The information presented in this publication was gathered by Chimney’s team during extensive research and through direct contact with representatives of the funds. Their cooperation helped us to provide you with the most detailed and accurate information possible. However, despite our efforts a few Funds did not get back to us. Therefore the information provided on their fact sheets has not been verified and could be misleading. We inform you that no legal responsibility is accepted by Chimney for errors, omissions and inaccuracies presented in this publication.

Chimney would like to thank the funds for their generous assistance in connection with the completion of this book. Without their help and dedication none of this would have been possible.
# CONTENT

A word from the Editor in Chief Fredrik Zander  6

**CHIMNEY** The Leading Partner in Art & Entertainment  8

**CHIMNEY’S SELECTED PROJECTS**  10

**CONTACT DETAILS**  16

**GLOSSARY**  17

**SYMBOLS KEY**  18

### TOP 100 FILM FUNDS

- Supranational Funds  19
- Armenia  22
- Austria  24
- Belgium  28
- Bosnia and Herzegovina  33
- Bulgaria  35
- Croatia  37
- Czech Republic  39
- Denmark  41
- Estonia  44
- Finland  46
- France  48
- Georgia  64
- Germany  67
- Greece  80
- Hungary  82
- Iceland  84
- Ireland  96
It’s hard to believe but this is actually our fifth edition of the Chimney top 100 Film funds. A lot of water has passed the bridge since we published our first edition, and the ever-changing media landscape continues to evolve. The explosion of new TV drama being produced across the globe had made a major impact on our industry, and also changed the way we finance our productions.

There is currently a movement of going from subsides and soft equity to rebate incentives in many of the European territories. And we will highlight a few of those new schemes in this new edition.

Before you jump into the ever-exciting world of countries, regions and all the various finance deals they offer. I want to give you a bit of the history behind this book.

It started out as an idea that we would like to share all the knowledge regarding film finance we have gathered by being involved with hundreds of films throughout Europe over the years. Finally, it became the Chimney’s Top Hundred European Film Funds and released during the Berlinale 2014. It was an immediate success, and we could not ourselves foresee the great response we received from producers and the film funds, both in Europe and internationally. Obviously, we had created something that was greatly needed in the film market. Now a few years down the line we are proud to see the great response every time we publish a new version of the book.

The idea of writing a book about the top 100 film funds came to me working with Chimney as Head of the Feature Film Department the last eleven years. I very often find myself discussing the pros and cons of operating in a certain country or region with my fellow co-producers and clients. And it very often boils down to the fact that the possibility of benefitting from national or local subsidy systems is always the stronger drive in our decision-making process. And the same applies to everyone in our business, no matter how big or small the company is.
Everyone has their role, from the producer searching for an opportunity to make his or her film come to life to the local vendor trying to convince projects to come to his or her region to shoot a film.

Currently, our business environment is going through significant change where resources and funding are in constant change in many places making it more complicated to finance a project. We hope that this book will give you inspiration and new creative ways of putting together solid financial planning.

The film business is now a global business, and film-makers from all over the world are looking for new opportunities on how to get the best deal for their films. The TV market is increasing as international TV series are now pouring into the business, replacing some of the single feature film productions. The American market has since quite many years opened up and a lot of films from the US are now seeking new and more efficient ways of shooting their films and TV Series outside the U.S. Europe can, used in the right way, be a very important factor in those productions. Hopefully this guide could work as a tool for the European producer to land some of these projects.

When we commenced our research, we were all surprised to find such a massive amount of different options available. It seemed that every small region across Europe had a film fund of some sort. Quite quickly, it became apparent that it would be of great benefit to explore these different subsidies, tax incentives and investment schemes and bundle them together in one guide. The idea is to make it easier to compare the different options at hand and use this information to assist in formulating strategies regarding your project or possible expansions of your current organisation, by compiling the information conveniently into one place.

Additionally, I hope that this book can act as negotiating leverage for all the different film funds and investment bodies throughout Europe when in talks with their national or local governments. This empowerment clearly presents how other regions structure incentives in the hope of convincing authorities to engage in more competitive practices in order to attract productions beneficial to their region.

A great deal of the focus in this book is on co-productions and how to fund troubling gaps in your finance plan. Very often, domestic films funded by their regional authorities with local distribution have strict mechanisms on how they are processed and the knowledge of this among the local producers is usually quite high. The intention of this book is ideally to generate an eye-opening experience offering quick solutions in unfamiliar terrain.

As mentioned earlier, the rebate incentives seem to more and more become an absolutely necessity in your finance plan. Today most countries in Europe can offer some sort of rebate incentive, and it is important to know exactly how these rebate works in order for you be able to get the most out of these incentives.

This year we have decided to produce an e-book together with the coffee table version we have previously published. We believe this will make the book even easier to access, and that we can get an even bigger reach. In our view, the more producers and filmmakers knowing about all these different incentives the better.

We hope this handbook will be used by every producer in Europe and beyond when trying to find clever ways of packaging their films and placing them in Europe.

The dynamics of this industry see new funds popping up and others disappearing or changing conditions. A book like this needs to serve up to date information. Use will enable connection of the necessary variables and will encourage a European home market where film society awareness filters through to every person, organisation and location in our business. It is our intention to always stay current with what is happening in our world.

We have really tried to make this book useful and easy to understand. We start with a summary of the options each country offers in terms of national subsidies and possible tax incentives and follow with select regions offering local subsidies and investment schemes. You will discover the assortment of national and regional systems categorized into an easy to understand and comprehensive style.

We are extremely proud about this book and we really hope it will make possible the continuous production of fantastic films in Europe.
CHIMNEY

THE LEADING PARTNER IN ART & ENTERTAINMENT

Founded in Stockholm in 1995, our success has come from a belief in working with the most talented in an environment that fosters creativity, innovation and joy. We constantly challenge ourselves and our clients to engage the audience through innovation and creation across all media, including post-production, editorial, production, sound design, live events, content distribution, performance analytics and content strategy. We are aiming for a world without boredom.

WHERE WE ARE

400 EMPLOYEES IN 9 COUNTRIES

SWEDEN – STOCKHOLM, Malmö & Göteborg
GERMANY – BERLIN, FRANKFURT & MANNHEIM
DENMARK – COPENHAGEN
POLAND – WARSAW
SWITZERLAND – BASEL
AUSTRALIA – SYDNEY
SINGAPORE
USA – LOS ANGELES & NEW YORK
FINLAND – HELSINKI

WHAT WE DO

STRATEGY CONCEPT PRODUCTION DISTRIBUTION ANALYTICS
YEARNLY WORK

40+ feature films – full post work
15+ TV / drama series
10 000 VFX shots
60 DI projects
30 sound editing projects
50 ADR projects
50+ offline editing projects (feature films)
100+ trailers and sales promos

WORK IN FESTIVALS – SELECTION

SEARCHING FOR SUGARMAN
Oscar Winner, 26 wins & 17 nominations

TINKER TAILOR SOLDIER SPY
3 Oscar nominations, 24 wins & 51 nominations

LET THE RIGHT ONE IN
BAFTA Winner, 63 wins & 23 nominations

CONTROL
BAFTA Winner, 26 wins & 22 nominations

HER
Oscar Winner 75 wins & 157 nominations

IF I WANT TO WHISTLE, I WHISTLE
16 wins & 10 nominations

SEARCHING FOR SUGARMAN
Oscar Winner, 26 wins & 17 nominations

WHITE GOD
Cannes Winner, 2 wins & nominations

THE NECESSARY DEATH OF CHARLIE COUNTRYMAN
Golden Bear nominated

THE ZERO THEOREM
Venice Film Festival Winner, 1 win & 2 nominations

ATOMIC BLONDE
Winner, 3 wins and 4 nominations

SPOOR/POKOT
5 wins and 4 nominations

SPENDING POSSIBILITIES

With offices in 9 countries (Australia, Denmark, Finland, Germany, Poland, Singapore, Sweden, Switzerland and United States) we can be very flexible in which territories the budget is spent and enable the production to look for regional and national support in a great number of locations. Chimney’s wide network throughout Europe is constantly growing, we have a production service partner in Hungary enabling us to offer a 25% tax scheme on all spend in Hungary and partly at the office performing the work. We also have a service partner in Romania offering shooting facilities at a low cost.

SELECTION OF CO-PRODUCTIONS

SPOOR
NILE HILTON INCIDENT
ATOMIC BLONDE
IF I WANT TO WHISTLE, I WHISTLE
LET THE RIGHT ONE IN
CHIMNEY’S SELECTED PROJECTS
Chimney had the opportunity to set up a unique post-production structure for the feature film Atomic Blonde together with Sierra Affinity. The film is directed by David Leitch and stars Charlize Theron, James McAvoy and John Goodman.

Atomic Blonde became a world-wide hit this year and has grossed more than 94M USD as of today.

The film was shot in Budapest and Berlin and the majority of the post was done in Germany and Sweden. We put together the finance plan based on a complete European fund strategy, and we used the Hungarian rebate (see page 82) Film I Väst equity (see page 144) and the regional German Film fund MFGs rebate scheme (see page 78). Overall more than 20M USD was spent in Europe.

Chimney performed all post-production for the film involving our offices in Los Angeles, Manheim, Stockholm, Gothenburg and Warsaw.
MONKY
FEATURE FILM – FAMILY ENTERTAINMENT

SYNOPSIS
11-year-old Frank finds a living monkey in the garden of his family, which turns their upside down. An exciting and fun adventure takes the, a bit eccentric, Swedish family in the deepest jungles of Thailand. Frida Hallgren, Johan Petersson and Julius Hugoson stars in the film. The monkey is completely computer-animated through motion capture.

Chimney performed a full range of animation, visual effects, picture and sound post-production services from our offices in Germany and Sweden. With a close collaboration with the director Maria Blom and producer Patrick Ryborn, the project will be the new reference in European family entertainment.

PROJECT STRUCTURE
The film is a co-production of Unlimited Stories, Film I Väst and Chimney in association with Nouvago Capital. It is funded by Nordmedia, MFG, Swedish Film Institute, Nordisk Film & Television Fund.

With the creation of the CG character Monky, the animation team at Chimney was able to demonstrate his extraordinary skills when creating this computer-animated, photorealistic character.
PETTSON AND FINDUS 3 – FINDUS MOVES OUT
FEATURE FILM – FAMILY ENTERTAINMENT

SYNOPSIS
The family entertainment franchise Pettson and Findus 3 – Findus moves out is based on the famous children’s books by Swedish author Sven Nordqvist. Stefan Kurt embodies the cranky Pettson, in interaction with the CG cat Findus. Marianne Säggebrecth can be seen in the role of warm-hearted Beda Andersson and Max Herbrechter as the grumpy neighbor Gustavsson.

PRODUCTION STRUCTURE
Pettson and Findus 3 is a co-production between Tradewind Pictures and Senator Film Produktion, ZDF and Chimney Deutschland and Firsteight.

The film was funded by Film- und Medienstiftung NRW, Mitteldeutsche Medienförderung, Hessen-Film and Medien, MFG Film Funding Baden-Württemberg, Filmförderungsanstalt (FFA), the Federal Government Commissioner for Culture, Media and German Film Fund (DFFF). The combination of live action footage with life-like computer-animated characters required a total budget of 8+ million euros.

Pettson and Findus – Findus moves out, like its predecessors, will be one of the most elaborate children’s and family films ever produced in Germany.
One of the most successful co-productions for Chimney this year was Spoor/Pokot, directed by Agnieszka Holland and Kasia Adamik.

**SYNOPSIS**
The Polish crime story of Spoor/Pokot revolves around an elderly woman, played by Agnieszka Mandat-Grabka, who lives along in the Klodzko Valley. A series of crimes are committed in a mysterious manner and the woman thinks that she has the key to solving the case – but no one believes her. The Polish title of the film, Pokot, is a hunting term referring to the count of killed animals. The English title, Spoor, refers to traces left behind by the hunted game.

**PROJECT STRUCTURE**
This film was a classic European Co-production, with Chimney as one part together with Tor Film as main producer in Poland. Haimat Film from Germany and Nutprodukte from Czechoslovakia was co-production partners.

We used a number of film funds in order to get the film financed. The Polish Film institute (see page 116), The Swedish Film Institute (see page 142), Film I Väst (see page 144), MBB in Germany (see page 77) and the Czech film fund (see page 39). On top of this we also received Eurimage Support for the film.

It was a true European collaboration, and the hard work was rewarded when the film won a Silver Bear in the Berlinale 2017.
Chimney had the opportunity to co-produce the feature film *The Wife* starring Glen Close and Jonathan Pryce, directed by Björn Runge.

**SYNOPSIS**
The feature film *The Wife* revolves around a wife, played by Glenn Close, who starts questioning her life choices as she moves to Stockholm together with her husband, played by Jonathan Pryce, where he is about to receive the Nobel Prize for Literature. They are trailed by a journalist, an unwelcomed guest played by Christian Slater, who has his mind set on writing the husband’s biography – whether he likes it or not.

**PROJECT STRUCTURE**
Produced by Silver Reel, Anonymous Content, Meta Film and Tempo Productions.

Co-produced by Chimney and Swedish Spark Film & TV.

Swedish Spark Film & TV’s producer Piodor Gustafsson combined Film I Väst (FIV) and Svenska Filminstitutet (SFI) for the Swedish financing – FIV for regional equity and SFI as national production support.

Chimney performed a full range of post-production between offices in Gothenburg and Stockholm. With a close collaboration with the director Björn Runge and the producer Piodor Gustafsson, the project went from challenging to pure joy.

You can read more about FIV on page 144 and SFI on page 142.
INTERNATIONAL
Fredrik Zander
Head of Art & Entertainment Chimney Group
e-mail: fredrik.zander@chimneygroup.com
Mobile: +1 (213) 321-3262

1437 7th St. #300
Santa Monica,
CA 90401
USA
Office: +1 (310) 730-4327
e-mail: la@chimneygroup.com

SWEDEN
Jon Mankell
Producer & Account Director
e-mail: jon.mankell@chimneygroup.com
Mobile: +46 706 289 863
Chimney Sweden
Skeppsbron 38
111 30 Stockholm
Office: +46 8 587 50 500
e-mail: sweden@chimneygroup.com

GERMANY
Sebastian Leutner
Head of Art & Entertainment Germany
e-mail: sebastian.leutner@chimneygroup.com
Mobile: +49 176 222 199 76
Chimney Germany
Große Hamburger Straße 17
10115 Berlin
Office: +49 30 27 90 708 0
Hanauer Landstraße 190
60314 Frankfurt
Office: +49 69 90 43 668 0
Julius - Hatry - Straße 1
68163 Mannheim
Office: +49 621 15 02 97 54

POLAND
Zuzanna Hencz
Head of Feature & TV
e-mail: zuzanna.hencz@chimneygroup.com
Mobile: +48 691 710 066

Chimney Poland
Syta 68A
02-993 Warsaw

Dobra 22
00-384 Warsaw
Office: +48 22 347 95 00
e-mail: poland@chimneygroup.com
GLOSSARY

AUTOMATIC FUNDING — can be in form of a tax scheme; everyone who applies receives the support as long as you meet the criteria of the fund

CAPPED, CAPS — having an upper limit imposed on spending, borrowing or number of projects

CO-PRODUCTION TREATIES — a formal agreement or contract between two or more people or organisations

CULTURAL TEST — you are assessed for certain features of your project (like the location, regional cast/crew, language used etc.); then you may be selected to get the funding

EEA — European Economic Area

ELIGIBLE — having the right to be chosen; satisfying the appropriate conditions

EXPENDITURE — total amount of money that an organisation or person spends

EQUITY — the interest of ordinary shareholders in a company; the market value of a debtor’s property in excess of all debts to which it is liable

HARD MONEY — the investments that will give the giver a position in the recoupment schedule

MAJORITY CO-PRODUCTION — the co-production to which a particular country fund provided most money

MINORITY CO-PRODUCTION — the co-production to which a particular country fund provides money, but it is not the largest part of the funding

NATIONAL FUND — a fund that is based in the specific country; most often government funded

NATIONAL PRODUCTION COMPANY — a production company registered and based in the country you want to get funding from

NON-RECOUPABLE — the money that you do not have to share from the revenues of the film

PARI PASSU — side by side, at the same rate or on an equal footing

PRO RATA — in proportion

RECOUPABLE — the money that should be repaid

REGIONAL FUND — a regional fund based in a certain part of the country; it usually has spending obligations in the region

REIMBURSEMENT, REFUND, RETURN — an act of compensating someone for an expense

SELECTIVE FUNDING — a committee selects the project that is going to be funded

SOFT MONEY — the money you do not have to pay back

SPENDING OBLIGATIONS — obligations imposed by the authorities granting the aid on film producers to spend a certain part of the film production budget under particular obligation

SUPRANATIONAL FUND — there aren’t many supranational funds; projects that apply for a supranational funding are most often funded by a few countries or EU

TAX CREDIT — a sum deducted from the total amount a taxpayer owes to the state. A tax credit may be granted for various types of taxes, such as income tax, property tax or VAT. It may be granted in recognition of taxes already paid as a subsidy, to encourage investment or other behaviours. In some systems tax credits are “refundable” to the extent they exceed the relevant tax. Tax systems may grant tax credits to businesses or individuals, and such grants vary by type of credit.

