

**AQTIS
514
IATSE**

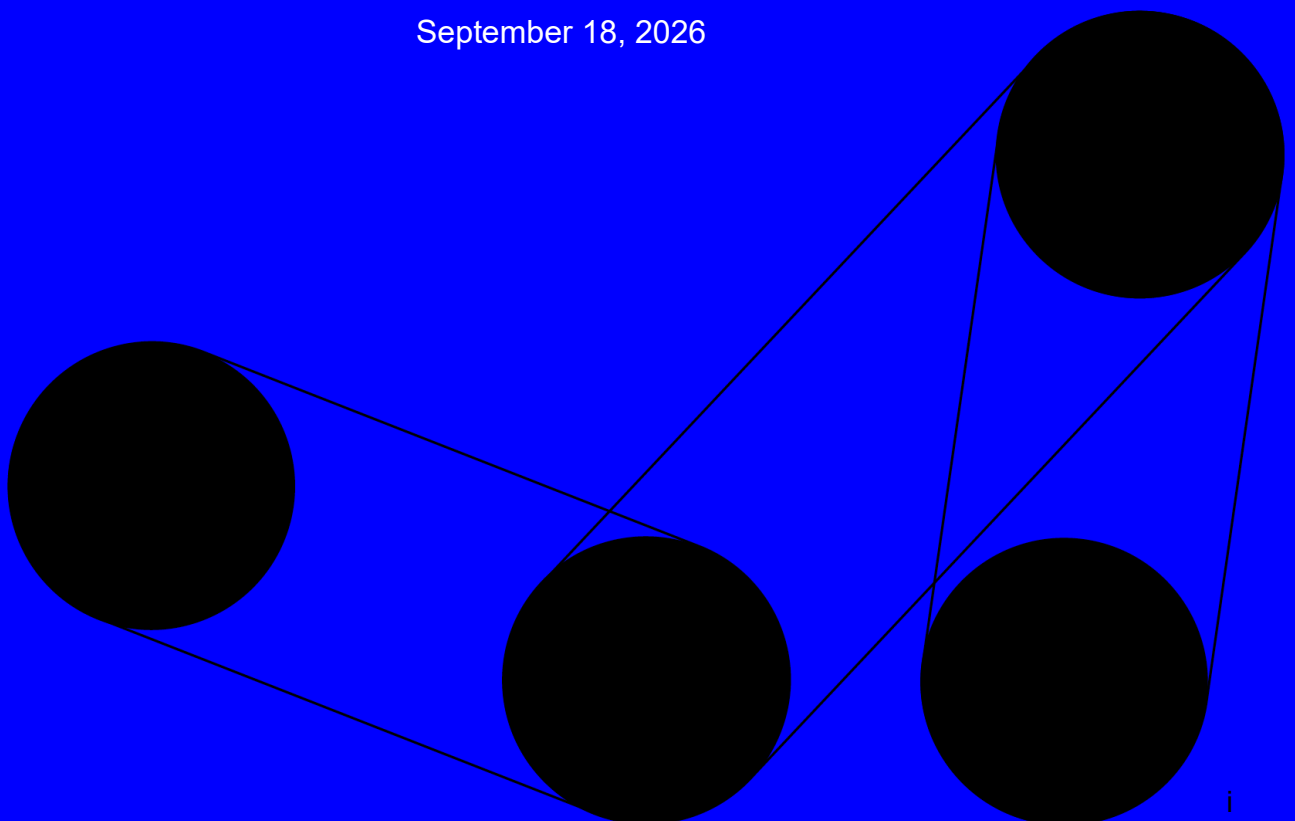
CULTURE: A DRIVER OF ECONOMIC PROSPERITY

Economic Analysis

submitted to the
Ministère des Finances du Québec

**Quebec Association québécoise des techniciens et techniciennes
de l'image et du son (AQTIS), IATSE Local 514**

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This report is the result of a collaborative effort and is informed by both an in-depth understanding of the Quebec audiovisual sector and an analysis of its economic realities.

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Finally, we would like to thank **Pierre Emmanuel Paradis, economist and founding partner of AppEco, and his team**. Their rigorous economic analysis deeply informed our reflections and helped us better understand the contribution of the audiovisual sector to Quebec's economy.

ABOUT AQTIS 514 IATSE

The Association québécoise des techniciennes et techniciens de l'image et du son (AQTIS) 514 IATSE, affiliated with the FTQ, represents 8,000 freelance professionals working in more than 200 audiovisual occupations linked to the design, planning, setup, production and post-production of audiovisual projects. It supports the professional growth of technicians and the growth of their industry, both at home and abroad. AQTIS 514 IATSE helps its members make the most of their talent and passion, thereby enhancing the visibility of Quebec's audiovisual industry.

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1. Background

Following the release of the report of the **working group on the future of the audiovisual sector in Quebec (GTAAQ)**¹ Minister of Culture Mathieu Lacombe unveiled an action plan that was enthusiastically received by the entire sector. The initiatives outlined in this plan were also unanimously praised during a recent debate on culture that brought together representatives of the four parties currently campaigning in the Quebec provincial election: Benoît Clermont of the Liberal Party, Sol Zanetti of Québec solidaire, Catherine Gentilcore of the Parti québécois and Christine Maestracci of the CAQ. They all applauded the CAQ's work on this issue, as did everyone present at the event.

Shortly after the government presented its audiovisual strategy for 2026–2031, the Ministère des Finances issued a call for submissions.² AQTIS 514 IATSE is now responding to this call by formulating clear recommendations tailored to the realities of Quebec's audiovisual sector. Before embarking on this project, we coordinated with other associations in the sector to ensure a single, coherent voice and to prevent any conflict in our respective demands.

We also recognized that it would be impossible to undertake this exercise without the assistance of a firm specializing in this type of mandate and possessing proven credibility in financial analysis. To meet this need and ensure the ministry's requirements were met, we chose to partner with the team at AppEco.

Internally, we first compiled a comprehensive list of initiatives from across Quebec, Canada and internationally that have achieved some degree of success in stimulating economic growth while supporting the cultural sector (see Appendices II and III). After identifying the most relevant measures, we prioritized them based on impact. Our list of recommendations stems from this exercise.

This report builds on the issues identified in the report submitted by AQTIS 514 IATSE in November 2024.³ That initial report pointed out, among other things, that the current funding model relies on indicators that have become partially outdated, that budget cuts are undermining both production quality and working conditions, and that tax credits have the potential to become genuine drivers of development for the audiovisual sector. The present analysis is a continuation of this work and explores the proposed solutions in greater depth.

1.1. Balance is essential to the vitality of Quebec's audiovisual sector

AQTIS 514 IATSE: Active in all types of productions

For several decades now, Quebec has been hosting both Quebec and foreign productions. This coexistence has greatly contributed to making Quebec an internationally recognized centre of excellence. The talent, creativity and incredible resourcefulness of our artisans are recognized around the world. When you add our human touch, warm welcome and strong spirit of collaboration, opting to film in Quebec becomes extremely attractive for foreign producers.

On the one hand, Quebec productions nurture our cultural identity, promote the vitality of the French language and tell our stories. On the other hand, foreign productions generate thousands of jobs, foster

¹ Gouvernement du Québec, [Groupe de travail sur l'avenir de l'audiovisuel au Québec \(GTAAQ\)](#).

² Gouvernement du Québec, ministère des Finances, [Appel de mémoires – Industrie audiovisuelle québécoise](#).

³ AQTIS 514 IATSE, [Mémoire sur l'avenir de l'audiovisuel au Québec soumis au GTAAQ](#).

the development of our members' expertise and support our entire production ecosystem. It is important to not pit culture against industry—both are essential. They are complementary, each contributing in its own way to the strength and sustainability of our sector and to fueling our economy.

With this in mind, we were proud to recently announce the ratification of two new four-year agreements with Netflix—one for the Camera Sector and another for Studio Mechanics. This marks a historic step for our association. Although this type of agreement already exists in other provinces, Quebec did not yet have its own negotiated framework. This breakthrough allows us to overcome a significant competitive disadvantage and position Quebec favourably in a market where productions are becoming increasingly mobile. We hope that these new agreements will help attract more projects, benefitting both our members and the industry as a whole.

The analysis presented in this report was carried out with the realities of AQTIS 514 IATSE in mind. Its recommendations are clear and proposes concrete solutions. With the election campaign now in full swing, we are actively engaging with all political parties to ensure that the next government, once in office, is fully aware of the needs and demands of the audiovisual sector. This work is being carried out in collaboration with other associations in order to achieve greater reach and influence with policy-makers.

2. Executive Summary

AQTIS 514 IATSE makes **five recommendations** to ensure sustainable funding and support the development of the Quebec audiovisual sector:

1. **Permanently allocate 2% of Quebec government spending to culture.** Establish this budget target each year based on total government spending.
2. **Use tax assistance for Quebec productions to strengthen our cultural sovereignty:** create here, retain rights here and reinvest here.
3. **Maintain a competitive tax credit** to attract more foreign productions that generate investment in Quebec.
4. **Diversify funding sources** by drawing on international models and implementing reinvestment mechanisms inspired by the principle that “downstream finances upstream.”
5. **Use tax credits as drivers of economic development**, particularly in the regions. Reward spending, jobs and economic spin-offs generated in Quebec.

