

# CANADIAN AUDIO-VISUAL CERTIFICATION OFFICE

## CANADIAN FILM OR VIDEO PRODUCTION TAX CREDIT PROGRAM

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## CAVCO POLICY BULLETIN

Guidelines - Amendment #5

October 21, 2002

### **Canadian Audio-Visual Certification Office (CAVCO) Policy Regarding Reduced Documentation Required for Canadian Film or Video Production Tax Credit (CPTC) Applications**

#### For “Part A” applications:

1. Agreements for the first three lead performers are no longer required unless non-Canadians perform in the production.
2. Neither cast and crew list, nor preliminary screen credits are required unless there are non-Canadians occupying key creative positions in the production and/or courtesy credit exemptions have been requested for non-Canadians.

#### For “Part B” applications:

1. Declarations of Canadian citizenship forms for producer-related and key creative personnel are not required **if** an individual has completed a form in the past and it has been approved by CAVCO. **Please note that it is incumbent on the producer to verify whether an individual has previously been recognized by CAVCO as Canadian.** When in doubt about whether CAVCO requires a declaration for an individual, please call to inquire.
2. We no longer require a recoupment schedule.
3. A CAVCO-approved affidavit, signed by the producer, attesting to the cost of production may be submitted for productions with a budget of less than \$200,000 (previously \$100,000). A full audit, prepared by an independent certified accountant, is still required for productions with a budget greater than \$500,000, and either a review engagement report or an audit is required for productions with budgets between \$200,000 and \$500,000.

Please note: Checklist documentation required for treaty co-productions has not changed.

**If you have any questions concerning this policy, please contact CAVCO at 1-888-433-2200.**

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