BUDGET 2025 MAJOR SPENDING DECISIONS

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

November 2026 (as of 30 June 2026)

MINISTRY OF BUSINESS, INNOVATION & EMPLOYMENT
HĪKINA WHAKATUTUKI

New Zealand Government
Te Kāwanatanga o Aotearoa



MINISTRY OF BUSINESS, INNOVATION & EMPLOYMENT
HĪKINA WHAKATUTUKI

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.

More information

Information, examples and answers to your questions about the topics covered here can be found on our website: **www.mbie.govt.nz**

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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, the 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 31 December and 30 June 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. Annual cost pressures and fluctuating demand highlighted the need for a sustainable and competitive incentive framework, with the appropriate level of funding, to ensure New Zealand remains a preferred destination for international film and television projects.

The NZSPR – International settings have changed substantially since 2023. In 2023, the International 5% Uplift was redesigned, the PDV rebate returned to a flat 20 per cent rate, and the minimum qualifying PDV expenditure was reduced to $250,000. From 1 January 2026, the minimum qualifying expenditure for live-action productions was lowered from $15 million to $4 million, the 20 per cent cap on Above the Line costs was removed, and the 5% Uplift was extended to qualifying PDV activity. These changes need to be taken into account when assessing the scheme's performance and value for money.

Outcomes

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

The rebate is essential for the New Zealand screen sector. 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. In 2025/26, 30 productions were approved, generating approximately $1.162 billion in qualifying New Zealand production expenditure.

The international screen sector creates employment opportunities for New Zealand's screen talent. In 2025/26, 91 per cent of crew and 72 per cent of cast working on international productions receiving the rebate were New Zealanders. Work on international productions enables New Zealanders to gain experience with new production technologies and methods. Many 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, innovation opportunities, and New Zealand's global brand and reputation.

New Zealand is recognised globally for its scenic beauty and state-of-the-art production capabilities. Productions supported by the rebate have 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 is a Crown entity funded by the New Zealand Government, including through Manatū Taonga – Ministry for Culture and Heritage and MBIE. Its statutory functions and strategic framework reflect its role in supporting the development of New Zealand's film industry, including the making, promotion, distribution and exhibition of films, and encouraging employment in the industry.

A key NZFC strategic objective relevant to the NZSPR – International is to *"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, 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 June 2026, the NZFC approved 30 productions, with $252,873,935 in rebates approved on a total of $1,162,297,856 in Qualifying New Zealand Production Expenditure.

Information	International (6 Months to Dec 2025)	International (12 Months to Jun 2026)
Qualifying NZ production expenditure	$920,068,811	$1,162,297,856
Rebate	$192,737,317	$252,873,935
Number of productions approved during the year	19	30
* From monies paid out for the rebate in the full 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
Budget funding allocated prior to major spending decisions		186.214	175.310	50.556	50.556
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.

The indicators below describe activity and workforce participation across the NZSPR – International scheme, rather than additional activity attributable to Budget 2025 funding. The Budget 2025 funding increase addressed forecast costs and cost pressures under the existing scheme.

The NZSPR – International is an uncapped, demand-driven rebate. The previous funding-based additionality measure has been discontinued because allocating QNZPE between existing and additional Budget funding does not establish what production activity would have occurred without the rebate. Additionality is therefore not a meaningful impact measure for the additional Budget funding, as this funding met cost pressures arising from the uncapped rebate rather than generating additional QNZPE.

References to a three-year evaluation have been removed to avoid implying a confirmed evaluation timetable. The scheme's settings have changed since 2023, including further changes from January 2026. Future evaluations will need to distinguish results under the different settings and allow sufficient time for production decisions and expenditure to reflect those changes.

SHORT TERM INDICATORS				
Measure and Indicator	**Description**	**Reporting Channels and Timeline**	**Year 1 Progress (6 Months to Dec 2025)**	**Year to Date (12 Months to Jun 2026)**
Qualifying New Zealand Production Expenditure value The total annual value of approved Qualifying New Zealand Production Expenditure (QNZPE) for NZSPR (international productions).	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). This includes expenditure on goods, services and labour within New Zealand that meets eligibility criteria for the rebate.	MBIE's 2025/26 Annual Report	$920,068,811	$1.162 billion

SHORT TERM INDICATORS				
Measure and Indicator	**Description**	**Reporting Channels and Timeline**	**Year 1 Progress (6 Months to Dec 2025)**	**Year to Date (12 Months to Jun 2026)**
Additionality ($) from Budget 2025 decision 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.	This measure sought to identify the value of qualifying New Zealand production expenditure attributable to the additional Budget 2025 funding.	-	Nil	Discontinued
			Reason for the nil result and discontinuation: Budget 2025 funded future forecast costs under the existing rebate, rather than a separate programme of additional production activity. Therefore, it is not meaningful to measure what additional activity would occur due to the funding. The nil result does not mean the rebate did not generate the intended activity. This is captured in the remaining performance measures.	
Local workforce engagement 1.Percentage of New Zealand crew employed on live action international productions receiving the NZSPR.	The percentage of total cast and crew roles on international productions 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.	MBIE's 2025/26 Annual Report	91%	91%
2.Percentage of New Zealand cast employed on live action international productions receiving the NZSPR			82%	72%

SHORT TERM INDICATORS				
Measure and Indicator	**Description**	**Reporting Channels and Timeline**	**Year 1 Progress (6 Months to Dec 2025)**	**Year to Date (12 Months to Jun 2026)**
Effectiveness of international attraction strategies Number of enquiries for prospective productions serviced within the financial year	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 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 $1,274,000 for 2025/26.	-	41	73

LONG TERM INDICATORS				
Measure and Indicator	**Description**	**(Other) Reporting Channels and Timeline**	**Year 1 Progress (6 Months to Dec 2025)**	**Year To Date (12 Months to Jun 2026)**
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	Not yet available (2026/27)	Not yet available (2026/27)
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	Not yet available (2026/27)	Not yet available (2026/27)

LONG TERM INDICATORS			
Measure and Indicator	**Description**	**(Other) Reporting Channels and Timeline**	**Year To Date (12 Months to Jun 2026)**
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.	Work on this improvement remains in progress. We are reviewing the focus of the screen sector report to ensure it provides robust, useful and industry-focused insights on the performance of the screen sector and its economic contribution. This review includes consideration of the report's scope and methodology, its alignment with existing screen sector data collections, and the feasibility of using Inland Revenue data, such as GST and tax payment information, as a longer-term indicator of the economic contribution generated through the New Zealand Screen Production Rebate – International. An update will be provided in the next reporting cycle.



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