

Abu Dhabi Film Commission Rebate Guidelines

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1. INTRODUCTION*

1.1 Aflam FZ LLC is the trading name for the Abu Dhabi Film Commission (“**ADFC**”), an Abu Dhabi Government-owned entity established in 2013 and based in Abu Dhabi, the UAE.

1.2 The Rebate Scheme is a cash incentive program for Qualifying Projects operated by ADFC.

Under the Rebate Scheme, ADFC offers:

- a. a 35% cash rebate of ADQPE costs incurred in Abu Dhabi (“**Standard Rebate**”); and
- b. an additional incentive ranging from 2.5% to 15% of ADQPE (“**Enhanced Rebate**”) as more particularly set out in Clause 6.

The maximum Rebate available, in circumstances where the Project is a Qualifying ER Project, is 50% of ADQPE, subject always to the caps set out at Clause 1.7.

1.3 The Rebate is entirely discretionary (i.e., not automatic). All Projects will be vetted by ADFC and other relevant UAE government authorities and are subject to:

- a. for all Projects, the eligibility requirements at Clause 2 being met;
- b. for those Projects where an Enhanced Rebate is sought, certain additional criteria, as set out at Clause 6.14 (“**ER Criteria**”) being met;
- c. for all Projects, content approval in accordance with Clause 3.4, as well as the Project complying with Clause 3.8; and
- d. for all Projects, compliance with the requirements imposed upon Applicants under these Guidelines.

1.4 Whilst meeting the eligibility requirements at Clause 2 and the minimum content approval requirements at Clause 3.4, as well as the Project complying with Clause 3.8, is a precondition for a successful Application, meeting those minimum approval requirements does not guarantee that an Application will be successful. Each individual Application will be subject to review by ADFC and may be accepted or declined at ADFC's sole and absolute discretion.

1.5 If an Application is accepted in principle, as evidenced by the issuing of an Interim Certificate by ADFC in accordance with these Guidelines, then, subject to the relevant Project being performed in accordance with the original Application, Interim Certificate, and otherwise complying with all requirements of these Guidelines (including without limitation in respect of content approvals), the Rebate is guaranteed by ADFC in principle (with the final amount of the Rebate to be determined in accordance with Clauses 3.22 – 3.28).

1.6 The Rebate is applicable to ADQPE relating to the cost of physical production and post-production incurred in Abu Dhabi and in respect of Qualifying Projects only. Details of the types of goods, services and costs which qualify as ADQPE are more particularly set out in Clause 4.

*Capitalised terms within these Guidelines shall have the meaning given to them in Appendix 1 (Definitions and Interpretation).

1.7 The maximum Rebate payments available for Qualifying Projects are:

Production Only Projects and Production and Post-Production Projects	Maximum Rebate Payment
Feature Films	AED 36,725,000 (USD 10,000,000)
IMAX® Feature Films	AED 36,725,000 (USD 10,000,000)
High-End Television Drama Series	AED 36,725,000 (USD 10,000,000)
Television Programme or Series	AED 7,345,000 (USD 2,000,000)
Entertainment Shows	AED 7,345,000 (USD 2,000,000)
Short Form Content (Short Films, TVCs, Music Videos)	AED 1,836,250 (USD 500,000)

Post-Production Only Projects	Maximum Rebate Payment
Feature Films	AED 1,836,250 (USD 500,000)
IMAX® Feature Films	AED 1,836,250 (USD 500,000)
High-End Television Drama Series	AED 1,836,250 (USD 500,000)
Television Programme or Television Series	AED 1,101,750 (USD 300,000)
Entertainment Shows	AED 550,875 (USD 150,000)
Short Form Content (Short Films, TVCs, Music Videos)	AED 550,875 (USD 150,000)

- 1.8 This document sets out the guidelines which must be followed by Applicants and Producers to apply for a Rebate for a Project, and outlines Project requirements, Applicant eligibility, and the application process. These Guidelines may be subject to change from time to time and their interpretation and application are at ADFC's sole and absolute discretion, save that where an Applicant has been granted an Interim Certificate by ADFC, the Guidelines in force at the time of the issuing of the Interim Certificate shall apply in respect of the relevant Rebate.
- 1.9 All questions or requests for clarifications regarding the Rebate or these Guidelines must be raised in an official written communication to ADFC via rebates@film.gov.ae.
- 1.10 All communications are expected to be professional and respectful at all times. Failure to do so will result in immediate rejection of the Application or Rebate payment.
- 1.11 All decisions and other assessments or determinations to be made by ADFC shall be at its sole and absolute discretion with such decision, assessment or determination to be final.
- 1.12 These Guidelines may be downloaded from the ADFC website at www.film.gov.ae.

2. ELIGIBILITY

General Requirements

- 2.1 To be eligible for the Rebate, the following criteria (which are explained in greater detail in this Clause 2), must be satisfied:
- a. Applicant must be a Qualifying Applicant and otherwise comply with the requirements of Clauses 2.14 to 2.17 (inclusive);
 - b. the Project must be in:
 - i. for Applicants applying for the Standard Rebate, one of the eligible Project formats set out at Clause 2.18; and
 - ii. for Enhanced Rebate Applicants, one of the eligible Project formats set out at Clause 6.4(b);
 - c. the Project must not otherwise be excluded pursuant to Clauses 2.2 and/or 2.26;
 - d. the Project must obtain and maintain the relevant content approval in accordance with Clause 3.4 and must otherwise comply with Clause 3.8; and
 - e. the Application and incurring of ADQPE must be in accordance with the terms of these Guidelines.
- 2.2 The Rebate is not available for any:
- a. Project that has been previously broadcast or released for commercial distribution in any territory in the world by Applicant or Producer as determined by ADFC acting at its sole and absolute discretion (it being understood that this shall not preclude an Application for a sequel or remake that has not yet been broadcast or released for commercial distribution); or
 - b. Project that is receiving, or is due to receive, any other form of Abu Dhabi government funding or investment as determined by ADFC acting at its sole and absolute discretion.

Production Only Projects

- 2.3 Production Only Projects must shoot a minimum of 1 Main Unit Shoot Day in Abu Dhabi to qualify for the Rebate which is only applicable on ADQPE as detailed in Clause 4.

Production and Post-Production Projects

- 2.4 Production and Post-Production Projects must shoot a minimum of 1 Main Unit Shoot Day in Abu Dhabi to qualify for the Rebate which is only applicable on ADQPE as detailed in Clause 4.
- 2.5 Post-production expenditure will also be eligible for the Rebate if the project qualifies as a Production and Post-Production Project which is only applicable on ADQPE as detailed in Clause 4.

Post-Production Only Projects

- 2.6 Post-production expenditure will be eligible for the Rebate which is only applicable on ADQPE as detailed in Clause 4 if the Project qualifies as a Post-Production Only Project subject to:

- a. Applicant obtaining ADFC's prior written approval as a pre-requisite prior to making any Application for a Post-Production Only Project (any such approval to be determined at ADFC's sole and absolute discretion and ADFC's decision shall be final);
- b. the Post-Production Only Project being in one of the eligible project formats set out at Clause 2.19 and not otherwise being excluded pursuant to Clauses 2.2 and/or 2.26; and
- c. relevant content approval being obtained and thereafter maintained in accordance with Clause 3.4, as well as the Project otherwise complying with Clause 3.8.

Additional Requirements

- 2.7 Each Applicant is required to have a single-purpose dedicated bank account in the name of Applicant per Project to be used for all purposes for the Rebate.
- 2.8 Subject to Clauses 2.14 and 2.15, under no circumstances shall an Applicant and/or a Producer be permitted to apply through any third party (related or unrelated), as determined at the sole and absolute discretion of ADFC.
- 2.9 Subject to Clause 2.10, Rebate assignments by Applicant which would purport to result in ADFC being subject to an obligation to pay the Rebate directly to a third party are not permitted.
- 2.10 Rebate assignments by Applicant which would purport to result in ADFC being subject to an obligation to pay the Rebate directly to a financial institution are permitted subject to:
 - a. ADFC's prior written approval as determined at its sole and absolute discretion;
 - b. the applicable financial institution being licensed in Abu Dhabi and holding a valid TRN Certificate;
 - c. ADFC's receipt and verification, at ADFC's sole and absolute discretion, of documentation evidencing that the financial institution provided funding for the Project; and
 - d. any such other documentation as may be required by ADFC to properly document the assignment of the Rebate.
- 2.11 Applicants and Producers shall be free to agree that Applicant is required to pay any Rebate, or any portion of a Rebate, to Producer.
- 2.12 ADFC shall be entitled at any time, through a qualified accountant, to inspect and audit all books of account and records in respect of all data relevant to the single-purpose dedicated bank account, as referenced at Clause 2.7 above, for the relevant Project's Rebate, maintained by Applicant and/or Producer.

Applicant Profile

- 2.13 Applications can only be submitted by a Qualifying Applicant.
- 2.14 Producer does not need to hold a valid Abu Dhabi trade licence and may submit an Application via a Qualifying Applicant.
- 2.15 If applying via a Qualifying Applicant, Producer must permit Qualifying Applicant full access to the legal and financial records relating to the elements of Project taking place in Abu Dhabi (including post-production expenditure, if applicable) and enter into a legally binding agreement with Qualifying Applicant outlining the role and responsibilities of the parties with respect to the Rebate application process and distribution of funds. Qualifying Applicant will submit a copy of such agreement to ADFC to verify compliance with the requirements of this Clause 2.15.

- 2.16 Notwithstanding Clause 2.14, joint applications or applications from more than one party per Project are not permitted (i.e. each Application relating to a Qualifying Project must be submitted by a single entity, and such entity must be a Qualifying Applicant).
- 2.17 For the purposes of the Rebate, ADQPE can be incurred by Applicant or, where Applicant is not the Producer, Producer.

Project Formats

- 2.18 In addition to obtaining relevant content approval in accordance with Clause 3.4, and otherwise complying with Clause 3.8, Qualifying Projects must be in one of the following eligible formats to be eligible for the Standard Rebate:
- a. Feature films with a minimum running time of 75 minutes and intended for commercial distribution comprising:
 - i. narrative feature films;
 - ii. documentary feature films (intended for theatrical release); or
 - iii. animated feature films;(each individually a “**Feature Film**” and together the “**Feature Films**”, as the context may require);
 - b. IMAX® feature films produced by the IMAX Corporation with a minimum running time of 45 minutes and intended for commercial distribution (“**IMAX® Feature Films**”);
 - c. Television Programmes with a minimum running time of 20 minutes per episode, intended for commercial distribution in a medium other than cinema as follows:
 - i. single narrative television drama or comedy programmes;
 - ii. single documentary programmes (“**Documentary Programme**”); or
 - iii. single animation programmes;(each individually a “**Television Programme**” and together the “**Television Programmes**”, as the context may require);
 - d. Television series with a minimum running time of 20 minutes per episode, intended for commercial distribution in a medium other than cinema as follows:
 - i. Narrative drama or comedy series;
 - ii. Documentary series (“**Documentary Series**”); or
 - iii. Animated series;(each individually a “**Television Series**” and together the “**Television Series**”, as the context may require);
 - e. High end television drama series: fictional high budget television drama series of international quality, with high production values and featuring high profile talents, intended for commercial distribution and typically comprising-multiple episodes each of 1 broadcast hour with a series narrative (“**High-End Television Drama Series**”);

- f. Short form content:
- i. Short films with a minimum running time of 10 minutes and a maximum running time of 40 minutes (“**Short Films**”);
 - ii. Television commercials intended for commercial broadcast only (“**TVCs**”); or
 - iii. Music videos: short films or visual productions created to accompany a song or musical composition which are a standalone production (meaning that they are not part of a wider project, such as a Feature Film, Television Series or High-End Television Drama Series) (“**Music Videos**”);
- (each individually and together the “**Short Form Content**”, as the context may require); or
- g. Entertainment shows comprising quizzes, game shows, talent shows, variety shows, music specials, reality television and other general entertainment programmes (“**Entertainment Shows**”).