TAX INCENTIVE — an aspect of a country’s tax code designed to incentivise or encourage a particular economic activity

TAX REBATE — a refund on taxes when the tax liability is less than the taxes paid. Taxpayers can often get a tax refund on their income tax if the tax they owe is less than the sum of the total amount of the withholding taxes and estimated taxes that they paid, plus the refundable tax credits that they claim. Tax refunds are money given back at the end of the financial year.

TAX RELIEF — any program or incentive that reduces the amount of tax owed by an individual or business entity. Tax relief is intended to reduce the tax liability of an individual or business entity. Often, the tax relief is targeted at providing aid for a certain event or cause. For example, hurricane victims may be allotted some form of tax relief when a hard-hit area is declared a disaster area. Tax relief is also available periodically to support environmental causes.
Symbols Key

- **SN**: Supranational Fund
- **NF**: National Fund
- **RF**: Regional Fund
- **MT**: Mini Treaty
- **TI**: Tax Incentive
- **TS**: Tax Shelter
- **SO**: Spending Obligations
- **A**: Automatic
- **S**: Selective
- **R**: Recoupable
- **nR**: Non-recoupable
- **Ct**: Cultural test
- **Rt**: Regional test
Supranational Funds
Eurimages is the Council of Europe’s fund for co-production. It provides selective support for feature-length film projects originating in one or more of the Fund’s 38 Member States. Co-production partners from non-Member States can also take part in the financing up to a limit of 30% of the total budget, and the director of the work can come from a non-Member State. The award, which cannot be more than 17% (25% for documentaries) of the production budget (up to a maximum of € 500 000), is a soft loan and is repaid from the first Euro of producer’s net receipts until full recoupment of the amount. Projects are selected by a board composed of representatives of the Member States of the Fund. Competition is tough for this attractive top financing award.

**Eurimages**

**LOCATION**
Council de l’Europe / Eurimages / Bâtiment Agora / Allée des Droits de l’Homme
67075 Strasbourg Cedex
France

**CONTACT**
Roberto Olla
eurimages@coe.int
+ 33 3 88 41 26 40
www.coe.int/eurimages

**SUPPORT FOR CO-PRODUCTION**

**LEVEL:** Supranational

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 25 000 000

**MAXIMUM AMOUNT**
General: € 500 000

**MAXIMUM %**
Of Total Production Budget: 17%
(25% for documentaries)

**AVERAGE**
General: € 255 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
Independent production company

**WHEN TO APPLY**
18th January 2018
12th April 2018
23th August 2018
23th October 2018

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural Test
At least 50% of each producer’s share of financing confirmed
Non-Member States production companies capped at 30% of co-production share
For projects with a budget of € 3 000 000 or more, the setting up of a collection account by a collection agency shall be obligatory

**SPENDING OBLIGATIONS**
No

**SESSIONS PER YEAR**
4

**MAIN SELECTION CRITERIA**
Quality of the project

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 77

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**
Pro rata and pari passu from the first Euro of net receipts, until full recoupment

**CERTIFICATION PROCESS**
Projects need to obtain national accreditation (co-production status certificate) issued by the competent national authorities

**PAYMENT SCHEDULE**
60% signature of agreement — first day of principal photography and, if appropriate, after signature of the collection account agreement
20% after confirmation of completion of the digital answer print, receipt of distribution and/or pre-sale contracts, after approval of the credit list, / 20% after confirmation of cinema release in the co-producing countries
This is the pan-Nordic subsidy system for feature, TV productions, documentary and distribution. Only Nordic producers are eligible to apply and if you apply with a project you need to secure distribution guarantees from at least two of the member countries. This fund is top financier. Normally they dish out between 2-10% of the total production budget. The maximum allotment can reach a total of 10% of the budget. Due to its nature of supporting only Nordic projects, international producers have quite a limited chance of receiving any of this money.

**ELIGIBLE GENRES**
Feature film, Fiction, Animation

**ANNUAL BUDGET**
€ 10 000 000
5% to administration / Budget includes support to feature films and TV Drama

**MAXIMUM AMOUNT**
Majority Co-production: € 500 000

**MAXIMUM %**
Of Total Production Budget: 10%
Average maximum between 2 and 10% of total production costs

**AVERAGE**
€ 200 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Companies from Denmark, Finland, Iceland, Norway, Sweden

**WHEN TO APPLY**
Applications are evaluated on a continuous basis and the handling time is normally 4 - 6 weeks

**MAIN ELIGIBILITY REQUIREMENTS**
Applicant must come from eligible country
Guaranteed cinema exhibition signed with minimum 2 Nordic countries and a broadcasting contract signed with a minimum of 1 of the TV Partners of the Fund OR Guaranteed cinema exhibition signed with minimum of 1 Nordic country and broadcast agreements signed with a minimum of 2 of the TV Partners of the Fund
Funding in the country of the majority coproducer must be confirmed

**SPENDING OBLIGATIONS**
No

**SESSIONS PER YEAR**
All year round

**MAIN SELECTION CRITERIA**
Artistic, content-related, production- and distribution-related criteria

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 50

**RECOUPEMENT POSITION**
Reimbursement starts when the producer’s worldwide receipts reach an amount defined beforehand (Break-even Point) / Recoupment up to 100% of the fund’s investment, during 5 years after release

**PAYMENT SCHEDULE**
In general 4 installments
### Armenia

#### ORGANIZATIONS
- Council of Europe
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)
- Commonwealth of Independent State Communities

#### VAT
- Standard VAT rate: **20%**
- VAT is payable on a monthly or quarterly basis by the 20th day of the month following the relevant period of taxation
- VAT on imported goods must be paid within **10** days from the date of importation
- Main exemptions from tax liability: some financial and insurance services, training and education, scientific and research works, radio and television broadcasting, sales of newspapers and magazines, sales of agricultural products produced in the Republic of Armenia, insurance and social insurance services

#### FUNDING BODIES
- 1

#### TAX SHELTER
- **NO**

#### CO-PRODUCTION TREATIES
- European Co-production Convention
If you want to go to Armenia to shoot your film, the National Cinema Center of Armenia offers a national support scheme for minority co-productions. The amount you can receive is not significant and the average minority co-production support they offer is € 50,000 on average, although the maximum amount may reach sometimes € 200,000 in case the film is manifested as one of a particular importance for the Armenian cinema culture. Moreover, 70% of the received amount has to be spent in the country. They are only allowed to fund up to 30% of the Armenian co-production share so you need to find a partner in Armenia who could match the funding. They do not take any position in the recoupment schedule and this support acts as soft money towards your financing plan. The Cinema Center collaborates with international film production organizations introducing and promoting Armenian cinema at international festivals and markets. In January 2016 the country has also joined Eurimages Film Fund.
## Austria

### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- 20% Standard VAT rate
- 13% (Domestic flights, cut flowers and plants for decorative use, wine production)
- 10% (applies to tourism services, food and agriculture) Reduced VAT rate: Threshold for VAT registration: €30,000 turnover
- VAT Recovery Time: 6 months
- 0% (Intra-community and international transport (excluding road and rail))

### TAX SHELTER
- YES

### FUNDING BODIES
- 6

### CASH REBATE
- Within the FISA fund, filmmakers can claim back up to 25% of their local Austrian spend up, up to a max of €1,200,000 project

### WHO
- Foreign companies registered or with branch office in the country,
  National Production Company, Service Production Company

### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Germany, Italy, Luxembourg, Spain, Switzerland
If you don’t happen to be an Austrian producer you still have an opportunity to go for the co-financing support at the Austrian Film Institute. However, your country needs to have signed a treaty with Austria in order for you to be eligible. With average support levels of € 150 000 for minority co-productions, this could give a nice boost to your financial plan. There are no spending requirements, but you need to express why an Austrian technical and artistic contribution is not purposeful for your film. That probably requires some really good pedagogical skills. You also need to include an Austrian production company as part of your co-production set-up. Finally they are also very much looking for reciprocity between your country and Austria. Hard to get but nice to have…

### WHEN TO APPLY
- 31st January 2018
- 19th March 2018
- 16th April 2018
- 28th May 2018
- 25th June 2018
- 20th August 2018
- 17th September 2018
- 22nd October 2018
- 26th November 2018

### MAIN ELIGIBILITY REQUIREMENTS
- Cultural test

### SPENDING OBLIGATIONS
- In the country

### SESSIONS PER YEAR
- 10
  - Documentation attached to the application preferably in German, documents describing the content (such as the script) shall also be attached in English

### MAIN SELECTION CRITERIA
- Quality of the project, feasibility

### NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
- National Majority Co-productions: 21
- Minority Co-productions: 6

---

**CONTACT**
Roland Teichmann  
office@filminstitut.at  
+ 43 1 526 97 30 305  
www.filminstitut.at
With a 25% tax incentive, filming in Austria might be quite beneficial for you. The problem is to get through the cultural test. It’s based on quite an extensive point system that you need to pass before you are eligible for the support. With a maximum support of €1 125 000 you must have a total budget of more than €4 500 000 to get the full amount, and include a lot of Austrian crew and talent into your team. But if you manage to get through all the application demands this will help you finance a significant part of your non-recoupable budget.

**MAIN ELIGIBILITY REQUIREMENTS**
- Cultural test and Financing confirmed
- Minimum production budget: €2 300 000 (fiction), €350 000 (documentary), €8 000 000 (service production fiction), €1 000 000 (production service documentary)
- Theatrical Release / Compliance international co-production treaty or at least Austrian share ≥ 20%
- Financing must be impossible without the funding

**SESSIONS PER YEAR**
- All year around
- On a "first-come, first-served" basis
- After financing of the film project has been secured, but before first shooting day
- Austrian-foreign coproductions subject to the provisionally approval by the Federal Ministry of Science, Research and Economy

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- 25
Vienna offers a quite strong regional film fund with a nice set-up for international co-productions. They require at least a “100% spend” in the region and it is necessary to use local talent and crew. Another interesting aspect is that they will not invest in any project that could possibly continue on a self sufficient basis and fully finance themselves elsewhere. But that probably doesn’t exclude all projects available on the market. The fund is both selective and recoupable and will take an equity position in your recoupment schedule.

**FILM PRODUCTION SUPPORT**

**LEVEL:** Regional

<table>
<thead>
<tr>
<th>ELIGIBLE GENRES</th>
<th>MAIN ELIGIBILITY REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiction, Animation, Documentary</td>
<td>Cultural test and Financing confirmed</td>
</tr>
</tbody>
</table>

**ANNUAL BUDGET**

€ 10 850 000

**MAXIMUM AMOUNT**

- General: € 700 000

**MAXIMUM %**

- Of Total Production Budget: 50%
- Of Co-production Share: 50%

**AVERAGE (2015)**

- General: € 256 250
- Majority Co-production: € 468 185
- Minority Co-production: € 135 000
- Fiction: € 347 287
- Majority Co-production: € 468 185
- Minority Co-production: € 208 333
- Documentary: € 90 727

**NATURE OF FUNDING**

- Selective

**TYPE OF FUNDING**

- Recoupable

**WHO CAN APPLY**

- National Production Company

**SPENDING OBLIGATIONS**

In the region: 100%

**SESSIONS PER YEAR**

4

**MAIN SELECTION CRITERIA**

- Cultural and artistic merit, local spent, employment of local cast and crew

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**

- Majority Co-productions: 15
- Minority Co-productions: 8

**RECOUPMENT POSITION**

First position after recoupment of the equity

**PAYMENT SCHEDULE**

Payment of funds will take place according to the cash-flow plan submitted by the applicant assuming that all the necessary requirements were met
Belgium

» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT
Standard VAT rate: 21%
Reduced VAT rate:
12% (certain solid fuels, pay television, social housing...)
6% (transport of persons, establishment for culture, sports and entertainment, hotels, social housing, services supplied by institutions for social promotion, services rendered by undertakers, work on real property...)
Threshold for VAT registration: € 15 000 turnover
Foreign companies selling goods in Belgium may be eligible for VAT refunds

» FUNDING BODIES
5

» TAX SHELTER
YES

» CO-PRODUCTION TREATIES
Canada, China, France, Germany, Israel, Italy, Morocco, The Netherlands, Portugal, Switzerland, Tunisia
### Belgian Ministry of Finance - Tax Shelter

#### Maximum Amount
- **€ 750,000** per accounting period

#### % Get Back
- **50%** of Total Production Budget
- Info: The total of the equity and loan parts cannot be higher than **50%** of total production costs

#### Type of Funding
- **Non-recoupable**

#### Requirements
- Minimum qualifying expenses **40%** of the total tax shelter investment (loan + equity)

#### Tax Relief
- **150%** of the funds invested

#### Who Can Apply
- The production company (must be a Belgian-based production or the Belgian offshoot of a non-Belgian company)

#### How
- The production company must spend at least **90%** of the total sums invested (equity + loan) in Belgium for the production of the audiovisual work within a timeframe of 18 months (24 months for animation films)

#### Caps
- **50%** of the taxable profit with a maximum of **€ 750,000** per tax period

#### Other
- In Belgium, it is important to reach out to broadcasters as partners in financing
- Both public and private broadcasters are obliged to invest part of their resources in independent production, either by co-producing or via pre-sales
- The easiest way to succeed with finding a partner broadcaster is to first find a local producer via the Belgian producers associations or via the Francophone Film Producers’ Association

#### Co-Production Treaties
- Canada, China, European Co-production Convention, France, Germany, Israel, Italy, Morocco, Netherlands, Portugal, Switzerland, Tunisia
This Belgian agency is the official fund for the French speaking Community of Belgium (Wallonia Brussels Federation). The Film and Audiovisual Centre (FAC) is responsible for: • support for the production and promotion of Belgian audiovisual works, including Belgian feature films; • management of international co-production agreements engaging the Wallonia Brussels Federation; • management of cooperation between independent producers and Wallonia Brussels broadcasters; • participation in European level programs such as Media and Eurimages. The Film and Audiovisual Centre is quite active in co-productions and supports an average of 16 majority co-productions and 8 minority co-productions every year with its own selection committee. The fund is open to applicants on three occasions every year and you need to have a Belgian production company on board as part of your co-production team in order to be able to apply.

