



BUDGET 2025 MAJOR SPENDING DECISIONS

Monitoring, Reporting, and Performance Measures for the
New Zealand Screen Production Rebate - International

February 2026

Ministry of Business, Innovation and Employment (MBIE)

Hīkina Whakatutuki – Lifting to make successful

MBIE develops and delivers policy, services, advice and regulation to support economic growth and the prosperity and wellbeing of New Zealanders.

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Contents

- Budget Major Spending Decision Reporting..... 4
- New Zealand Screen Production Rebate – International (Budget 2025)..... 5
 - 1. INTENDED RESULTS, AS COMMUNICATED IN BUDGET DOCUMENTATION..... 5
 - 2. DELIVERABLES AND PLANNED TIMELINE 6
 - 3. AMOUNT ALLOCATED OVER THE FORECAST PERIOD (IN TOTAL AND ANNUALLY)..... 6
 - 4. INDICATORS OF PERFORMANCE, VALUE FOR MONEY AND REPORTING LOCATIONS. 6

Budget Major Spending Decision Reporting

Monitoring, Reporting, and Performance Measures for Major Initiatives.

Major spending decisions are made by the Government through the Budget process, including for initiatives led by the Ministry of Business, Innovation and Employment (MBIE). These decisions are subject to requirements to clearly articulate objectives, planned deliverables, funding allocations, and performance indicators. The requirements place emphasis on effective monitoring and reporting, and on achieving value for money from public investment. They are supported by a Cabinet oversight framework, including enduring systems for transparent reporting and accountability, and defined expectations for major spending decisions.

MBIE's Major budget 2024 spending decisions

- Regional Infrastructure Fund | Kānoa | Regional Economic Development & Investment Unit

MBIE's Major budget 2025 spending decisions

- New Zealand Screen Production Rebate – International | Ministry of Business, Innovation and Employment
- Invest NZ Establishment | Ministry of Business, Innovation and Employment
- International Visitor Conservation and Tourism Levy – Funding Uplifts | Ministry of Business, Innovation and Employment

Who has set reporting requirements for major spending decisions?

Cabinet has established an enduring system for monitoring and reporting on major operating spending decisions of government. There are two different sets of requirements, one for *Major spending decisions* and another for *Major forecast savings and revenue decisions* [[Cabinet Paper: ECO-24-SUB-0231](#) refers]. Beyond these requirements, Cabinet can set additional reporting requirements.

List of major spending decisions: [Reporting on major spending decisions | The Treasury New Zealand](#)

Following the first cabinet decision, Treasury onboards budget decisions as major budget decisions.

What are the reporting requirements for major spending decisions?

For each identified major spending decision, Departments are required to report the **name of the decision as per the Summary of Initiatives for that Budget**, and the:

- intended **results**, as communicated in Budget documentation
- **deliverables** and planned timeline
- **amount allocated** over the forecast period (in **total** and **annually**)
- **indicators** of performance and value for money, and
- **where** (this must include the Department's Annual Report and departmental website) and **how frequently** the above information will be reported.

The Treasury will be capturing the reporting on each decision available on departmental websites as of December 31 and June 30 each year.

The reporting requirements cease, on major spending decisions of government, when the major spending decision is offboarded by the Treasury.

New Zealand Screen Production Rebate – International (Budget 2025)

In Budget 2025, MBIE received funding for the major spending decision, New Zealand Screen Production Rebate – International. Cabinet reset the ongoing appropriation for the New Zealand Screen Production Rebate (international) to reflect forecast costs and reduce cost pressure. The rebate aims to attract international productions, generate production expenditure locally (QNZPE), build skills, and deliver wider economic spillovers across tourism, innovation and New Zealand’s global brand. The rebate is administered by the New Zealand Film Commission (NZFC).

1. INTENDED RESULTS, AS COMMUNICATED IN BUDGET DOCUMENTATION

Problem Definition:

New Zealand faces sustained and increasing competition from other countries in attracting large-scale international screen productions. New Zealand has an established screen production industry and a strong international reputation, which supports economic growth, ongoing skills development and New Zealand’s national brand in key trading markets. Given the prevailing incentive-based global market, without targeted support, the local sector risks losing out on significant investment and opportunities for further activity – international productions will not locate in New Zealand in the absence of competitive settings. This would have flow on impacts on the ability of the screen production sector to support secondary objectives around innovation and tourism promotion. The existing cost pressures and fluctuating demand highlight the need for a sustainable and competitive incentive framework to ensure New Zealand remains a preferred destination for international film and television projects.

Outcomes:

This initiative resets the ongoing appropriation for the rebate to reflect the forecast demand costs and reduce the cost pressure.