Television Series and High-End Television Drama Series

- 2.19 Save as set out in this Clause 2.19, each Television Series and High-End Television Drama Series shall only be entitled to one Rebate per calendar year. If more than one Season of a Television Series or High-End Television Drama Series (as applicable) is produced, broadcast and/or distributed within the same calendar year, Applicant shall obtain ADFC’s prior written approval as a pre-requisite prior to making an Application for a Rebate in respect of any second or multiple Season of a Television Series or High-End Drama Series (as applicable) within the same calendar year. An Application in respect of any second or multiple Season of a Television Series or High-End Television Series (as applicable) will be subject to review by ADFC and may be accepted or declined at ADFC’s sole and absolute discretion. Applicant shall provide to ADFC all documentary evidence requested by ADFC, including without limitation any commissioning agreement(s) and/or distribution letters of intent, to allow ADFC to make such determination.
- 2.20 ADFC shall determine, at its sole and absolute discretion, if a Television Series qualifies as a High-End Television Drama Series. Applicant shall provide to ADFC all documentary evidence requested by ADFC to allow ADFC to make such determination, including without limitation any commissioning agreement(s).

Entertainment Shows

- 2.21 Entertainment Shows will be eligible for the Rebate subject to:
- a. Applicant obtaining ADFC’s prior written approval as a pre-requisite prior to making any Application for an Entertainment Show;
 - b. not otherwise being excluded in accordance with Clauses 2.2 and/or 2.26; and
 - c. obtaining relevant content approval in accordance with Clause 3.4 and otherwise complying with Clause 3.8.

Documentary Programmes and Documentary Series

- 2.22 Documentary Programmes and Documentary Series will be eligible for the Rebate subject to:
- a. Applicant obtaining ADFC’s prior written approval as a pre-requisite prior to making any Application for a Documentary Programmes or Documentary Series (as applicable);
 - b. not otherwise being excluded in accordance with Clauses 2.2 and/or 2.26; and

- c. obtaining relevant content approval in accordance with Clause 3.4 and otherwise complying with Clause 3.8.

Music Videos

2.23 Music Videos will be eligible for the Rebate subject to:

- a. Applicant obtaining ADFC's prior written approval as a pre-requisite prior to making any Application for a Music Video;
- b. not otherwise being excluded in accordance with Clauses 2.2 and/or 2.26; and
- c. obtaining relevant content approval in accordance with Clause 3.4 and otherwise complying with Clause 3.8.

2.24 Applicants are permitted to apply for the Rebate for a series of Music Videos under circumstances where they are part of the same album and are being released as such, subject to Applicant obtaining ADFC's prior written approval as a pre-requisite prior to making any Application for a series of Music Videos.

2.25 If a musical sequence will be filmed in Abu Dhabi and such musical sequence is to be part of a Feature Film, Television Series or High-End Television Drama Series, Applicants must apply for the Rebate under the relevant format category for the broader Project subject to obtaining ADFC's prior written approval as a pre-requisite prior to making any Application for a Rebate for any Project including a musical sequence, obtaining relevant content approval in accordance with Clause 3.4 and otherwise complying with Clause 3.8.

2.26 Excluded Project Categories

The Rebate is not available for any of the following excluded project categories:

- News and current affairs;
- Magazine shows, infotainment, talk shows and lifestyle programming;
- Productions with a primary purpose of fund-raising;
- Training or in-house corporate advertising/promotions; and
- Sports and public events coverage.

2.27 Any Project depicting and representing Abu Dhabi on-screen must ensure that all elements in the Project (including, but not limited to, vehicle license plates) clearly identify Abu Dhabi. If the Project is to depict Abu Dhabi, please notify ADFC and further guidance will be provided.

2.28 Minimum ADQPE

In addition to the eligibility requirements set out above, in order to be a Qualifying Project a minimum spending threshold on ADQPE must be met as follows:

Production Only Projects and Production and Post-Production Projects	Minimum ADQPE
Feature Films	AED 734, 500 (USD 200,000)
IMAX® Feature Films	AED 734,500 (USD 200,000)
High-End Television Drama Series	AED 734,500 (USD 200,000)
Television Programme or Series	AED 183,625 (USD 50,000)
Entertainment Shows	AED 183,625 (USD 50,000)
Short Form Content (Short Films, TVCs, Music Videos)	AED 91,812 (USD 25,000)

Post-Production Only Projects	
Feature Films	AED 257,075 (USD 70,000)
IMAX® Feature Films	AED 257,075 (USD 70,000)
High-End Television Drama Series	AED 257,075 (USD 70,000)
Television Programme or Series	AED 55,087 (USD 15,000)
Entertainment Shows	AED 55,087 (USD 15,000)
Short Form Content (Short Films, TVCs, Music Videos)	AED 36,725 (USD 10,000)

3. APPLICATION PROCESS

- 3.1 The Application is an online (electronic) form, which can be found on the ADFC website at www.film.gov.ae (“**Application Form**”).
- 3.2 One soft (electronic) copy of the completed Application Form, including all required information and documentation in accordance with these Guidelines must be submitted to ADFC before the Rebate application review process can commence.

Content Approval

- 3.3 The Media Council is the federal media regulator of the UAE.
- 3.4 Applicants must obtain Media Council and/or CMA approval for any Project for which they wish to submit an Application. Such approval should be obtained via ADFC as early as possible in the application process to ascertain potential Rebate eligibility. ADFC shall notify Applicant whether Media Council and/or CMA approval is required and may (where applicable), provide to Applicant certain content standard requirements for the relevant Project format.
- a. **Scripted Content:** Applicants are required to secure script approval for the entire content, including all episodes (where applicable), for any scripted content Project that is the subject of an Application.
- b. **Non-Scripted Content:** Applicants are required to secure approval for the entire content, including all episodes (where applicable), accompanied by an undertaking agreement with regards to content, for any non-scripted content Project that is the subject of an Application.
- 3.5 Subject to Clause 3.6, an official response in respect of:
- a. Scripted Content may be expected within 25 Business Days of submission of the script for the entire content, including all episodes (where applicable), for any scripted content Project and any other relevant materials required by ADFC that provide a full description of the scripted content Project; and
- b. Non-Scripted Content will be received within 20 Business Days of submission of the relevant documents required by ADFC for the entire content, including all episodes (where applicable), including but not limited to the treatment and the storyboards for the non-scripted content Project.
- 3.6 ADFC reserves the right to refer any Project to any other Abu Dhabi government entity and/or to request further information from Applicant before reaching a final decision regarding the suitability of the content for the Rebate.
- 3.7 Projects that have not received and maintained the relevant content approvals in accordance with Clause 3.4 will not be eligible for the Rebate.
- 3.8 All content within a Qualifying Project must also comply with:
- a. the social and cultural norms of the UAE;
- b. all applicable laws and regulations in the UAE including, without limitation: (i) the Creative Media Authority – Creative Zone – Abu Dhabi Content Code (currently located https://www.cma.gov.ae/storage/cma_content/regulations/f4fdbab2-f3f3-4a39-b456-15e0e4edd58f.pdf); and (ii) those laws, decisions, regulations and guidance documents issued by or in relation to the regulatory powers exercised by the Media Council; and

- c. must not depict any UAE Parties in a disparaging or defamatory manner or be deemed to depict Abu Dhabi as being an unorderedly, unsafe or unsecure location.
- 3.9 Issuance of a Final Certificate and payment of any Rebate in relation to a Project is conditional always upon:
- a. Applicant obtaining and maintaining relevant content approval for a Project; and
 - b. compliance with Clauses 3.8, 3.23, 3.24, 3.26 and otherwise complying with all requirements of these Guidelines.

Interim Certificate

- 3.10 The issuance of an Interim Certificate confirms eligibility of a Project for a Rebate in principle along with the estimated amount of the Rebate payment which, at this stage, should be viewed as a preliminary indication only. Whilst the issuance of an Interim Certificate by ADFC means that the Rebate is guaranteed by ADFC in principle, the final amount of any Rebate payable remains subject to the relevant Project being performed in accordance with the original Application, Interim Certificate, and otherwise complying with all requirements of these Guidelines (including without limitation in respect of content approvals).
- 3.11 Applicants must obtain an Interim Certificate:
- a. during pre-production i.e., before commencing principal photography in Abu Dhabi, for Production Only Projects and Production and Post-Production Projects; and
 - b. prior to the start of any post-production work or services taking place in Abu Dhabi for Post-Production Only Projects.
- 3.12 To obtain an Interim Certificate, the Interim Certificate supporting documentation set out at **Appendix 2A** must be submitted with each Application Form. Submitting false documentation as part of the application for an Interim Certificate will result in immediate disqualification from the Rebate Scheme and the provisions of Clause 7 shall apply.
- 3.13 Once ADFC is in receipt of a fully completed Application Form together with all required supporting documentation as set out in these Guidelines, an Interim Certificate, which may be subject to conditions, will be issued by ADFC within 30 Business Days. **Note:** any error or deficiency in the Application Form or supporting documentation may impact this timeline.
- 3.14 Principal photography (for Production Only Projects and Production and Post-Production Projects) or post-production activity (for Post-Production Only Projects) must commence in Abu Dhabi within 90 calendar days of the issue of the Interim Certificate by ADFC. An extension may be granted, at ADFC's sole and absolute discretion, by up to an additional 30 calendar days where the delay in commencing principal photography or post-production activity (as applicable to the relevant Project) is caused by bona fide events.
- 3.15 In circumstances where principal photography or post-production activity (as applicable to the relevant Project) does not commence within the time periods set out in Clause 3.14 and Applicant fails to inform ADFC, the Interim Certificate shall expire and become invalid and Applicant will be prevented from reapplying for another Interim Certificate relating to the same Project for a period of 6 months from the date of expiration of the Interim Certificate.
- 3.16 Where an Applicant holds an Interim Certificate and material elements of the Project subsequently change, such that the basis on which the Interim Certificate was issued is no longer correct, including, but not limited to, the following:
- a. changes in the Project which affect the budget whereby the total ADQPE is likely to vary by +/- 20% or +/- 1,000,000 AED (whichever is smaller) from the Interim Certificate value;

- b. changes to creative personnel (crew and/or cast);
- c. changes to filming locations;
- d. changes to the Project schedule; and/or
- e. material changes to the script,

at the time of making such changes, Applicant must notify ADFC in writing and confirm with ADFC whether implementing them may affect the eligibility of the Project for a Rebate.

Failure to notify ADFC will result in immediate disqualification of the Project and the provisions of Clause 7 shall apply.

- 3.17 An Applicant that has already received an Interim Certificate shall notify ADFC in writing promptly if the Project is cancelled or otherwise becomes or is likely to become ineligible for the Rebate. If Applicant fails to inform ADFC in writing pursuant to this Clause 3.17, the provisions of Clause 7 shall apply as applicable.
- 3.18 The Applicant shall (and, where Applicant is not the Producer, shall procure that Producer shall) maintain proper books of account, receipts and records in accordance with the norms of the international production industry, and Applicant must ensure that all books of account, receipts and records are retained in the UAE.
- 3.19 Whenever required by ADFC (in writing) Applicant shall supply to ADFC:
- a. footage/rushes and a complete and final cut of the entire Project via a secure link or an official in-person viewing; and
 - b. statements of cost and Project progress reports together with full explanations of any other information that ADFC may reasonably request at any time during or after the production period.
- 3.20 Once principal photography has commenced, representatives of ADFC shall be entitled to visit sets for inspection purposes at any time and document the visits through photographic mediums (i.e., images or videos) to ensure compliance with the information submitted as part of the requirements for the Application and otherwise in compliance with the requirements of these Guidelines.
- 3.21 ADFC reserves the right to require any further information deemed necessary from Applicant or (where Applicant is not the Producer) Producer prior to issuing the Interim Certificate.

Final Assessment

- 3.22 Final confirmation from ADFC of the amount of Rebate payable to Applicant shall be evidenced by the issuance by ADFC of a final certificate of Rebate eligibility (the “**Final Certificate**”).
- 3.23 To be eligible for the issuance of a Final Certificate, each Project must have completed both principal photography and post-production work (if applicable) in Abu Dhabi in accordance with these Guidelines and the Interim Certificate (save where any changes were notified to and accepted by ADFC in accordance with Clause 3.16) including, without limitation:
- a. Securing and maintaining the relevant content approvals for all Project content, including all episodes (where applicable), in accordance with Clauses 3.4;
 - b. Supplying the complete and final cut of the entire Project in accordance with Clause 3.19(a); and
 - c. all Project content, and the Project as a whole, complying with Clause 3.8.

