STATUTORY INSTRUMENTS.

**S.I. No. 336 of 2026**

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FILM (ENHANCED CREDIT AMOUNT FOR VISUAL EFFECTS) (AMENDMENT) REGULATIONS 2026

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# FILM (ENHANCED CREDIT AMOUNT FOR VISUAL EFFECTS) (AMENDMENT) REGULATIONS 2026

The Revenue Commissioners, in exercise of the powers conferred on them by section 481 of the Taxes Consolidation Act 1997 (No. 39 of 1997), with the consent of the Minister for Finance, and with the consent of the Minister for Culture, Communications and Sport in relation to the matters to be considered regarding the issue of certification under section 481(2), hereby make the following regulations:

1. (1) These Regulations may be cited as the Film (Enhanced Credit Amount for Visual Effects) (Amendment) Regulations 2026.

(2) These Regulations come into operation on 16th July 2026 as respects applications made on or after this date by a producer company for the enhanced credit amount for visual effects under section 481(1D) of the Act of 1997, as inserted by section 45(1) of the Finance Act 2025, to apply to a certificate under section 481(1A) of that Act.

2. The Film Regulations 2019 (S.I. No. 119 of 2019) are amended—

(1) by the insertion of the following Regulation after Regulation 3B:

*“Application for enhanced credit amount for visual effects*

3C. (1) An application under section 481(1D) of the Act of 1997 for a certificate issued under section 481(2)(a) of that Act to specify that the enhanced credit amount for visual effects may apply shall be made in writing to the Minister in advance of commencement of the Irish production.

(2) The Minister shall set out the manner and format of an application under this regulation, and the information that shall accompany such an application, to assist evaluation of the criteria:

(a) (i) that the production of the qualifying film by the qualifying company will consist wholly or mainly of relevant visual effects work, and

(ii) that the eligible expenditure to be incurred on relevant visual effects work on the film is expected to be not less than €1,000,000,

or

(b) that the eligible expenditure to be incurred by the qualifying company on relevant visual effects work on the qualifying film is expected to be not less than €1,000,000.

*Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of* 17*th July,* 2026.

(3) For the purposes of paragraphs (a)(ii) and (b) of the definition of "visual effects project" in section 481(1) of the Act of 1997, the eligible expenditure of not less than €1,000,000 expected to be incurred by the qualifying company on relevant visual effects work shall be provided for by the producer company in the detailed visual effects expenditure plan that is submitted in accordance with Schedule 1 to these regulations.

(4) The visual effects processes that may meet the requirements of the definition of "relevant visual effects work" in section 481(1) of the Act of 1997 are—

(a) Project-specific planning and pipeline setup,

(b) Concept art, storyboarding and pre-visualisation,

(c) Tracking,

(d) Rotoscoping,

(e) Paint-outs, beauty work and cleanup,

(f) Compositing,

(g) Asset creation including modelling, sculpting, texturing and shading, rigging or character setup,

(h) CG animation including keyframe animation, motion capture, procedural animation or facial animation,

(i) Effects and simulation including particles and dynamics, cloth and hair simulation, destruction or rigid body simulations,

(j) Lighting,

(k) Rendering,

(l) Visual effects turnover,

(m) Visual effects editing,

(n) Colour correction for visual effects shots,

(o) Export and delivery of visual effects,

(p) Visual effects supervision, visual effects editorial and visual effects coordination, whether performed on set or in studio,

(q) LiDAR scanning and photogrammetry performed on set, and

(r) Virtual production.

(5) (a) In any case where the Minister determines the relevant criteria have been met the Minister may:

(i) specify when issuing a certificate in accordance with Regulation 3 that the enhanced credit amount for visual effects may apply if on completion of the film it satisfies the criteria of a visual effects project contained in section 481 of the Act of 1997, and

(ii) in accordance with section 481(2)(b) of the Act of 1997, specify in the certificate such conditions in relation to the enhanced credit amount for visual effects as the Minister may consider proper.