The rebate has significant benefits for the New Zealand economy. The rebate attracts investment into New Zealand. International productions hire New Zealand film studios and other facilities to build film sets, and purchase goods and services from local businesses, paying GST on a wide variety of products including accommodation, building materials, hospitality services and transport. Between 2014/15 and 2023/2024, inbound productions invested about \$5.85 billion in New Zealand, supported by around \$1.2 billion in rebate payments. Since 2014/15, an average production eligible for the international rebate has spent \$32.98 million in New Zealand and received an average rebate of \$6.62 million.

The international screen sector creates employment opportunities for New Zealand’s screen talent. In 2023/24, 87 per cent of crew working on international productions receiving the rebate were New Zealanders. Work on international productions enable New Zealanders to gain experience with new production technologies and methods. Large international productions (where they are eligible for the ‘uplift’ component of the rebate) invest in skills and talent development activities, for example via internships and masterclasses, which helps New Zealand crew develop skills essential to building a sustainable industry. New Zealanders are often found in senior roles, as heads of departments or lead cast.

Aside from the direct spend, the international screen production sector also contributes wider benefits to the economy through potential spillover benefits to tourism, the innovation sector, and New Zealand’s brand and reputation. These wider benefits, for New Zealand communities and for the wider Crown accounts through taxes and other revenue, are not reflected in the direct appropriation. In 2021 alone, there was 5,166 New Zealand screen sector businesses and 18,606 screen production and post-production workers. Between 2012 and 2021, there was approximately a four per cent increase in both screen sector businesses and production and post-production workers. New Zealand is recognised globally for its scenic beauty and state-of-the-art production capabilities. These productions have significantly boosted the country’s profile as a world-class filming location and their imagery has global marketing benefits shining a spotlight on New Zealand.

NZFC’s operations are funded by Manatū Taonga – the Ministry for Culture and Heritage, and its strategic framework reflects its role as New Zealand’s film funding agency; supporting the creation, promotion, distribution, and exhibition of films, promoting social cohesion in the New Zealand film industry and encouraging and promoting employment in the New Zealand film industry.

In relation to this rebate, a key strategic objective for NZFC is: *“Collaborate strategically to promote employment and productivity in the New Zealand film industry.”*

New Zealand Screen Production Rebate – International initiative contributes to, rather than being fully accountable for, this NZFC’s strategic objective. NZFC’s annual report includes measures that collectively provide a comprehensive view of New Zealand’s global screen industry positioning and NZFC’s role in fostering international collaboration and investment:

a) Industry Positioning and Economic Impact

How New Zealand is positioned as a leading destination for screen production.

- The effectiveness of international attraction strategies, reflected in serviced enquiries.
- The economic contribution of the NZSPR, including the percentage of New Zealand cast and crew on international productions—signalling strong local engagement and benefit.

b) Reputation and Stakeholder Perceptions

Benchmarking stakeholder views of New Zealand as a world-class production hub, highlighting strengths in infrastructure, talent, and support services.

2. DELIVERABLES AND PLANNED TIMELINE

The NZFC administers the New Zealand Screen Production Rebate scheme on behalf of the Government. In the year to December 2025, the NZFC approved 19 applications, with \$192,737,317 in rebates paid out on a total of \$920,068,811 in Qualifying New Zealand Production Expenditure.

INFORMATION UP TO DECEMBER 2025*	INTERNATIONAL
Qualifying NZ production expenditure	\$920,068,811
Rebate	\$192,737,317
Number of applications approved during the year (up to December 2025)	19
* From monies paid out for the rebate in the first half of the year, covered by prior years provision.	

3. AMOUNT ALLOCATED OVER THE FORECAST PERIOD (IN TOTAL AND ANNUALLY)

Spending on the New Zealand Screen Production Rebate – International depends on demand, which means costs can vary over time. As demand grows, any additional costs will be managed through future Budget processes. To support this initiative, funding for the Multi Year Appropriation (New Zealand Screen Production Grant – International (2021–2026)) has been increased by \$98.476 million, and the annual spending profile has been updated to reflect this change. [refer: [Financial Recommendations: Budget Significant Cabinet Minute 2025 - 08 Business, Science and Innovation - 14 April 2025 - Budget 2025 Information Release](#)]

INITIATIVE	APPROPRIATION	2024/25 (\$m)	2025/26 (\$m)	2026/27 (\$m)	2027/28 (\$m)
Increasing Funding for the New Zealand Screen Production Rebate - International	Economic Development: New Zealand Screen Production Grant - International 2021-2026 (MYA)	63.786	34.690	-	-
	Economic Growth: Large Budget Screen Production Fund	-	-	159.444	159.444
<i>Budget funding allocated prior to major spending decisions</i>		<i>186.214</i>	<i>175.310</i>	<i>50.556</i>	<i>50.556</i>
Initiative Total	Total available initiative funding for each financial year (across the appropriations above)	250.000	210.000	210.000	210.000

4. INDICATORS OF PERFORMANCE, VALUE FOR MONEY AND REPORTING LOCATIONS.

Economic evaluations of the rebate were completed in 2018 and 2022. Policy settings for the rebate were changed in 2023. MBIE has a planned evaluation of the impact of those 2023 settings (currently planned to be completed in 2026), and an annual economic trends report focused on evidence and data that track the wider economic outcomes and return on investment of the rebate.

