



WE DO



FILM

About Us

Puerto Rico offers all of the benefits and protections available on the U.S. mainland, including applicability of U.S. workforce, safety and minimum wage laws, U.S. intellectual property and banking protections, and U.S. Dollar currency. No U.S. passport is required to travel to Puerto Rico by United States citizens. Foreign nationals will be subject to the same immigration requirements imposed for entry into the continental United States by U.S. Customs and Border Protection agencies.

Geography

Centrally located in the heart of the Caribbean, with roughly 3,500 square miles of terrain, including various outlying islands, and over five hundred years of history at the crossroads of European and American cultures, Puerto Rico also offers a diversity of geographic resources and locations within a few hours' drive of each other, including 350 miles of coastline, plains, mountains, jungles, dry forests, rivers, lakes, waterfalls, and colonial, urban, and modern architecture.

Weather

Puerto Rico is in the tropical climate zone. With little variation between the seasons, the climate is as close to perfect as it can get, averaging 83°F (22.7°C) in the winter and 85°F (22.4°C) in the summer. In other words, it is always summer! Because of the island's topography, both temperature and rainfall will vary greatly depending on where you are.



Competitive tax incentive of 40% on payments to Puerto Rico resident companies and individuals + 20% on payments to qualified nonresident individuals



All year-round perfect climate



Specialized and highly trained available workforce



COVID-19 pandemic protocols recognized by Hollywood as one of the most efficient in the industry

A WORLD OF OPPORTUNITY



Prime geographical location



Film professionals with vast experience in production. Proud to shoot for the highest standards in filmmaking, plus state-of-the-art post-production facilities so you can produce your film project in Puerto Rico from start to finish



The Department of Economic Development and Commerce and its Puerto Rico Film Commission helps facilitate your production in Puerto Rico



Easy access to U.S., Latin America, and Europe



Fully bilingual



Stable U.S. based political, financial, and legal system



Major Hollywood unions have presence in Puerto Rico (DGA, SAG, IATSE)



**THE WHOLE WORLD WITHIN YOUR REACH.
PUERTO RICO HAS PLAYED THE PART OF MORE THAN 20
DIFFERENT COUNTRIES AND CITIES FROM ALL OVER THE WORLD.**

**WE DO
CUBA, BRAZIL, BOLIVIA,
QATAR, COSTA RICA, VIETNAM,
MIAMI, AFRICA, LOS ANGELES,
DUBAI, MUMBAI, IRAQ, KUWAIT,
BAHAMAS, COLOMBIA,
CHILE, HAWAII, NEW MEXICO,
GRENADA, NEW YORK CITY**



FEES & PERMITS

Location fees for the use of state property are assessed on a case-by-case basis and often waived.

- Hotel tax waiver letter
- Government locations release letter
- Excise duty waiver letter for film equipment entering Puerto Rico



Puerto Rico is the most exciting destination for your next film project. Take advantage of everything that we have to offer. Our Film Commission can help you with the following services:

- Step-by-step assistance throughout the entire incentive's application process
- Liaison with all state and local agencies
- Production assessment on: locations, budget, and all other aspects
- \$50,000 minimum spend requirement per project
- No principal photography requirements (full or partial development, preproduction may qualify)
- If 50% or more of principal photography is shot in the island, development payments to Puerto Rico resident companies and individuals can qualify
- Payments made to qualified nonresident individuals are subject to a 20% withholding over the Puerto Rico sourced income



QUALIFYING FILM PROJECTS

Feature films
Short films
Documentaries
National & International commercials
Television programs
Series in episodes
Mini-series
Music videos
Video games
Post-production

OUR INCENTIVES (ACT 60 - 2019)

Production: Tax Credit

- Up to 40% Production tax credit on all payments to Puerto Rico resident companies & individuals
- Up to 20% Production tax credit on all payments to qualified nonresident individuals
- Persons engaged in qualifying film projects are eligible for the following preferential tax rates and exemptions:

- Fixed income tax rate between 4% and 10%
- 100% Exemption on dividend taxes
- 90% Exemption from municipal and state taxes on property
- 100% Exemption from municipal license taxes and other municipal taxes



**LIGHTS, CAMERA...
SCRIPT, PRODUCTION, ELECTRIC,
WARDROBE, SOUND, CRAFT SERVICE,
GRIP, ART, HAIR AND MAKE-UP, STUNTS,
TRANSPORTATION, CATERING, CASTING,
LOCATIONS, POST-PRODUCTION,
...AND ACTION!**

A WORLD OF EXPERIENCE

**U.S. JURISDICTION
POPULATION: 3.3M (2020 CENSUS)
SPANISH & ENGLISH
DIRECT FLIGHTS FROM MOST MAJOR CITIES
ATLANTIC STANDARD TIME (AST)**

HOW TO APPLY

Film Tax Decree Application Process

1 Submit your application through our online portal at: bit.ly/prfcincentives before the end of principal photography with the corresponding documents requested in the application for the Puerto Rico Film Commission to evaluate your project in a timely manner.

2 Following an approval, the DEDC Secretary will issue the film project a decree of tax credits. For the decree to become effective, the applicant is required to pay a mandatory filing fee equivalent of 1% of the Production Expenses of Puerto Rico, up to a maximum rate of \$250,000.

3 The first 50% payment of the filing fee must be presented to the DEDC Secretary within 30 working days from the date the decree was issued. The 50% of the filing fee must be presented with a dully notarized sworn statement accepting the decree. Failure to present evidence of payment and an acceptance of the decree shall be deemed as a revocation of the decree and the tax credits reserved shall be forfeited.