- 3.24 In order to apply for a Final Certificate, Applicant must provide the Final Certificate supporting documentation detailed at Appendix 2B to ADFC within 180 calendar days of completion of principal photography and/or post-production work (if applicable) in Abu Dhabi.
- 3.25 ADFC will carry out the final assessment of the Application within 60 Business Days of receipt of all required documentation and the Audited Expenditure Statement to ensure that all documentation submitted is acceptable (in form and substance) to ADFC and in accordance with the requirements set out in these Guidelines.
- 3.26 The Applicant must also provide the project information set out at Appendix 4 prior to the issuance of the Final Certificate.
- 3.27 ADFC reserves the right to require any further information deemed necessary from Applicant prior to issuing the Final Certificate.
- 3.28 If there are no questions or no additional information is required, ADFC will issue the Final Certificate within 15 Business Days following the expiry of the assessment period in Clause 3.25 and, once issued, payment of the Rebate will be paid by ADFC to Applicant's account as designated in Clause 2.7 within 30 Business Days of issue of the Final Certificate. **Note:** any deficiency or error in the supporting documentation, receipts, statements etc. may impact these timelines, issuance of the Final Certificate and payment of the Rebate.

Express Rebate for Television Commercials

- 3.29 The Express Rebate is available in respect of ADQPE incurred on the production of television commercials which satisfy the definition of TVCs.
- 3.30 In order to obtain an Interim Certificate for an Express Rebate, the relevant supporting documentation set out at Appendix 2C must be submitted with the Application Form. Submitting false documentation as part of the application for an Interim Certificate for an Express Rebate will result in immediate disqualification from the Rebate Scheme and the provisions of Clause 7 shall apply.
- 3.31 Following ADFC's receipt of the completed Express Rebate Application and the documents listed in Appendix 2C, and subject to the review and Express Rebate approval by ADFC at its sole and absolute discretion, the Interim Certificate for any successful Express Rebate Applications will be issued within 5 Business Days from the submission of all the required documents by Applicant.

In order to apply for a Final Certificate for an Express Rebate, the relevant supporting documentation set out at

- 3.32 Appendix 2D must be submitted to ADFC by Applicant, within 180 calendar days of completion of principal photography work for the TVC in Abu Dhabi.
- 3.33 ADFC will carry out the final assessment of the Application for the Express Rebate within 20 Business Days of receipt of all required documentation and the Audited Expenditure Statement to ensure that all documentation submitted is acceptable (in form and substance) to ADFC and in accordance with the requirements set out in these Guidelines.
- 3.34 If there are no questions or additional information required, ADFC will issue the Final Certificate within 15 Business Days following the expiry of the assessment period in Clause 3.33 and, once issued, payment of the Rebate will be paid by ADFC to Applicant's account as designated in Clause 2.7 within 10 Business Days of issue of the Final Certificate. **Note:** any deficiency or error in the supporting documentation, receipts, statements etc. may impact these timelines, issuance of the Final Certificate and payment of the Rebate.

4. ABU DHABI QUALIFYING PRODUCTION EXPENDITURE (ADQPE)

- 4.1 ADQPE is expenditure incurred by Applicant (or Producer if Applicant is not the Producer) wholly in respect of the Qualifying Project and attributable to the categories of goods and services used, sourced and consumed in Abu Dhabi as set out in this Clause 4.
- 4.2 Expenditure described under the header “ADQPE Exclusions” (Clause 4.27) shall not be considered ADQPE and shall not be eligible for the Rebate.
- 4.3 The Applicant is advised to monitor ADQPE and other eligibility criteria during production to ensure that the Project continues to meet eligibility requirements and is carried out in accordance with these Guidelines, the information submitted in the Application, and the information set out in the Interim Certificate.
- 4.4 BTL crew and/or non-speaking extras: In order for an individual’s fees to qualify for the Rebate, Applicant must provide evidence that, at all times relevant to production in Abu Dhabi, all relevant individuals engaged on the Project held a valid visa to legally work in Abu Dhabi; namely:
- a. UAE permanent residence visa;
 - b. UAE short-term work visa (subject to the provisions of Clause 4.13);
 - c. UAE permanent freelancer visa and/or freelancer license; or
 - d. UAE Golden Visa.

Fees for any individual in the UAE in possession of a UAE tourist and/or UAE visit visa issued by any Emirate are not eligible to be claimed as ADQPE.

- 4.5 Except in relation to qualifying BTL crew fees, all payments that qualify for ADQPE must be paid to a supplier registered in Abu Dhabi holding a valid TRN Certificate (if required pursuant to UAE VAT Law) and a current trade licence for the relevant activity (whether issued by CMA or other relevant Abu Dhabi based licensing bodies).
- 4.6 All payments to qualifying individuals and registered suppliers in Abu Dhabi must be made by wire transfer supported with a debit note and/or electronic images of cheques verified by UAE ICCS and supported by clear bank statements identifying all eligible and relevant transactions which should include dates, amounts and beneficiary details.

Applicants must provide auditors with bank details for each qualifying individual and registered supplier in order to accurately verify each wire transfer or cheque payment. Bank details for qualifying individuals or registered suppliers must be properly identified in the qualifying individual’s or registered supplier’s agreement. Contact details for the qualifying individual or registered supplier must be provided to ADFC for payment verification purposes.

- a. Payroll services: In the case of payroll companies providing a payroll service to a Project, Applicant must provide auditors with comprehensive documentation detailing all payments made on Applicant’s (or Producer’s) behalf to individuals working on the Project (including clear bank statements and machine-generated pay slips as evidence of payments made to all qualifying individuals in Abu Dhabi).
 - b. Third-party crew suppliers: In the case that crew members are hired by a third-party vendor on Applicant’s (or Producer’s) behalf, Applicant must provide auditors with a fully executed company services agreement including the breakdown of BTL crew names, roles, daily rates and total contract value, duration of service, and permanent contact details, along with proof of valid UAE visas, for all qualifying individuals.
- 4.7 If ADFC deems any transaction in respect of which ADQPE is claimed to have been conducted in a manner other than at a reasonable commercial rate and not a Related-Party Transaction,

ADFC may apply a market rate to the cost of the applicable goods or services or exclude the costs from ADQPE. This will be determined at ADFC's sole and absolute discretion and its decision will be final.

- 4.8 All Related-Party Transactions must be accompanied by a minimum of three quotations from independent providers for the relevant services and evidenced with fully executed service agreements, including detailed breakdown of costs for labour, goods and services, and full supporting documentation for each category of expenditure. All Related-Party Transactions should be declared separately as part of the Application and in the audit report, with copies of the related party's business license, shareholder information, and ultimate beneficiary details. Failure to do so will result in disqualification of those costs.
- 4.9 All claims that expenditure falls within the definition of ADQPE will be subject to proof that each payment has been incurred and discharged in full prior to finalization of the Audited Expenditure Statement. In addition:
- a. Payments to individuals must not be paid in cash;
 - b. Cash payments to other suppliers: (i) above AED 5,000 can only be claimed as ADQPE with the prior written approval of ADFC and must be supported by machine-generated or electronic and verifiable receipts; (ii) below AED 5,000 must be supported by machine-generated or electronic and verifiable receipts; and
 - c. In addition to the above and at all times, any necessary cash payments made to suppliers registered in Abu Dhabi with a valid TRN Certificate (if so required pursuant to UAE VAT Law) and holding a current trade license for the relevant activity (whether issued by CMA or other relevant Abu Dhabi-based licensing bodies) will be subject to additional ADFC scrutiny and may not qualify as ADQPE at ADFC's sole and absolute discretion and its decision shall be final.

Cast & Other Above-The-Line Personnel

- 4.10 The following fees do not qualify as ADQPE:
- a. Fees paid to resident and non-resident cast members;
 - b. Fees paid to resident and non-resident above-the-line talent (including, but not limited to, producers, screenwriters, directors, casting directors, stunt coordinators and stunt performers);
 - c. Fees paid to other resident and non-resident above-the-line personnel (including, but not limited to, executives, talent agencies, and consultants); and
 - d. Fees paid to production company in-house management where Applicant and Producer are the same company.
- 4.11 Background extras (i.e., non-speaking front-of-camera performing roles) are treated as local services and therefore fees payable to background extras qualify as ADQPE (see Clause 4.18 below).

Crew & Other Below-The-Line Personnel

- 4.12 Fees paid to resident and non-resident BTL crew, whether directly contracted or engaged through third-party suppliers, qualify as ADQPE only in relation to the period during which services are provided for the applicable Project in Abu Dhabi. Applicants must provide the following documentation:
- a. Fully executed BTL crew agreements for all qualifying individuals included as ADQPE, with full names, crew roles, permanent contact details and addresses, and breakdown

of fees submitted with corresponding verifiable, electronic proof of payments supported by machine-generated pay slips and valid UAE visas (as per Clause 4.4).

- b. In instances where an individual crew member is hiring other individuals to provide services in respect of the department they are part of on the Project, Applicant must provide fully executed BTL crew agreements including full names, crew roles, permanent contact details and addresses and a breakdown of fees submitted with verifiable machine-generated pay slips and valid UAE visas for each individual (as per Clause 4.4).
- c. In instances where BTL crew members are hired by third-party vendors, Applicant must provide a fully executed company services agreement including full names, crew roles, permanent contact details and addresses and a breakdown of fees indicating daily rates, total contract value and duration of service, along with valid UAE visas for each individual (as per Clause 4.4).
- d. All payments made to BTL crew for services performed on the Project in their individual capacity must be made directly to the relevant crew member (as an individual) via one of the acceptable payment methods set out at Clause 4.6.

Any discrepancies with regards to the submitted claims for the qualifying individuals by Applicant, Producer, or third-party suppliers, will result in ADQPE being calculated solely based on the evidenced proof of payments.

- 4.13 Applicants are encouraged to hire UAE permanent resident freelancers on Projects to develop the local industry talent pool through invaluable work experience by taking the following steps prior to engaging non-UAE crew:
- a. Exhaust all crew options available on the ADFC online crew Directory (see: https://adfc.reel-scout.com/crew_login.aspx?g=&cl=C);
 - b. Retain and use the services of a local crew or talent agent; and
 - c. Request the assistance of the ADFC Production department to identify suitable available crew members (production@film.gov.ae).
- 4.14 For a non-exhaustive, indicative list of industry-recognized BTL crew, please refer to Appendix 3.

Per Diems

- 4.15 Per diems of up to AED 367.25 (USD 100) per person per day, whether paid to cast or crew (whether or not fees paid to such individual would otherwise qualify as ADQPE), qualify as ADQPE for the period during which the contracted individual is physically located and providing services in Abu Dhabi on the applicable Project. All per diem payments should be included and detailed on a machine-generated payslip for each individual. Manual or handwritten payslips are not acceptable. Per diem payments must be made via one of the acceptable payment methods set out at Clause 4.6.

Equipment

- 4.16 Equipment rental fees qualify as ADQPE provided that the equipment is stored in Abu Dhabi and is supplied by a suitably licensed equipment vendor holding a current Abu Dhabi trade license for equipment hire activity.
- 4.17 Equipment depreciation costs do not qualify as ADQPE.

Location Hire & Other Localized Services

- 4.18 Budgeted Project costs (including hire of extras, location rentals, set construction, accommodation, domestic travel, catering and post production services) generally qualify as ADQPE provided that those costs are incurred with a supplier suitably licensed and based in Abu Dhabi, unless they come within an excluded category described below in Clauses 4.27a)-4.27i). Where there is any doubt as to whether a specific budgeted Project cost will qualify as ADQPE, please reach out to ADFC for written confirmation prior to incurring such expenditure.
- 4.19 Any hire of a private location where the owner does not possess a valid TRN Certificate can only be claimed as ADQPE with the prior written approval of ADFC and is subject to the owner providing a letter attesting the amount paid for the specified period of hire in respect of the Project. In addition to the above and at all times, any necessary payments made to private location owners will be subject to additional ADFC scrutiny and may not qualify as ADQPE at ADFC's sole and absolute discretion.
- 4.20 The purchase or long-term leasing of land or warehouses and related costs are excluded from and do not qualify as ADQPE.