This report is part of our ongoing dialogue with the government and various stakeholders within the cultural sector. AQTIS 514 IATSE wishes to continue these discussions and propose solutions that will modernize the funding model for the audiovisual sector.



Permanently allocate 2% of Quebec government spending to culture. Establish this budget target each year based on total government spending.

Avoid relying on one-time or time-limited funding allocations. This approach will ensure that cultural funding is more stable, predictable and flexible since it will grow in line with the budget from year to year. An annual public review will verify whether the target is met and assess the resulting economic impact.

In 2026–2027, this 2% target represents approximately \$3.4 billion in spending, which the economic analysis estimates will generate approximately \$3.1 billion in GDP, 38,800 jobs and \$331 million in tax revenues. By 2030–2031, the budget allocation will reach approximately \$3.7 billion and support some 42,100 jobs. This 2% threshold is realistic based on our study of culture spending around the world. Among the 26 countries studied, central government spending on “culture and religion” in the top quartile represents at least 2.16% of total public expenditures. This proposal goes beyond the measures outlined in the government’s audiovisual strategy for 2026–2031, which allocates a budget of \$609.6 million over five years and establishes a sustainable mechanism beyond 2031.



Use tax assistance for Quebec productions to strengthen our cultural sovereignty: create here, retain rights here and reinvest here.

The tax credit for Quebec productions is designed to foster a strong independent industry by providing higher rates for original productions than for adaptations of foreign formats. AQTIS 514 IATSE proposes going further by making original creation and Quebec intellectual property key criteria in granting the most advantageous tax credit enhancements.

Public funding must also provide greater support in the early stages of creation, particularly during writing, research and development. Currently, producers must often secure broadcaster support to access the necessary funding. Increased support at this stage would allow producers to develop their projects more independently, even before a broadcaster comes on board, thereby fostering the emergence of new Quebec works and intellectual property.

Models to consider: France and the U.K. (see Appendix III).

3

Maintain a competitive tax credit to attract more foreign productions that generate investment in Quebec. Foreign productions directly generate jobs, wages and spending at Quebec businesses, in particular on studio space, equipment, technical services, transportation and accommodation. Their presence also helps maintain a specialized ecosystem of workers, local companies and world-class infrastructure, which in turn benefits Quebec productions.

AQTIS 514 IATSE proposes that the tax credit be evaluated based on Quebec's real competitiveness relative to other jurisdictions and the economic benefits it generates, rather than solely on its fiscal cost. The analysis must take into account all of the factors that influence the choice of a production location, including effective tax rate, eligible expenses, stacking options, tax credit enhancements and the final net cost of production. Any changes to Quebec's production services tax credit must also consider its effects on jobs, investment and economic activity in Quebec. Our economic analysis shows that while a 1% reduction can generate budget savings, it also results in very significant and disproportionately high economic losses. In short, approximately \$623,000 in government savings is associated with a net economic loss of \$3.17 million, or about \$6.10 in losses for every dollar saved.

4

Diversify funding sources by drawing on international models and implementing reinvestment mechanisms inspired by the principle that “downstream finances upstream.” Quebec could require that industry players who derive revenue from the broadcasting, distribution and exploitation of its creations contribute more to the financing of new Quebec productions. In France, the National Center for Cinema and the Moving Image (CNC) operates under an integrated system in which taxes and levies earmarked for the sector enable continuous reinvestment in writing, development, production, distribution, exploitation and export. In Quebec, this could take the form of a contribution from broadcasters, distributors and digital platforms that provide content to the Quebec market, with the resulting revenues reinvested in the creation and development of Quebec works. This approach would help diversify funding sources, reduce the pressure on tax credits and budget allocations, and ensure that a portion of the value generated by the exploitation of content flows directly back into local production.

In the U.K., the British Film Institute (BFI) plans to invest £150 million from the National Lottery between 2026 and 2029 to support creation, emerging talent, workforce training, distribution and their audiovisual heritage. Quebec could draw inspiration from this model by allocating a portion of revenues from Loto-Québec and other state-owned corporations to fund culture. In France, 10.72% of the price of movie tickets is paid into a fund that finances production.

Models to consider: France and the U.K. (see Appendix III).



Use tax credits as drivers of economic development, particularly in the regions. Reward spending, jobs and economic benefits generated in Quebec. The new system could retain the core elements of the existing system while adding some targeted, measurable tax credit enhancements. AQTIS 514 IATSE has already proposed providing greater support for regional film shoots, off-season productions and French-language co-productions, as well as making public assistance contingent on compliance with the Status of the Artist Act, collective agreements, and health and safety regulations.

The British Columbia model shows that a regional tax credit enhancement can be tied directly to production location. Quebec could adopt a similar approach by granting an enhancement when a defined threshold of local spending and jobs outside Greater Montreal is reached. The program's effectiveness could then be reviewed periodically based on concrete indicators, such as jobs and days worked, Quebec payroll, spending with Quebec suppliers, foreign investment attracted, studio occupancy and private investment generated.

Spain has successfully implemented a system of enhanced regional tax incentives, offering tax credits of up to 60% in certain regions, notably the Canary Islands and the Basque Country. This approach has proven successful, as evidenced by the growing number of large-scale productions that Spain is attracting and the economic benefits generated in outlying regions.

Models to Consider: British Columbia and Spain (see Appendices II and III).

3. Culture: A Driver of Economic Prosperity

Around the world, and particularly in Quebec, cultural industries play an important, even vital, role in the economy. Just like other industries, they generate their fair share of economic activity in terms of production, jobs and tax revenues, in addition to spending at suppliers across related sectors. Cultural industries also have distinctive characteristics that influence their contribution to society, their economic benefits and the conditions under which they develop.

- **Cultural industries have collective value.** Culture represents a nation's identity and essence. It helps express its history, current realities and aspirations. For these reasons, culture requires special treatment, a principle expressly recognized by UNESCO's 2005 Convention and its updated edition of basic texts.⁴

The value of culture is fundamentally collective and extends far beyond the direct revenues derived from the commercialization of cultural works and activities.

Despite this obvious fact, cultural enterprises and organizations, as well as artists, artisans and other cultural workers, reap only a limited share of the societal well-being associated with their artistic production and activities.

- **Cultural industries boost economic development.** In addition to their positive effects on the economy and society, cultural activities also stimulate economic development through a variety of channels.

First, it is important to point out that cultural industries employ more people and use a greater proportion of local resources than the average industry, which increases the economic impact per dollar spent.

Furthermore, many cultural establishments and events generate peripheral spending beyond their perimeter, which benefits restaurants, accommodations, retail and tourism. Lastly, the predictability of this dynamic means that often cultural establishments (and sometimes events) exert a lasting gravitational pull that fosters the long-term, permanent development of nearby service industries.

- **Cultural industries are undergoing technological transformation.** While technological changes are ubiquitous throughout the economy, they are having especially significant effects on the cultural sector, including changes to modes of production, distribution and consumption, particularly through the development of artificial intelligence. This is altering the conditions under which many works are created, produced and distributed, and raising new challenges for cultural workers and organizations.

As a result of its unique economic characteristics, the cultural sector requires committed financial and institutional support throughout its value chain, from creation to distribution.

⁴ UNESCO (2005), [*Convention on the Protection and Promotion of the Diversity of Cultural Expressions*](#).

- **Cultural industries need public and private support.** Budget allocations from government ministries and entities, as well as private contributions from foundations and philanthropists, stimulate cultural offerings far beyond what would be possible under strict profitability constraints. Governments understand this necessity and allocate significant, recurring funds in order to support the many forms of cultural activities and expression within their nations.

However, government support for culture is periodically called into question in the public sphere. Some argue that artists and cultural organizations should grow their independent revenue streams, improve the commercialization of their works and better develop their entrepreneurial skills. This would, it is argued, reduce their dependence on government funding. In some cases, these suggestions are meant to be constructive and better equip the industry; however, sometimes the tone is more critical.

Some argue, for example, that our tax credits are too generous toward the recipient companies.⁵ Further complicating the issue, this debate pits experts against one another, with each relying on distinct methodologies and arguments to defend the validity of their respective positions.⁶ In its 2024–2025 budget, the Quebec government opted to impose restrictions on certain tax credits, which led to significant job losses in special effects studios. Ultimately, were the savings for the government worth it, given the resulting substantial economic losses?⁷

In light of this situation, AQTIS 514 IATSE partnered with AppEco to assess the economic impact of a permanent allocation to culture equivalent to 2% of Quebec’s total government spending. A coalition of cultural organizations made the same proposal back in 2020, just before the pandemic.⁸ Six years later, it is clear that such an allocation is not only realistic but would also cement the government’s systemic support for ensuring the sustainability of cultural activity and artistic expression, particularly in these times of economic uncertainty and geopolitical tensions.