ELIGIBLE GENRES
Fiction, Animation and Documentary

ANNUAL BUDGET
€8 470 000
(incl. minority co-productions budget)

MAXIMUM AMOUNT
Fiction: €430 000
Documentary: €100 000
Info: Documentaries (1st feature): maximum €100 000

MAXIMUM %
Of Total Production Budget: 50%
Higher for 1st or second feature film, short, art house film, film lab

AVERAGE
Fiction: €400 000
Documentary: €78 000

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

RECOUPMENT POSITION
On net receipts up to 200% of the funding following different tiers and % of the recoupment

CERTIFICATION PROCESS
Certification is required within 36 months of funding confirmation
Info: The certification consists in validating the production and financial elements of a project that has received funding approval by the Fund

OTHER AVAILABLE PROGRAMS
Script writing, development, minority co-production support
Screen Flanders offers financial support to audiovisual productions that spend (part of) their budget within the Flanders Region. Local producers can apply to receive up to €400,000 refundable advances by way of economic support to cover their audiovisual expenses in the Flanders Region. Foreign producers interested in applying can co-produce with a Belgian producer that satisfies all the selection criteria.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€4,500,000

**MAXIMUM AMOUNT**
€400,000

**AVERAGE**
€220,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test and 50% of overall financing must be confirmed

**SPENDING OBLIGATIONS**
In the region: 400%

**SESSIONS PER YEAR**
3

**MAIN SELECTION CRITERIA**
Assessment based on following criteria (max. 100 pts): social and cultural added value of the audiovisual work (quality and attractiveness of the script) (10 pts); actors involved in the project (10 pts); efficiency and output (30 pts); effectiveness and outcome (50 pts)

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
21
National Majority Co-productions: 9
Minority Co-productions: 12

**RECOUPEMENT POSITION**
Proportional to Screen Flanders investment in the overall funding of the project
1st rank & recoupable at the first €

**CERTIFICATION PROCESS**
Contract based on elements provided in application

**PAYMENT SCHEDULE**
30% on contracting of 80% of total financing and at least 50% of Belgian tax shelter
30% 1st day of principal photography
40% after control of settlement of accounts
This cultural film fund in northern Belgium (Flanders) offers co-production support for international productions. The regional economic fund in Flanders, called Screen Flanders, can support more international co-productions than the VAF/Film Fund. 100% spending is the normal requirement though they have been known to accept as little as 60% spending within the region in very special occasions. Another positive aspect worth taking into account is that the producers are allowed to recoup their initial investment first before the fund claims their recoupment position. Belgium offers heavy tax incentives and could be a good option for your project offering a tempting tax strategy. The maximum amounts below are for foreign co-productions with Flanders.

**LOCATION**
38 Bischoffsheimlaan
1000 Brussels
Belgium

**CONTACT**
Karla Puttemans
kputtemans@vaf.be
+ 32 2 226 06 30
www.vaf.be

**PRODUCTION SUPPORT**

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 12 000 000

**MAXIMUM AMOUNT**
Fiction: € 100 000
Animation: € 100 000
Documentary: € 50 000

**MAXIMUM %**
Of Total Production Budget: 50%
Up to 75% for: low budget films (under € 2 500 000 budget) — first feature — children films, Flemish films and films with strong Flemish cultural heritage or based on a dutch language work

**AVERAGE**
Fiction: € 600 000
Animation: € 200 000
Documentary: € 100 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company
Foreign Companies registered or with branch office in the country

**MAIN ELIGIBILITY REQUIREMENTS**
For minority project: majority financing has to be confirmed

**SPENDING OBLIGATIONS**
- In the region: **100%**
  - Must be spent in Flanders and Brussels / Can be exceptionally lowered to 60%

**SESSIONS PER YEAR**
3

**MAIN SELECTION CRITERIA**
Script, budget, financing plan, cast and crew, when applicable, distribution, development of artistic talent in Flanders

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National Majority Co-productions (all genres): 20
- Minority Co-productions (all genres): 7

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**
With other investors after private investment (incl. producers) recoupment

**CERTIFICATION PROCESS**
Approval of the final budget and finance plan after internal control, as provided in the contract

**PAYMENT SCHEDULE**
- 25% on signature of the contract
- 40% start of shooting
- 25% end of shooting
- 10% after control of settlement of accounts/different draw down schedule for animation and documentary
### Bosnia and Herzegovina

#### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- MEDIA
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)

#### VAT
- Standard VAT rate: 17% (applies to most deliveries of goods and services)
- Certain transactions are exempt (certain public services, health and medical services and financial services)
- Other transactions (mainly exports of goods) are zero rated

#### FUNDING BODIES
1

#### TAX SHELTER
NO

#### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Germany, Italy
SARAJEVO CINEMA FUND

LOCATION
2 Obala Maka Dizdara br.
71000 Sarajevo
Bosnia and Herzegovina

CONTACT
Aida Mahic Zec
fondacija@bhfilm.ba
+ 387 33 206 704
www.bhfilm.ba

PRODUCTION SUPPORT

LEVEL: National

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 1 100 000

MAXIMUM %
Cap Maximum %: 70%
Of Total Production Budget: 50%
Info: 50% to 70% for micro-budgeted (under € 225 000)
25% to 30% for budget < € 800 000 (capped at € 225 000)
20% to 25% for budget under € 1 800 000 (capped at € 375 000)
30% to 70% for shorts (capped at € 30 000)

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
Authors/Directors, National Production Company

WHEN TO APPLY
All year round

MAIN ELIGIBILITY REQUIREMENTS
Cultural test

SPENDING OBLIGATIONS
In the country: 100%
Info: 100% if not otherwise negotiated with the fund
70% of the funding for minority co-productions

SESSIONS PER YEAR
1

MAIN SELECTION CRITERIA
Artistic and production value
A points system to ensure sufficient artistic and technical participation from Bosnia and Herzegovina

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 5
Minority Co-productions: 3

SARAJEVO CINEMA FUND works very closely with the Sarajevo film festivals and if you can get your project into the “work in progress” section of this festival, the chances of receiving minority co-production support are quite high. The maximum you can receive is € 75 000 and this subsidy scheme works best for the medium to low budget art house films. A very good thing about this fund is that they offer a non-recoupable subsidy, which could really give you a boost in your financing plan’s budget.

ADD ON: NF
SO
nR

CONTACT
Aida Mahic Zec
fondacija@bhfilm.ba
+ 387 33 206 704
www.bhfilm.ba

CERTIFICATION PROCESS
Certificates of origin are issued by the Ministry of Culture and Sports on the recommendation of the Film Fund

PAYMENT SCHEDULE
30% on signature
50% on the start of principal photography
20% on delivery
<table>
<thead>
<tr>
<th><strong>ORGANIZATIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
</tr>
<tr>
<td>EU</td>
</tr>
<tr>
<td>MEDIA</td>
</tr>
<tr>
<td>Eurimages</td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>VAT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard VAT rate: <strong>20%</strong></td>
</tr>
<tr>
<td>Reduced VAT rate: <strong>9%</strong> (applies to hotel services)</td>
</tr>
<tr>
<td>VAT is payable on assets, services and imports</td>
</tr>
<tr>
<td>Exempt from VAT: exports, income from financial and legal services</td>
</tr>
<tr>
<td>VAT registration is compulsory when the annual turnover exceeds <strong>BGL 50 000</strong></td>
</tr>
<tr>
<td>A “VAT” bank account, that will be used for payments of VAT and receipt of refunds, must be opened</td>
</tr>
<tr>
<td>VAT Recovery Time: <strong>6-12 months</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FUNDING BODIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>TAX SHELTER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CO-PRODUCTION TREATIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada, European Co-production Convention, France, Italy, Russia, Turkey, Israel</td>
</tr>
</tbody>
</table>
The National Film Center of Bulgaria offers a significant amount of support for minority co-productions. The maximum support they offer for minority co-productions is € 127,000. They can only support up to 50% of the Bulgarian co-production share, so you need to find a Bulgarian partner that can help you find the rest. Only 75% of the support has to be spent in Bulgaria, and this makes it a very good option to combine with other national and regional support throughout Europe.

**Production Support**

**Eligible Genres**
- Fiction, Animation, Documentary

**Annual Budget**
- € 6,750,000

**Maximum Amount**
- Fiction: € 600,000
- Documentary: € 60,000

**Maximum %**
- 50%
- Info: 80% for low budget films

**Nature of Funding**
- Selective

**Type of Funding**
- Non-recoupable

**Who can Apply**
- National Production Company
  - Production company from an EU member state, or of another state within the EEA or Switzerland

**Main Eligibility Requirements**
- Cultural criteria

**Spending Obligations**
- In the country: 75%

**Sessions per Year**
- 4 dates for minority co-productions
- 2 dates for national or majority productions
- 1 date for films, supported by national TV

**Main Selection Criteria**
- Script, theme, dramaturgical structure, characters, dialogue, plot, distribution potential, professional experience of the producer, director, success of previous works of the producer and the director

**Number of Projects Financed per Year (Average)**
- National Majority Co-productions: 7
- Minority Co-productions: 3

**Contact**
- Jana Karaivanova
  - jana@nfc.bg
  - +35 929 150 811
- Kamen Balkanski
  - balkanski@nfc.bg
  - +35 929 150 811
## Croatia

### ORGANIZATIONS
- Council of Europe
- EU MEDIA
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- Standard VAT rate: **25%**
- Reduced VAT rate: **13%** (applies to tourist accommodation services and certain newspapers)
- The zero rate includes bread, milk, certain educational services and medical supplies
- Exempt from VAT: exports, insurance and financial services, medical services, education, welfare etc.
- Threshold for VAT registration: **HRK 230 000** turnover
- VAT reports are filed and paid on a monthly basis

### FUNDING BODIES
1

### TAX SHELTER
- **YES**

### CROATIAN AUDIOVISUAL CENTRE » PRODUCTION INCENTIVE PROGRAM

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>€565 000</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIMIT</td>
<td>Of total production budget: <strong>50%</strong>&lt;br&gt;Info: maximum <strong>80%</strong> for low budget or difficult films</td>
</tr>
<tr>
<td>TYPE OF FUNDING</td>
<td>Non-recoupable</td>
</tr>
<tr>
<td>REQUIREMENTS</td>
<td>Cultural test</td>
</tr>
</tbody>
</table>

### CASH REBATE
- **20%** of production costs

### GENRES
- Feature films, television dramas, short films, documentaries and animations

### WHO
- The applicant must be a Croatian producer, co-producer or production service provider that has produced or provided production services for at least one publicly shown work within the last 3 years

### HOW
- The minimum local spend per project is €**300 000** and the maximum qualifying spend per project is €**3 000 000**

### OTHER
- No tax incentives for foreign commercials shooting in Croatia

### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Germany, Italy, Denmark
Apart from offering selective co-production support that is non-recoupable, Croatia also offers a cash rebate on all Croatian costs of your production. The cash rebate is capped at 20% with a limit of €2,600,000. In order to be eligible for this rebate you need to work with a Croatian production service company. A combination of the co-production support and the cash rebate is possible. To get the most out of this system, your budget needs to be quite high. For lower budget films, the impact is quite limited but could still be a nice gap filler if you can find an efficient way to partly shoot your film in Croatia.

**MAIN ELIGIBILITY REQUIREMENTS**
- Cultural test

**SPENDING OBLIGATIONS**
- In the country: 60%
  - A minimum of 60% of the approved support must be spent in the Republic of Croatia - for minority co-productions

**SESSIONS PER YEAR**
- 2

**MAIN SELECTION CRITERIA**
- Artistic criteria (quality of the script, originality of the content, director’s style and vision); production criteria (track records of the director, writer and producer), consistency and viability of the project

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- Minority Co-productions: 7

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Non-recoupable

**WHO CAN APPLY**
- National Production Company
### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- Standard VAT rate: 21%
- Reduced VAT rate: 15% (applies to services for the provision of water and heating, food and medications, newspapers and books)
- 10% on books and pharmaceuticals
- Threshold for VAT registration: CZK 1 000 000 turnover
- VAT Recovery Time: 6 months

### VAT Recovery Time
- 6 months

### TAX SHELTER
- YES

### FUNDING BODIES
- 2 (1)

### TYPE OF FUNDING
- Non-recoupable

### ANNUAL BUDGET
- €30 000 (CZK 800 000 000)

### REQUIREMENTS
- Overheads are capped at 7% of the budget

### CASH REBATE
- 20% rebate on qualifying Czech spend
- 66% rebate on international costs paid to foreign above-the-line cast and crew who pay withholding tax in the Czech Republic

### GENRES
- Feature, animation and documentary films with a runtime of at least 70 minutes
- Scripted television: films (runtime of at least 70 minutes) and episodic TV (runtime of at least 30 minutes per episode)
- Animated TV series (runtime of at least 5 minutes per episode)

### WHO
- Registered Czech income tax payers (producer of co-producer) with a place of business in Czech Republic

### REQUIREMENTS
- Cultural test, Feature films must spend more than $628 000; documentaries must spend more than $83 000.
- CAPS
- Eligible spend may not exceed 80% of a project’s total budget

### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Italy
In addition to the tax incentives that The Czech Republic offers, they also have a national support system in which you can participate. State Cinematography Fund has 10 subsidy headings of film support, among which the 3 main are: development, production and distribution. Moreover, approximately 70% of total budget for film support is allocated to production. One odd thing about this fund is that they have an application fee of €400 for production projects and €200 for other types (e.g. distribution projects). Not a large amount, but still, it is probably the only funding institution that has this kind of fee.
### Denmark

<table>
<thead>
<tr>
<th><strong>ORGANIZATIONS</strong></th>
<th><strong>TAX SHELTER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
<td>NO</td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
<td></td>
</tr>
<tr>
<td>EU</td>
<td></td>
</tr>
<tr>
<td>MEDIA</td>
<td></td>
</tr>
<tr>
<td>Eurimages</td>
<td></td>
</tr>
<tr>
<td>Shengen Agreement</td>
<td></td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>VAT</strong></th>
<th><strong>CO-PRODUCTION TREATIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard VAT rate: <strong>25%</strong></td>
<td>Canada, China, European Co-production Convention, France, New Zealand</td>
</tr>
<tr>
<td>Threshold for VAT registration: <strong>DKK 50 000 turnover</strong></td>
<td></td>
</tr>
</tbody>
</table>

**FUNDING BODIES**

- 4
The Danish Film Institute offers a co-production support that on paper is recoupable, but if you take a closer look at the regulations they take a very defensive recoupment position. They step in only after 175% of the budget of the film has been recouped. DFI supports the production of 18-19 feature films and 30-35 documentary and short films every year. The DFI also supports TV drama, games and crossmedia productions. A cornerstone of Danish film policy is to fund children and youth films to which 25% of all subsidies are allocated. The DFI is also very much into international co-productions and allows five to nine minor co-productions in feature film and four to six minor co-productions in documentary film per year.