Overheads

- 4.21 General business overhead costs such as office rental and utilities, with the exception of company markups and service charges, qualify as ADQPE only:
- a. in respect of payments to authorized Abu Dhabi registered suppliers; and
 - b. to the extent that they are wholly and properly incurred in respect of the applicable Project in Abu Dhabi.

International Transport

- 4.22 International travel costs qualify as ADQPE provided that the travel is booked via a travel agency located in the Creative Zone – Abu Dhabi and the relevant flight(s) land in Abu Dhabi unless there is no flight available from the destination of origin to Abu Dhabi.

Professional Advisors

- 4.23 Legal, accountancy, payroll services, audit and other professional advisor fees qualify as ADQPE to the extent that they:
- a. are incurred by advisors based and suitably licensed in Abu Dhabi; and
 - b. apply wholly and properly to the Abu Dhabi elements of the applicable Project (in the case of payroll services, to the extent of handling payroll for personnel whose services qualify as ADQPE of the applicable Project).
- 4.24 Reasonable costs attributed to the preparation of the Rebate documentation by those advisors described in Clause 4.23 above qualifies as ADQPE.

- 4.25 Applicants should ensure that the advisors provide a breakdown of their fees so that they are able to identify and attribute which work is/was specifically related to the Project during the identified period of time, in order for such costs to qualify as ADQPE.

Insurance

- 4.26 Provided that the policies are taken out in respect of the Project and paid for via a broker based and licensed in Abu Dhabi, the cost of insurance policies such as workmen's compensation, third-party liability and production insurance qualifies as ADQPE.

4.27 ADQPE Exclusions

a. **Financing Expenditure**

Financing expenditure which includes bank/credit card charges, currency exchange fees and adjustments, service charges, and returns payable on amounts invested in the Project and expenditure connected with raising and servicing finance for the Project, such as interest payments, is excluded from ADQPE.

b. **Production and Investment Agreement**

All legal work carried out on a Production and Investment Agreement, including debt and equity, is considered financing and therefore excluded from ADQPE.

c. **E&O, Completion Bonds**

Insurance policy costs relating to errors & omissions and completion bonds are excluded from ADQPE.

d. **Deferments, Profit Participation & Residuals**

Expenditure that is dependent on the Project's commercial performance and its earnings are excluded from ADQPE including but not limited to:

- Any form of contingent deferred payment;
- Payments dependent on any form of profit to be derived from the Project; and
- Amounts payable in relation to any form of residual payment under any entertainment industry union or guild agreement.

e. **Advances**

All payments made by way of an advance on a payment that is otherwise a deferred, contingent or residual payment (as described above) are excluded from ADQPE.

f. **Gifts and entertainment expenses**

Cast perks, cast entourage costs, gifts, entertainment, parties and gratuities are excluded from ADQPE.

g. **Publicity and marketing costs**

Publicity and promotion expenditures, including Unit Stills Photographers and BTS Footage Teams, are excluded from ADQPE.

h. **Purchase of capital goods**

The purchase cost of capital goods (goods that have a useful life following the completion of the Abu Dhabi production activity) are excluded from ADQPE except with the specific prior written agreement of ADFC for each item. Where items have been

purchased by Applicant or Producer (or by any affiliate or party related to either Applicant or Producer), the cost of renting such items is excluded from ADQPE.

i. **Irrelevant Expenses**

All payments that are deemed by ADFC, at its sole and absolute discretion, as not directly corresponding to physical production and/or post-production expenditure and which are not supported by verifiable documentation clearly identifying the expenditure as incurred in respect of the Project during the production period are excluded from ADQPE.

4.28 **Value Added Tax**

All ADQPE relating to the Rebate shall be calculated and paid exclusive of VAT.

5. TALENT DEVELOPMENT

- 5.1 Talent development is a key driver of the Rebate, aimed at growing the talent pool of media professionals through internship and professional talent development opportunities on Projects in Abu Dhabi.
- 5.2 Applicant shall submit with the Application at the Interim Certificate stage a draft talent development plan (including details of available departments, tasks, duration, supervisor, etc.). The plan should include internship opportunities in one or more departments, and in addition, if requested and mutually agreed with the Talent Development Division, masterclasses, workshops or upskilling courses. Applicant shall provide such opportunities for not less than the number of individuals indicated in the table at Clause 5.4.
- 5.3 Applicant shall liaise with the Talent Development Division as soon as possible and in any event at least 30 Business Days prior to commencement of principal photography in Abu Dhabi (for Production Only Projects and Production and Post-Production Projects) or post-production activity in Abu Dhabi (for Post-Production Only Projects) to ensure that the best talent development opportunities are identified and that the most appropriate individuals benefit from involvement in the Project. Applicant shall submit a final intern list for the Project no later than the first day of principal photography in Abu Dhabi (for Production Only Projects and Production and Post-Production Projects) or the first day of post-production activity in Abu Dhabi (for Post-Production Only Projects).
- 5.4 Applicants and/or Producers shall provide internship opportunities in accordance with the following:

Rebate Amount	Minimum Number of Interns
Less than AED 100,000	1
AED 100,001 to 250,000	2
AED 250,001 to 500,000	3
AED 500,001 to 1,000,000	4
Above AED 1,000,001	5

- 5.5 Applicant will provide the interns with a professional and high-quality internship and is responsible for managing the interns for the period of production, ensuring that all individuals successfully complete all internship processes. Applicant is also responsible for ensuring that all interns are provided with a safe working environment, including the implementation of appropriate policies and procedures to ensure that interns are safeguarded effectively.
- 5.6 Site visits may be completed by the Talent Development Division to ensure that the talent development plan (as may further be developed by Applicant, by way of mutual agreement with the Talent Development Division) is being followed. ADFC may also complete spot checks/set visits to help ensure that interns are placed on and assigned to the agreed posts.
- 5.7 The Applicant will provide detailed internship reports for each individual using the approved template from the Talent Development Division. This report will allow the Talent Development Division to review the interns' experiences and the individual's development in the industry.

6. ENHANCED REBATE

6.1 The Enhanced Rebate is an additional cash incentive offered by ADFC with respect to Qualifying ER Projects, ranging from 2.5% up to a maximum 15% of ADQPE.

6.2 Enhanced Rebate Applicants must be Qualifying Applicants.

6.3 The Qualifying ER Project must also meet the requirements set out at Clause 2.1 and this Clause 6.

6.4 In addition to meeting the eligibility and content approval criteria set out in these Guidelines, to benefit from the Enhanced Rebate:

a. Enhanced Rebate Applicants must obtain ADFC's prior written approval as a pre-requisite prior to making an Application for an Enhanced Rebate; and

b. Qualifying ER Projects must be in one of the following eligible formats:

i. Feature Films in the following formats only:

- Narrative feature films; or
- Animated feature films;

ii. IMAX® Feature Films;

iii. Television Programmes in the following formats only:

- Narrative single television drama/comedy programme; or
- Single animation programme;

iv. Television Series in the following formats only:

- Narrative drama/comedy series; or
- Animated series; or

v. High-End Television Drama Series.

6.5 Short Form Content, Entertainment Shows, Documentary Programmes and Documentary Series are not eligible to benefit from the Enhanced Rebate.

6.6 Whilst meeting:

a. the eligibility requirements set out at Clauses 6.2, 6.3 and 6.4, above; and

b. sufficient ER Criteria to fall within the first band of the Points Banding Scale set out in the table at Clause 6.10,

is a precondition for a successful Enhanced Rebate application, meeting those eligibility requirements and ER Criteria does not guarantee that an Enhanced Rebate application will be successful. Each individual Enhanced Rebate application will be subject to review by ADFC and may be accepted or declined at ADFC's sole and absolute discretion.

6.7 Subject to meeting the eligibility requirements at Clauses 6.2, 6.3 and 6.4, and meeting the relevant ER Criteria set out in the table at Clause 6.14, and subject always to Clause 6.11, Enhanced Rebate Applicant will be provisionally awarded the number of points ("**Points**") for the Qualifying ER Project meeting the relevant ER Criteria in accordance with the Points Scale set out in the table at Clause 6.14.

- 6.8 The number of Points finally awarded will be determined by ADFC, such determination being at its sole and absolute discretion, prior to the issuance of any Final Certificate, following the submission of the relevant documentation by Enhanced Rebate Applicant pursuant to these Guidelines in addition to the delivery of any Marketing Deliverables (as applicable).
- 6.9 Depending on the Points awarded to Enhanced Rebate Applicant by ADFC for the Qualifying ER Project, and subject always to Clauses 6.11 and 6.12, the amount of the Enhanced Rebate payable will be calculated in accordance with the Points Banding Scale set out in the table at Clause 6.10 below.
- 6.10 The percentage of ADQPE available to Enhanced Rebate Applicants for a Qualifying ER Project under the Enhanced Rebate is as follows:

Points Banding Scale	Enhanced Rebate Percentage of ADQPE
10 to 14 Points	2.5%
15 to 39 Points	5%
40 to 69 Points	7.5%
70 to 84 Points	10%
85 Points and above	15%

- 6.11 ADFC has sole and absolute discretion in determining whether, and the degree to which, the ER Criteria have been met and Points earned at both the Interim Certificate and Final Certificate stage of the application process. ADFC's decision shall be final in both instances.
- 6.12 ADFC reserves the right to require any further information deemed necessary from Enhanced Rebate Applicant prior to issuing each of the Interim Certificate and the Final Certificate for the Rebate.
- 6.13 Applications for the Enhanced Rebate must be submitted in accordance with the process set out at Clause 3 of these Guidelines with the Standard Rebate and the Enhanced Rebate forming part of a single application.

6.14 ENHANCED REBATE CRITERIA

ER Criteria	ER Criteria Requirements	Points Scale
Featuring Abu Dhabi (applicable to all ER Eligible Formats)	<p>(i) Part or all of the story in the ER Qualifying Project is “set” and filmed in Abu Dhabi, clearly identifying Abu Dhabi, including representation of landscapes or landmarks (subject to script approval/content approval, as required); and</p> <p>(ii) Abu Dhabi is portrayed in the ER Qualifying Project in a positive manner, without any disparaging or defamatory subject matter, as per the Creative Media Authority's Content Code and in accordance with the Media Council Script Approval Certificate and/or content approval by CMA, as applicable, pursuant to Clauses 3.4 and 3.8 of these Guidelines.</p>	If this ER Criteria is fully met to ADFC's satisfaction, Applicant will be awarded 20 Points. If this ER Criteria is not fully met to ADFC's satisfaction, Applicant will be awarded 0 Points.
Featuring UAE National history, culture, identity, and values (applicable to all ER Eligible Formats)	<p>(i) For this ER Criteria to be met, the representation of UAE national history, culture, identity and values in the ER Qualifying Project should be intrinsically embedded in the narrative (not arbitrarily included). Content should reflect the themes of UAE national history, culture, identity and values including local customs and traditions, languages and dialects.</p>	If this ER Criteria is fully met to ADFC's satisfaction, Applicant will be awarded 10 Points. If this ER Criteria is not fully met to ADFC's satisfaction, Applicant will be awarded 0 Points.
Post-Production (applicable to all Eligible Formats)	<p>(i) For this ER Criteria to be met the entire scope of post-production activity must be carried out, and the total post-production budget must be expended in, Abu Dhabi. All labour, goods and services, must be performed at a post-production facility based in Abu Dhabi which is suitably licensed in Abu Dhabi for post-production activities. All required personnel and equipment must be physically located in Abu Dhabi.</p>	If this ER Criteria is fully met to ADFC's satisfaction, Applicant will be awarded 10 Points. If this ER Criteria is not fully met to ADFC's satisfaction, Applicant will be awarded 0 Points.
Number of Main Unit Shoot Days in Abu Dhabi (applicable to Feature Films only)	<p>(i) For this ER Criteria to be met, principal photography for the applicable ER Qualifying Project must be filmed or partly filmed in Abu Dhabi; and</p> <p>(ii) Each Main Unit Shoot Day claimed by Applicant must be clearly identified within the Project's overall shooting schedule;</p> <p>The total number of Main Unit Shoot Days in Abu Dhabi will be subject to review and verification by ADFC. Applicant shall provide to</p>	If this ER Criteria is fully met and verifiable, Applicant will be awarded 1 Point per Main Unit Filming Day, up to a maximum of 60 Points.