(b) (i) In circumstances where an application is made in accordance with this regulation under section 481(1D) of the Act of 1997 in relation to a qualifying film referred to in paragraph (b) of the definition of “visual effects project” in section 481(1) of that Act, and the producer company cannot demonstrate, in advance of commencement of Irish production, that the qualifying company is expected to incur eligible expenditure of not less than €1,000,000 on relevant visual effects work, the Minister may issue a certificate in accordance with Regulation 3 containing the specification referred to in subparagraph (a).

(ii) Without prejudice to the generality of subparagraph (a), where the Minister issues a certificate in the circumstances referred to in clause (i), the Minister shall specify in the certificate that the specification made in accordance with subparagraph (a)(i) is subject to the condition that the producer company notifies the Minister, prior to the completion of the film, that the qualifying company is expected to incur eligible expenditure of not less than €1,000,000 on relevant visual effects work and submits to the Minister, at the time of said notification, the schedule of relevant visual effects processes and the detailed visual effects expenditure plan as required in accordance with Schedule 1 to these regulations.

(6) Notwithstanding paragraph (1), where an application for a certificate under section 481(1A) of the Act of 1997 was made to the Minister on or after 15 June 2026 and prior to the amendment of these regulations, an application may be made in accordance with this regulation under section 481(1D) of the Act of 1997 on or before 10 August 2026.

(7) Where an application is made in accordance with this regulation under section 481(1D) of the Act of 1997, only expenditure incurred after 10 July 2026 may be taken into account for the purposes of:

(a) determining whether the criteria set out in paragraph (a)(ii) or (b) of the definition of "visual effects project" in section 481(1) of the Act of 1997 are met, and

(b) calculating the value of the enhanced credit amount for visual effects on the making of a claim for the film corporation tax credit under subsection (2G)(b)(ii) of section 481 of the Act of 1997.",

(2) by the insertion of the following Regulation after Regulation 15:

*"Eligible expenditure on relevant visual effects work*

15A. For the purposes of paragraphs (a)(ii) and (b) of the definition of "visual effects project" in section 481(1) of the Act of 1997, eligible expenditure on relevant visual effects work shall not include expenditure incurred on the following activities, where such activities are not performed, directly or indirectly, in support of relevant visual effects work:

(a) production and post-production,

(b) supervision and coordination, or

(c) administration.",

and

(3) in Schedule 1, by the insertion of the following entries after Tab N:

"Tab O Schedule of Relevant Visual Effects Processes

Tab P Detailed Visual Effects Expenditure Plan.".

The Minister for Culture, Communications and Sport consents to the making of these Regulations, insofar as they relate to the matters to be considered regarding the issue of certificates under subsection (2) of section 481.

L.S.

GIVEN under the Official Seal of the
Minister for Culture, Communications and Sport,
14 July, 2026.

PATRICK O'DONOVAN,
Minister for Culture, Communications and Sport.

The Minister for Finance consents to the making of these Regulations.

L.S.

GIVEN under the Official Seal of the
Minister for Finance,
13 July, 2026.

SIMON HARRIS,
Minister for Finance.

GIVEN under my hand,
16 July, 2026.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(*This note is not part of the Instrument and does not purport to be a legal interpretation.*)

These Regulations amend the Film Regulations 2019 to provide an application process for an increased film corporation tax credit introduced by Finance Act 2025 called the enhanced credit amount for visual effects. A producer company may submit an application to the Minister for Culture, Communications and Sport for an enhanced percentage rate to apply to a certificate for a qualifying film where that film meets certain criteria including a minimum expenditure in the State of €1 million on relevant visual effects work. Where the certificate states that the enhanced credit amount for visual effects may apply, and on completion the qualifying film has met the criteria, the film corporation tax credit is calculated using the higher rate up to a maximum expenditure of €10 million. Any expenditure above this amount will be calculated at the standard 32 percent rate.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
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