⁵ For example, Brousseau-Pouliot, [Crédit d’impôt provincial | Est-on trop généreux avec Ubisoft et les studios de jeu vidéo?](#) *La Presse*, August 13, 2026.

⁶ See, for example, Robert-Angers, M., & Luc Godbout, L. (2023) [Toward a Tailored Review of the Refundable Tax Credit for the Production of Multimedia Titles](#), Working Paper 2023-05, Chair in Taxation and Public Finance, Université de Sherbrooke; Arseneault, J. [Effets visuels | Front commun contre le crédit d’impôt modifié](#). *La Presse*, May 15, 2024.

⁷ Québec Film and Television Council (BCTQ). (March 2025). [Budget 2025-2026: Le BCTQ souligne une continuité nécessaire pour la production locale, mais déplore l’absence de solutions pour les effets visuels et l’animation](#).

⁸ Coalition la Culture, le Cœur du Québec and AppEco. (2020) [2% du budget du Québec en culture: pourquoi et comment](#).

To keep the focus on essentials, our analysis covers the following points:

- The importance of culture in Quebec's economy (gross domestic product [GDP] and jobs).
- The economic contribution of the cultural sector, both in terms of direct effects of the industry itself and benefits for other sectors.
- The technological transformations that are altering production conditions and the skills required to adapt to these changes.
- Fluctuations in public funding for culture by the Quebec government, an overview of such funding elsewhere in the world, and the potential benefits of a fixed allocation of 2% of provincial public spending.
- The pitfalls associated with a siloed analysis of tax credits, as illustrated by the case of Quebec's production services tax credit.

4. Methodology

Our analysis and findings are based on official data for cultural industries and their economic contributions from a variety of sources, including Statistics Canada, the Institut de la statistique du Québec (ISQ) and the Organization for Economic Co-operation and Development (OECD). We also reviewed publicly available documents and studies. Among other things, economic impacts were estimated using Statistics Canada's input-output multipliers and were broken down into direct, indirect and induced effects. To complement the quantitative analysis, we also conducted a literature review on the core themes of this report, focusing in particular on indirect effects and the gravitational pull of cultural establishments. The main methodological limitations are discussed in Section 6.

5. Findings

The findings presented below pertain to the economic contribution of cultural activities, fluctuations in public support for the cultural sector and the factors that influence these effects. Detailed results of the economic model are presented in Appendix I.

5.1. The importance of culture to Quebec's economy

The production of cultural goods and services represents a relatively stable component of the Quebec economy in absolute terms: **approximately \$14 billion in constant 2024 dollars**. However, its share of total GDP has declined over the past fifteen years, falling from 3.2% in 2010 to 2.3% in 2024.⁹ This relative decline is simply explained by the faster growth of the economy as a whole, in terms of both types of activities and their values.

Employment in the cultural sector has followed a different trend: despite some fluctuation, the number of jobs associated with cultural products is now higher than it was in 2010—166,400 in 2024 compared to 153,500 in 2010. However, this increase has not kept pace with overall labour market growth, as evidenced by the cultural sector's share of total employment dropping slightly from 3.9% to 3.7% during this period. Among its main subsectors, audiovisual and interactive media generate the most jobs (42,600), followed by visual and applied arts (34,000) and then written and published works (26,200).

The cultural sector's share of total employment (3.7%) is higher than its share of total GDP (2.3%). This means that, on average, a job in the cultural sector generates less economic output than the average job across the economy as a whole. The lower value added by artistic activities, combined with their unique nature and societal impact, underscores the need for sustained public support.

5.2. The economic benefits of the cultural sector

Benefits derived from cultural industries

Economic benefits result from spending that takes place within a given region (in this case, Quebec) and stays there—in other words, spending that goes to, and remains with, Quebec businesses or Quebec workers. The opposite is spending that “leaves” Quebec—that is, spending that is directed to a business or worker located outside Quebec, which we call an import or “leakage.” Examples would be purchasing crude oil from Western Canada, French wine or a computer manufactured outside of Quebec. This type of spending falls outside the scope of Quebec's national GDP accounting and so does not represent an economic benefit.

⁹ There are several ways to “define” the cultural sector from an economic perspective. As a result, activities and jobs classified as “cultural” may differ depending on whether they are considered industries (the perspective of the North American Industry Classification System [NAICS] and the Cultural Satellite Account), or products (the product perspective of the Cultural Satellite Account). For GDP and employment, the present analysis adopts the product perspective of the Cultural Satellite Account, namely, it considers the GDP and jobs generated by cultural goods and services, regardless of the industry in which they are produced. NAICS sectors 51 and 71 are excluded since they include a number of non-cultural activities.

Table 1. The economic benefits for Quebec of \$100 million in cultural spending

CULTURE				
	Direct	Indirect	Induit	Total
En M \$				
<i>Produit intérieur brut (PB)</i>	38,2	30,4	20,8	89,5
<i>Taxes et impôts</i>	6,6	4,8	6,4	17,8
Impôts sur la production	2,2	1,7	1,6	5,5
Impôts sur les produits	0,3	0,3	3,6	4,2
Cotisation à la charge des employeurs	4,2	2,8	1,2	8,1
<i>Subventions</i>	-10,0	-4,6	-0,7	-15,3
Subventions sur la production	-9,9	-4,4	-0,3	-14,7
Subventions sur les produits	-0,1	-0,1	-0,3	-0,6
<i>Recettes nettes du Gouvernement du Québec</i>	-3,4	0,3	5,7	2,5
Nombre				
Emplois	602	381	153	1 136

ENSEMBLE DE L'ÉCONOMIE				
	Direct	Indirect	Induit	Total
En M \$				
<i>Produit intérieur brut (PB)</i>	54,0	21,6	17,4	93,0
<i>Taxes et impôts</i>	9,2	3,1	5,2	17,5
Impôts sur la production	3,3	1,1	1,3	5,7
Impôts sur les produits	0,8	0,3	3,0	4,1
Cotisation à la charge des employeurs	5,1	1,7	0,9	7,7
<i>Subventions</i>	-1,1	-0,5	-0,5	-2,1
Subventions sur la production	-0,6	-0,4	-0,3	-1,3
Subventions sur les produits	-0,5	-0,1	-0,2	-0,8
<i>Recettes nettes du Gouvernement du Québec</i>	8,1	2,6	4,7	15,4
Nombre				
Emplois	474	179	127	780

RATIO - CULTURE / ÉCONOMIE				
	Direct	Indirect	Induit	Total
En M \$				
<i>Produit intérieur brut (PB)</i>	-15,8	8,8	3,4	-3,5
<i>Taxes et impôts</i>				
Impôts sur la production	-1,1	0,6	0,3	-0,2
Impôts sur les produits	-0,5	0,0	0,6	0,1
Cotisation à la charge des employeurs	-0,9	1,1	0,3	0,4
<i>Subventions</i>				
Subventions sur la production	-9,3	-4,0	0,0	-13,4
Subventions sur les produits	0,4	0,0	-0,1	0,2
<i>Recettes nettes du Gouvernement du Québec</i>	-11,5	-2,3	1,0	-12,9
Nombre				
Emplois	129	202	25	356

The extent of the economic benefits therefore depends on the ability to keep this spending local. When an organization purchases a good or service from a Quebec business, that spending becomes income for a Quebec business or worker, which in turn generates additional purchases and revenue in the local economy.¹⁰ Conversely, when the supplier is located outside Quebec, that portion of spending constitutes a leakage and ceases to produce indirect effects on the Quebec economy.¹¹

Economic impacts can be broken down into direct effects (related to cultural production itself), indirect effects (purchases made from suppliers) and induced effects (resulting from consumer spending made possible by labour income). These effects are expressed in terms of GDP, taxes, subsidies, jobs and net revenues for the Quebec government

Our initial analysis measured the economic impact associated with \$100 million in cultural spending and compared this impact to that generated by an equivalent amount of spending across the entire Quebec economy. These results were then used to project the economic benefits associated with an allocation of 2% of total government spending.

For every \$100 million in spending, the cultural sector generates approximately \$89.5 million in GDP and supports 1,136 jobs, compared to \$93.0 million in GDP and 780 jobs for an equivalent amount of spending across the entire Quebec economy (see Table 1). At this level of spending, the cultural sector thus contributes \$4 million less to GDP but supports approximately 356 more jobs.

The indirect and induced effects are also higher in the cultural sector, reaching \$51.2 million in GDP, compared to \$39.0 million for the economy as a whole. On the other hand, the net revenues for the Quebec government are lower, primarily due to the higher level of production subsidies.

