

Summary of the Manitoba Film and Video Production Tax Credit Deeming Provision Guidelines Changes

Manitoba Film & Music has made several updates to the Deeming Provision Guidelines included as Section H of the Cost-of-Salaries Tax Credit and Cost-of-Production Tax Credit Guidelines. While there have been **no recent changes** to the Manitoba Tax Act, the updates aim to provide additional clarity and reflect current practices regarding the administration and expectations of the deeming provision. The following is a list of highlighted clarifications:

- 1) Confirmation that actors or other on-screen performers do not qualify for deeming;
- 2) Updated list of qualified work experience training and how training is determined and paid (section 2);
- 3) Additional clarification of the expectations for matched Manitoba training (section 2) including:
 - Training must develop an individual's technical skills with measurable outcomes and contribute to the workforce development of Manitoba's film and television industry.
 - An explanation of the training that is to occur for each match trainee must be communicated to the applicable signing authority prior to submission of the deeming request.
 - If an individual has held the same training position on three prior projects in the same budget tier and genre they will not qualify as eligible matched training in the same position on a fourth project.
- 4) List of authorized signing authorities specifying the positions and Manitoba training opportunities each organization is responsible for reviewing (section 2);
- 5) Updated deeming application process clarifying the required paperwork, submission deadlines and communication protocol (section 3);
- 6) Introduction of deeming meetings to the application process which are mandatory for all productions that anticipate utilizing the deeming provision (section 3, step 3);
- 7) Clarification of any specific requirements and parameters for non-union and factual productions, where applicable;
- 8) Clarification that training reports (submitted as part of the Part B deeming request) must be completed by the producer or production manager in consultation with the mentor and trainee (section 3, step 7);
- 9) Housekeeping updates to the Deeming Form C and Form D paperwork including:
 - For the Form C, removal of the requirement to indicate the time in which a prospective Manitoba candidate was interviewed for a position. Only the date contacted is now required.
 - For the Form C, the applicant company must indicate the projected production budget and Manitoba expenditures.
 - For the Form D, the applicant company must indicate the labour organization that will review each matched Manitoba trainee.

Complete Cost-of-Salaries Tax Credit and Cost-of-Production Tax Credit Guidelines which include the current Deeming Provision in Section H are available [here](#).

Please review the full guidelines for details and direct any questions on the Manitoba Film and Video Production Tax Credit and Deeming Provision to taxcreditapplications@mbfilmmusic.ca.