SHORT TERM INDICATORS

Measure and Indicator	Description	(Other) Reporting channels and timeline	Year 1 Progress (6 months to Dec 2025)
<p>Qualifying New Zealand Production Expenditure value</p> <p>The total annual value of approved Qualifying New Zealand Production Expenditure (QNZPE) for NZSPR (international productions).</p>	<p>The total annual dollar value of Qualified New Zealand Production Expenditure (QNZPE) approved for international screen productions receiving the New Zealand Screen Production Rebate (NZSPR).</p> <p>This includes expenditure on goods, services and labour within New Zealand that meets eligibility criteria for the rebate.</p>	<p>MBIE's 2025/26 Annual Report</p>	<p>Result:</p> <p>YTD: \$920,068,811</p> <p>Q2: \$307,677,433</p>
<p>Additionality (\$) from Budget 2025 decision</p> <p>Proportion of the total annual value of approved Qualifying New Zealand Production Expenditure (QNZPE) for NZSPR (international productions) attributable to additionality, relative to the total fund available.</p>	<p>The funding confirmed through Budget 2025 ensured the continuation of the rebate scheme. This decision delivers benefits that extend beyond the immediate results presented.</p> <p>To estimate the benefits from fund additionality, we calculated it as the proportion of the overall result attributable to additionality, relative to the total fund available.</p> <p>Because the new funding has not yet been utilised, there is currently no result attributable to additionality</p>	<p>-</p>	<p>Result: Nil</p> <p>Commentary: While cash paid out for the rebate in the first half of the year has been high (Rebate \$192.7m on QNZPE \$920.1m) that spend has mainly been covered by provisions in place as at 30 June 2025. New productions and provisions for existing productions filming in 2025/26 has seen costs provided for the international film rebate of \$73.6m on QNZPE of approximately \$307.7m, this is within original budgeted settings. New favourable settings for international productions are in place from 1 January and we expect rebate spend to increase.</p>
<p>Local workforce engagement</p> <ol style="list-style-type: none"> Percentage of New Zealand crew employed on live action international productions receiving the NZSPR. Percentage of New Zealand cast employed on live action international productions receiving the NZSPR 	<p>The percentage of total cast and crew roles on international production receiving the NZSPR-International that are filled by New Zealand citizens or permanent residents. This measure reflects the level of local workforce engagement and contribution to job opportunities in the screen sector.</p>	<p>MBIE's 2025/26 Annual Report</p>	<p>Results:</p> <ol style="list-style-type: none"> 91% 82%
<p>Effectiveness of international attraction strategies</p> <p>Number of enquiries for prospective productions serviced within the financial year</p>	<p>This includes both new and existing prospects. A “new” prospect is a new enquiry related to an actual production, one which we assess to have meaningful potential to be made in New Zealand at some</p>		<p>Result: 41</p>

SHORT TERM INDICATORS			
Measure and Indicator	Description	(Other) Reporting channels and timeline	Year 1 Progress (6 months to Dec 2025)
	point in time. An “existing” prospect is an enquiry first received during a previous period and continuing to engage. This measure is specifically in relation to the MBIE appropriation of \$1.3M for 2024/25.		
Effectiveness of international attraction strategies Number of enquiries for prospective productions serviced within the financial year	This measure includes both live action and PDV.		Result: 12

LONG TERM INDICATORS			
Measure and Indicator	Description	(Other) Reporting channels and timeline	Year 1 Progress (6 months to Dec 2025)
Economic Value The total annual value of approved Qualifying New Zealand Production Expenditure (QNZPE) for NZSPR (international productions).	The total estimated economic value to New Zealand generated by productions receiving the Screen Production Rebate. Specific indicators and the methodology for measurement will be determined as part of the redevelopment of the intervention logic and evaluation as required by the Treasury Fund Reporting Standard.	MBIE Major Budget Spending Decision Report 2026/27 following a 3-year evaluation	Result: Not yet available (2026/27 following a 3-year evaluation)
Skills Development Percentage of productions that invest in skills and talent development through the 5% Uplift rebate.	The proportion of 5% Uplift productions that opt to invest in skills and talent development. This includes initiatives such as training sessions, internship and capability building for New Zealand screen industry workers.	MBIE Major Budget Spending Decision Report 2026/27 following a 3-year evaluation	Result: Not yet available (2026/27 following a 3-year evaluation)
Economic Contribution Measure / indicator to be confirmed	We are investigating the use of data collected by Inland Revenue (e.g. GST or Tax payments which could provide more nuanced information into market dynamics).	Update to be provided in next reporting cycle.	Result: To be updated in July 2026