The structure of these economic benefits reflects the production chain mobilized by cultural activities. The design, production and presentation of these activities requires specialized workers and suppliers, which translates into spending on wages and fees, technical and audiovisual services, equipment rentals, logistics, transportation, communications and professional services.¹² Cultural organizations and establishments thus act as both employers and purchasers of goods and services.¹³

Several examples from Quebec illustrate these dynamics. The Place des Arts ecosystem incurs approximately \$148 million in annual operating and capital expenditures, of which about 53% goes toward the purchase of goods and services and nearly one-third toward salaries and employee benefits.¹⁴ On a broader scale, the 17 festivals mounted by members of RÉMI were associated with a total of \$396 million in eligible spending, including operational expenditures and certain attributable tourist spending, and supported a total of 4,606 full-time equivalent jobs.¹⁵ In 2025, FestiVoix made approximately \$3.4 million in purchases from Quebec businesses and artists, illustrating the importance of the local supply chain.¹⁶

¹⁰ Irshad, H. (2011). *Impacts of Community Events and Festivals on Rural Places*. Alberta Agriculture and Rural Development, Rural Development Division.

¹¹ Salvaggio, S. A. (2024). [The Economic Impact of Cultural Institutions: Measuring the Value](#). OSF Preprint.

¹² Government of Canada (2024). *A User Guide for CAHSEIM: The Culture, Arts, Heritage and Sport Economic Impact Model*; Salvaggio, S. A. (2024).

¹³ Salvaggio, S. A. (2024).

¹⁴ BCG. (2024). [Livre blanc: les retombées économiques de la Place des Arts](#).

¹⁵ RÉMI. (2024). [Affirmer avec force la dimension économique du secteur culturel et miser davantage sur les événements majeurs internationaux](#).

¹⁶ RÉMI. (2026). [Le FestiVoix ne crée pas que des instants de bonheur: des retombées économiques, touristiques et sociales majeures!](#).

In short, the economic contribution of cultural industries is on par with that of other industries in terms of GDP, exhibiting high employment intensity and generating significant indirect and induced effects. Furthermore, these figures represent only the results generated by the cultural industries themselves, thus excluding the associated effects on other economic activities, as explained below.

Additional benefits (economic but also tourism-related, regional and social) of cultural events and establishments

Beyond the direct economic benefits of cultural industries themselves, assessments must account for spending by visitors and participants in other industries that would not have materialized without these events, such as in accommodation, food services, transportation, retail and recreation. This spending constitutes one of the main channels through which cultural events and venues generate economic benefits for the local economy.¹⁷ For example, the U.S. study Arts & Economic Prosperity 6 found that spending outside a cultural venue (excluding admission fees) amounted to U.S.\$38.46 per person per event in 2022.¹⁸

Data from Quebec illustrate the same dynamic. At Place des Arts, visitor spending outside the performance venues, primarily on dining, accommodation, transportation and retail, is estimated at approximately \$64 million annually.¹⁹ Museums and heritage sites also demonstrate this type of economic spillover. For instance, those in the Québec City tourist region generated \$69.2 million in economic benefits in 2022,²⁰ while those in the Estrie region generated \$54.3 million in 2019.²¹ In the latter region, more than 40% of visitor spending occurred outside the cultural sites themselves, demonstrating that the economic impact of attendance extends beyond the actual site itself.

Such spending must be considered only if it represents a net addition to the Quebec economy and would not have occurred otherwise. Thus, spending by visitors from outside the region represents a net injection into the local economy, whereas most spending by the region's residents simply replaces other spending that would have taken place elsewhere.²² Thus, the seventeen festivals studied by RÉMI attracted 190,603 tourists from outside Quebec who visited primarily to attend the events, and visitors from outside the region whose main purpose for coming was the event spent an average of \$378 per stay. At FestiVoix, 51.6% of festivalgoers were tourists, 97% of whom reported travelling specifically for the event; their tourism spending generated more than 39,000 overnight stays.

These effects can also extend beyond immediate spending. The literature links cultural activities to enhanced destination visibility, extended tourism seasons, increased infrastructure use and, in some cases, the revitalization of underutilized sectors.²³ It also documents positive social effects, including increased civic participation, skills development, community pride, sense of belonging and

¹⁷ Irshad, H. (2011); Salvaggio, S. A. (2024).

¹⁸ Arts & Economic Prosperity 6. (2022). [Local and regional findings; Arts & Economic Prosperity 6?](#)

¹⁹ Place des Arts. (2024). [Rapport annuel 2023–2024](#).

²⁰ Société des musées du Québec. (2023). [Étude sur l'impact économique des institutions muséales de la région touristique de Québec](#).

²¹ Société des musées du Québec. (2022). [Étude sur l'impact économique des institutions muséales de la région touristique des Cantons-de-l'Est](#).

²² Irshad, H. (2011); Getz, D., & Stephen, J. P. (2016). Progress and prospects for event tourism research. *Tourism Management*, 52, 593–631.

²³ Irshad, H. (2011); Getz, D., & Stephen, J. P. (2016); Régent, B. (2021). *Le rôle des événements culturels dans le renforcement de l'attractivité territoriale*. 30th AIMS Conference; Government of Canada (2024); Sheppard, S. (2013). Museums in the neighborhood: The local economic impact of museums. In *Handbook of Industry Studies and Economic Geography* (pp. 191–204).

attractiveness of the local living environment.²⁴ Note that these effects are more difficult to isolate and monetize than directly observable economic benefits.

The gravitational pull of cultural establishments

Cultural activities also generate ripple effects beyond their own activities by concentrating foot traffic in their immediate surroundings. Museums, galleries, performance venues and other cultural sites attract visitors whose peripheral spending benefits nearby restaurants, hotels and businesses.

The economic literature on “anchor” institutions formalizes this mechanism, demonstrating that an establishment capable of attracting a clientele can produce a demand externality that benefits complementary commercial activities.²⁵ For instance, an empirical study on the clustering of restaurants in Milan, while not specifically focused on cultural institutions, highlights the benefits associated with concentrated consumption activities.²⁶ Such studies thus shed light on the economic mechanism that could link a cultural hub to surrounding commercial activity, without demonstrating that such an effect occurs systematically around all cultural facilities.

Data for Quebec also demonstrate this dynamic of attraction and peripheral spending. In the study of the Quebec City tourist region cited above, 38 museums and heritage sites welcomed nearly 1.9 million visits. In total, 57% of visitors came from outside the region, and three out of five visitors had travelled primarily or partially to visit these sites. Similarly, in the study of the Estrie region cited above, more than 40% of visitor spending occurred outside the cultural sites, notably in local businesses.

However, this effect is neither automatic nor uniform. The case of MASS MoCA shows that a cultural institution can, when circumstances are favourable, contribute to economic activity, jobs and local revitalization, even though some effects fall short of initial projections.²⁷ Conversely, the strong positive correlation between the presence of Manhattan art galleries and urban redevelopment indicators weakens when the initial characteristics of the neighborhoods are controlled for.²⁸ In other words, research suggests that culture catalyzes local dynamics to make them more favourable for economic development, rather than acting as an independent driver of economic development on its own.

It may also be the case that such proximity effects spread within a zone of influence rather than decrease uniformly with distance.²⁹ Studies show that the magnitude of such effects depends on urban structure, accessibility, density, land use, the presence of other attractions and the cultural establishment's integration into its local environment.³⁰ Therefore, the literature does not allow for the identification of a universal attraction coefficient applicable to all cultural establishments.

Lastly, economic and regional development yields a much greater structural impact when treated as a tool of a comprehensive strategy rather than as an end in itself.³¹ The recurring nature of these events can thus strengthen relationships with suppliers, build a tourist clientele and steadily enhance a region's reputation and positioning. This finding establishes a direct link to tourism impacts: as the event

²⁴ Irshad, H. (2011); Salvaggio, S. A. (2024).

²⁵ Konishi, H., & Sandfort, M. T. (2003). Anchor stores. *Journal of Urban Economics*, 53(3), 413–435.

²⁶ Leonardi, M., & Moretti, E. (2023). The agglomeration of urban amenities: Evidence from Milan restaurants. *American Economic Review: Insights*, 5(2), 141–157.

²⁷ Sheppard, S. (2013).

²⁸ Schuetz, J. (2014). Do art galleries stimulate redevelopment? *Journal of Urban Economics*, 83(C), 59–72.

²⁹ Valenzuela-Ortiz, A., Chica-Olmo, J., & Castañeda, J. A. (2022). Location factors and agglomeration economies in the hotel industry: The case of Spain. *European Journal of Management and Business Economics*, 34(1), 1–22.

³⁰ Schuetz, J. (2014); Valenzuela-Ortiz et al. (2022).

³¹ Régent, B. (2021); Soldo, E., Arnaud, C., & Keramidas, O. (2019). Directly managed cultural events: A lever for the region's sustainable attractiveness? An analysis of the managerial conditions for success. *International Review of Administrative Sciences*, 79(4), 779–799.

becomes recurring and recognizable, its contribution can evolve from that of a one-time event to the building of the destination's image and positioning. Consequently, economic activity will follow and, if favourable conditions are met, will become firmly established.

