



CAVCO Public Notice 2008-01

Gatineau, February 27, 2008

Reminder of application deadlines for the CPTC

This notice is a reminder to all applicants for the Canadian Film or Video Production Tax Credit, with respect to application deadlines for productions with a first fiscal year end date, following commencement of principal photography, of January 1, 2004, or later.

Notice

1. Please be advised that there is a regulatory requirement to file a Part B application with CAVCO by 24 months from the first fiscal year end date following commencement of principal photography.
2. In cases where the 24-month deadline cannot be met, the deadline may be extended for up to 42 months from the first fiscal year end date if a valid Waiver in Respect of the Normal Reassessment Period (CRA form T2029) has been filed with the Canada Revenue Agency.¹
3. Failure to meet the final application deadline of 42 months will result in automatic revocation of a previously issued Part A certificate or automatic denial of a Part A/B application. The Canada Revenue Agency will be duly informed of any revocations or denials in this matter. Please be advised that the onus is on the applicant to be cognizant of, and comply with, the deadlines applicable to their production.

Enquiries

4. Any questions regarding the clarification of this Public Notice can be made by calling CAVCO at 1-888-433-2200, or by email at bcpac_cavco@pch.gc.ca. Information may also be requested by mail at the address below:

Canadian Audio-Visual Certification Office
9th Floor, 25 Eddy Street
Gatineau, Quebec, K1A 0M5

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¹ For complete details and links to relevant forms, please access CAVCO Public Notice 2005-02 available on our Web site at http://www.pch.gc.ca/progs/ac-ca/progs/bcpac-cavco/public_notice_e.cfm.