

## **Four Main Types of OCASE Claims**

### **1. Animation Claim**

Animation Studio provides digital Animation Services to Producer of Production, or is the Producer of the animated production, makes a claim for all eligible animation labour it incurred in a tax year.

### **2. VFX Claim**

VFX House provides digital VFX Services to Producer of Production, can make a claim for all eligible animation or VFX labour it incurred in a tax year. The term “visual effect” is commonly used in connection with live action productions or sequences to refer to a special effect which is usually inserted into the production after filming to create a visual impression which it would be impossible, impractical or unsafe to achieve during shooting using physical effects.

### **3. Producer’s Claim**

If the production is live-action and a portion of work is related to digital effect creation, such as labour for blue/green screen shooting, plate shots, digital scanning, motion capture or other mechanical work, the Producer can make a direct OCASE claim for these costs. (See FAQ #10 – Producer’s Claim)

### **4. Hybrid Claim \***

- a) Producer of Production completes both on-set shooting AND hires VFX artists/animators directly.
- b) Producer of Production has no claim for on-set shooting but hires VFX artists/animators directly. Here there is no on-set component, this is purely a VFX-only or Animation-only claim by Producer of Production.

**\*CAUTION** for both Hybrid Claims a) and b): Should you wish to make a Hybrid Claim, note that this type of claim can be problematic with regards to qualifying eligible labour and the permanent establishment requirement. Individuals paid as employees must be paid directly by the production company and must either perform their work at the production company’s Ontario permanent establishment or report to it while working remotely in Ontario. Individuals who are not employees of the production company and are paid directly as remunerated parties/contractors must also either perform their work at the production company’s Ontario permanent establishment, or work from their own permanent establishment in Ontario.