	<p>ADFC all documentary evidence including the applicable Project shooting schedule(s), official call sheets, progress reports and production rushes to allow ADFC to verify the total number of Main Unit Shoot Days in Abu Dhabi.</p> <p>ADFC shall be entitled to verify compliance with this ER Criteria at any time through set visits by ADFC personnel.</p>	
<p>Television Series filmed 100% in Abu Dhabi (applicable to Television Series and High-End Television Series only)</p>	<p>(i) For this ER Criteria to be met, principal photography of a Television Series intended for television or streaming release must be filmed wholly in Abu Dhabi.</p> <p>The location of filming will be subject to review and verification by ADFC. Applicant shall provide to ADFC all documentary evidence including the applicable ER Qualifying Project shooting schedule(s), call sheets, progress reports and production rushes in relation to the ER Qualifying Project to allow ADFC to verify the total number of Main Unit Filming Days in Abu Dhabi.</p> <p>ADFC shall be entitled to verify compliance with this ER Criteria at any time through set visits by ADFC personnel.</p>	<p>If this ER Criteria is fully met and verifiable to ADFC's satisfaction, Applicant will be awarded 20 Points. If this ER Criteria is not fully met to ADFC's satisfaction, Applicant will be awarded 0 Points.</p>
<p>UAE Nationals employed in Above-the-Line positions by the ER Qualifying Project</p>	<p>(i) For this ER Criteria to be met, 1 or more UAE nationals must be employed and receive applicable on-screen credit on the ER Qualifying Project as writer, director, stunt coordinator, stunt performer or lead cast.</p>	<p>If this ER Criteria is fully met to ADFC's satisfaction, Applicant will be awarded 20 Points. If this ER Criteria is not fully met to ADFC's satisfaction, Applicant will be awarded 0 Points.</p>
<p>Marketing Deliverables (Invitation only for projects selected at sole and absolute discretion of ADFC.)</p>	<p>(i) This ER Criteria is applicable to select projects only, upon invitation from ADFC, which shall be determined by ADFC at its sole and absolute discretion.</p> <p>(ii) For this ER Criteria to be met, Applicant must undertake to deliver, and must (with the support of Producer, where Applicant is not the Producer) subsequently deliver, substantial marketing materials of value to Abu Dhabi including, at a minimum those physical deliverables and digital deliverables listed below (together the "Marketing Deliverables") unless otherwise agreed in writing with ADFC.</p> <p>(iii) Each Marketing Deliverable will be subject to assessment and verification by ADFC. The sufficiency of the Marketing Deliverables shall be</p>	<p>If this ER Criteria is fully met to ADFC's satisfaction, Applicant will be awarded up to 30 Points.</p>

	<p>determined by ADFC at its sole and absolute discretion.</p> <p>Marketing Deliverables:</p> <ul style="list-style-type: none"> a. A minimum of 2 special set visits to be mutually arranged between ADFC and Enhanced Rebate Applicant; b. Certain key props and/or costumes that would be identifiable as from the Qualifying ER Project; c. Regional Middle East Feature Film premiere or Television Series episode(s) preview with at least 1 key cast member in attendance (with costs borne by ADFC); d. A special screening of the Feature Film or Television Series episode(s) in Abu Dhabi; e. Official Feature Film and/or Television Series posters signed by director and/or lead cast (minimum of 10 original editions); f. Where Abu Dhabi is the primary location for the Feature Film or Television Series, an Abu Dhabi version of the poster or the ability to manufacture an Abu Dhabi version of the poster at ADFC's cost; g. A mutually approved press release on either commencement or completion of principal photography in Abu Dhabi; h. Promotional "making of" film about the Project in Abu Dhabi, featuring interviews with major cast members, director, and producer; i. Exclusive social media shareable content pieces featuring Abu Dhabi visually and/or by name; j. Access to EPK or B-roll footage that can be used in generic Abu Dhabi promotional materials (subject to talent approval); and k. Photographic stills of the leading cast in locations clearly identifiable as being in Abu Dhabi. <p>The Marketing Deliverables shall be pre-approved and fully cleared by Applicant or Producer (as applicable) prior to delivery thereof to ADFC at Applicant / Producer's sole cost and expense for use worldwide, in perpetuity, by ADFC and the ADFC Affiliates (including, without limitation, with respect to any releases, licenses or consents required in respect of any third party approvals or other</p>	
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	<p>promotional rights that may exist, as well as any/all talent approvals in respect of such usage) to promote Abu Dhabi's media and production industry and showcasing Abu Dhabi as a featured location in the Project, including the right to distribute, award, communicate, exhibit, showcase and/or otherwise display these deliverables in such a manner as they deem fit across all marketing and promotional channels including websites, social media channels and content/digital platforms, at or in connection with events hosted and/or attended by ADFC and/or ADFC Affiliates, and/or at or in connection with key locations in Abu Dhabi.</p>	
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7. DISQUALIFICATION, PENALTIES AND SANCTIONS

- 7.1 ADFC reserves the right to impose penalties and sanctions for any breach of these Guidelines including without limitation the right to suspend, cancel, reject, withdraw, withhold or revoke (in whole or in part) the Application or the Rebate (as applicable) in the event that:
- a. ADFC reasonably suspects (in its sole and absolute discretion) the presence of dishonesty, fraud or wilful negligence or misconduct on behalf of Producer and/or Applicant (whether with respect to the provision of information (including the submission of false documentation), non-compliance with the Guidelines and/or the carrying out of the Project generally) ; and
 - b. Producer and / or Applicant does not comply with Clauses 3.4, 3.8, 8.1, 8.4, or any other material provision of these Guidelines.
- 7.2 Further, ADFC may, acting at its sole and absolute discretion, impose a limited or permanent restriction on Applicant and/or Producer, and the company principals, from applying for and/or receiving a Rebate (whether directly or indirectly or in whole or in part) in the future, and include such Applicants and Producers on the ADFC violations register.
- 7.3 In such circumstances as outlined above, ADFC reserves the right to: (a) report any evidenced fraudulent submissions to the appropriate authorities; and (b) bring legal action against any Producer and/or Applicant.

8. GENERAL

- 8.1 Applicants must ensure at all times during the Project that it, Producer (in the event that Applicant is not the Producer), and all their employees and personnel comply with all applicable laws, statutes, regulations and ministerial decisions in force from time to time, including, but not limited to, UAE labour law, UAE VAT Law and any other tax laws, guidelines, rules and regulations issued by the UAE Federal Tax Authority.
- 8.2 ADFC will use all reasonable efforts to maintain the confidentiality of the information provided by Applicant but may be required to share certain information supplied by Applicant with public authorities and regulators (including CMA and the Media Council) as well as independent consultants.
- 8.3 ADFC shall be entitled at any time, through a qualified accountant, to inspect and audit all books of account and records maintained by Applicant and/or Producer in respect of all data relevant to the Rebate and to contact Applicant's auditors directly where required.
- 8.4 ADFC will be given an on-screen credit in the opening titles or closing credits in all cases on all versions of the Project (or other content as applicable), in the form of a logo and text acknowledgment as provided to Applicant or Producer upon request by ADFC:
- "Produced with the support of the Abu Dhabi Film Commission Cashback Rebate Program and the Emirate of Abu Dhabi".*
- Pursuant to Clauses 3.6 and 3.19a) ADFC reserves the right to review the first fine cut and/or final cut of the Project prior to confirming the inclusion of the ADFC logo and acknowledgment.
- 8.5 ADFC has the right to publicise the filming of the Project in Abu Dhabi and Applicant is required to assist ADFC to facilitate publicity requirements as requested. Applicant and/or Producer must deliver the following marketing deliverables to ADFC for ADFC marketing purposes prior to issuance of the Final Certificate by ADFC:
- a. 10 Official Posters (if a poster is created for the Project);
 - b. 5 production stills from the Abu Dhabi shoot (including BTS shots); and
 - c. BTS footage from the Abu Dhabi shoot (as discussed and agreed with ADFC),
- 8.6 Such marketing deliverables shall be pre-approved and fully cleared by Applicant or Producer (as applicable) prior to delivery thereof to ADFC at Applicant / Producer's sole cost and expense for use worldwide, in perpetuity, by ADFC and the ADFC Affiliates (including, without limitation, with respect to any releases, licenses or consents required in respect of any third party approvals or other promotional rights that may exist, as well as any/all talent approvals in respect of such usage) to promote Abu Dhabi's media and production industry and showcasing Abu Dhabi as a featured location in the Project, including the right to distribute, award, communicate, exhibit, showcase and/or otherwise display these deliverables in such a manner as they deem fit across all marketing and promotional channels including websites, social media channels and content/digital platforms, at or in connection with events hosted and/or attended by ADFC and/or ADFC Affiliates, and/or at or in connection with key locations in Abu Dhabi.
- 8.7 For any complaints, grievances, or whistleblowing activity please contact ADFC directly for further support and guidance at the following email address: Notices@film.gov.ae. Any and all information disclosed, including evidence of harassment, dishonesty, fraud, misconduct, or abuse of Abu Dhabi public funds, will be kept confidential and treated in the strictest confidence by ADFC.

Appendix 1: Definitions and Interpretation

a. Definitions

“**Abu Dhabi**” means the Emirate of Abu Dhabi, UAE.

“**ADFC**” has the meaning given to it in Clause 1.1.

“**ADFC Affiliates**” shall mean ADFC’s government-owned affiliates (including ADMO, CMA, Abu Dhabi Media Network, and each of such entities’ successors).

“**ADFC Approved Auditor**” means a suitably qualified auditor approved by ADFC in writing that conforms to international accounting standard.

“**ADMO**” shall mean the Abu Dhabi Media Office;

“**ADQPE**” means Abu Dhabi Qualifying Production Expenditure, as described at Clause 4.1.

“**Applicant**” means an applicant for a Rebate.

“**Application**” means an application for a Rebate pursuant to the Guidelines.

“**Application Form**” has the meaning given to it in Clause 3.1.

“**Audited Expenditure Statement**” means a written statement summarizing final verified costs across all expenditures, all ADQPE, all expenses to be disqualified, and total expenditure in Abu Dhabi, provided by an ADFC Approved Auditor, setting out the Rebate claimed.

“**BTL**” means below-the-line.

“**Business Days**” means a day (other than a Saturday, Sunday or public holiday) when banks in Abu Dhabi (UAE) are open for business.

“**CMA**” means the Abu Dhabi Creative Media Authority.

“**Enhanced Rebate**” has the meaning given to it in Clause 1.2(b).

“**Enhanced Rebate Applicant**” means an applicant for the Enhanced Rebate.

“**Entertainment Shows**” has the meaning given to it in Clause 2.18(g).

“**ER Criteria**” has the meaning given to it in Clause 1.3(b).

“**Express Rebate**” means the Express Rebate described at Clause 3.29.

“**Feature Film**” has the meaning given to it in Clause 2.18(a).

“**Final Certificate**” has the meaning given to it in Clause 3.22.

“**Guidelines**” means these Rebate Guidelines.

“**High-End Television Drama Series**” has the meaning given to it in Clause 2.18 (e).

“**ICCS**” means Image Cheque Clearing System.

“**IMAX® Feature Film**” has the meaning given to it in Clause 2.18 (b).

“**Main Unit Shoot Day**” means a first unit filming day clearly identified within the Project’s overall shooting schedule which takes place entirely within the geographical boundaries of Abu Dhabi, directed

by the named director of the Project who must be present throughout the day, in addition to at least 1 principal cast member or lead on screen talent (as applicable).

“**Marketing Deliverables**” has the meaning given to it in the table at Clause 6.14.

“**Media Council**” means the UAE Media Council and references to “Media Council” shall include any future body/authority with regulatory oversight of content and/or script approvals in the UAE.

“**Music Videos**” has the meaning given to it in Clause 2.18 (f)(iii).