**MINOR CO-PRODUCTION SCHEME**

**LOCATION**
55, Gøthersgade
1120 Copenhagen K
Denmark

**CONTACT**
Noemi Ferrer
noemis@dfi.dk
+ 45 3374 3400
www.dfi.dk

**ELIGIBLE GENRES**
Fiction, Animation

**ANNUAL BUDGET**
€ 1 600 000

**MAXIMUM AMOUNT**
Around € 400 000

**AVERAGE**
Around € 200 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company

**WHEN TO APPLY**
3 deadlines a year, check www.dfi.dk

**MAIN ELIGIBILITY REQUIREMENTS**
Distribution contract for theatrical release in Denmark or sale to national Danish TV

**SPENDING OBLIGATIONS**
The DFI can support up to 60% of the Danish spend Danish spend being defined as cast, crew or equipment, paying taxes in Denmark

**SESSIONS PER YEAR**
3 sessions per year, check www.dfi.dk

**MAIN SELECTION CRITERIA**
Creative strength
Creative and financial collaboration between the Danish company and its co-producer, including previous projects and future plans
The level of creative and technical collaboration, the participation of Danish talent and crew and the overall Danish spend
The nature of the distribution or TV pre-sale signed by the producer

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
Minority Co-productions: 5-9

**RECOUPMENT POSITION**
After recoupment, MG and P&A costs and 175% of private investment (producers and co-producers investments as well as the Scandinavian) / Repayment rate is equal to subsidy rate / Repayment stops when DFI subsidy is fully repaid and no later than 5 years after 1st theatrical release

**PAYMENT SCHEDULE**
Usually 3 instalments based on cash-flow plan:
1. upon signature of contract and approval of cost-report
2. € 20 000 upon approval of the archive materials by the DFI Film Archive and promotion material to be used by DFI’s promotion efforts
3. € 20 000 on approval of the final cost-report

**CONTACT**
Noemi Ferrer
noemis@dfi.dk
+ 45 3374 3400
www.dfi.dk

**LEVEL:** National

**CHIMNEY COMMENT**
NF
SO
S
R

**NF**

**SO**

**S**

**R**
COPENHAGEN FILM FUND

LOCATION
Gøthersgade 55,
4th floor
1123 Copenhagen

CONTACT
Caroline Gjerluff
cg@cphfilmfund.com
+45 26 74 89 20
www.cphfilmfund.com

FEATURE FILMS (AND TV SERIES) FUND

LEVEL: Regional

CHIMNEY COMMENT
This film fund has been quite recently established and invests primarily in international productions of high merit with Danish co-producers, but Danish projects with substantial international financing and international distribution in place can also qualify. The Fund focuses on productions shot within the region and the amount of investment is based on the regional spend. It works quite well in combination with the national support and also the neighbouring regional schemes in the Oresund region. They do take a recoupment position and you need to see this support as hard money when you plan your finance structure for your film.

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 3,900,000
Info: In special cases, the fund may invest in post-production
Budget includes also TV projects

MAXIMUM AMOUNT
€ 500,000
Budget is mostly aimed at production, the fund may invest in postproduction in very special cases

MAXIMUM %
Of total production budget: 40%

AVERAGE
No average amount

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company, Service Company
Info: DK coproducer or a Production Service Company working on an international production or DK major producers on a project with international coproducers

WHEN TO APPLY
All year round

SESSIONS PER YEAR
All year round

MAIN ELIGIBILITY REQUIREMENTS
At least 60% of the financing confirmed (Letters of Intent/LOI)
National and international distribution in place
Administration fee capped 7% (excl. development, completion bond and contingency costs)

SPENDING OBLIGATIONS
In the region • Only regional costs are recognized as eligible / expenditure must take place in one or more of the Fund’s member municipalities: Albertslund, Ballerup, Brøndby, Frederiksberg, Furesø, Helsingør, Hvidovre, Næstved and the City of Copenhagen Contingency, development and financing expenses are not eligible

MAIN SELECTION CRITERIA
Qualitatively and financially interesting international projects for international distribution that generate sales in the Fund’s member municipalities from all or parts of the production and which would otherwise not take place in the region

ADDITIONAL INFORMATION

RECOUPEMENT POSITION
Pari passu with private equity, but on the level of other regional funds involved in the financing

PAYMENT SCHEDULE
On the basis of approved cash-flow plan • 1st installment usually upon agreement signature and/or 1st day of principal photography • Subsequent installments upon receipt of written request and updated cost report • Final installment (about 20%) upon approval of audited production accounts • Any expenditure not defrayed will be offset against the final installment
<table>
<thead>
<tr>
<th>ORGANIZATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
</tr>
<tr>
<td>EU</td>
</tr>
<tr>
<td>MEDIA</td>
</tr>
<tr>
<td>Eurimages</td>
</tr>
<tr>
<td>Shengen Agreement</td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TAX INCENTIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH REBATE</td>
</tr>
<tr>
<td>Within the Estonian Film Institute up to 30% cash rebate can be granted for film productions. There are also hefty sums available for development, pre-production, post-production, and distribution.</td>
</tr>
<tr>
<td>WHO</td>
</tr>
<tr>
<td>Foreign producers. The maximum grant can be applied if the film utilises Estonian filmmakers, actors and other production crew. It can also be applied if a film is an Estonian story or is set in Estonia.</td>
</tr>
<tr>
<td>ELIGIBLE GENRES</td>
</tr>
<tr>
<td>Grants can be applied for full-length feature films, TV series, animation, animation serials, documentary films, and post-production.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING BODIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard VAT rate: 20%</td>
</tr>
<tr>
<td>Reduced VAT rate: 9% (applies to books, newspapers, medicines and accommodations)</td>
</tr>
<tr>
<td>Threshold for VAT registration: €16 000 turnover</td>
</tr>
<tr>
<td>The zero rate includes: exports, intra-community supply of goods, sale of certain services to foreign persons and goods supplied on board vessels and aircrafts</td>
</tr>
<tr>
<td>VAT Recovery Time: 6-12 months</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VISON</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAX SHELTER</td>
</tr>
<tr>
<td>NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CO-PRODUCTION TREATIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada, European Co-production Convention, Israel</td>
</tr>
</tbody>
</table>
With the possibility to fund up to 10% of your budget by choosing to co-produce with an Estonian production company, the Estonian Film Institute could work quite well for films within the lower budget range. Estonia has also started up a cash rebate system in the region of Viru that might be worth taking a closer look at. All of the subsidies and cash rebates in Estonia are non-recoupable which is always a nice tool to work with in your finance plan.

### ELIGIBLE GENRES
Fiction, Animation, Documentary

### MAXIMUM AMOUNT
- Fiction: € 500 000
- Animation: € 800 000
- Documentary: € 80 000

### MAXIMUM %
Of Total Production Budget: 50%

### NATURE OF FUNDING
Selective

### TYPE OF FUNDING
Non-recoupable

### WHO CAN APPLY
National Production Company
Info: Applicant producing for TV broadcasters > 90% of their entity’s turnover are not eligible

### MAIN ELIGIBILITY REQUIREMENTS
- Cultural test
- Info: Applicant’s own contribution of at least 5%
- Min. duration features: 65’
- Min. duration short animation: 10’
- Coproductions must be under official Treaty agreements

### SPENDING OBLIGATIONS
- In the country: 50%
- For minority co-productions: 100%

### CONTACT
Edith Sepp
edith@filmi.ee
+372 627 60 62
www.efa.ee

Piret Tibbo-Hudgins
piret@filmi.ee
+372 56 467 769

### CHIMNEY COMMENT
NF SO SnR Ct
<table>
<thead>
<tr>
<th><strong>ORGANIZATIONS</strong></th>
<th><strong>VAT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
<td>Standard VAT rate: <strong>24%</strong></td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
<td>Reduced VAT rate: <strong>10%, 14%</strong></td>
</tr>
<tr>
<td>EU</td>
<td>VAT Recovery Time: 4 months</td>
</tr>
<tr>
<td>MEDIA</td>
<td>VAT is charged on assets and services and imports</td>
</tr>
<tr>
<td>Eurimages</td>
<td>Threshold for VAT registration: <strong>€ 10 000</strong> turnover</td>
</tr>
<tr>
<td>Shengen Agreement</td>
<td>Exempt from VAT: exports, insurance and financial services, medical services, education, welfare etc.</td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
<td>The right to a refund is given to enterprises established in other countries, provided they are liable to tax if they had business activities in Finland, enterprises supplying goods and services outside the community or certain services mainly related to such goods etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FUNDING BODIES</strong></th>
<th><strong>CO-PRODUCTION TREATIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Canada, European Co-production Convention, France</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>TAX SHELTER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
</tr>
</tbody>
</table>
Finland co-produces a lot with the other Scandinavian subsidizes countries and their Baltic neighbours. As with many of the other national subsidies in Scandinavia, this appears to be, more or less free money, and in reality they are non-recoupable. However, the competition to obtain such co-production funding is very high and the resources are quite limited. The Finns are very much into reciprocity and if you happen to live in a country that has been awarding Finnish projects co-production funding, your chances of receiving assistance from The Finnish Film Foundation increase significantly. Another good thing about this scheme is that there are no deadlines and you can apply whenever it suits you. Please note that you need a Finnish partner on board in order to apply.

WHO CAN APPLY
National Production Company

WHEN TO APPLY
All year round

MAIN ELIGIBILITY REQUIREMENTS
Professional and financially secure production company

SPENDING OBLIGATIONS
No

SESSIONS PER YEAR
6

MAIN SELECTION CRITERIA
Artistic, content-related, production and distribution related criteria

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 7
Minority Co-productions: 10

PAYMENT SCHEDULE
20% after signing the agreement
50% at the start of principal photography
10% at the end of shooting and approval of interim report
10% after approval of the working copy
10% after the approval of final report
» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT
Standard VAT rate: 20%
Reduced VAT rate: 10%, 5.5%, 2.1%
VAT Recovery Time: 2 months
Exempt from VAT: films that undergo lab work in France before being exported, a foreign company working in France temporarily (if there’s no stable base in the country)
France charges value added tax on the sale and supply of goods and services, regardless of their origin
The tax paid by French companies on the expenses may be offset against the tax on the sales, except for certain items on which the tax is non-recoupable
An application for reimbursement must be submitted within 6 months after the end of the calendar year during which the VAT was payable

» FUNDING BODIES
22

» CO-PRODUCTION TREATIES
French Canadian Mini Treaty
French German Mini Treaty

» TAX SHELTER
YES
**TAX REBATE**

30%

**GENRES**

Foreign features and TV productions. Known as TRIP (tax rebate for international production), this sum can rise as high as €30,000,000 for feature films and TV dramas (though it doesn't cover official co-productions with French partners).

**CAPS**

€30,000,000 per project

Cultural test: Yes

**OTHER**

40 regional film commissions can provide free assistance in the following areas: information concerning locations and pre-scouting, the search for crew, cast and extras (casting facilities are available in most film offices), administrative procedures including assistance in obtaining filming permits, logistical information (vehicle rental, lodging, etc.), production office facilities, documentation and relations with press and local authorities.

**CO-PRODUCTION TREATIES**

Algeria, Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Cameroon, Canada, Chile, China, Colombia, Croatia, Czech Republic, Denmark, Egypt, European Co-production Convention, Finland, Georgia, Germany, Greece, Guinea, Hungary, Iceland, India, Israel, Italy, Ivory Coast, Lebanon, Luxembourg, Macedonia, Mexico, Morocco, Netherlands (The), New Zealand, Philippines, Poland, Portugal, Romania, Russia, Senegal, Serbia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, Tunisia, Turkey, Ukraine, United Kingdom, Venezuela.
## CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE

### TAX REBATE FOR INTERNATIONAL PRODUCTIONS

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General: € 10 000 000</td>
<td>Cultural test</td>
</tr>
<tr>
<td></td>
<td>Project cannot be eligible for French certification</td>
</tr>
<tr>
<td></td>
<td>Co-productions under official co-production treaties are not eligible</td>
</tr>
</tbody>
</table>

### TYPE OF FUNDING
Non-recoupable

### FILM TAX CREDIT

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General: € 4 000 000</td>
<td>Cultural test</td>
</tr>
<tr>
<td></td>
<td>Original version in French language or in local dialects of France</td>
</tr>
<tr>
<td></td>
<td>Film produced mainly in France</td>
</tr>
</tbody>
</table>

### FRENCH CANADIAN MINI TREATY

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General: € 381 000</td>
<td>Cultural test</td>
</tr>
<tr>
<td></td>
<td>Shooting must take place in France or Canada</td>
</tr>
<tr>
<td></td>
<td>Crew members must be nationals or permanent resident in France or Canada</td>
</tr>
<tr>
<td></td>
<td>Recognition as an official French-Canada co-production</td>
</tr>
</tbody>
</table>

### FRENCH GERMAN MINI TREATY

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General:</td>
<td>Cultural test</td>
</tr>
<tr>
<td>Majority Co-production: € 300 000</td>
<td>The project must be initiated by a French producer or by a German producer</td>
</tr>
<tr>
<td>Minority Co-production: € 200 000</td>
<td>The film must respect the co-production treaty between Germany and France</td>
</tr>
<tr>
<td>Info: Total maximum funding for the two co-production countries capped at € 500 000</td>
<td>Co-production contract must be signed</td>
</tr>
<tr>
<td></td>
<td>French certification required</td>
</tr>
<tr>
<td></td>
<td>A third party country can be involved in up to 10% of total production costs</td>
</tr>
</tbody>
</table>

### TYPE OF FUNDING
Recoupable
It must be directed by a non-French director, and must be shot abroad. The shooting language may be the official or commonly-used language(s) of the foreign country of which the director is a national; it may also be the language(s) of the territory where the film is shot. Even though the program is based on selective support, it is non-recoupable. And given the fact that they support up to 40 productions every year, it is at least worth a try to approach this fund for support.

**ELIGIBLE GENRES**
Fiction, Animation and Documentary

**ANNUAL BUDGET**
€ 5 000 000
Info: Two schemes:
1) Before shooting;
2) After shooting

**MAXIMUM AMOUNT**
General: € 250 000
Co-production: € 250 000 for pre-filming subsidies,
€ 50 000 for post-production

**MAXIMUM %**
Of Total Production Budget: 50%
Info: max 50% of the funding provided by the French producer (up to 80% if director’s first or second feature, production budget < € 1 250 000 and film co-produced with low-income countries)

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
Foreign Production Company, National Production Company

**SESSIONS PER YEAR**
4
First come first served / Application cannot be made more than 10 days before the application dead line / Applications refused before shooting can re-apply for the After Shooting Scheme

**MAIN SELECTION CRITERIA**
Artistic quality, ability to present different points of view and new ideas to the general public, as well as the relative weakness of the foreign professional network on which the projects would depend

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 40

**CONTACT**
Beatrice Rodenbour
beatrice.rodenbour@cnc.fr
Magalie Armand
magalie.armand@cnc.fr
+33 1 44 34 38 82
www.cnc.fr
CNC is one of the largest funds available in Europe and they support a great number of French films every year. If you don’t happen to be a French producer planning to make a French film, you should take a closer look at the World Cinema Support scheme that CNC offers. It primarily focuses on art house films from smaller territories. This scheme is for co-productions between a production company established in France and one that is not.

**LEVEL:** National

**CONTACT**
Thomas Sonsino
thomas.sonsino@cnc.fr
+ 33 1 44 34 38 05
Arnaud Kerneau
arnaud.kerneur@cnc.fr
+ 33 1 44 34 38 01 / www.cnc.fr

» **ADVANCE ON RECEIPTS**
(BEFORE AND AFTER SHOOTING)

**ELIGIBLE GENRES**
Fiction, Animation and Documentary

**ANNUAL BUDGET**
€ 28/30 000 000

**MAXIMUM AMOUNT**
General: € 800 000
Average: before shooting: € 500 000 (fiction)
€ 160 000 (documentaries)
after shooting: € 152 000 (1st and 2nd feature)
€ 76 300 (3rd feature and more)

**MAXIMUM %**
Of Total Production Budget: 50 to 60%

**AVERAGE**
Fiction: € 500 000
Animation: € 550 000
Documentary: € 160 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
Authors/directors, Director, National Production Company, Screenwriter

**WHEN TO APPLY**
Info will appear on the website

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test
Original version must be mostly in French except for documentaries, animation and opera adaptations. Distribution agreement needed for Advance on Receipts after shooting
Must be an official Treaty co-production

**SPENDING OBLIGATIONS**
No

**SESSIONS PER YEAR**
Before shooting: 5 sessions
After shooting: screenings scheduled on a weekly bases

**MAIN SELECTION CRITERIA**
Before shooting: quality of the script
After shooting: quality of the film

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
Before shooting: 50 to 55
After shooting: 20 to 25

**CERTIFICATION PROCESS**
Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECC or from a third party country signatory of an official co-production treaty. Residents in those countries are also eligible Services providers: must be located in France or in EU or in the country of the co-producer(s)
CICLIC has suspended support for feature films’ production for 2017 and 2018, but on the other hand has also strengthened support for feature films’ writing and development. Before you can apply you need to make sure that you already have the project approved by CNC or that you have a co-production or presale agreement with a French national TV channel. The annual budget of this fund is not huge, but they offer generous support for feature films of up to €200,000 and with a spending obligation of only 100% this could fit quite well into any finance plan.