5.3. The effects of major technological shifts

Technological changes are transforming modes of creation, production and distribution in the audiovisual sector. In the film industry, digital technology has eliminated certain expenses associated with film stock and physical reproduction, but has led to rising expenses in post-production, software acquisition, storage, visual effects and specialized labour.³² The significance of this transformation is particularly evident in changes in the revenues generated by the Canadian post-production industry, which surged to \$2.8 billion in 2023, up 34.4% from 2021. Note that Quebec accounted for 52.1% of national revenues in this industry in 2023.³³

A similar transformation is happening in sound recording. Digital tools have reduced technical barriers to production as well as the costs of physical manufacturing and distribution. However, these cost savings have not eliminated the need for investment since a growing share of spending is now being directed toward marketing, audience development and digital tools.³⁴

Now AI is accelerating this transformation. While certain AI-based tools can reduce the time spent on repetitive tasks, their use also entails costs related to software, storage, training, supervision and compliance. The impact of AI should therefore be understood more as a shift in costs rather than as a systematic reduction in the total budget.³⁵

Furthermore, cultural trades and professions will certainly be among those most affected by the technological upheavals associated with AI. A study of 515 workers in Quebec's cultural sector showed that 77% identify a lack of knowledge and training as the main barrier to using AI, and yet 83% believe their profession will have to adapt to AI.³⁶ In short, these transformations are increasing the efficiency of certain production stages, while creating new needs for skills and investment.

5.4. The significant but variable nature of public funding for the cultural sector

Fluctuations in public funding for culture in Quebec

Our analysis of public spending includes spending by the Quebec public administration on culture, notably allocations for libraries, heritage, galleries and museums, arts education and artistic disciplines.

The Quebec government's cultural expenditures fall into two categories: direct expenditures and tax expenditures. In total, these expenditures rose from approximately \$1.7 billion in 2012–2013 to \$3.0 billion in 2023–2024 in real 2024 dollars. The share of total government spending fluctuated over this period before reaching, for the first time, 2.0% in 2023–2024. However, this threshold was only reached when tax expenditures, that is those provided in the form of tax credits, were included. Direct

³² Benghozi, P. J., Salvador, L., & Simon, J. P. (2016). [*Comment la technologie et le numérique ont révolutionné l'industrie du cinéma*](#). The Conversation; Statistics Canada (2024). *Film, television, and video post-production, summary statistics, 2023*, Table 21-10-0066-01. Note: An update to these results is expected shortly.

³³ Statistics Canada. (2024).

³⁴ Wall Communications Inc. (2021). *2021 Study of the Economic Impacts of Music Streaming on the Canadian Music Industry*; World Intellectual Property Organization (2025). *IFPI Looks at a Decade of Digital Transformation in the Music Industry*.

³⁵ U.S. Copyright Office. (2024). *Copyright and Artificial Intelligence, Part 1: Digital Replicas*.

³⁶ Compétence Culture. (2025). [*L'IA en culture: Mieux comprendre pour agir ensemble. Une étude des besoins de développement des compétences en intelligence artificielle dans le secteur culturel*](#).

cultural expenditures accounted for approximately 1.12% of government spending in 2023–2024, and averaged 1.1% over the entire period.

Moreover, reaching the 2% threshold once does not guarantee that this level will be sustained over time. In fact, the figures show that the relative share of cultural funding varied from year to year and generally fell below this threshold.

A permanent 2% target would serve primarily to establish culture's place in public spending and increase the predictability of funding. This target does not represent an unprecedented level of support, and such a strong commitment would provide the stability that economic actors seek, which would have positive effects on investment and longer-term projects.

Funding for public spending on culture

For the most part, funding for these public expenditures on culture, whether from government departments or state-owned corporations, comes primarily from tax revenues. However, it is possible to imagine specific funding mechanisms that could generate funds for redistribution to cultural businesses, organizations and workers.

One of the best known of these specific mechanisms is undoubtedly the Canada Media Fund (<https://cmf-fmc.ca/>), which draws its funding for Canadian audiovisual producers from the federal government, as well as from cable, satellite and IPTV companies.

Other funding mechanisms also merit consideration. In France, moviegoers pay a 10.7% tax on movie tickets known as the TSA, which goes to a support fund that finances both the production of new films, the modernization of movie theatres and the preservation of cultural heritage.³⁷

In Quebec, given that box office revenue in 2025 totaled \$128 million (and assuming, for the sake of argument, that attendance remains constant), a tax on movie tickets would generate nearly \$14 million for redistribution to the film industry.

Overview of public funding for culture elsewhere in the world

As a point of reference, OECD data show that in 2024, spending on recreation, culture and religion accounted for an average of about 1.7% of total public spending in countries for which data are available. Several countries allocated more than 1.5%, and just over a quarter allocated 2.2% or greater.³⁸ As with any international comparison, these data should be interpreted with caution since the expenditure category is “culture and religion,” which is broader than the definition of culture used for Quebec.

³⁷ See <https://www.cnc-tsa.fr/>.

³⁸ Organization for Economic Co-operation and Development. (2024). *Annual Government Expenditure by Function (COFOG)*, institutional sector: *General government*, function: *Recreation, culture, and religion*, expenditures as a proportion of total public expenditures, 2024 data. Calculations and compilation by AppEco.

Table 2. Share of “culture and religion” spending in total central government spending for 26 countries, 1995–2024

	2024	1995–2024
Mean	1.69%	1.83%
1st quartile	1.07%	1.19%
Median	1.69%	1.76%
3rd quartile	2.16%	2.29%

Source: OECD. Data for 26 countries were included in the analysis. The expenditures considered correspond to those of central governments, without specifying whether they also include tax expenditures, such as tax credits.

In short, the proposed 2% threshold is consistent with the magnitude of the public contribution observed in just over a quarter of the countries studied. Of the 26 countries examined, only Hungary exceeds 3%, and just two countries exceed 2.5%. In other words, 2% is not a rare or exceptional level, but rather a realistic target for governments that have chosen to allocate a significant portion of their budget to culture.

Economic benefits associated with 2% cultural funding

A fixed 2% target would allow cultural funding to grow in line with the size of the government budget and maintain its relative share of public spending.

If Quebec were to make its cultural funding permanent at 2% of total expenditures, this would represent a total budget envelope of approximately \$3.4 billion in 2026–2027. Based on the multipliers used in our analysis, this would generate approximately \$3.1 billion in GDP, 38,800 jobs and \$331 million in tax revenues. By 2030–2031, the cultural budget envelope would reach approximately \$3.7 billion and generate approximately \$3.3 billion in GDP and 42,100 jobs.

These results do not include the additional benefits for other economic sectors resulting from such a commitment, nor the intangible—yet very real—effects on economic development, nor the positive impacts on the attractiveness, cultural influence and international reputation of Quebec.

5.5. The case of the PSTC: How budget savings can lead to significant economic losses

Given the scale of tax expenditures in the form of tax credits, it is understandable that their economic effectiveness is being questioned and analyzed with a view to optimizing their impact. AppEco has conducted such analyses for various clients in the cultural sector, including private sector organizations, cultural organizations and government entities. The following findings stem directly from this work.

Refundable tax credits (TCs), such as Quebec’s production services tax credit (herein referred to as the PSTC), are designed to encourage foreign producers to come to Quebec. By reducing the net cost of eligible expenses incurred in Quebec, the TC incentivizes foreign producers to contract local companies

for production services and to produce larger-scale works. This steady and growing influx of work helps attract and retain world-class companies and jobs in Quebec.

TCs represent tax expenditures that the government seeks to “recover.” In principle, the TC rate should be adjusted to balance its budgetary cost with the magnitude of the resulting economic activity. In this context, **it is important to consider not only the direct fiscal impact of the TC but also its full economic impact**, both in terms of direct effects arising from foreign productions as well as induced effects arising from local productions that enhance the quality of the workforce and production facilities.

All things being equal, a higher TC rate attracts more foreign productions, which inevitably creates labour demand. Furthermore, a relatively high TC rate has favourable repercussions for audiovisual industries over the long term. Among other things, our analysis of three Canadian provinces highlights the economic links between TC rates and economic activity in all its forms (production, GDP and jobs), and also suggests a certain degree of integration within the Canadian production services market.

In its 2024–2025 budget, the Quebec government opted to impose restrictions on certain tax credits, notably limiting to 65% the portion of the cost of visual effects and animation contracts eligible for the Quebec production services tax credit.³⁹ While it also raised the base rate from 20% to 25%, according to industry representatives, this change nevertheless amounted to an effective 28% reduction in tax assistance granted to international clients of Quebec studios and risked triggering a migration of contracts and jobs to jurisdictions offering more favourable conditions.⁴⁰

Prior to the implementation of these policy changes, our modeling predicted that a 1% decrease in the PSTC rate would trigger a statistically significant 4% decline in the value of productions. In essence, it showed that any disruption to the equilibrium in place would have repercussions not only for the government, but also for the industry, including its workers, companies and suppliers.