“**Points Banding Scale**” means the points banding scale in the table at Clause 6.10 setting out the percentage of ADQPE available to Enhanced Rebate Applicants for a Qualifying ER Project under the Enhanced Rebate for various bands of Points.

“**Points Scale**” means the scale of points (“**Points**”) set out in the table at Clause 6.14 to be provisionally awarded to an Enhanced Rebate Applicant for a Qualifying ER Project meeting the relevant ER Criteria.

“**Producer**” means the entity who is principally responsible for supervising all activities relating to the Project in Abu Dhabi.

“**Production and Post-Production Project**” means a Project whereby principal photography activity has taken place in Abu Dhabi and post-production activity takes place in Abu Dhabi.

“**Production Only Project**” means a Project whereby only the principal photography portion of its production takes place in Abu Dhabi.

“**Post-Production Only Project**” means a Project whereby only post-production activity takes place in Abu Dhabi and all principal photography activity takes place outside Abu Dhabi.

“**Project**” means together Production Only Projects, Production and Post-Production Projects and Post-Production Only Projects or each of them individually as the context may require.

“**Qualifying Applicant**” means a production company or a production services company, based in Abu Dhabi and holding a valid CMA trade license, indicating the relevant production activities and must have a permanent production office and address in Abu Dhabi with key operations based out of Abu Dhabi. Information concerning trade license requirements may be found at <https://www.cma.abudhabi/creative-zone>.

“**Qualifying ER Project**” means a Project which satisfies all eligibility and approval criteria set out at Clauses 6.2 and 6.4.

“**Qualifying Project**” means a Project which satisfies all eligibility and approval criteria set out in these Guidelines including, without limitation, at Clauses 2.1, 3.4, and 3.8.

“**Rebate**” means together the Standard Rebate and the Enhanced Rebate, or each of them individually, as the context may require.

“**Rebate Scheme**” means the discretionary (i.e., not automatic) cash incentive program for Qualifying Projects operated by ADFC in accordance with these Guidelines.

“**Related-Party Transaction**” means an arrangement made between parties who have a current business relationship, and/or fall under the same ultimate holding company and/or fall under the same VAT tax group within the UAE.

“**Season**” means a collection of multiple episodes of a Television Series or High-End Television Drama Series that are produced and aired as part of a specific broadcast or streaming cycle or schedule.

“**Short Films**” has the meaning given to it in Clause 2.18(f)(i).

“**Short Form Content**” has the meaning given to it in Clause 2.18(f).

“**Standard Rebate**” has the meaning given to it in Clause 1.2(a).

“**Talent Development Division**” means the CMA department responsible for sourcing candidates for internship opportunities and any other training opportunities (if applicable and available).

“**Television Programme**” has the meaning given to it in Clause 2.18(c).

“**Television Series**” has the meaning given to it in Clause 2.18 (d).

“**TRN Certificate**” means a tax registration number VAT certificate issued in accordance with the requirements of the UAE VAT Law.

“**TVCs**” has the meaning given to it in Clause 2.18(f)(ii).

“**UAE**” means the United Arab Emirates.

“**UAE Parties**” shall mean the UAE (including its leadership, government, military and people), Abu Dhabi (including, without limitation, any locations within Abu Dhabi), Creative Zone – Abu Dhabi, ADFC, the ADFC Affiliates, the Media Council, and each of such entities’ successors, and/or any of their respective subsidiaries or affiliates or any of their respective employees, representatives, officers, directors or agents and/or any of the affiliates of the foregoing.

“**UAE VAT Law**” means the UAE Law No. 8 of 2017 and any related executive regulations.

“**Valid VAT Invoice**” means an invoice issued in accordance with the requirements of the UAE VAT Law.

“**VAT**” means value added tax chargeable in the UAE under the UAE VAT Law (or any equivalent or replacement tax).

b. **Interpretation**

Words referring to any one gender include either or other gender. Unless otherwise stated, references to clauses and appendices are references to clauses of and appendices to these Guidelines. The word "including" and similar words do not limit the general effect of the words which precede them. References to persons shall include individuals, bodies corporate, unincorporated associations, firms, partnerships, joint ventures, companies and corporations. Words expressed in the singular include the plural and vice versa. Provisions including the word "agree", "agreed" or "agreement" require the agreement to be recorded in writing. Words such as "including", "such as", "for instance", "for example" and any other similar expressions are to be construed without limitation. Any reference to any code or legislative provision includes any codes or legislative provisions which subsequently amend, extend, consolidate and/or replace the code or legislative provision referred to.

Appendix 2A: Interim Certificate – Required Supporting Documentation

Item		Details
<input type="checkbox"/>	Logline	<p>Logline for both scripted and non-scripted content. The logline should not exceed 1-2 sentences. If episodic, a logline for each episode as well as a summary logline for the series/season.</p> <p>An English translation must be included if the logline(s) are being presented in the original language of the Project.</p>
<input type="checkbox"/>	Short and long synopsis, treatment and storyboards	<p>For scripted content, a short synopsis (under 200 words) and long synopsis. If episodic, a short synopsis (under 200 words) for each episode and a long synopsis for the full series.</p> <p>For non-scripted content, a short synopsis (under 200 words) detailed treatment and storyboards (as applicable). If episodic, a short synopsis (under 200 words) for each episode</p> <p>An English translation must be included if the synopsis is being presented in the original language of the Project.</p>
<input type="checkbox"/>	Latest draft of the shooting script(s)	<p>Full English and/or Arabic language script(s) for the scripted content that have received Media Council and/or CMA script approval in accordance with Clause 3.4. The working title of the production script(s) submitted should match the title of the production indicated in the relevant script approval certificate.</p>
<input type="checkbox"/>	Copy of Media Council script approval certificate and/or CMA script approval and/or CMA content approval (as applicable)	<p>For scripted content, the most recent Media Council script approval certificate and/or CMA script approval (as applicable) issued to Applicant in respect of the Project in accordance with Clause 3.4. The Media Council script approval certificate and/or CMA script approval should cover the entire content, including all episodes (where applicable) of the Project.</p> <p>For non-scripted content, official confirmation of content approval from Media Council and/or CMA for the Project (in accordance with Clause 3.4) for the entire content, including all episodes (where applicable) of the Project.</p>
<input type="checkbox"/>	Detailed calendar Project schedule and Movie Magic stripboard/one-line filming schedule	<p>A detailed, current and accurate Project calendar schedule detailing all Project related activity taking place in Abu Dhabi including dates and duration of pre-production, shoot, wrap and post-production periods.</p> <p>Details of all tentative and confirmed filming locations for each production day, with corresponding physical addresses and Google maps links for each location, the approximate number of cast and crew members on set, and the contact details for the location manager(s) for the purpose of ADFC team set visits.</p> <p>For scripted content: a Movie Magic stripboard/one-line filming schedule or an Excel spreadsheet schedule indicating all scenes intended to be filmed on each respective day of filming in Abu Dhabi and the applicable tentative or confirmed filming location of each scene.</p>

<input type="checkbox"/>	<p>Daily Call Sheets</p>	<p>As and when available (e.g. once created prior to each filming day): all call sheets issued for all filming days in Abu Dhabi (both Main Unit Shoot Days and 2nd Unit/other Units if applicable).</p> <p>Call sheets should be provided via email to: rebates@film.gov.ae production@film.gov.ae and locations@film.gov.ae prior to each day of filming in Abu Dhabi.</p>
<input type="checkbox"/>	<p>Detailed Post-Production Schedule (if applicable)</p>	<p>For Post-Production Projects: a detailed post production schedule in Abu Dhabi showing the anticipated dates for the offline and online edit periods, VFX, sound editing, ADR, foley, music recording/editing, sound mixing, color grading, graphics, titles, deliverables creation and all other relevant post-production activities (as applicable) and the location of the post-production facility for each activity.</p>
<input type="checkbox"/>	<p>Detailed Project Budget</p>	<p>Total itemized indicative budget for the full Project and post-Production (if applicable) in Abu Dhabi, including detailed breakdowns* for the complete production and post-production (if applicable) expenditure. The budget may be presented in any industry-recognized format preferred by Applicant (e.g. Movie Magic) but must specify the anticipated ADQPE and be accompanied by an ADFC Rebate Worksheet, a template of which can found online through the website and Application Form.</p> <p>*The breakdown of spend should itemize all the individual transactions and include the following details:</p> <p>a. For personnel: crew role/job title, rate (daily, weekly or monthly as applicable), total duration of contract and total estimated fee. (<i>Abu Dhabi local crew expenditure versus non-Abu Dhabi / international crew expenditure should be clearly identified and detailed.</i>)</p> <p>b. For equipment: type/description, rate (daily, weekly or monthly as applicable), total hire period and total estimated fee.</p> <p>c. For services: type, rate (daily, weekly or monthly as applicable), total hire period and total estimated fee.</p> <p>d. For extras: description of on-screen role, rate (daily, weekly or monthly as applicable), total duration of contract and total estimated fee.</p>
<input type="checkbox"/>	<p>Finance Plan, commissioning agreements(s)/financing agreement(s)</p>	<p>A copy of the overall finance plan for the production detailing the source(s) of finance for the production including details of financier(s), distributor(s), broadcaster(s) etc., their country of origin and the amounts provided by each entity for the production.</p> <p>A copy of all fully executed commissioning agreements(s)/financing agreement(s) with the respective parties financing the production, or evidence of intention to conclude the same.</p>
<input type="checkbox"/>	<p>Valid CMA Business License for Applicant</p>	<p>A copy of Applicant's valid CMA business licence, confirming that it is a licensed production company or production services provider, indicating the relevant production activities in respect of the production and a permanent address in Abu Dhabi.</p>

<input type="checkbox"/>	Production Services Agreement(s)	Where Producer and Applicant are different entities, a copy of the fully executed production and post-production (if applicable) services agreement between Applicant and Producer in respect of the production and the Application.
<input type="checkbox"/>	Proof of Production Insurance (inclusive of Public Liability and Workmen's Compensation Liability)	Copy of the relevant production insurance binder in respect of the project detailing the production title, production type and dates of production, proof of payment (system-generated receipt), including proof of public liability insurance in respect of the relevant project and workmen's compensation liability insurance which should specify all personnel, including cast and crew members, engaged in the project in Abu Dhabi (or evidence of an intention to obtain the same).The policies should cover the entire duration of the production in Abu Dhabi.
<input type="checkbox"/>	Filming permit(s)	Copy of Media Council ground/aerial filming permit(s) for confirmed public filming locations in Abu Dhabi to be provided no later than the first day of principal photography in Abu Dhabi.
<input type="checkbox"/>	Intern Placement List	List of all interns working on the production in Abu Dhabi, as mutually agreed with the Talent Development Division, detailing the Emirate of residence for each individual, their contact details, the department(s) they will be working in and the proposed dates/duration of the internship.

