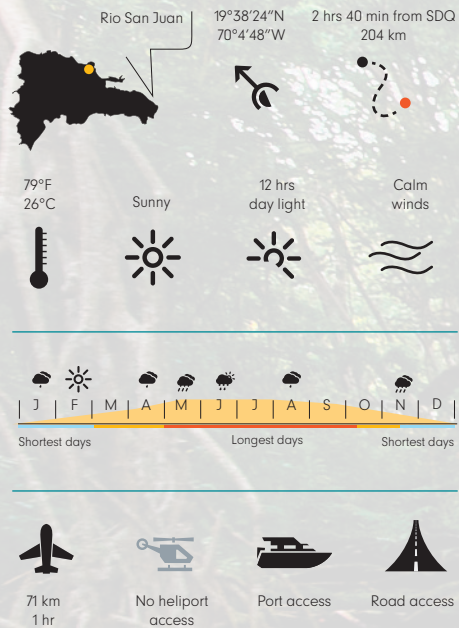
Port access

Road access

36.3 km
40 min

LAGUNA GRI GRI

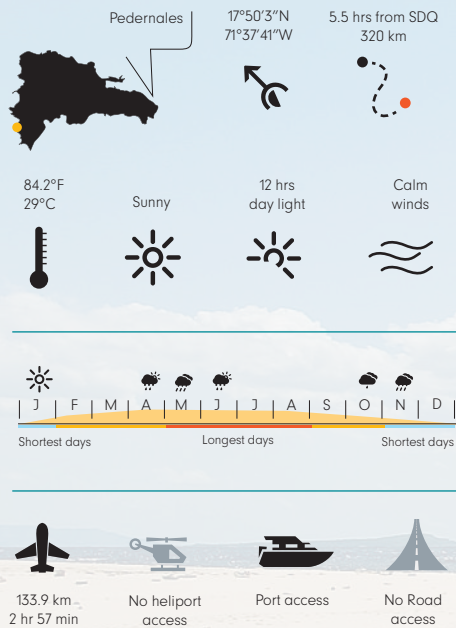
Located in the fishing town of Rio San Juan in the northern coast of the island, this clear water lagoon hosts unusual rock formations that are surrounded by magnificent mangrove trees and hidden caves, beaches and other attractive scenery.





BAHÍA DE LAS ÁGUILAS

An eight kilometer crystalline isolated beach along the southwestern coast. The bay is part of the Jaragua National Park, and it is considered by many as one of the most beautiful beaches in the world.



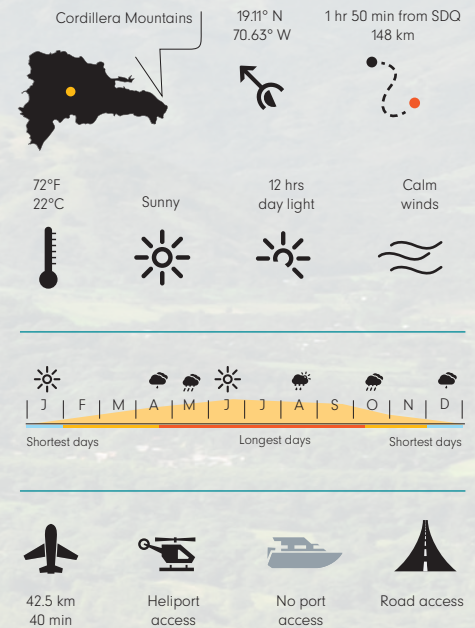






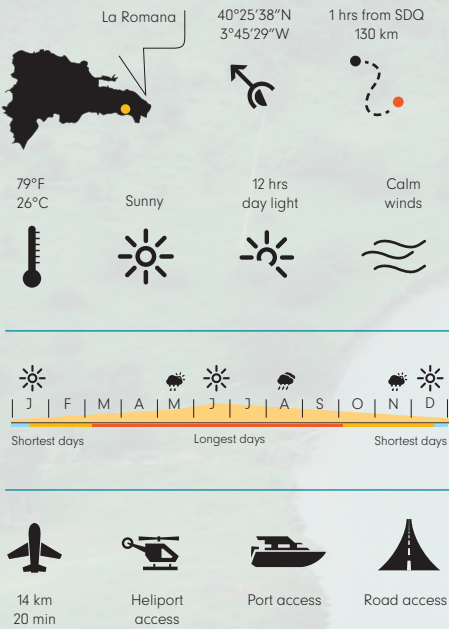
CORDILLERA MOUNTAINS

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.