In concrete terms, for every dollar “saved” by the government, our analysis predicted that the rest of the economy would lose six (6) dollars (see Appendix I for a complete presentation of these results). Not to mention that after years of promoting Quebec in Hollywood, such a setback could damage Quebec’s reputation permanently.

Unfortunately, our projections proved accurate. The Québec Film and Television Council reported that the number of jobs in visual effects and animation studios decreased by 44.8% in 2024 compared to the previous year, representing an estimated loss of approximately 2,100 jobs. Furthermore, the “savings” from tax expenditures were largely offset by decreases in other tax revenues linked to lower corporate income tax revenues and lower payroll contributions from workers.

Today more than ever, it is important to take a global view of the societal effects associated with budgetary and tax policies affecting the cultural sector. While the government must of course be fiscally responsible, it must also, and above all, take into account all of the citizens, businesses and organizations that make up our society.

³⁹ PwC Canada. (2024). [2024–2025 Québec Budget: Tax Highlights](#).

⁴⁰ Rodeo FX and other Quebec studios. (2024). [Tax Credits: The Quebec Visual Effects and Animation Industry Sounds the Alarm](#). See also Agence QMI. (2024). [Baisse de crédits d'impôt : des milliers d'emplois à risque dans l'industrie des effets visuels et de l'animation](#).

6. Methodological Limitations

There are a number of methodological limitations that need to be taken into account when interpreting our findings.

The first concerns local substitution. A portion of residents' spending on an event may simply replace other leisure spending that would have occurred in the same area anyway. This distinction explains the importance placed on visitors from outside the area and, more specifically, on those for whom the event is the primary reason for their trip.

A second set of limitations concerns the attribution of expenditures. Crompton identifies several common errors that can inflate impact estimates.⁴¹ Among these is "time-switching," or attributing to the event the expenditures of visitors who would have visited the area anyway but who simply rescheduled their visit to coincide with the event. Other studies also highlight the difficulties associated with the choice of multipliers, economic leakage, opportunity costs and, more generally, the interpretation of studies on the impacts of cultural activities.⁴²

These precautions are particularly important when comparing empirical results. The studies that we reviewed did not all measure the same reality: some report total spending, while others report value added, jobs, tax revenue or only spending for a specific category of visitors. Attendance data may also refer to admissions or visits rather than to number of unique visitors. The various indicators therefore cannot be added together or compared directly without taking into account their definitions and the geographic area covered.

Lastly, analyses of regional effects must account for location-related endogeneity; in other words, cultural establishments may tend to open in areas that already have conditions favourable to development.⁴³ A positive association between cultural presence and economic transformation is therefore not sufficient to establish that the cultural institution is the cause.

⁴¹ Crompton, J. L. (1995). Economic impact analysis of sports facilities and events: Eleven sources of misapplication. *Journal of Sport Management*, 9(1), 14–35.

⁴² Seaman, B. A. (2002). Arts impact studies: A fashionable excess. In *The Politics of Culture* (pp. 266–285); Seaman, B. A. (2003). Economic Impact of the arts. In *A Handbook of Cultural Economics*, ch. 27.

⁴³ Schuetz, J. (2014).

7. Conclusion

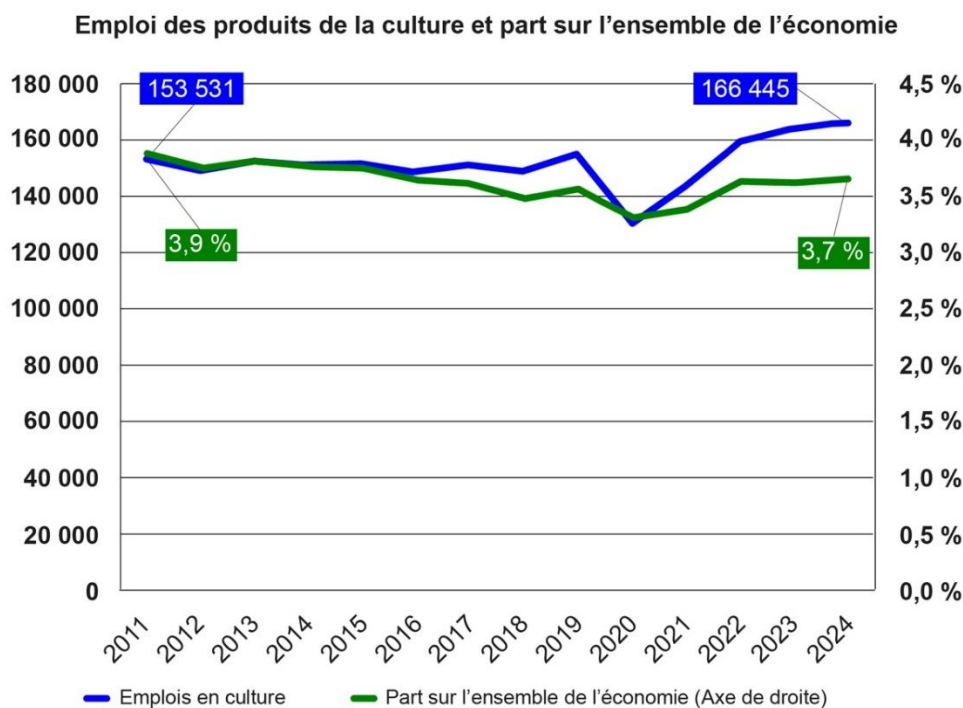
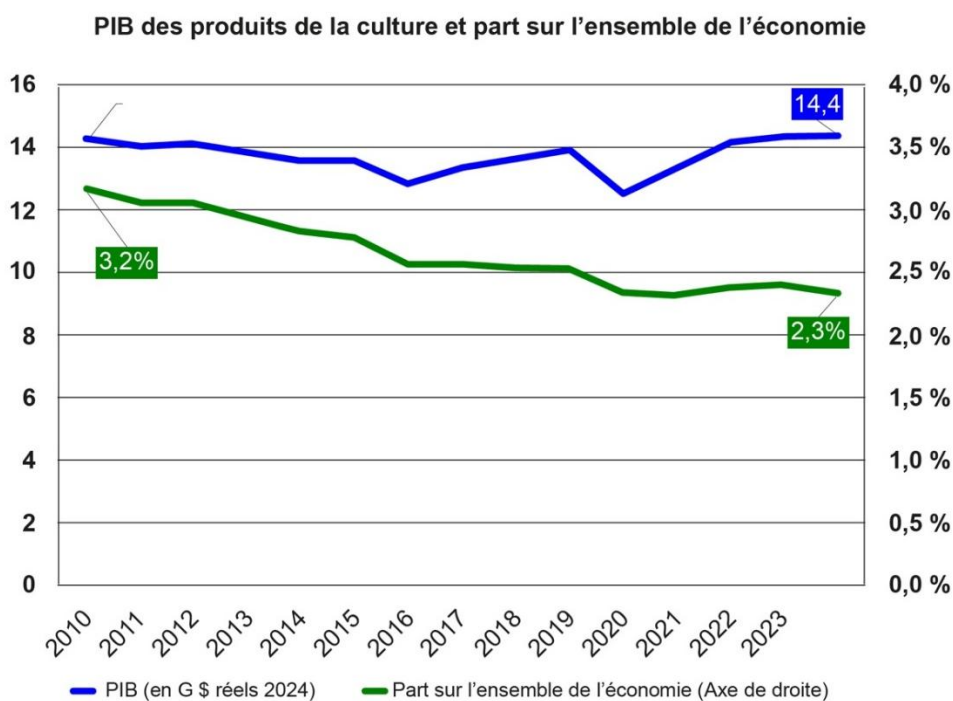
This analysis confirms that the economic contribution of culture extends far beyond spending by cultural organizations, establishments and the cultural events themselves. Cultural activities support a large workforce, engage local suppliers and generate additional spending on restaurants, accommodation, transportation, retail and tourism. Spending by visitors outside cultural sites thus constitutes an important channel for spreading economic benefits to the local economy, particularly when it comes from visitors whose presence in the region is primarily attributable to the cultural activity.

Our modeling results also show that an allocation to culture equivalent to 2% of total spending by the Quebec government would amount to approximately \$3.4 billion in 2026–2027. Based on an international comparison, this target would place Quebec in the top one-quarter of the OECD countries surveyed—certainly high, but realistic and, above all, tailored to Quebec's francophone reality. According to the multipliers used, this budget envelope would generate approximately \$3.1 billion in GDP, 38,800 jobs and \$331 million in tax revenues. By 2030–2031, it would generate approximately \$3.7 billion in GDP and support some 42,100 jobs. Such a permanent proportional target would allow cultural funding to grow in line with the size of the government budget, while improving its stability and predictability.