Appendix 2B: Final Certificate – Required Supporting Documentation

Item	Details
<input type="checkbox"/> Copy of final version of the Project	<p>A secure viewing link of the final version of the Project intended for release/broadcast should be provided via email to: rebates@film.gov.ae for review by ADFC. Watermarks can be used if required for security purposes.</p> <p>At ADFC's sole discretion, the final version of the Project can be submitted to ADFC at editorial picture lock stage (prior to completion of post-production) or upon full completion of post-production (to be discussed and agreed with ADFC). For Post-Production Only Projects, the final version of the Production should only be submitted when all post-production has been completed.</p> <p>For episodic productions: all completed episodes relating to the final Rebate submission to ADFC. For example, if the application relates to a drama Television Series comprising ten (10) episodes, all ten (10) completed episodes must be provided to ADFC.</p>
<input type="checkbox"/> Letters of Representation: Production Service Providers/Equipment Vendors	<p>Letters of representation from all companies that provided production services for the Project and letters of representation from all key equipment vendors on the production (e.g. camera, grip, lighting, catering, transport etc) detailing the services provided, the dates of services and the amounts paid for such services.</p>
<input type="checkbox"/> Letters of Representation: Post-Production Services (if applicable)	<p>A letter of representation from all companies that provided post-production services (if applicable) on the Project (e.g. sound design, online editing, color grading etc) detailing the services provided, the dates of services and the amounts paid for such services.</p>
<input type="checkbox"/> Final Unit List	<p>A full and final list of above-the-line and below-the-line crew engaged on the production in Abu Dhabi also detailing the country or Emirate of residence/visa information for each individual.</p>
<input type="checkbox"/> Final Cast List	<p>A full and final list of cast & stunt personnel engaged on the production in Abu Dhabi also detailing the country or Emirate of residence/visa information for each individual.</p>
<input type="checkbox"/> Final Daily Call Sheets	<p>As and when available (e.g. once created for each filming day): all final official call sheets issued for all filming days in Abu Dhabi (both Main Unit Shoot Days and 2nd Unit/other Units if applicable).</p> <p>Call sheets should be provided via email to: rebates@film.gov.ae production@film.gov.ae and locations@film.gov.ae prior to each day of filming in Abu Dhabi.</p> <p>As part of Applicant's Final Certificate submission, a complete set of all call sheets issued for all filming days in Abu Dhabi (both Main Unit Shoot Day and 2nd Unit/other Units if applicable).</p>

<input type="checkbox"/>	Final detailed calendar production schedule	A final detailed production calendar schedule showing the final/actual dates for prep, shoot, wrap, post and delivery periods, detailing all production activities and the location(s) of all work.
<input type="checkbox"/>	Final Movie Magic stripboard/one-line filming schedule	For scripted content: the final Movie Magic stripboard/one-line filming schedule or an Excel spreadsheet schedule showing the scenes actually shot on each respective filming day in Abu Dhabi.
<input type="checkbox"/>	Final detailed Post-Production Schedule (if applicable)	For Post-Production projects, final detailed post-production schedule showing the actual dates for the offline and online edit periods, VFX, sound editing, ADR, foley, music recording/editing, sound mixing, color grading, graphics, titles, deliverables creation and all other relevant post-production activities (as applicable) and the location of the post-production facility for each activity.
<input type="checkbox"/>	Final location contact list	Full and final list of all locations used for filming in Abu Dhabi including a note of how many days filming took place at each location and the contact details for each location used in Abu Dhabi.
<input type="checkbox"/>	Final crew contracts	Copies of all final, fully executed crew contracts that are included as ADQPE, with a breakdown of names, permanent contact details, and proof of payment (i.e., wire transfers supported with a debit note, and/or electronic images of cheques verified by UAE ICCS and supported by clear bank statements) for the relevant individuals.
<input type="checkbox"/>	Final Third-party/vendor agreements and tax invoices	<p>Copies of all final, fully executed third-party/vendor agreements and system-generated Valid VAT Invoices that are included as ADQPE showcasing detailed breakdowns of costs (as described in the Detailed Project Budget row at Appendix 2A) for all labour, goods and services provided in Abu Dhabi and supported by proof of payments (i.e., wire transfers supported with a debit note, and/or electronic images of cheques verified by UAE ICCS, and supported by clear bank statements), receipts of funds corresponding to all payments, TRN Certificates, and CMA trade licenses.</p> <p>Third-party/vendor agreements should also indicate the breakdown of names, roles, daily rates and total contract value, duration of service, valid UAE visas, and permanent contact details for all qualifying individuals that are included as ADQPE.</p>
<input type="checkbox"/>	Final extras summary spreadsheet and final extras agreements/release forms	A full and final spreadsheet detailing all extras/background artists hired each filming day in Abu Dhabi and the amount paid to each individual and a copy of the fully executed agreement or release form, and salary voucher for each individual Extra whose fee is included as ADQPE, and valid UAE visas and/or Emirates IDs for all qualifying individuals.
<input type="checkbox"/>	Final vendors List	A full and final list of all vendors/suppliers providing equipment/services to the production in Abu Dhabi along with details of what they provided for the production (i.e., camera equipment, props, etc.), the contact details for the suppliers and the contact person for the Project.

<input type="checkbox"/>	Final Production Services Agreement(s)	If applicable, a copy of the final, fully executed production services agreement with the local production company providing services on behalf of the producer in Abu Dhabi in respect of the project.
<input type="checkbox"/>	Final Intern List	A full and final list of all interns working on the production in Abu Dhabi, approved by the Talent Development Division, detailing the Emirate of residence for each individual, their contact details, the department(s) they worked in and the dates/duration of the internship.
<input type="checkbox"/>	Final Script(s)	Final shooting script(s) including all script amendments/colored pages (if applicable).
<input type="checkbox"/>	Copy of final Media Council Script Approval and/or final CMA script approval and/or final CMA content approval (as applicable)	<p>If subsequent content approval(s) were obtained by Applicant (in addition to the content approval previously provided with the Application), full details must be provided to ADFC.</p> <p>For scripted content, the final Media Council script approval certificate and/or final CMA script approval (as applicable) issued to Applicant in respect of the Project in accordance with Clause 3.4. The final Media Council script approval certificate and/or final CMA script approval should cover the entire content, including all episodes (where applicable) of the Project.</p> <p>For non-scripted content, final confirmation of content approval from Media Council and/or CMA for the Project (in accordance with Clause 3.4) for the entire content, including all episodes (where applicable) of the Project.</p>
<input type="checkbox"/>	Final Logline	<p>Final logline for both scripted and non-scripted content. The logline should not exceed 1-2 sentences. If episodic, a logline for each episode must also be provided in addition to a summary logline for the Television Series/season.</p> <p>An English translation must be included if the logline(s) are being presented in the original language of the production.</p>
<input type="checkbox"/>	Final short and long synopsis, treatment and storyboards	<p>For scripted content, the final short synopsis (under 200 words) and final long synopsis. If episodic, a final short synopsis (under 200 words) for each episode and a final long synopsis for the full series.</p> <p>For non-scripted content, a short synopsis (under 200 words) detailed treatment and storyboards (as applicable). If episodic, a short synopsis (under 200 words) for each episode</p> <p>An English translation must be included if the synopsis is being presented in the original language of the production.</p>
<input type="checkbox"/>	Final Finance Plan, commissioning agreements(s)/financing agreement(s)	<p>A copy of the overall final finance plan for the production detailing the source(s) of finance for the production including details of financier(s), distributor(s), broadcaster(s) etc, their country of origin and the final amounts provided by each entity for the production.</p> <p>A copy of all final fully executed commissioning agreements(s)/financing agreement(s) with the respective parties who financed the production.</p>

<input type="checkbox"/>	Final Budget	Final budget for the production in Abu Dhabi if different from the Budget previously submitted to ADFC at Interim Certificate Stage.
<input type="checkbox"/>	Distribution Information	Full details of the Sales Agent and Distributor(s) if confirmed and provide copies of Letter(s) of Intent, Commissioning Agreements, Sales Agent Agreements and/or Distributor Agreements where applicable.
<input type="checkbox"/>	Final Credits	A document containing the final credits of the production (or final credits listings for each episode if applicable) presented as they appear on screen (both opening titles and closing credits as applicable to the Project) including applicable on-screen credit/logo for ADFC.
<input type="checkbox"/>	Copyright Owner	A letter from the copyright owner if different to Applicant confirming the chain of title for the Project.

Appendix 2C: TVC's – Interim Certificate – Required Supporting Documentation

Item	Details
<input type="checkbox"/>	<p>Media Council and/or CMA Approved Treatment and Storyboards (as applicable)</p> <p>The final, detailed treatment and storyboard(s) for the entire content of the TVC approved by Media Council and/or CMA (as applicable) in accordance with Clause 3.4.</p> <p>An English translation must be included if the treatment is being presented in the original language of the production.</p>
<input type="checkbox"/>	<p>Copy of Media Council and/or CMA Content Approval</p> <p>Written, official confirmation of content approval for the TVC from Media Council and/or CMA (as applicable) issued to Applicant in accordance with Clause 3.4 based upon the approved detailed treatment and storyboard(s) for the entire content.</p>
<input type="checkbox"/>	<p>Detailed calendar production schedule</p> <p>A detailed, current and accurate production calendar schedule detailing all production activity taking place in Abu Dhabi including dates and duration of pre-production, shoot, wrap and post-production periods.</p> <p>Details of all tentative and confirmed filming locations for each production day, with corresponding physical addresses and Google maps links for each location, the approximate number of cast and crew members on set, and the contact details for the location manager(s) for the purpose of ADFC team set visits.</p>
<input type="checkbox"/>	<p>Daily Call Sheets</p> <p>As and when available (e.g. once created prior to each filming day): all call sheets issued for all filming days in Abu Dhabi (both Main Unit and 2nd Unit/other Units if applicable).</p> <p>Call sheets should be provided via email to rebates@film.gov.ae production@film.gov.ae and locations@film.gov.ae prior to each day of filming in Abu Dhabi.</p>
<input type="checkbox"/>	<p>Detailed Post-Production Schedule (if applicable)</p> <p>A detailed post-production schedule in Abu Dhabi showing the anticipated dates for the offline and online edit periods, VFX, sound editing, ADR, foley, music recording/editing, sound mixing, color grading, graphics, titles, deliverables creation and all other relevant post-production activities (as applicable) and the location of the post-production facility for each activity.</p>
<input type="checkbox"/>	<p>Detailed Project Budget</p> <p>Total itemized indicative budget for the full production and post-production (if applicable) in Abu Dhabi, including detailed breakdowns* for the complete production and post production (if applicable) expenditure. The budget may be presented in any industry-recognized format preferred by Applicant (e.g. Movie Magic) but must specify the anticipated ADQPE and be accompanied by an ADFC Rebate Worksheet, a template of which can found online through the website and Application Form.</p> <p>*The breakdown of spend should itemize all the individual transactions and include the following details:</p> <p>a. For personnel: crew role/job title, rate (daily, weekly or monthly as applicable), total duration of contract and total estimated fee. <i>(Abu Dhabi local crew expenditure versus non-</i></p>

		<p><i>Abu Dhabi / international crew expenditure should be clearly identified and detailed.)</i></p> <p>b. For equipment: type/description, rate (daily, weekly or monthly as applicable), total hire period and total estimated fee.</p> <p>c. For services: type, rate (daily, weekly or monthly as applicable), total hire period and total estimated fee.</p> <p>d. For extras: description of on-screen role, rate (daily, weekly or monthly as applicable), total duration of contract and total estimated fee.</p>
<input type="checkbox"/>	Finance Plan, commissioning agreements(s)/financing agreement(s)	<p>A copy of the overall finance plan for the production detailing the source(s) of finance for the production including details of financier(s), distributor(s), broadcaster(s) etc, their country of origin and the amounts provided by each entity for the production.</p> <p>A copy of all fully executed commissioning agreements(s)/financing agreement(s) with the respective parties financing the production, or evidence of intention to conclude the same.</p>
<input type="checkbox"/>	Valid CMA Business License for Applicant company	A copy of Applicant's valid CMA business licence, confirming that it is a licensed production company or production services provider, indicating the relevant production activities in respect of the production and a permanent address in Abu Dhabi.
<input type="checkbox"/>	Production Services Agreement(s)	Where Producer and Applicant are different entities, a copy of the fully executed production and post-production (if applicable) services agreement between Applicant and Producer in respect of Project and the Application.
<input type="checkbox"/>	Proof of Production Insurance (inclusive of Public Liability and Workmen's Compensation Liability)	Copy of the relevant production insurance binder in respect of the project detailing the production title, production type and dates of production, proof of payment (system-generated receipt), including proof of public liability insurance in respect of the relevant project and workmen's compensation liability insurance which should specify all personnel, including cast and crew members, engaged in the project in Abu Dhabi (or evidence of an intention to obtain the same). The policies should cover the entire duration of the production in Abu Dhabi.
<input type="checkbox"/>	Filming permit(s)	Copy of Media Council ground/aerial filming permit(s) for confirmed public filming locations in Abu Dhabi to be provided no later than the first day of principal photography in Abu Dhabi.
<input type="checkbox"/>	Intern Placement List	List of all interns working on the production in Abu Dhabi, as mutually agreed with the Talent Development Division, detailing the Emirate of residence for each individual, their contact details, the department(s) they will be working in and the proposed dates/duration of the internship.

