

Definitions Of Scottish Spend for Content Production and Short Film Production

- **Artists (includes stand-ins, stunts, voice over artists and extras)**
 - Scottish Cast wages (during entire shoot) for those members of the Cast who are permanently based in Scotland (i.e. who can provide utilities bills or similar, if required, to show proof of residency in Scotland). For the above, when this Scottish Cast is based abroad, only actual fees will be calculated as Scottish spend, not expenses or per-diems.
 - Cast permanently resident in Scotland including extras/walk-ons etc
- **Production Unit Salaries**
 - Scottish Production Unit wages (throughout the production process) for those members of the Unit who are resident in Scotland (i.e. who can provide utilities bills or similar, if required, to show proof of residency in Scotland). For the above, when the Production Unit is based abroad, only actual fees will be calculated as Scottish spend, not expenses or per-diems.
- **All Crew Working on Film Behind Camera or in an Animation Studio**
 - Scottish Crew wages (during entire production) for those members of the Crew who are permanently based in Scotland (i.e. who can provide utilities bills or similar, if required, to show proof of residency in Scotland). For the above when this Scottish Crew is based abroad only actual fees will be calculated as Scottish spend, not expenses or per-diems.
- **Materials – Art Department**
 - Design/Art Department, including layout and storyboarding in Scotland
 - Scottish construction costs for Scottish sets
 - Local props hire
 - Local art department purchases
- **Materials – Wardrobe/Hair**
 - Local wardrobe and make up purchases/hires
- **Production Equipment**
 - Equipment – lighting/grips/tracks/camera equipment/hardware and software hired or bought from Scottish suppliers or companies with Scottish bases
- **Other Production Facilities**
 - Scottish location fees
 - Scottish studio build
 - Visual Effects carried out in Scotland
- **Picture Post – Production Film**

- Post Production facilities in Scotland including visual offline and online editing and sound mixing dubbing, special effects, laboratory processing
- **Travel/Transport**
 - Air or rail transport return between either home base in the UK or point of entry into UK and Scottish location for non-resident Scottish Cast and Crew
 - Local car/van hire including action vehicles if appropriate (Production Vehicle Hire)
 - All Unit facilities hired from Scottish based companies
- **Hotel/Living**
 - Per diems for all Cast and Crew during their stay in Scotland
 - Local catering costs including catering bus if appropriate
 - Local accommodation costs i.e. hotel and guest house for Cast and non-resident Crew
- **Insurance/Finance/Legal**
 - Legal fees to be paid to Scottish Screen and for any legal firm used and based in Scotland.
 - Insurance fees to be paid to any insurance company used and based in Scotland
 - Office rental and equipment rental in Scotland for any period where Production Office or Unit is based in Scotland.
- **Music**
 - Music composition if Composer is based in Scotland.
 - Music recording if carried out in Scotland