

Joint Committee on Tourism, Culture, Arts, Sport and Media

Wednesday 20 March 2024

Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media

Opening Statement

Good afternoon Chair and members of the committee. On behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media, I thank the committee for today's invitation. I am Mary Nash, Principal Officer in the Arts, Film and Investment Unit of the Department. The Department welcomes the opportunity to discuss supports for the development of Regional Film and TV Production.

The Government support for the audiovisual industry in Ireland is a two-pronged approach, through direct grants to the Irish screen industry and screen industry professionals and through tax relief known as Section 481.

Screen Ireland is under the aegis of the Department and is the state body with responsibility for developing the audiovisual industry in Ireland and it makes funding available to audiovisual projects. Over the past five years, Screen Ireland's funding has almost doubled from €20m in 2019 to over €39m in 2024. You will hear from Screen Ireland separately.

The Minister for Finance is responsible for the legislation for Section 481 tax relief while applications for the tax relief is made to my Unit in my Department. On receipt of a successful application a Section 481 Certificate is issued that allow the film project to claim a tax relief of 32% of eligible expenditure from the Revenue Commissioners subject to a cap. As the majority of filming activity is concentrated in the Dublin & Wicklow region, a regional uplift of a tapering rate of 37% to 34% was available in the regions for a 5-year period to 2023 in order to build a skilled workforce outside Dublin Wicklow. Members will be familiar with the Banshees of Inisherin and Wild Mountain Thyme in Mayo and more recently Blackshore in Clare and Tipperary. All of these benefited from the regional uplift.

Over the period from 2020 to 2023 inclusive, the Department issued a total of 436 certificates that allowed indigenous and incoming productions to claim Section 481 relief. Of these 17.4% or 76 in number were for Regional Uplift projects. Those 76 projects were made up of 15 Feature Films, 23 Television Dramas, 35 Animations and 3 Creative Documentaries. As a result, many counties outside of the traditional hubs of Dublin and Wicklow benefited from the additional Regional Uplift tax credit.

Ireland's recent success at the Oscars has shown how all the measures taken by Government in recent years have made a real impact in establishing the credibility of Ireland's Screen Industry. The Department has provided some additional briefing to the Committee and while this opening statement touches only briefly on the industry, we are happy to engage with any questions the Committee might have.