SALTO ALTO DE BAYAGUANA

Salto Alto de Bayaguana is a stunning natural water feature surrounded by unspoilt nature, and 3 streams that fall smoothly into a natural pool surrounded by lush vegetation. Nearby is the the village of Bayaguana with its beautiful colorful houses and strong religious culture represented by the sanctuary of the Christ of the Miracles.







Parque Eólico Los Cocos

Photo: Fernando Calzada



FAQs

What happens if a project doesn't meet the minimum spend?

Applicant is allowed to accumulate multiple projects to reach the level 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.

What can be considered as a qualifying expense?

Applicable expenses are those incurred by an applicant producer in a project's pre-production, production and post-production process after receiving a Shooting Permit (SP). Dec. No. 370-11 Art. 167

List of Applicable expenses available online: www.dgcine.gob.do/download/applicableE.pdf

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?

Changes to any creative or financial details in a production must be previously approved by the Film Commission. Cost over-runs will be admitted as long as the proper authorization has been granted. Dec. No. 370-11 Art. 167 Paragraph I

Are there any excluded expenses?

Expenses pertaining to distribution & marketing of the film are excluded, as well as financial costs and costs relating to completion bond and insurance policies unless these are acquired from a company with its main domicile in the Dominican Republic. Dec. No. 370-11 Art. 168

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

Goods & services that are not directly related to pre-production, production and post-production are excluded. Dec. No. 370-11 Art. 191

List of VAT Exception excluded goods & services available online: www.dgcine.gob.do/download/excludedGS.pdf

Do payments to loan out companies qualify?

Payments to loan out companies do qualify as applicable expenses given that it is the channel used to contract services from an actor. However, the loan out company will be subject to a 27% government-withholding requirement since the payment is made for services provided by an 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 grants producers the temporary import of goods & equipment for a period of 6 month, 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

Temporary Import of Goods & Equipment Requirements available online: www.dgcine.gob.do/download/TIrequirements.pdf

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 and 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 the time period of completing production 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 a public land, public buildings, roads and parking facilities 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 USD500, 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 inspection performed by a Certified Public Accountant (CPA) as an external authority that validates financial information against generally accepted accounting principles, ensuring all applicable accounting standards are followed.





Jardín Botánico Nacional

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

The applicant producer must submit all supporting documents and CPA audited receipts. After an application is submitted, the Film Commission will evaluate the request and verify its compliance with the requirements established by Law 108-10. The relevant financial and production documentation will then be audited by the appropriate department. A recommendation will be passed on to the Film Commission's approval committee for their approval. The committee will issue a resolution to decide on the request and validation of expenditures within 30 days of 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. Dec. No. 370-11 Art. 170, 172 & 173

List of Transferable Tax Credit application requirements available online: www.dgcine.gob.do/download/TTCCrequirements.pdf

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

The whole validation process and issuing of the TTCC cannot 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 TTCC application will be refused by the Film Commission's approval committee. Dec. No. 370-11 Art. 170 Paragraph I

Does the Shooting Permit guarantee the tax credit?

A SP will enable an applicant producer to apply for the incentives but 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 modification has been previously approved by the Film Commission. Dec. No. 370-11 Art. 170 Paragraph I

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

The applicant producer may appeal by requesting the Film Commission's approval committee to reconsider this decision. In order to do so, a new audit must be performed in which the committee's specific objections will be exclusively revised. Dec. No. 370-11 Art. 140

How long is the Transferable Tax Credit Certificate valid for?

The certificate is valid for 4 fiscal periods. The certificate may be transferred at any time during the valid periods. Dec. No. 370-11 Art. 174





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