CICLIC – REGION CENTRE

LOCATION
24 rue Renan
37110 Chateau-Renault
France

CONTACT
Parlange Jérome
jerome.parlange@ciclic.fr
+33 2 47 56 09 20
www.ciclic.fr

» CICLIC FILM PRODUCTION SUPPORT

LEVEL: Regional

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€2,220,000

MAXIMUM AMOUNT
TV Fiction: €180,000 (production)
info: €100,000 for TV fiction and €180,000 for TV series
Feature film: €20,000 (writing - development)
Animation Short film: €50,000 (production)
Documentary: €30,000 (production)

AVERAGE
TV Fiction: €80,000
Feature film: €15,000 (writing - development)
Short film average: €45,000
Documentary: €20,000

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

MAIN ELIGIBILITY REQUIREMENTS
Cultural Test
One source of financing must be confirmed such as:
➊ CNC commitment of an advance on receipts
➋ Co-production or presale to a French national TV channel
➌ Sizeable SOFICA’s investment

SPENDING OBLIGATIONS
In the region: 100%
Other Obligations: 40% or min. 18 days of the shooting in the Region

SESSIONS PER YEAR
15

MAIN SELECTION CRITERIA
Artistic quality of the project and economical impact for audiovisual industry in the Region

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
TV Fiction: 7 (writing - development and production)
Feature film: 16 (writing - development)
Animation short film: 15 (writing - development and production)
Documentary: 30 (writing - development and production)

» ADDITIONAL INFORMATION

RECOUPMENT POSITION
Up to 100% of the subsidy

CERTIFICATION PROCESS
The French certification is required
After completion: YES
Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECC or from a third party country signatory of an official co-production treaty. Residents in those countries are also eligible. Services providers: must be located in France or in EU or in the country of the co-producer(s)

PAYMENT SCHEDULE
Production: 30% at signature, 40% during the production, 30% after completion
Writing - development: 70% at signature, 30% after completion
If you fancy filming on an island, Corse might be an option for you. This fund offers a maximum support of €150,000 for fictional projects. With a spending requirement of 150% and a minimum of 60% of the shooting days you really need to make sure you fit this into the rest of your shooting schedule. You also need to have your project approved by CNC before you can apply. The fund offers a liberal payment schedule doling out 75% of the support before the shoot and 25% upon completion of the shoot. This could really help your cash-flow plan work a bit better during the production phase.

**PRODUCTION SUPPORT**

**LEVEL:** Regional

**LOCATION**

Villa Ker Maria
20200 Ville di Pietrabugno
France

**CONTACT**

Vincenti Jean Francois
jean-francois.vincenti@ct-corse.fr
+ 33 4 95 10 98 65
www.corse.fr/Cinema-audiovisuel_a480.html

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**

Up to 100% of the subsidy

**CERTIFICATION PROCESS**

The project must receive CNC certification
After completion: YES

**PAYMENT SCHEDULE**

75% before the start of the shooting
25% after completion
This is the region covering the greater Paris area. The fund is quite large in size and the average support you can receive is €370,000, but if you package it right with a lot of regional and French elements you can get up to €560,000 for a single project. It also includes post-production if you intend to conduct at least 80% of the post-production in the region. They also require a minimum of 20 shooting days in the region in order for you to be eligible to apply. It is both selective and recoupable, but if you use this set-up together with the national support system CNC it could be a very nice element to have in your finance plan.

Projects with budgets over €4,000,000 / Fiction: min. 20 days of shooting and 50% of total shooting in IDF (40% for EU multilateral coproductions, 40% and min. 10 shooting days for non EU coproduction) Min. 3 trainees / EU multilateral: each co-production share at min. 15%

SPENDING OBLIGATIONS
In the region
Fiction: 50% of the shooting in IDF
Other projects: 50% of the budget (excluded participation, financing and insurance costs) has to be spend in IDF Region 40% for multilateral coproductions

MAIN SELECTION CRITERIA
Projects are chosen based on the majority of votes of the selecting committee

SESSIONS PER YEAR
3

» ADDITIONAL INFORMATION

RECOUPEMENT POSITION
Up to 100% of the funding

CERTIFICATION PROCESS
The French certification is required
Prior Shooting: YES
Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECC or from a third party country signatory of an official co-production treaty. Residents in those countries are also eligible/ Services providers: must be located in France or in EU or in the country of the co-producer(s)
This is the region covering the greater Paris area. The fund is quite large in size and the average support you can receive is €370,000, but if you package it right with a lot of regional and French elements you can get up to €560,000 for a single project. It also includes post-production if you intend to conduct at least 80% of the post-production in the region. They also require a minimum of 20 shooting days in the region in order for you to be eligible to apply. It is both selective and recoupable, but if you use this set-up together with the national support system CNC it could be a very nice element to have in your finance plan.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€700,000

**MAXIMUM AMOUNT**
General: €55,000
Documentary: €45,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
Foreign companies registered or with branch office in the country, Individual producer, registered in the country, National Production Company, Service Company
Info: Applicant has to have an office in France

**MAIN ELIGIBILITY REQUIREMENTS**
Other requirements: If in language other than French, French subtitled version required / Application with the first rough cut of the project / Financing must show deficit / Financing confirmed <= €1,500,000 (excl. producer’s participation) / All types of coproductions are eligible (including financial and non-official) / Not compatible with other support from the Region / Public funding must be:
<= €1,500,000 for feature films and < €60,000 for short films / Min. 10% of the shooting must be done in the region

**SPENDING OBLIGATIONS**
In the region: 100%
This much of the grant must be spent in the region / 10% of the production budget spent in Ile de France / Only costs to come and related to the finalization of the film are eligible / Budget must include master €2,000

**NUMBER OF SESSIONS PER YEAR**
4

**CERTIFICATION PROCESS**
After completion: YES
Info: The expenses of the final cost report of the project must be certified by a certified accountant
Even though this is a non-recoupable fund, it is still a bit tricky to meet all their criteria. They support on average one minority co-production every year. At least 40% of the shooting has to take place in the region. You also need to have CNC, the national support program, attached to your project before receiving the first installment. Only national production companies are eligible to apply and finding a partner from the region really helps your chances of receiving this support.

**Production Support for Feature Films**

**Eligible Genres**
- Fiction
- Animation
- Documentary

**Maximum Amount**
- General: € 210 000

**Maximum %**
- Of Total Production Budget: 50%
- Info: Total public funding is capped at 50% of total production costs (excl. VAT)

**Average**
- Feature Films: € 180 000
- Animated Feature Films: € 210 000
- Documentary Feature Films: € 50 000

**Type of Funding**
- Selective

**Nature of Funding**
- Non-recoupable

**Who Can Apply**
- European Production Company

**Main Eligibility Requirements**
- Cultural Test

**Spending Obligations**
- Depending on production (documentary, animation, fiction, …)
- In the region
- Other Obligations: 40% of the shooting must take place in the region

**Sessions Per Year**
- 6

**Main Selection Criteria**
- Cultural interest & economic impact on jobs

**Number of Projects Financed Per Year (Average)**
- National Majority Co-productions:
  - Feature Films: 6
  - Animated Feature Films: 2
  - Documentary Feature Films: 2
  - Made for TV (units or series, fiction): 6
  - Made for TV (units or series, documentaries): 20
  - Made for TV (units or series, animated): 2
- Minority Co-productions: 1

**Additional Information**

**Certification Process**
- The French certification is required after completion: YES
- Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECC or from a third country signatory of an official co-production treaty.
- Residents in those countries are also eligible / Services providers: must be located in France or in EU or in the country of the co-producer(s)

**Payment Schedule**
- 30% or 60% on 1st day of shooting
- 30% after shooting and remittance of production account
- 40% after the premiere in the region
- Even though this is a non-recoupable fund, it is still a bit tricky to meet all their criteria. They support on average one minority co-production every year. At least 30% of the shooting has to take place in the region. You also need to have CNC, the national support program, attached to your project before receiving the first installment. Only national production companies are eligible to apply and finding a partner from the region really helps your chances of receiving this support.
HAUTE NORMANDIE POLE IMAGE

LOCATION
115, Boulevard de l’Europe
76100 Rouen
France

CONTACT
Núria Rodríguez
cine.av@poleimagehn.com
+33 235 70 70 41
www.poleimagehn.com

» PRODUCTION SUPPORT

LEVEL: Regional

ELIGIBLE GENRES
Short film and feature film (fiction, animation) and TV documentary

ANNUAL BUDGET
€ 1 100 000

MAXIMUM AMOUNT
General: € 200 000
Fiction: € 200 000
Documentary: € 100 000

MAXIMUM %
Of total production budget: 50%
Up to 60% for low budget projects or projects shot under difficult conditions

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
Foreign companies registered or with branch office in the country, National Production Company, Production company registered in the region/state

MAIN ELIGIBILITY REQUIREMENTS
Cultural Test
Other Requirements: Confirmed distribution company for theatrical release and/or confirmed TV broadcasting company and/or other financial partners

SPENDING OBLIGATIONS
Percentage of subsidy expenditure must be on the territory of the Normandy region and between 100 and 160%

SESSIONS PER YEAR
2

MAIN SELECTION CRITERIA
Artistic quality and budget feasibility

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 3

» ADDITIONAL INFORMATION

CERTIFICATION PROCESS
The French certification is required
After completion: YES

Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECCC or from a third party country signatory of an official co-production treaty. Residents in those countries are also eligible. Services providers: must be located in France or in EU or in the country of the co-producer(s)

CHIMNEY COMMENT
This regional film fund can be found in western France. Since it is non-recoupable, it could be quite attractive to some projects. However, the fund requires a lot of shooting days to be performed in the region. They work together with neighbouring regions on many projects and it is possible to put together a nice financing package if you find a solution with different partners from this part of Europe. As with all French funds, you need to have a French certification for your project, and this means that you need to incorporate many key functions from France.
CREATION AND PRODUCTION FILM FUND

LOCATION
27, Place Jules Guesde
13481 Marseille Cedex 20
France

CONTACT
Florian Cabane
fcabane@regionpaca.fr
+ 33 4 91 57 50 57
www.regionpaca.fr/culture/la-region-et-le-cinema.html?no_cache=1

This regional film fund is quite strict on their spending requirements since you need to conduct at least 3 weeks of shooting in the region. It is both selective and recoupable, but if you have a compelling reason to place your film in this region it may be a good option for you. The average support they offer for minority co-productions is in the area of € 100 000 but they cannot finance over 50% of a total production budget. Only regional production companies are eligible to apply, so you need to partner up with some local producers before you send in your application.

ELIGIBLE GENRES
Feature Films

ANNUAL BUDGET
€ 3 059 000

MAXIMUM AMOUNT
General: € 200 000
Minority Co-productions: € 100 000
Info: TV fiction: max €100 000 / shorts max € 30 000
Documentary: € 25 000 (short) / € 50 000 (long theatre release)

MAXIMUM %
Of Total Production Budget: 50%

AVERAGE
€ 170 000 for long feature / € 25 000 for short feature /
€ 20 000 for short doc / € 50 000 for long doc

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

MAIN ELIGIBILITY REQUIREMENTS
Cultural Test
50% of shooting in the area (at least 3 weeks) / Regional labour and services / 20% of financing confirmed / Must be eligible to CNC supports (COSIP-automatic and selective)
Other Requirements: the budget must be acquired (excluding producers) at the time of filing / regional labor and services / 20% of financing confirmed / it is necessary to spend 160% of the subsidy in the region

SPENDING OBLIGATIONS
In the region: 160%

SESSIONS PER YEAR
2

MAIN SELECTION CRITERIA
Artistic value of the project

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
12 long feature films in production
90 projects for the all film fund

» ADDITIONAL INFORMATION

CERTIFICATION PROCESS
The French certification is required before the vote of the selection committee
Prior Shooting: YES
Info: French certification: individuals (authors, main actors, key technicians) must be French or from countries signatory of the ECC or from a third party country signatory of an official co-production treaty. Residents in those countries are also eligible/Services providers: must be located in France or in EU or in the country of the co-producer(s)

PAYMENT SCHEDULE
50% after signing the contract
50% after approval of regional expenditure
This is a new fund from the south of France, in place of two others funds. Region Nouvelle Aquitaine requires spend in the region and checks how many regional items you can present in your application. You must provide quite solid proofs of presale and in case of international co-productions a foreign financing needs to be confirmed beforehand. Fiction, animation as well as documentaries are eligible for this funding.

**ELIGIBLE GENRES**
- Fiction, Animation, Documentary

**ANNUAL BUDGET**
- €1,685,000

**MAXIMUM AMOUNT**
- General: €200,000
- Fiction: €200,000
- Animation: €250,000
- Documentary: €100,000

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Recoupable

**WHO CAN APPLY**
- Foreign companies registered or with branch office in the country
- Individual producer, registered in the country
- National Production Company, Production company registered in the region/state
- Info: The applicant must have initiated the project and be responsible for the production (financial, technical and artistic) / The production company must be registered in the country

**MAIN ELIGIBILITY REQUIREMENTS**
- Cultural Test
- Info: Must provide: confirmation of CNC support (advance on receipts) AND/OR official coproduction certification AND/OR presale to a French broadcaster (cash or services) AND/OR financial commitment from a Sofica / Foreign Financing confirmed for international co-productions / For co-productions, the French share must be >= 10%

**SPENDING OBLIGATIONS**
- In the region

**SESSIONS PER YEAR**
- 3
This fund really focuses on regional spending and asks that at least 50% of the film or 50% of the crew costs come from this region in order to be eligible to apply. They offer a substantial amount of up to € 200 000 on specific feature film projects. Only French companies can apply and it is selective. Focus for the selection committee is the cultural test, which means the more regional items you can present in your application the better the chance of receiving the investment is.
If you want to travel very far and still be in Europe and make your film, Reunion Island might be a good option. This fund has put quite a lot of focus on animated films the last few years, and you can get up to €300,000 if you plan to make an animated film on this island. However, they also support fiction and a good thing from a producer’s point of view is that it is non-recoupable. You need to find a French partner in order to be able to apply, and if you can find a local partner on the island to work with your chances of success increase dramatically.

WHO CAN APPLY
National Production Company
Foreign production companies (if from EU)
Info: The Applicant must be: an experienced production company producing author(s) from the region or promoting the region or be eligible to the CNC automatic support

MAIN ELIGIBILITY REQUIREMENTS
Cultural test
Other Requirements:
Financial support from broadcaster and/or distribution company
Must be eligible to CNC supports (automatic and selective)

SPENDING OBLIGATIONS
In the region
Info: 35% of qualifying expenses
40% if coproduced both by a local producer and a recognized foreign producer

SESSIONS PER YEAR
6

MAIN SELECTION CRITERIA
Artistic ambition
Economic and employment impact

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 30
This is one of the oldest regional film funds in France. They do promote regional locations as well as a large soundstage based in this region. You need to have at least 25% of your budget secured before you can apply to this fund. You also need to find a French partner since only national producers are eligible to apply. They only require 100% spending in the region. And even though it is both selective and entails a share in the recoupment schedule, it could be interesting to look this way since the average support they award is in the area of € 300,000.
### Georgia

**ORGANIZATIONS**
- Council of Europe
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)

**VAT**
- Standard VAT rate: **18%**
- Exempt from VAT: financial services, supply and import of securities, education services, supply of assets within the state privatization process, supply of magazines, newspapers and books, health care activities, etc.