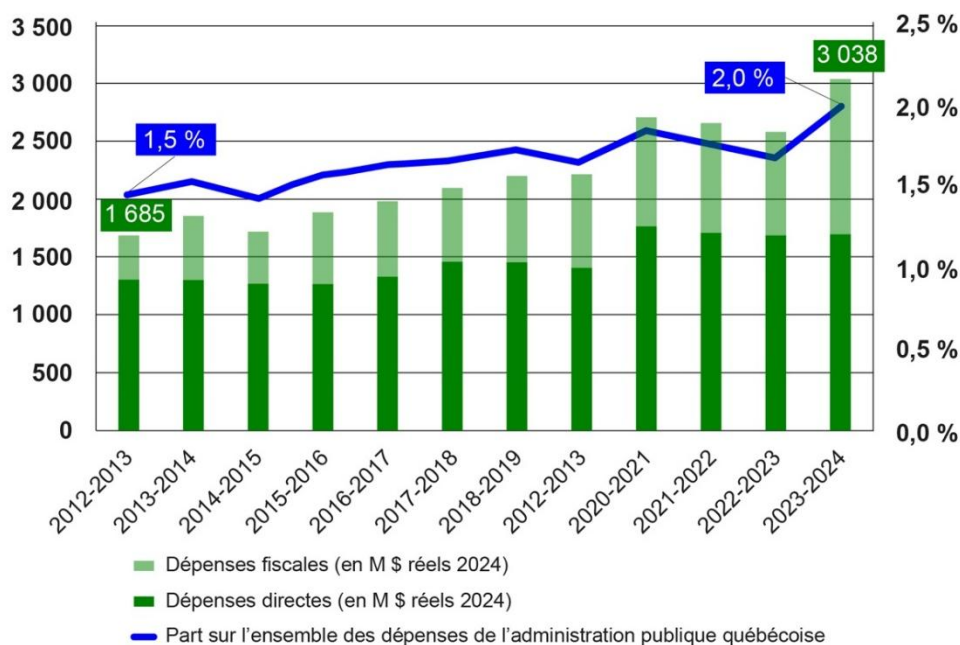
Our analysis of the PSTC also demonstrates why the evaluation of a support measure must not be limited to its immediate budgetary cost alone. In this specific case, the modeling predicted that a 1% reduction in this TC would improve the Quebec government's balance by approximately \$623,000, but also result in an estimated net economic loss of \$3.17 million. In short, every dollar saved by the government would be associated with approximately \$6.1 in losses for businesses, workers and suppliers. Regrettably, our projections have been borne out by the negative consequences of the tax credit restrictions outlined in the government's 2024–2025 budget, which led to the loss of thousands of well-paying jobs following their implementation.

Overall, the findings of our economic analysis and our literature review support the establishment of stable and predictable cultural funding. A permanent allocation equivalent to 2% of Quebec government expenditures would be a way to recognize culture's special place in Quebec society, support a labour-intensive activity and preserve an ecosystem whose economic benefits extend far beyond the recipient organizations alone. Such a target should, of course, be accompanied by periodic monitoring of results and indicators that measure the economic, regional, tourism and social impacts of these initiatives.

Annexe I. Retombées économiques



Dépenses du gouvernement du Québec en culture et % du total



	Dépenses totales du gouvernement du Québec (en G \$)	En M \$						Emploi (n)
		Dépenses en culture	PIB	Recettes nettes du gouvernement du Québec	Taxes et impôts	Subventions	Cotisation à la charge des employeurs	
2024-2025	161,3	3 226	2 886	82	312	-493	263	36 636
2025-2026	168,2	3 364	3 009	86	326	-514	274	38 203
2026-2027	170,8	3 416	3 056	87	331	-522	278	38 793
2027-2028	175,2	3 504	3 135	89	339	-535	285	39 793
2028-2029	177,2	3 544	3 170	90	343	-541	288	40 247
2029-2030	179,5	3 590	3 212	91	348	-548	292	40 769
2030-2025	185,5	3 710	3 319	94	359	-567	302	42 132

Source : Statistique Canada Tableau 36-10-0595-01 et 36-10-0478-01 (Multiplicateur d'entrées-sorties et Tableaux des ressources et des emplois). Budget 2026-2027 du gouvernement du Québec. Calcul et compilation d'AppEco.

Variation du taux du CISP, pts %	-1 %
Impact de la baisse CISP pour le Gouvernement du Québec	
Valeur totale des projets	100 000 000 \$
CISP non versé suivant la baisse du taux	1 000 000 \$
Impact de la baisse CISP pour les entreprises	
Effet net de la baisse CISP sur les revenus totaux	-4,1 %
Impact sur les revenus des entreprises	-4 140 000 \$
Perte de revenu net des entreprises	-523 000 \$
Impact sur les travailleurs	
Perte d'emplois, n ÉTP	-26,9
Rémunération des travailleurs non versée	-2 647 900 \$
Perte de revenu disponible pour les travailleurs	- 1 801 700 \$
Impacts sur la fiscalité - Québec	
Impôt non versé sur les salaires	-373 100 \$
Impôt non versé sur le revenu des sociétés	-44 800 \$
CISP non versé suivant la baisse des revenus des entreprises	-41400 \$
Impact sur les fournisseurs des entreprises	
Perte de revenu du travail des fournisseurs	-1 014 300 \$
Perte de revenu net des fournisseurs	-451 300 \$
Impact net pour l'économie du Québec	
Gouvernement du Québec	623 400 \$
Entreprises	-523 000 \$
Travailleurs	- 1 801 700 \$
Fournisseurs - Travailleurs et entreprises	-1 465 600 \$
Impact net pour l'économie du Québec	-3 166 900 \$
Perte des entreprises et des travailleurs par dollar économisé par le gouvernement du Québec	-6,1\$

Source : Étude AppEco 2024. Cité dans Front commun contre le crédit d'impôt modifié, La Presse, 15 mai 2024.

Annexe II. Comparaison de modèles à l'échelle nationale

Territoire	Éléments de financement (production locale)	Éléments de financement (production de services)	Éléments de financement (VFX / animation)	Bonifications régionales	Mesures complémentaires	Constats
Québec ¹	Crédit d'impôt pour la production québécoise administré conjointement par la SODEC et Revenu Québec : 32 % des dépenses de main-d'œuvre admissibles.	25 % des dépenses québécoises admissibles.	Production québécoise : bonification de 10 % de la main-d'œuvre admissible en VFX et en animation. Restrictions particulières pour les contrats de services.	Pour la production québécoise, bonification régionale de 10 % ou 20 % sur la main-d'œuvre admissible, selon les critères de la SODEC.	Soutien complémentaire offert notamment par la SODEC, Téléfilm Canada et le Fonds des médias du Canada. Règles particulières pour les contrats de services liés aux VFX et à l'animation.	Modèle équilibré qui combine soutien à la création nationale et attraction des productions étrangères, mais dont les incitatifs spécialisés et régionaux sont moins concurrentiels que ceux de certaines provinces.
Ontario ²	OFTTC : crédit remboursable correspondant à 35 % des dépenses de main-d'œuvre ontarienne admissibles.	OPSTC : crédit remboursable correspondant à 21,5 % des dépenses de production ontariennes admissibles.	OCASE : crédit remboursable correspondant à 18 % des dépenses de main-d'œuvre ontarienne admissibles liées à l'animation numérique et aux effets visuels.	L'OFTTC prévoit une bonification régionale de 10 % pour les productions principalement tournées ou produites hors du Grand Toronto.	OCASE soutient directement les activités d'animation numérique et d'effets visuels réalisées en Ontario.	Régime stable et prévisible, particulièrement avantageux pour les entreprises de VFX grâce au cumul des crédits et à l'absence de plafond. Les mesures régionales demeurent plus limitées que celles de la Colombie-Britannique.
Colombie-Britannique ³	Film Incentive BC : 40 % des dépenses de main-d'œuvre admissibles pour les productions canadiennes admissibles.	PSTC : 36 % des dépenses de main-d'œuvre admissibles pour les productions de services, sans exigence de contenu canadien.	DAVE : bonification de 16 % des dépenses de main-d'œuvre admissibles liées à l'animation numérique, aux effets visuels et à la postproduction. Elle peut s'ajouter au FIBC ou au PSTC	Film Incentive BC : 12,5 % en région et 6 % supplémentaires en région éloignée. Le PSTC prévoit aussi des bonifications régionales.	Bonifications pour la formation, la scénarisation et les productions majeures, selon le programme applicable.	Modèle très compétitif reposant sur des crédits élevés, des bonifications régionales importantes et des mesures cumulables pour attirer les tournages et développer l'activité à l'extérieur de Vancouver.
Alberta ⁴	Alberta Made Production Grant : 25 % des coûts de production albertains admissibles, jusqu'à 125 000 \$ par projet.	Film and Television Tax Credit (FTTC) : crédit remboursable de 22 % des coûts admissibles, pouvant atteindre 30 % selon les critères applicables.	Postproduction, Visual Effects and Digital Animation Grant : 18 % de la main-d'œuvre facturée admissible, jusqu'à 200 000 \$ par année par entreprise ou groupe affilié.	Le FTTC peut atteindre 30 % lorsque 75 % ou plus des jours de tournage principal en Alberta ont lieu dans des régions rurales ou éloignées admissibles.	L'Alberta Made Production Grant peut ajouter jusqu'à 35 000 \$ pour la formation et le mentorat.	L'Alberta combine un crédit sur les coûts de production, une bonification pour les tournages ruraux ou éloignés et une aide distincte pour la postproduction, les VFX et l'animation.