4 Film projects with a decree, must also comply with the following:

- Set visits for DEDC officials and any other government representatives, which should be coordinated in good faith with the production;
- Set photos and behind the scenes footage must be provided to the DEDC Secretary during production for promotional use;
- Screen credit requirement at the end credits of the film project;
- A copy of the film project must be available when released for the DEDC Secretary's promotional use;
- Joint press releases, conferences, and other press related matters are encouraged.

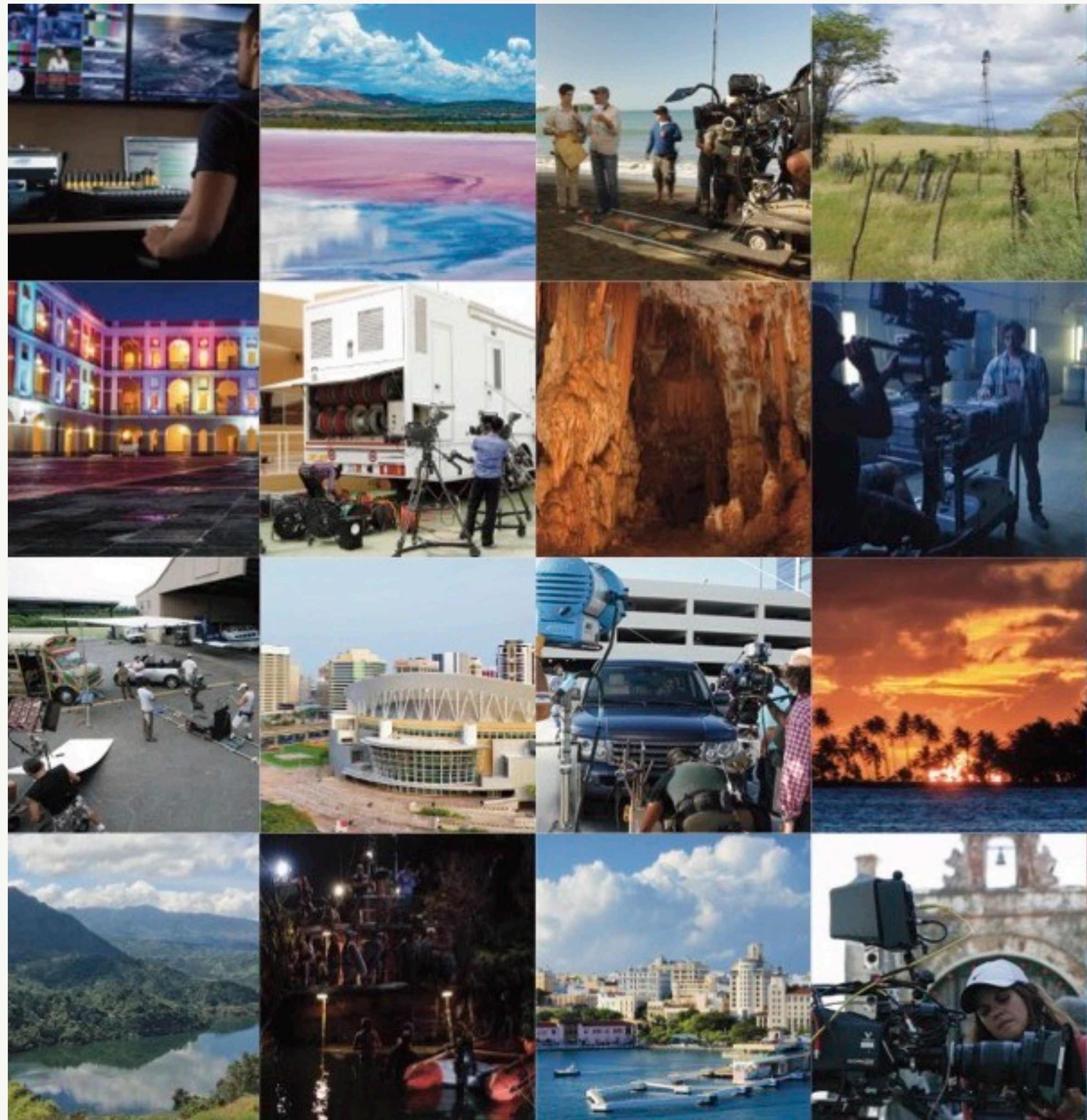
5 Following the payment and acceptance of the decree, the applicant must begin principal photography within 120 days of the issuance of the decree. This term may be extended with evidence of reasonable cause.

6 Following the completion of the film project, an audit report by a certified Puerto Rico public accountant must be presented to the DEDC Secretary 90 days after wrap for film projects that are not undergoing postproduction in Puerto Rico. This 90 day period may be extended by reasonable cause with an approval of the DEDC Secretary or representative. Before the presentation of the audit report, the film project must present evidence of payment of the remaining filing fee. The audit report and auditor must comply with the agreed upon procedures established by the DEDC Secretary.

7 The DEDC Secretary will evaluate the report and may request any information necessary for purposes of determining if the audit report complies with the Code, Regulation, Administrative Orders, Circular Letters or agreed upon procedures issued by the Government of Puerto Rico or any of its agencies and representatives.

8 Within 30 days or less, after receiving the auditor's report, the DEDC Secretary will issue a Certification of Tax Credits based on the certification of expenses provided in the audit report subject to the maximum amount of tax credits established in the decree. This 30 day period may be interrupted if the DEDC Secretary requests additional information from the auditor.





AMAZING
THINGS ARE
HAPPENING IN
PUERTO RICO.

BE PART OF
OUR FILM
ECOSYSTEM!

WE DO

FILM

PR FC