Appendix 2D: TVC's – Final Certificate – Required Supporting Documentation

Item	Details
☐	Copy of final version of the TVC A secure viewing link of the final version of the Project intended for release/broadcast via email to rebates@film.gov.ae for review by ADFC prior to commercial release/broadcast. Watermarks can be used if required for security purposes.
☐	Letters of Representation: Production Service Providers/Equipment Vendors Letters of representation from all companies that provided Production Services for the production and letters of representation from all key equipment vendors on the production (e.g. camera, grip, lighting, catering, transport, etc.) detailing the services provided, the dates of services and the amounts paid for such services.
☐	Letters of Representation: Post-Production Services (if applicable) A letter of representation from all companies that provided post-production services (if applicable) on the production (e.g. sound design, online editing, color grading etc) detailing the services provided, the dates of services and the amounts paid for such services.
☐	Final Unit List A full and final list of above-the-line and below-the-line crew engaged on the production in Abu Dhabi also detailing the country or Emirate of residence/visa information for each individual.
☐	Final Cast List (if applicable) A full and final list of cast & stunt personnel engaged on the production in Abu Dhabi also detailing the country or Emirate of residence/visa information for each individual.
☐	Final Daily Call Sheets As and when available (e.g. once created for each filming day): all final official call sheets issued for all filming days in Abu Dhabi (both Main Unit and 2nd Unit/other Units if applicable). Call sheets should be provided via email to rebates@film.gov.ae production@film.gov.ae and locations@film.gov.ae prior to each day of filming in Abu Dhabi. As part of Applicant's Final Certificate Submission, a complete set of all call sheets issued for all filming days in Abu Dhabi (both Main Unit and 2nd Unit/other Units if applicable).
☐	Final detailed calendar production schedule A final detailed production calendar schedule showing the final/actual dates for prep, shoot, wrap, post and delivery periods, detailing all production activities and the location(s) of all work.
☐	Final detailed Post-Production Schedule (if applicable) Final detailed post-production schedule showing the actual dates for the offline and online edit periods, VFX, sound editing, ADR, foley, music recording/editing, sound mixing, color grading, graphics, titles, deliverables creation and all other relevant post-production activities (as applicable) and the location of the post-production facility for each activity.
☐	Final location contact list Full and final list of all locations used for filming in Abu Dhabi including a note of how many days filming took place at each location and the contact details for each location used in Abu Dhabi.
☐	Final crew contracts Copies of all final, fully executed crew contracts that are included as ADQPE, with a breakdown of names, permanent contact details, and proof of payment (i.e., wire transfers supported with a debit note, and/or electronic images of cheques verified by UAE

		ICCS and supported by clear bank statements) for the relevant individuals.
<input type="checkbox"/>	Final Third-party/vendor agreements and tax invoices	<p>Copies of all final, fully executed third-party/vendor agreements and system-generated Valid VAT Invoices that are included as ADQPE showcasing detailed breakdowns of costs (as described in the Detailed Project Budget row at Appendix 2C) for all labour, goods and services provided in Abu Dhabi and supported by proof of payments (i.e., wire transfers supported with a debit note, and/or electronic images of cheques verified by UAE ICCS, and supported by clear bank statements), receipts of funds corresponding to all payments, TRN Certificates, and valid trade licenses.</p> <p>Third-party/vendor agreements should also indicate the breakdown of names, roles, daily rates and total contract value, duration of service, valid UAE visas, and permanent contact details for all qualifying individuals that are included as ADQPE.</p>
<input type="checkbox"/>	Final extras summary spreadsheet and final extras agreements/release forms	A full and final spreadsheet detailing all extras/background artists hired each filming day in Abu Dhabi and the amount paid to each individual and a copy of the fully executed agreement or release form, and salary voucher for each individual Extra whose fee is included as ADQPE, and valid UAE visas and/or Emirates IDs for all qualifying individuals.
<input type="checkbox"/>	Final vendors List	A full and final list of all vendors/suppliers providing equipment/services to the production in Abu Dhabi along with details of what they provided for the production (i.e., camera equipment, props, etc.), the contact details for the suppliers and the contact person for the Project.
<input type="checkbox"/>	Final Production Services Agreement(s)	If applicable, a copy of the final, fully executed production services agreement with the local production company providing services on behalf of the producer in Abu Dhabi in respect of the Project.
<input type="checkbox"/>	Final Intern List	A full and final list of all interns working on the production in Abu Dhabi, approved by the Talent Development Division, detailing the Emirate of residence for each individual, their contact details, the department(s) they worked in and the dates/duration of the internship.
<input type="checkbox"/>	Final commissioning agreement(s)	A copy of all final fully executed commissioning agreements(s) (e.g. agency agreement, brand agreement) with the respective parties who financed the TVC.
<input type="checkbox"/>	Final Budget	Final Budget for the production in Abu Dhabi if different from the Budget previously submitted to ADFC at Interim Certificate stage.

Appendix 3: Eligible Below-the-Line Crew

Please refer below to a non-exhaustive and indicative list of qualifying BTL crew positions.

BTL Crew	
PRODUCTION	
Production Staff	Art Department
Line Producer	Production Designer
Unit Production Manager/Production Manager	Art Director
Production Supervisor	Assistant Art Director
Production Coordinator	Draughtsperson
Assistant Production Coordinator	Set Designer
Production Secretary	Art Department Buyer
Travel/Accommodation Secretary	Graphic Designer/Graphic Artist
Production Assistant/Production Runner	Storyboard Artist(s)/Illustrator(s)
Aerial/Marine Coordinator	Scenic Painter
1st Assistant Director	Art Department Coordinator
2nd Assistant Director	
3rd Assistant Director	
Crowd Assistant Director	
Set PA/Floor Runner	
Production Accountant	
Assistant Accountant	
Payroll Accountant	
Accountant Assistant	
Script Supervisor	
Extras (Non-Speaking On-Camera)	Set Construction
Extras Casting Director	Construction Coordinator
Extras Casting Coordinator	Construction Manager
Stand-In	Construction Foreman
Photo Double/Picture Double	Paint Foreman
Special Ability Extra	Labour Foreman
Extra/Background Artist	Carpenter
	Painter
	Rigger
	Labourer
Property	Set Decoration
Prop Master	Set Decorator
Assistant Prop Master	Assistant Set Decorator
Prop Maker	Set Dec Buyer
Standby Props	Set Dresser/Swing Gang
Armorer/Weapons Handler	Greensman
Animal Handler/Wrangler	
Camera	Set Operations

Director of Photography Camera Operator/Steadicam Operator 1st Assistant Camera/Focus Puller 2nd Assistant Camera/Clapper Loader Camera Assistant DIT/Data Wrangler Video Playback Operator Video Assistant	Key Grip Best Boy Grip Dolly Grip Crane Grip Rigging Grip Grip/Rigger Standby Carpenter/Painter Craft Service Unit Medics
Sound	Set Lighting
Sound Mixer/Sound Recordist 1st Assistant Sound/Boom Operator 2nd Assistant Sound/Cableman/Sound Utility Sound Assistant Sound Engineer	Chief Lighting Technician/Gaffer/Rigging Gaffer Best Boy Electric Electricians/Rigging Electricians Lamp Operator/Set Lighting Technician Lighting Director
Special Effects	Makeup & Hair
SFX Supervisor SFX Floor Supervisor/Workshop Supervisor SFX Foreman SFX Technician SFX Coordinator SFX Assistant	Make-Up Designer Make-Up Supervisor Key Make-Up Artist/Make-Up Artist Make-Up Assistant Hair Designer Key Hair/Hairstylist(s) Hair Assistant Prosthetics Designer/Technician Special Effects Make-Up Artist
Locations and Unit	Costumes
Supervising Location Manager Location Manager Assistant Location Manager Location Assistant Location Scout Unit Manager Basecamp Manager Assistant Unit Manager Unit Assistant	Costume Designer Costume Supervisor Assistant Costume Designer Costume Buyer Costume Assistant On-Set Dresser/Standby Costume Tailor)/Seamstress Ager/Dyer
Transportation	
Transport Coordinator Transport Captain Driver Picture Vehicle Coordinator	
POST-PRODUCTION	

Editorial	Sound Editorial
Post-Production Supervisor Post-Production Coordinator Post-Production DI Line Producer Editor Assistant Editor Apprentice Editor/Edit Assistant VFX Editor VFX Supervisor Online Editor Offline Editor	Sound Supervisor Sound Editor Assistant Sound Editor ADR Editor Dialogue Editor Foley Editor FX Editor Music Editor
Color Grading	Data Lab Management/Media Management
Senior Colorist Colorist	Media Operator Asset Manager

Appendix 4: Project Information

ADFC requires productions to provide statistical, personnel and confirmed production information as part of building ADFC's database and promoting production activity in Abu Dhabi.

1.1	Production Information	
1.1.1	Final Title of the Production	
1.1.2	Previous Titles/AKA (if applicable)	
1.1.3	Country of Origin (eg. UAE, UK, US etc.)	
1.1.4	Format (eg. Feature Film, TV Drama Series etc.)	
1.1.5	Genre (eg. Action, Drama, Comedy, Family, Sci-Fi, Horror etc.)	
1.1.6	Anticipated US Rating (for Feature Films, if applicable)	
1.1.7	Running Time/Length (in minutes) including closing credits	
1.1.8	Season (if applicable)	
1.1.9	Number of Episodes (if applicable)	
1.1.10	Synopsis or Outline of Episodes (under 200 words)	
1.1.11	Logline (1 or 2 sentences only)	
1.1.12	Story Setting (eg. Abu Dhabi, Space, Fictional City etc.)	
1.1.13	Abu Dhabi real-life locations identified in the script, if applicable	
1.1.14	Filming days in Abu Dhabi on this production	
1.1.15	Filming days outside Abu Dhabi on this production	
1.1.16	Percentage of total filming in Abu Dhabi	
1.1.17	Other Emirates/Countries used for filming on this production	
1.1.18	Abu Dhabi Production Services Company (if applicable) & Production Fee paid	
1.1.19	Percentage of the total budget spent in Abu Dhabi	
1.1.20	Percentage of the total budget spent on Abu Dhabi resident personnel	
1.1.21	Percentage of the total budget spent on goods or services in Abu Dhabi with Abu Dhabi registered companies	
1.1.22	Total number of ATL Crew employed on the Project in Abu Dhabi	
1.1.23	Total number of ATL Crew that are Abu Dhabi Resident/Abu Dhabi Visa	
1.1.24	Total number of ATL Crew that are UAE Visa Holder from Other Emirates	
1.1.25	Percentage of total ATL Crew that is Abu Dhabi Resident/Visa Holder	
1.1.26	Percentage of total ATL Crew that is UAE Visa Holder from Other Emirates	
1.1.27	Total number of BTL Crew employed on the Project in Abu Dhabi	
1.1.28	Total number of BTL Crew that are Abu Dhabi Resident/Abu Dhabi Visa	
1.1.29	Total number of BTL Crew that are UAE Visa Holder from Other Emirates	
1.1.30	Percentage of total BTL Crew that is Abu Dhabi Resident/Visa Holder	
1.1.31	Percentage of total BTL Crew that is UAE Visa Holder from Other Emirates	
1.1.32	Detail any production support obtained from ADFC	
1.1.33	Detail any location support obtained from ADFC	
1.1.34	Detail any government support obtained from ADFC	

1.2	Key Personnel Information	
1.2.1	Writer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.2	Director(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.3	Producer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.4	Lead Cast Name(s), Nationality & Country/Emirate of Residence	
1.2.5	Stunt Coordinator Name(s), Nationality & Country/Emirate of Residence	
1.2.6	Line Producer Name, Nationality & Country/Emirate of Residence	
1.2.7	Unit Production Manager Name, Nationality & Country/Emirate of Residence	
1.2.8	Director of Photography Name, Nationality & Country/Emirate of Residence	
1.2.9	Production Designer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.10	Costume Designer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.11	Make-Up Designer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.12	Hair Designer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.13	Sound Recordist(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.14	Editor(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.15	Composer(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.16	Production Accountant(s) Name(s), Nationality & Country/Emirate of Residence	
1.2.17	Production Auditor Name & Company	
1.2.18	Production Lawyer Name & Company	
1.2.19	Copyright Owner of the Production (if different to Applicant)	