**FUNDING BODIES**
- 1

**TAX SHELTER**
- NO

**CO-PRODUCTION TREATIES**
- European Co-production Convention, France
In its national subsidy system Georgia also opens up for minority co-productions. They can fund up to 60% of a production budget and 80% of the Georgian co-production share. They only have one session every year, and they average only one minority co-production every year, so it is good to prepare the find and your project as much as you can before you send in an application.
If you manage to include Georgia in your co-production set-up they can finance up to 80% of the Georgian co-production share. The fund is not very big in size and they normally finance on average 2 co-production projects every year. In order to be eligible to apply you need to work with a local production company or producer. Another very good feature of this fund is that you do not have to repay the investment from the Georgian Film Center. With only a 100% spending requirement in the country, this fund would suit low to minimum budget films.

**SUPPORT FOR INTERNATIONAL CO-PRODUCTION**

**ELIGIBLE GENRES**
Feature Films

**ANNUAL BUDGET**
€ 1,700,000

**MAXIMUM AMOUNT**
General: € 105,000

**MAXIMUM %**
Of Total Production Budget: 75%
Of Co-production Share: 80%

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
The project must be conformed to the European Convention on Cinematographic Co-production
50% of the financing confirmed

**SPENDING OBLIGATIONS**
In the country: 100%

**SESSIONS PER YEAR**
2

**MAIN SELECTION CRITERIA**
Quality of the project (script, creative team, ...)
and technical criteria, financing plan

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
Minority Co-productions: 2

**CERTIFICATION PROCESS**
YES
## Germany

### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- Standard VAT rate: 19%
- Reduced VAT rate: 7%
- Threshold for VAT registration: €17,500 turnover
- Other tax information: [www.bund.de/EN/Working-In-Germany/Taxes/Taxes_node.html](http://www.bund.de/EN/Working-In-Germany/Taxes/Taxes_node.html)
- VAT Recovery Time: 3-4 months

### FUNDING BODIES
- 12

### CASH REBATE
- German Federal Film Fund (DFFF) — international co-productions can qualify for a rebate of up to 20%

### CO-PRODUCTION TREATIES
- Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil, Canada, Croatia, European Co-production Convention, France, Hungary, India, Israel, Italy, Luxembourg, Macedonia, New Zealand, Portugal, Serbia, South Africa, Spain, Sweden, Switzerland

### GERMAN FEDERAL FILM BOARD

### GERMAN FRENCH MINI TREATY

### ANNUAL BUDGET
- €3,200,000

### % GET BACK
- Cap Maximum %: 20%
- Info: of the co-production share of each country

### TYPE OF FUNDING
- Recoupable

### REQUIREMENTS
- Budget must be spent in the two co-production countries
- The project must be initiated by a French producer or by a German producer / The film must respect the co-production treaty between Germany and France (BAFA attestation required) / Co-production contract must be signed / A third party country can be involved up to 10% of total production costs < €5,000,000 and up to 20% if total production costs > €5,000,000
The GMPF is an automatic support scheme in Germany. It works at a federal level and can be used regardless of where you plan to shoot your film in Germany. You have to pass a cultural test. This fund also supports TV drama series. The fund is set up to fit both: big international and national films (budget < €20,000,000). Very often this fund is combined with some of the regional film funds in Germany.

**Eligible Genres**
TV-Series, international co-productions (feature, animation, documentary)

**Annual Budget**
€10,000,000

**Maximum Amount**
General: €2,500,000
Maximum (TV Series): €4,000,000 (minimum German spend of €20,000,000 and if €1,000,000 is spent on digital filmmaking in Germany)

**Average**
€2,500,000

**Nature of Funding**
Automatic

**Type of Funding**
Non-Recoupable

**Who Can Apply**
National Production Company
Only German coproducer can apply

**When to Apply**
6 weeks ahead of principal photography

**Main Eligibility Requirements**
Cultural Test
Overall budget:
- Feature films (international co-productions): €25,000,000
- TV series: €1,200,000 per episode

**Payment Schedule**
When project is completed but it is possible to ask for the payment in instalments

**Sessions per Year**
All year round

**Number of Projects Financed per Year (Average)**
5
GERMAN FEDERAL FILM BOARD

LOCATION
9, Große Präsidienstraße
10178 Berlin
Germany

CONTACT
Christiane Sommer
sommer@ffa.de
+ 49 30 27 421 / +49 30 27 444
www.ffa.de

» PRODUCTION SUPPORT

LEVEL: National

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 16 000 000

MAXIMUM AMOUNT
Depending on the budget - or in case of a co-production - on the German Financial Share the minimum amount is between 20% and 4% of the budget according to the attached chart. This means the applicants can count on receiving the minimum amount according to their budget. The commission can grant a higher amount upon request.

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
Foreign Companies registered or with branch office in the Germany National Production Company
Individual producer, registered in the country

WHEN TO APPLY
At least 6 weeks before the upcoming meeting of the commission

MAIN ELIGIBILITY REQUIREMENTS
Cultural test
German financial share must be at least 20% when co-producing with a country with a bilateral treaty, if there is no treaty and the European Convention cannot be applied the German financial share must be at least 30%. German dubbed version, theatrical release in Germany, certification process

The project must show potential for improving the quality of German films; potential for commercial success in German cinemas is one of the main criteria, (detailed concept for the film’s exploitation within the application); 5% of producer’s own investment is required

SPENDING OBLIGATIONS
No

SESSIONS PER YEAR
7

MAIN SELECTION CRITERIA
Script, budget, financing plan, cast and crew, distribution

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
Around 45 project per year incl. majority/minority co-productions

» ADDITIONAL INFORMATION

RECOUPMENT POSITION
50% of the producer’s share/pro rata pari passu with other film funds after producer’s investment recoupment

CERTIFICATION PROCESS
For international co-productions or international co-financings, application for the certificate needs to be filed at least two months before the start of principal photography

CERTIFICATION PROCESS
The loan will be disbursed in individual installments:
25% may be transferred before or at the start of shooting
50% may be transferred when half of the shooting is completed
15% may be transferred when the rough cut is completed
10% will be paid after the audit of the final costs

FFA is one of the organizations (besides DFFF) administrating federal support in Germany. It can be used irrespective of where you plan to shoot your film in or outside of Germany. The focus of this fund is to search for high quality and commercial projects that work well in German cinema. Please note that you need a German co-production partner attached to the project and that a German language version of your film needs to be produced. If you manage to get accepted you may receive a production support (soft loan) depending on the German co-production’s participation.
The DFFF is an automatic support scheme in Germany. It works at a federal level and can be used regardless of where you plan to shoot your film in Germany. You have to pass a cultural test, at least 25% of the total budget has to be spent in Germany, and at least 20% of your financing has to come from Germany, and there are further regulations you need to pass in order to be eligible for funding. The fund is large and this set-up fits both, big international and national films. Very often this fund is combined with some of the regional film funds in Germany. Please note that the application for the certificate needs to be filed at least six weeks before the start of the principal shooting.

**Eligible Genres**
Fiction, Animation, Documentary

**Annual Budget**
€ 50,000,000

**Maximum Amount**
For projects with a German spent up to € 8,000,000 - 20%
For projects with German spend over € 8,000,000 - 25%

**Maximum %**
50%
Info: Up to 80% for difficult productions

**Average**
No average

**Nature of Funding**
Automatic

**Type of Funding**
Non-Recoupable

**Who Can Apply**
Individual producer, registered in the country, National Production Company

**When To Apply**
At least 6 weeks prior to shooting

**Main Eligibility Requirements**
Cultural test / Other Requirements: Minimum production budget: € 1,000,000 (fiction), € 200,000 (documentary), € 2,000,000 (animation) / Theatrical release in Germany / 75% of the financing confirmed / German production costs at least 25% of total budget
German financing at least 20%

**Spending Obligations**
In the country: 25%

**Sessions Per Year**
All year round; Application at least 6 weeks prior to shooting on a first-come-first-served basis

**Main Selection Criteria**
Automatic, based on eligibility

**Number of Projects Financed Per Year (Average)**
National Majority Co-productions: 22
Minority Co-productions: 14

**Certification Process**
Before shooting / Must obtain the required number of points in the cultural test

**Payment Schedule**
After completion and audit of the final cost, upon request, payment in three installments:
33% closed financing and after start of shooting
33% after rough cut approval
34% after completion of the project auditing
The DFFF 2 is an automatic support scheme in Germany. It works at a federal level and can be used regardless of where you plan to shoot your film in Germany. You have to pass a cultural test & a minimum spent of €8 000 000 in Germany. The fund is large and this set-up fits both, big international and national films (budget < €20 000 000). Very often this fund is combined with some of the regional film funds in Germany. Please note that the application for the certificate needs to be filed at least six weeks before the start of the principal shooting. German Service Producers are eligible for application, based on the the minimum german spent obligations.

**SPENDING OBLIGATIONS**

In the country: 100%

**SESSIONS PER YEAR**

All year round, Application at least 6 weeks prior to shooting on a first-come-first-served basis

**MAIN SELECTION CRITERIA**

Automatic, based on eligibility

**ELIGIBLE GENRES**

Feature films and animated films for theatrical release, respecting the holdback periods

**ANNUAL BUDGET**

€25 000 000

**MAXIMUM AMOUNT**

Up to a maximum of €25 000 000 per project
Level of financial aid: 25% of German spend
Funding granted on a first come, first served basis / application all year round

**NATURE OF FUNDING**

Automatic

**TYPE OF FUNDING**

Non-recoupable

**WHO CAN APPLY**

Production service providers who have committed to the producer to assemble the technical and artistic means to produce the film sequences assigned to them and to ensure the physical production of these sequences and their monitoring

**WHEN TO APPLY**

At least 6 weeks prior to shooting

**MAIN ELIGIBILITY REQUIREMENTS**

Projects with a minimum German spend of €8 000 000 and total production costs of a minimum of €20 000 000. No cumulation with other funding at federal level, except with funding pursuant to the Film Promotion Act (Filmförderungsgesetz, FFG). Cumulation with funding at regional level remains possible

**CERTIFICATION PROCESS**

Before shooting / Must obtain the required number of points in the cultural test

**PAYMENT SCHEDULE**

After completion and audit of the final cost, upon request, payment in three installments:
33% closed financing and after start of shooting
33% after rough cut approval
34% after completion of the project auditing
This is one of the heavyweight funds in Europe and fits big budget movies quite well. A larger part of their funding goes to German films but they also have a very good offer for international co-productions. They have a 150% spending obligation but this can be flexible if you combine it with one or two other German regional funds. The trick here is, as in many other cases, to hook up with a local partner that already has a good relationship with the fund. For the most part, they tend to base their decisions on the commercial forecasts of the projects they look at. The International Co-pro scheme is only for films above €5 000 000 and above, and the German co-production share must be at least 50% of the budget or €5 000 000. At least half of the shooting days must take place in Bavaria.
Filmförderung Hamburg Schleswig-Holstein (FFHSH) is Germany’s northernmost regional film funding institution. There is no need to attach a German co-producer in order to be eligible to apply, but it really increases your chances of getting your application approved. Filmförderung Hamburg Schleswig-Holstein has quite a significant amount of funds in its annual budget and supports a significant number of both national and international films every year. The average support they dole out to international co-productions is €150,000 and you need to spend at least 150% in the region. They also set limitations to only fund a maximum of 50% of a German co-production share so you might want to raise more German funding to your project before you can apply.

**LOCATION**
14-16 Friedensallee
22765 Hamburg
Germany

**CONTACT**
Malika Rabahallah
rabahallah@ffhsh.de
+49 40 398 37 - 26
www.ffhsh.de

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**
First position after recoupment of producer’s own investment

**CERTIFICATION PROCESS**
Prior Shooting: YES

---

**PRODUCTION SUPPORT**

**LEVEL:** Regional

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€11,000,000
Two schemes:
1) for budget < €800,000
2) for budget > €800,000

**MAXIMUM AMOUNT**
General: €600,000

**MAXIMUM %**
Maximum: 50%
Info: 80% for low budget or difficult-to-realize films

**AVERAGE**
No average

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
Individual producer, registered in the country
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
Applicants own investment no less than 5%
Distributor agreement or letter of interest required

**SPENDING OBLIGATIONS**
In the region: 150%

**SESSIONS PER YEAR**
3

**MAIN SELECTION CRITERIA**
Quality of content and positive financial effect for the region
(use of regional locations or employing local film professionals and film-technical companies)

**ANNUAL BUDGET**
€11,000,000
Two schemes:
1) for budget < €800,000
2) for budget > €800,000

**MAXIMUM AMOUNT**
General: €600,000

**MAXIMUM %**
Maximum: 50%
Info: 80% for low budget or difficult-to-realize films

**AVERAGE**
No average

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
Individual producer, registered in the country
National Production Company

---

**RECOUPMENT POSITION**
First position after recoupment of producer’s own investment

**CERTIFICATION PROCESS**
Prior Shooting: YES
THE FILM-UND MEDIENSTIFTUNG NRW

PRODUCTION FUNDING

LEVEL: Regional

LOCATION
14 Kaistrasse
40221 Düsseldorf
Germany

CONTACT
Christina Bentlage
Head of Film Funding
christinabentlage@filmstiftung.com
+49 211 930 500
www.filmstiftung.de

NRW is involved in both feature film and one of the biggest TV support. There are a lot of big broadcasters in this region. It is also one of the biggest regional funds in Europe, and it is usually used in combination with the national subsidies you can receive from Germany. Even though they take a recoupment position in the finance plan it is on a nice back end position after the film has been fully recouped. You can only apply, if you have a production company so hook up with someone from Germany, especially from the region.

ADDITIONAL INFORMATION

RECOUPMENT POSITION
Recoupable but with no interest

Spending Obligations
In the region: 150% minimum

Main Selection Criteria
Regional interest to NRW, creative elements, commercial and artistic potential, financial aspects, release commitment

Number of Projects Financed Per Year (Average)
No average

Eligible Genres
Fiction, Animation and Documentary

Annual Budget
€ 35 000 000 (average)

Maximum Amount
Uncapped

Maximum %
Maximum: 50%
Up to 70% for small budget films

Average
Up to € 1 500 000

Nature of Funding
Selective

Type of Funding
Recoupable

Who Can Apply
National Production Company
Regional production company

Main Eligibility Requirements
Regional Spending
Distribution / broadcasting contract or letter of interest is a prequisite for signing the contract with the fund

Session Per Year
5

ANNUAL BUDGET
€ 35 000 000 (average)

Maximum Amount
Uncapped

Maximum %
Maximum: 50%
Up to 70% for small budget films

Average
Up to € 1 500 000

Nature of Funding
Selective

Type of Funding
Recoupable

Who Can Apply
National Production Company
Regional production company

Main Eligibility Requirements
Regional Spending
Distribution / broadcasting contract or letter of interest is a prequisite for signing the contract with the fund

Recovery Position
Recoupable but with no interest

After recoupment of producer’s investment and according to the respective shares of funding
This regional fund offers different funding schemes to producers. It funds up to €1,000,000 per project & can be combined with any regional & national fund. This fund prefers to have a combination of local production & post production, as well as VFX & animation services combined in the project funded. Budget signs on German Motion Picture Fund & DFFF 2 have to be corrected to > €20,000,000.