¹SODEC – Production québécoise : sodec.gouv.qc.ca/domaines-d'intervention/cinema-et-television/credits-dimpot/production-cinema-et-tele/

SODEC – Services de production : sodec.gouv.qc.ca/domaines-d'intervention/cinema-et-television/credits-dimpot/services-de-production/

²Ontario Creates – Tax Credits : ontariocreates.ca/our-sectors/film-tv-2-2/tax-credits-2

³Creative BC – Film in BC : creativebc.com/bc-film-commission/film-in-bc/

Creative BC – Film Incentive BC : creativebc.com/motion-picture-tax-credits/film-incentive-bc/

⁴Alberta – Alberta Made Production Grant : alberta.ca/alberta-made-production-grant

Alberta – Film and Television Tax Credit : alberta.ca/film-television-tax-credit

Alberta – Post-Production, VFX and Digital Animation Grant : alberta.ca/post-production-visual-effects-digital-animation-grant

Annexe III. Comparaison de modèles à l'échelle internationale

Territoire	Éléments de financement	Incitatif / service	Secteurs spécialisés	Forces du modèle	Pertinence pour le Québec
France ¹	CNC : système intégré d'aides automatiques et sélectives couvrant l'écriture, le développement, la production, la distribution, l'exploitation, les industries techniques et l'exportation. Le financement repose notamment sur le principe selon lequel « l'aval finance l'amont » : une partie des revenus générés par la diffusion et l'exploitation des œuvres contribue au financement de la création. La taxe sur les entrées en salles de cinéma (TSA), fixée à 10,72 % du prix du billet, illustre ce mécanisme : elle est perçue au profit du CNC et contribue au financement de son fonds de soutien.	Crédit d'impôt international : 30 % des dépenses admissibles réalisées en France, jusqu'à concurrence de 30 M€ par œuvre. Agrément du CNC, test culturel et dépenses minimales exigées	Taux porté à 40 % pour les fictions à forts effets visuels qui engagent au moins 2 M€ de dépenses numériques en France et dont au moins 15 % des plans sont traités numériquement. Aides automatiques et sélectives complémentaires aux VFX, à l'animation et aux industries techniques.	Modèle de financement circulaire combinant soutien durable à la création nationale, réinvestissement des revenus dans la filière, développement des entreprises techniques et attraction des productions étrangères.	Modèle de référence pour le Québec. Le principe selon lequel « l'aval finance l'amont » offre une piste de diversification du financement de l'audiovisuel québécois, en faisant contribuer davantage les activités qui bénéficient de l'exploitation des œuvres au financement de nouvelles productions.
Royaume-Uni ²	Le BFI combine des fonds publics et des revenus de la National Lottery pour soutenir la création, les publics, les compétences, le patrimoine et le développement de l'industrie. Son plan 2026-2029 prévoit 150 M£ provenant de la National Lottery.	L'Audio-Visual Expenditure Credit offre un taux de 34 % pour les films et les productions télévisuelles haut de gamme; les dépenses admissibles sont généralement soumises à un plafond de 80 % des coûts principaux mondiaux.	L'animation et la télévision jeunesse bénéficient d'un taux de 39 %. Les dépenses britanniques admissibles en VFX bénéficient également d'un taux de 39 % et sont exemptées du plafond de 80 %. Certains films indépendants peuvent bénéficier d'un taux de 53 %, sur un maximum de 15 M£ de coûts principaux.	Le modèle combine financement culturel direct, National Lottery, crédits fiscaux ciblés et mesures distinctes pour les VFX, l'animation et le cinéma indépendant.	Le Royaume-Uni montre qu'un modèle de financement efficace ne repose pas uniquement sur les crédits d'impôt, mais aussi sur un financement dédié à la création et des mesures ciblées pour les secteurs les plus exposés à la concurrence internationale.

¹CNC – Crédit d'impôt international : cnc.fr/-/credit-d-impot-internation-1

Légifrance – Code des impositions sur les biens et services, art. L. 452-5 – Taxe sur les spectacles cinématographiques :

Article L. 452-5CNC – Direction de l'audiovisuel : cnc.fr/a-propos-du-cnc/directions-et-services/direction-de-l-audiovisuel

CNC – Soutien automatique à la distribution : cnc.fr/professionnels/aides-et-financements/cinema/Distribution/soutien-automatique-a-la-distribution_191524

²BFI – National Lottery Funding Plan 2026–2029 : bfi.org.uk/news/bfi-national-lottery-funding-plan-launched-2026-2029

GOV.U.K. – Audio-Visual Expenditure Credits : gov.uk/guidance/claim-audio-visual-expenditure-credits-for-corporation-tax

Espagne ³	L'ICAA soutient notamment la production et la diffusion, en complément des programmes des communautés autonomes et des mécanismes européens. Le financement fonctionne donc à plusieurs niveaux : national et régional.	Pour les productions étrangères : déduction de 30 % sur le premier million d'euros de dépenses admissibles réalisées en Espagne et de 25 % sur le solde. Le plafond est de 20 M€ par production ou de 10 M€ par épisode de série.	Le seuil minimal de dépenses est de 1 M€ en règle générale et de 200 000 € pour l'animation. Les régimes territoriaux peuvent être plus avantageux : jusqu'à 54 % aux îles Canaries et jusqu'à 60 % dans les territoires basques, selon les conditions applicables.	Le cadre national est complété par des régimes territoriaux fortement différenciés qui servent à attirer les productions et à développer les capacités locales.	Le modèle espagnol combine un cadre national à des mesures territoriales adaptées aux réalités et aux objectifs économiques de chaque région.
Australie ⁴	Screen Australia, les organismes des États et territoires et le Producer Offset soutiennent la production australienne. Le Producer Offset offre 40 % pour les longs métrages admissibles destinés aux salles et 30 % pour plusieurs autres formats admissibles.	Location Offset : 30 % des dépenses australiennes admissibles pour les productions étrangères ou mobiles à grand budget tournées en Australie. Les productions doivent notamment respecter des seuils de dépenses et contribuer au développement de la main-d'œuvre ou des infrastructures.	PDV Offset : remboursement de 30 % des dépenses australiennes admissibles de postproduction, de production numérique et de VFX, peu importe le lieu de tournage.	Le régime distingue clairement le soutien à la production australienne, l'attraction des tournages étrangers et les services techniques. Des incitatifs des États et territoires peuvent s'y ajouter.	Le modèle australien permet de soutenir spécifiquement la postproduction, le numérique et les VFX réalisés en Australie, même lorsque le tournage est effectué dans un autre pays.
Suède ⁵	Le Swedish Film Institute soutient la production, le développement, la distribution et le rayonnement des œuvres suédoises. Des fonds régionaux, dont Film i Väst, interviennent aussi comme coproducteurs dans des productions suédoises et internationales.	Le dispositif national d'incitation à la production peut couvrir jusqu'à 25 % des dépenses admissibles réalisées en Suède, sous réserve des règles et plafonds applicables au programme.	Film i Väst soutient l'implantation d'activités de tournage et de postproduction. En 2025, ses productions ont généré 322 jours de tournage et 3 627 jours de postproduction dans la région.	Film i Väst investit comme coproducteur et associe son intervention à des dépenses régionales. Selon l'organisme, chaque couronne investie en 2025 a généré environ deux couronnes de chiffre d'affaires régional.	Le modèle suédois mise sur l'investissement public pour attirer des productions, générer des dépenses locales et réinvestir les retours financiers dans le secteur audiovisuel.

³Agencia Tributaria – Productions cinématographiques et audiovisuelles : sede.agenciatributaria.gob.es – [Productions cinématographiques](#)

Spain Film Commission – Tax incentives : spainfilmcommission.com/en/shooting-in-spain/tax-incentives/

⁴Screen Australia – Producer Offset : screenaustralia.gov.au/producer-offset/

Australian Government – Australian Screen Production Incentive : arts.gov.au/what-we-do/screen/australian-screen-production-incentive

Australian Government – Tax rebates for film and television producers : arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers

⁵Tillväxtverket – General terms and conditions for support for the production of audiovisual works 2026 : tillvaxtverket.se/tillvaxtverket/inenglish/financing/audiovisualworks/handbooksupportfortheproductionofaudiovisualworks/generaltersandconditionsforsupportfortheproductionofaudiovisualworks.6719.html

Gouvernement de la Suède – Réforme du production incentive : regeringen.se – [Regeringen reformerar produktionsincitamentet](#)
Film i Väst – Bilan 2025 : filmivast.se – [Varje investerad krona ger dubbelt tillbaka](#)