**MAIN ELIGIBILITY REQUIREMENTS**
Artistic quality, connection with the state of Hessen

**SPENDING OBLIGATION**
150%

**SESSIONS PER YEAR**
3

**MAIN SELECTION CRITERIA**
Artistic quality, connection with the state of Hessen

**ELIGIBLE GENRES**
Drama, Fiction, Animation, Documentary

**ANNUAL BUDGET**
€7,000,000

**MAXIMUM AMOUNT**
€1,000,000

**AVERAGE**
€400,000 - €600,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Companies

**WHEN TO APPLY**
Produktion
Scheme 1: Production Budget > €1,500,000
17th - 31st January 2018
5th - 19th June 2018
13th - 27th September 2018

Scheme 2: Development, Post Production, Distribution, Production Budget < €1,500,000
Additional Schemes tba. online

**RECOUPMENT POSITION**
Recoupable with interest on funding scheme 1.
After Recoupment of producer’s investment and according to the respective shares of funding

**CONTACT**
Hans Joachim Mendig
+49 69 153 240 40
www.hessenfilm.de
With minority co-production support capped at €300 000 this fund offers a nice arrangement for any production, whether a low budget or a high budget film. They cannot finance more than 50% of the German co-production share so you need to combine this fund with some other German finance. It works very well together with other regional funds or the national programs offered in Germany. Please also note that the public funding ratio (incl. Saxony, Saxony-Anhalt and Thuringia as well as the Kuratorium Junger Deutscher Film Foundation) cannot exceed 50% of the total production costs. They only require a matching 100% of the finance to be spent in the region. Funding schemes are available for all phases, starting from idea development through to production and distribution.

**Eligible Genres**
Fiction, Animation, Documentary

**Annual Budget**
€13 400 000

**Maximum Amount**
General: €900 000
Documentary: €150 000

**Maximum %**
50%
Info: Public funding ratio (incl. Saxony, Saxony-Anhalt and Thuringia as well as the Kuratorium Junger Deutscher Film Foundation) cannot exceed 50% of the total production costs

**Average**
General: €260 000
Fiction: €330 000
Animation: €350 000
Documentary: €95 000

**Nature of Funding**
Selective

**Type of Funding**
Recoupable

**Who Can Apply**
National Production Company
Foreign Companies registered or with branch office in the country

**Main Eligibility Requirements**
Producer’s investment required
TV projects may be funded if distinguished by particular quality and suitable for the international market or is produced with European co-partners respectively
Domestic television broadcasting rights for TV productions must be limited in time

**Spending Obligations**
In the region: 100%

**Sessions Per Year**
4
Info: Meeting with fund’s staff mandatory at least 2 weeks before application

**Main Selection Criteria**
Creative elements (scripts, director, etc.), financial aspects, regional spend, distribution

**Number of Projects Financed Per Year (Average)**
National Majority Co-productions: 40
Minority Co-productions: 8

**Additional Information**
After recoupment of producer’s investment and according to recoupment schedule
This is the Capital Region’s film funding agency and one of the larger film funds in Germany. Their main focus is to bring as many shooting days to the region as possible. They have a 100% spending rule, but in reality they see this number to be significantly higher if you should have a chance to receive any support from them. Sometimes even up to 500%. They have the possibility to fund up to 50% of the German share of the co-production and due to its size should ideally fit films with medium to high budgets. You have to have a German theatrical release secured before you are eligible to apply. Only German companies are eligible to apply to this fund.
**MFG-FILMFörDERUNG BADEN-WÜRTTEMBERG**

**LOCATION**
4 Breitscheidstrasse
Stuttgart
Germany

**CONTACT**
Robert Gehring
gehring@mfg.de
+49 711 907 15402
film.mfg.de

**PRODUCTION SUPPORT**

**LEVEL:** Regional

This fund supports an average of 5 minority co-productions every year. It is not the largest regional film fund in Germany, but it can be used in combination with other regional and national German support structures. They quite recently launchend their Line Producer Funding for Line Producers and VFX or animation service providers with no repayment obligation. For films with a lot of digital elements this could be a good option. You also need to know that the fund requires the producer to hold at least 5% of the equity in the project and 2% of that has to be paid in cash.

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**
Out of 50% after producer has recouped his own investment

**CERTIFICATION PROCESS**
After completion: YES

**PAYMENT SCHEDULE**
- 20% after closing
- 50% after 1st day of shooting
- 20% after rough-cut
- 10% after final audit

**SPENDING OBLIGATIONS**
- In the region: 120%

**SESSIONS PER YEAR**
- 3

Info: For post-production, projects can be submitted all year round

Fee for funded projects

Applications before the beginning of principal photography

**MAIN SELECTION CRITERIA**

- Quality of the project, regional spending, cultural connection tied to the region (content, producer...), involvement of German TV channels, animation or significant share of VFX shots

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National Majority Co-productions: 40
- Minority Co-productions: 5

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 9 000 000

**MAXIMUM AMOUNT**
- General: € 1 000 000

**MAXIMUM %**
- Of Total Production Budget: 50%
- Of Co-production Share: 50%

Info: 70% projects with budget < € 500 000

**AVERAGE**
- General: € 400 000
- Minority Co-production: € 150 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company
Foreign Companies registered or with branch office in the country

**WHEN TO APPLY**
- 1st February 2018
- 11th July 2018
- 6th November 2018

**MAIN ELIGIBILITY REQUIREMENTS**
Other Requirements: Producer’s own investment at least 5% of total production budget including 2% in cash
**PRODUCTION SUPPORT**

**LEVEL:** Regional

**LOCATION**
1 Expo Plaza
30539 Hannover
Germany

**CONTACT**
Jochen Coldewey
j.coldewey@nordmedia.de
+ 49 17 18604 005
www.nordmedia.de

Henning Kunze
h.kunze@nordmedia.de
+49-511 1234 5652

**ADDITIONAL INFORMATION**

RECOUPMENT POSITION
To be repaid totally or in parts depending on sales and performance

After recoupmnt of producer’s investment and according to the respective shares of funding

This German regional fund is based in the northwestern part of Germany. It is quite large in size and focuses primarily on international co-productions. The maximum you can receive for a minority co-production is € 200,000, but please note that they can never invest more than 50% of the co-production share. This means that you need to find a German partner that could come on board with the remaining 50%. They also require a letter of commitment from any of the owners of the fund — (Bremen, Lower Saxony) or broadcasters (ZDF, NDR, RADIO BREMEN).

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 11,000,000

**MAXIMUM AMOUNT**
General:
Majority Co-production: € 1,000,000
Minority Co-production: € 200,000

**MAXIMUM %**
Of Total Production Budget: 50%
Of Co-production Share: 50%
Info: 80% for small and difficult productions (usually documentaries and short films)

**AVERAGE**
General:
Majority Co-production: € 432,000
Minority Co-production: € 100,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company

**WHEN CAN APPLY**
11th January 2018
26th April 2018
30th August 2018

**MAIN ELIGIBILITY REQUIREMENTS**
Other Requirements: Significant effect for the industry of the region (Regional spend)
A letter of interest from at least one of the fund giving partners — provinces (Bremen or Lower Saxony) or broadcasters (ZDF, NDR, RADIO BREMEN) is necessary

**SPENDING OBLIGATIONS**
In the region: 150%

**SESSIONS PER YEAR**
3
Info: Prior to application, meeting with a member of Nordmedia’s funding staff is required

**NUMBER OF PROJECTS FINANCED PER YEAR**
(AVERAGE)
National Majority Co-productions: 3
Minority Co-productions: 3

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company

**WHEN CAN APPLY**
11th January 2018
26th April 2018
30th August 2018

**ADDITIONAL INFORMATION**

RECOUPEMENT POSITION
To be repaid totally or in parts depending on sales and performance

After recoupmnt of producer’s investment and according to the respective shares of funding
### Greece

#### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

#### VAT
- **Standard VAT rate:** 23%
- **Reduced VAT rate:**
  - 13% (basic foodstuffs, water supplies, some pharmaceutical products, hotel accommodation)
  - 6% (some pharmaceutical products, some books (excluding e-books), some newspapers and periodicals, certain theatre admissions)
  - 0% (intra-community and international air and sea transport)
- **Threshold for VAT registration:** €10,000 turnover
- **VAT Recovery Time:** 6-12 months

#### FUNDING BODIES
- 1

#### TAX SHELTER
- NO

#### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Israel
The Greek Film Centre supports on average 16 international co-productions every year. Foreign producers can apply to GFC’s Funding Programs through a Greek co-producer, as minority partners related to Greek majority producers, or to the “Program of Incentives to Attract Foreign Productions to Greece with a Greek producer as a minority partner”, as main producers. The amount of funding depends on the extent of the Greek side’s participation with artistic and technical staff, post-production services and the amount of shooting taking place in Greece.

CHIMNEY COMMENT

LOCATION
Chatzopoulou 9, Psychico, Athens 115 24 Greece

CONTACT
Vassilis Kosmopoulos
kosmopoulos@gfc.gr
+30 210 3678560
www.gfc.gr

PRODUCTION SUPPORT
LEVEL: National

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 2 000 000

MAXIMUM AMOUNT
Feature Films: € 250 000
Documentary: € 70 000

MAXIMUM %
35%

AVERAGE
No average amount

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company
Foreign Companies registered or with branch office in the country

MAIN ELIGIBILITY REQUIREMENTS
Cultural test
To promote Greek cinematography, artistic qualities of the project, director’s and producer’s records, budget

SPENDING OBLIGATIONS
In and out of the country

SESSIONS PER YEAR
Depending on program, either 3-4 sessions per year or throughout the year

MAIN SELECTION CRITERIA
Creative and cultural quality, artistic quality, director’s track record, economical and artistic potential of the project

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 10
Minority Co-productions: 6

ADDITIONAL INFORMATION

RECOUPEMENT POSITION
To be repaid from profits

CERTIFICATION PROCESS
Prior Shooting: YES
After completion: YES

PAYMENT SCHEDULE
4-6 installments (depending on the GFC regulations and the terms of the contract)
Hungary

» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT
Standard VAT rate: 27%
Reduced VAT rate:
18% (applies for hotels and basic food)
5% (applies for products and services such as books and medicines)
Threshold for VAT registration: HUF 6 000 000 turnover
VAT Recovery Time: 6 months

» FUNDING BODIES
2

» TAX CREDIT
25% rebate based on expenditure emerged in the country

» VAT REIMBURSEMENT
6 months recovery time

» GENRES
Feature films, TV series, documentaries, and music videos
Although TV commercials are not eligible for the rebate

» TAX SHELTER
YES

» WHO
A company producing in Hungary and a Hungarian sponsor providing financial support to the film

» HOW
Cultural test

» CAPS
Up to 20% of the eligible production expense (Hungarian or not-Hungarian)

» CO-PRODUCTION TREATIES
Canada, European Co-production Convention, Germany, Italy, France, Ireland, Israel
Aside from its tax incentive program, Hungary also offers national film support. Even though you are eligible to apply if you have a company in one of the EEA countries, it is always better to try to find a Hungarian production company or production service company to go through the application process for you. Your chances of success increase radically. This support works perfectly in combination with the tax incentives. One incentive allows participants to incur eligible costs occurring outside Hungary. Most of the production service companies in the country know this system very well and can help you to set up everything and also handle all of the administrative hurdles encountered during the application process.
## Iceland

### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- European Free Trade Agreement
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- **Standard VAT rate**: 24%
- **Reduced**: 11%
  (applies for food, hotels and other accommodation, restaurant services, books, magazines, music, energy for house heating etc.)

### FUNDING BODIES
- 2

### TYPE OF FUNDING
- Non-recoupable

### REQUIREMENTS
- Cultural test
- If the reimbursement is an amount in excess of € 126,500, the cost settlement shall be audited

### CASH REBATE
- 25%

### REQUIREMENTS:
Must submit a relatively simple production plan. Those choosing the country for filming can take advantage of straightforward legislation; by setting up a local production company, audiovisual productions can see a return of 20% of their total local expenditure

### GENRES
- Films, TV productions, Documentaries
- Not apply to TV Commercials, Music Video

### TAX SHELTER
- YES

### MINISTRY OF INDUSTRIES AND INNOVATION » FILM REIMBURSEMENT

### REQUIREMENTS
- Cultural test
- If the reimbursement is an amount in excess of € 126,500, the cost settlement shall be audited

### CAPS
- When more than 80% of the total production cost of a motion picture or television programme is incurred in Iceland, the reimbursement is calculated on the basis of the total production cost incurred within the European Economic Area

### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France
Icelandic Film Center

**Location**
Hverfisgata 54
101 Reykjavik
Iceland

**Contact**
Tjorvi Thorsson
tjorvi@icelandicfilmcentre.is
+35 45623580
www.icelandicfilmcenter.is

**Icelandic Film & TV Fund**

**Eligible Genres**
Fiction, Animation, Documentary

**Annual Budget 2014**
€ 6,000,000

**Maximum Amount**
- General: € 800,000
- Fiction: € 700,000
- Animation: € 800,000
- Documentary: € 700,000

**Maximum %**
Of Total Production Budget: 50%
Info: 85% for low budget films, shot in difficult conditions or in Icelandic language

**Average**
- Fiction: € 520,000
- Animation: € 520,000
- Documentary: € 95,000

**Nature of Funding**
Selective

**Type of Funding**
Non-recoupable

**Who can Apply**
Foreign companies registered or with branch office in the country, National Production Company, Production company registered in EEA country

**When to Apply**
All year round
Info: Application before beginning of principal photography
Results will be published within 8 to 10 weeks

**Main Eligibility Requirements**
Cultural test
Other: Financing completed
For TV works, a broadcast licence agreement is required

**Spending Obligations**
In the country: 50%

**Sessions per Year**
All year round

**Main Selection Criteria**
Artistic, content-related, production and distribution related criteria

**Number of Projects Financed per Year (Average)**
National Majority Co-productions: 14
Minority Co-productions: 6

**Chimney Comment**
If you fancy going all the way to Iceland to shoot your film, the Icelandic Film Center funds an average of 6 minority co-productions every year. It is non-recoupable and fairly large in size. Moreover, not only the Icelandic production companies are eligible to apply. But to find a production company to work with should be quite easy since the filming industry is surprisingly large in this small country. Films with some Icelandic focus or locations obviously have a greater chance of getting this support than if you have no Icelandic elements on show.
<table>
<thead>
<tr>
<th><strong>ORGANIZATIONS</strong></th>
<th><strong>VAT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
<td>Standard VAT rate: 23%</td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
<td>Reduced VAT rate: 13.5%, 9%, 4.8%</td>
</tr>
<tr>
<td>EU</td>
<td>VAT is charged on assets, services and imports</td>
</tr>
<tr>
<td>MEDIA</td>
<td>VAT returns are made once every two months</td>
</tr>
<tr>
<td>Eurimages</td>
<td>In certain cases, it is possible to make a return once a year</td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FUNDING BODIES</strong></th>
<th><strong>TAX CREDIT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>32%</td>
</tr>
<tr>
<td></td>
<td>see SECTION 481</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>WHO</strong></th>
<th><strong>CAPS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>The production company must reside in Ireland, or trade through a branch or agency; not connected to a broadcaster.</td>
<td>€ 50 000 000 on qualifying expenditure per project</td>
</tr>
<tr>
<td></td>
<td>80% of a project’s budget</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>GENRES</strong></th>
<th><strong>CULTURAL TEST</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Feature Film, TV Drama, Animation, Creative Documentary</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CO-PRODUCTION TREATIES</strong></th>
<th><strong>TAX SHELTER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia, Canada, European Coproduction Convention, Luxembourg, New Zealand, South Africa, Spain</td>
<td>YES</td>
</tr>
</tbody>
</table>
THE IRISH FILM BOARD

LOCATION
Queensgate,
23 Dock Road, Galway
Ireland

CONTACT
Sarah Dillon
sarah.dillon@irishfilmboard.ie
+ 353 91 561 398
www.irishfilmboard.ie
Mary Callerymary.callery@irishfilmboard.ie
Keith Potterkeith.potter@irishfilmboard.ie

FICTION CREATIVE CO-PRODUCTION

LEVEL: National

ELIGIBLE GENRES
Fiction, Animation

ANNUAL BUDGET
€1 500 000

MAXIMUM AMOUNT
€250 000

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

MAIN ELIGIBILITY REQUIREMENTS
Only for minority coproductions with an Irish coproducer attached / Must contain some Irish creative elements / Financing in place / Distribution or broadcast agreements in place / The project must be an official coproduction

SESSIONS PER YEAR
6

SPENDING OBLIGATIONS
150%

MAIN SELECTION CRITERIA
Irish content and creative elements, economic benefits to Ireland

The Irish Film Board (IFB) is quite active when it comes to international co-productions. Producers can apply for funding of up to €250 000 for minority co-productions. It is required that at least 150% of the support is spent in Ireland, and a Republic of Ireland Producer must be an official co-producer in order to access the fund.
### Organizations
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- Standard VAT rate: **22%**
- Reduced VAT rate: **4%, 10%** (applies to basic products)
- VAT is charged on assets, services and imports
- VAT returns are made monthly
- In certain cases, it is possible to make a return once a quarter
- An annual VAT return must be filed by the end of February and July

### Funding Bodies
- **14**

### Tax Relief
- **25%** on qualifying expenditures
- Cultural test: Yes

### VAT Reimbursement
- International productions filming in Italy are exempt from VAT (which dispenses with the need to pay **20%** VAT upfront and then wait ages to try and claim it back afterwards)

### Tax Credit Ceiling
- Italian production companies: **€ 10 000 000**

### Tax Shelter
- **YES**

### Overall Tax Credit
- Audiovisual industry: **€ 115 000 000**

### Co-Production Treaties
- Albania, Algeria, Argentina, Australia, Austria, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Chile, China, Croatia, Cuba, Czech Republic, European Coproduction Convention, France, Germany, India, Israel, Macedonia, Mexico, Morocco, New Zealand, Portugal, Romania, Russia, Serbia, Slovakia, South Africa, Spain, Sweden, Switzerland, Tunisia, Turkey, Uruguay, Venezuela
Fiscal incentives settled by Italian tax credit decrees are based upon a specific framework for the allocation of resources, as described here below.

**TAX CREDIT**

**AMOUNT**

Tax credit for production companies is calculated at a rate of 15% of the eligible expenditures up to a maximum amount of €3,500,000 per production company per year.

Any expenses incurred by the Italian line producer in another EU member State are to be treated as expenses incurred in Italy up to a maximum of 30% of the overall film production budget.

The maximum amount of Tax Credit that can be granted is €10,000,000 per year per line producer.

To benefit from fiscal incentives, non-Italian films have to pass a cultural eligibility test, irrespective of the genre of the submitted film.

In cases of “difficult films”, a director’s first or second film, documentaries and short films, the intensity of State Aid can be increased up to 100% of all production costs (new Cinema Communication).

Difficult films can benefit from this particular fiscal benefit only under the assessment of Cinema Committee (headed by the Director General for Cinema), which is aimed at confirming the difficulty of the film to attract the necessary financial resources.

**LIMIT**

Maximum Tax Credit benefit for companies operating within the film chain: 15% of eligible costs.

Maximum Tax Credit benefit for outside investors: up to 40% of expenditures incurred, on condition that the costs are related to the production of national film works (namely Italian film works).

Maximum Tax Credit benefit for executive producers and technical industries applying for Tax Credit for foreign films: 25% of expenditures incurred on Italian territory (if not exceeding 60% of total film costs).

**TYPE OF FUNDING**

Non-recoupable

**REQUIREMENTS**

Cultural test.
The national support system in Italy is primarily focused on its national films. The number of films they support annually is enormous and at last count some 82 full length films received support. Additionally, they have a budget for international co-productions and, on average, they support 5 minority co-productions every year. At least 30% of total production budget has to be spent within the country and you need to have some key Italian crew attached to your film. The maximum support they offer is up to €2 500 000, and this amount definitely draws films with bigger budgets.

**SPENDING OBLIGATIONS**

In the country: 30%

Info: 30% of total production budget must be spent in the country

Other obligations:

- Producer fee capped at 15%
- Overheads capped at 15%

**SESSIONS PER YEAR**

- 3 for 1st and 2nd feature
- 3 for 3rd feature

**MAIN SELECTION CRITERIA**

Creativity, financial aspects, talents, feasibility

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**

- 82
- Majority Co-productions: 19
- Minority Co-productions: 5
The Alto Adige Fund offers support that is driven by planned regional spending. With a spending obligation of up to 150% of the proceeds, this fund does not suit everybody. However, you can get the spending requirements down to 100% if you shoot with regional references and the principal shooting takes place in Alto Adige’s recognizable locations. If you have that all sorted out by the script stage, this could be a good option. Before you apply, you need to have distribution and/or a sales agent attached to the project. Part of the decision will be based on the potential commercial success of your project and also the potential to be a bridge between German speaking territories and Italy.
Film Investimenti Piemonte is very focused on the commercial potential of your film. This stage, in combination with the estimation of the impact on services provided in the region is the main selection criteria for the fund. These conditions make for a fund that is suitable to films with medium sized budgets aimed at reaching large audiences. The maximum amount you can obtain is €200 000 and 100% of this has to be spent in the region. This amount is treated as an investment into your film and they require a position in the recoupment schedule. You need to work with an Italian co-producer in order to apply to this funding.

**Eligible Genres**
Fiction, Animation, Documentary

**Annual Budget**
€1 000 000

**Maximum Amount**
€200 000
Min.: €10 000
up to €100 000 for first and second movie director

**Maximum %**
15%

**Nature of Funding**
Selective

**Type of Funding**
Non-recoupable

**Who Can Apply**
National Production Company
Foreign Production Company, Service Production Company

**Spending Obligations**
In the country: YES
In the region: YES
How much: 100%

**Recoupment Position**
FIP invests entering in a co-participation agreement and promoting venture capital investments which can include: screen rights acquisition, priority on each movie’s income, or other financing possibilities to be discussed according to risk and yield parameters.

**Contact**
Camilla Ravina
camilla.ravina@fip2010.it
+39 011 2379278
www.fip2010.it
The region of Lazio offers an automatic system that is non-recoupable. You need to spend at least 50% of your total below the line budget in order to be eligible to apply, but if you meet this criteria you can get as much as 50% back from this fund. This scheme is open to anyone, but you need to work with a local production service company in order to get the administration around this scheme to work for you.
TOSCANA FILM COMMISSION

LOCATION
25, Via San Gallo
50129 Firenze
Italy

CONTACT
staff@toscanafilmcommission.it
+ 390552719035
www.toscanafilmcommission.it
facebook.com/toscana.filmcommission

This fund has one very distinct and clear objective. It is exclusively dedicated to cost reductions for the use of Tuscan services. It can offer a maximum of €120,000 for feature films, but it could work well together with other regional funds in the area. However, it is not compatible with the Cinema Fund from Toscana. Anyone can apply, and you do not need to include a local or national partner in order to be eligible. It is only spend based and you need to spend at least 150% of the investment in the region. These conditions will stand until February. Then the Fund is going to be reorganized. All information will be available on its website.

TOSCANA SUPPORT FOR AUDIOVISUAL PROJECTS

LEVEL: Regional

ELIGIBLE GENRES
Fiction, Animation

ANNUAL BUDGET
€420,000

MAXIMUM AMOUNT
Fiction: €120,000
Animation: €120,000

MAXIMUM %
50%
Difficult films: up to 80%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
National Production Company
Foreign Production Company
Service Company

MAIN ELIGIBILITY REQUIREMENTS
Feature films for theatrical distribution
Respect of spending obligation

SPENDING OBLIGATIONS
In the region: 150%
Info: Qualifying expenses: individuals taxable in Tuscany, service providers with registered and HeadQuater in Tuscany

SESSIONS PER YEAR
1
Info: 3 steps of application:
1. Application
2. Technical datasheet
3. Production data

MAIN SELECTION CRITERIA
Evaluation test
(at least 50 points out of 100 are required)
**LAZIO CINEMA INTERNATIONAL**

**LOCATION**
Via Tuscolana 1055
1 - 00173 Roma
Italy

**CONTACT**
Edoardo Pontecorvo
e.pontecorvo@lazioinnova.it
Tina Bianchi +390672286320
bianchi@romalaziofilmcommission.it
www.romalaziofilmcommission.it

---

This fund works very much as a venture capital fund and looks for projects with real commercial potential. The fund is open for anyone to apply, but you need to spend at least 50% of the below the line budget in the region. Being a venture cap fund they take quite an aggressive position in your recoupment schedule and they retain part of the recoupment schedule during the entire life of the copyright period.

**PRODUCTION SUPPORT**

**LEVEL:** Regional

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 10 000 000
50% dedicated to international feature films coproductions and 50% for all the other audiovisual contents

**MAXIMUM AMOUNT**
€ 1 000 000

**MAXIMUM %**
Up to 50%

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company
Foreign Production Company
Service Company

Info:
Italian companies that have co-production agreement with foreign companies and a branch in Lazio region
You also need to have at least 3 years of existence and fiscal residence in Italy at the time of first payment

---

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test
Must be recognised as Italian Film or as an official Treaty coproduction recognized by MIBACT / Letter of intent (LOI) with a foreign producer / Minimum industrial cost per project: >= € 1 5000 000 feature films (€ 1 000 000 for first features) / € 2 000 per minute for narrative or fiction TV projects (min. length of 90’) / € 400 per minute for feature documentaries / € 400 per minute for other projects (min. length 40’) / At least € 40 000 called-up stock capital; the average income of the last 3 years must be equal or higher to twice the gross industrial cost of the project

**SPENDING OBLIGATIONS**
In the region: 130%

**SESSIONS PER YEAR**
2

**MAIN SELECTION CRITERIA**
Technical quality and originality of the project, track records of creative people, expenditures in the region, economic repercussion on the idecct and indirect production chain and on the Lazio system, capacity of the project to promote the region

---

**ADDITIONAL INFORMATION**

**RECOUPMENT POSITION**
Venture capital investment
Latvia

» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
European Convention on Cinematographic Co-production (ECCC)

» VAT
Standard VAT rate: 21%
Reduced VAT rate: 12% (applies to medications, veterinary, special equipment for children and communication services)
VAT is charged on assets, services and imports
Exempt from VAT: exports, income from financial services, educational services, medical services, cultural services, lotteries and gambling, financial services provided by banks and insurance companies, gifts and donations for humanitarian aims
Threshold for VAT registration: € 50 000

» FUNDS BODIES
4

» TAX SHELTER
YES

» VAT REIMBURSEMENT
YES - process takes 6 to 12 months

» CO-PRODUCTION TREATIES
Canada, European Co-production Convention
Even though this national fund is not very big in size they are quite active when it comes to co-productions. Up to three minority co-productions are supported every year. Only 65% of the support needs to be spent within the country or on Latvian crewmembers. Only Latvian production companies are eligible to apply. If your application for some reason is rejected, you have a chance to reapply twice more before you are considered ineligible. The National Film Centre of Latvia seeks no recoupment and the money you receive is soft and can be considered free money towards the film’s finances.
### Lithuania

#### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

#### VAT
- **Standard VAT rate:** 21%
- **Reduced VAT rate:** 5%, 9% (applies to books and non-periodical publications, supply of heating to residential premises and the supply of heating water, hotel accommodation services)
- **Threshold for VAT registration:** €45,000
- Exempt from VAT: insurance, banking, financial services, exports of goods, intra-community supplies of goods, certain services etc.
- **VAT Recovery Time:** 6-12 months

#### FUNDING BODIES
- 1 (2)

#### TAX REBATE
- 20% on local qualifying spend

#### WHO
- Foreign and local producers can benefit from the scheme and it will be administered by the Lithuanian Film Center

#### HOW
- At least 80% of all production spending must be in Lithuania, with a minimum of LTL 150,000 and a maximum amount of funding that can not exceed 20% of the production costs

#### CO-PRODUCTION TREATIES
- European Co-production Convention, France
Even though the Lithuanian Film Centre is selective in their process of funding projects, they can fund up to 75% of total production budget. They also offer a quite nice spending regime since they only require 80% of the support to be spent in Lithuania. Please also note that they have special programs for animation and fiction which can give you up to €725,000 for an animated feature and €200,000 for a documentary. The support is a subsidy and acts as soft money. No recoupment position is required by this fund.
Luxembourg

» ORGANIZATIONS

Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT

Standard VAT rate: 17%
Reduced VAT rate: 3% and 8%
VAT Recovery Time: 4 months

» FUNDING BODIES

3

» TAX SHELTER

NO

» CO-PRODUCTION TREATIES

Austria, Canada, European Coproduction Convention, France, Germany, Ireland, Switzerland
Despite being one of the smallest countries in Europe, Luxembourg still offers quite an extensive production support scheme. Even though they want a large part of the shooting to take place in Luxembourg, they can be reasonably flexible. It is always worth presenting your project and seeing if you can find a solution. There are not that many production companies and producers in Luxembourg due to the fact that there simply are not that many people living there. However, most of them have a very good relationship with their funding institutions and it is necessary to include them in your project before you start the application procedure.

**SELECTION SUPPORT FOR FEATURE FILM**

**LEVEL:** National

**LOCATION**
5 Rue Large
L1917 Luxembourg
Luxembourg

**CONTACT**
info@filmfund.etat.lu
+ 352 2478 20 65
+ 352 22 09 63 (Fax)
www.filmfund.lu

Guy Daleiden
guy.daleiden@filmfund.etat.lu

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 20 000 000

**MAXIMUM AMOUNT**
€ 2 000 000

Info: The level of funding depends on several factors: number of points, involvement of the LU producer in the project development, % of shooting days in Luxembourg, LU director (national or resident)

**MAXIMUM %**
Cap Maximum %: 30%
Capped at 90% of the Luxembourgish financing share

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test
Must be shot in EU, EEA and more particularly in Luxembourg / 50% of the total budget out of Luxembourg has to be confirmed

**SPENDING OBLIGATIONS**
In the country
In theory no shooting days required but practically 50% of the shooting should be done in Luxembourg to pass the cultural test

**SESSIONS PER YEAR**
5

**MAIN SELECTION CRITERIA**
Artistic and cultural quality of the project, coherence of the production elements (budget, financing plan) and impact on the LU industry, of interest in heritage national cultural and historical social and collective memory, national and international distribution potential, promotion of Luxembourg through the distribution strategy

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 20
Macedonia

» ORGANIZATIONS
Council of Europe
Eurimages
European Convention on Cinematographic Co-production (ECCC)

» TAX SHELTER
NO

» VAT
Standard VAT rate: 18%
Preferential tax rate: 5%
(applies to computer software and hardware)

» FUNDING BODIES
1

» TAX REBATE
20%

» GENRES
Feature film, documentary, animation, television film and series
The production incentive does not apply to advertising audiovisual products, audiovisual commercial communications, soap operas, situational comedies, television shows and other television programs

» HOW
You must spend a minimum of $113,000, have 50% of funding already in place, and have a Macedonian producer involved.

» ELIGIBLE EXPENDITURES
The benefit is based on the cost of Macedonian cast and crew working in Macedonia, as well as goods and services purchased in Macedonia.

Not eligible expenditures buying real estate, excise goods and motor vehicles, fees for the authors and other fees paid outside of Republic of Macedonia, expenditures for marketing the film/television project, expenditures for distribution of the film/television project, expenditures for exhibition of the film/television project

» CO-PRODUCTION TREATIES
Canada, European Co-production Convention, France, Germany, Italy
MACEDONIAN FILM AGENCY

LOCATION
8 Mart br. 4
1000 Skopje
Macedonia

CONTACT
Daniela Stankovska Plackovska
daniela.stankovska@filmagency.gov.mk
+ 389 2 32 24 100
www.filmfund.gov.mk

» SUPPORT TO FEATURES AND SHORTS
LEVEL: National

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 7 000 000

MAXIMUM AMOUNT
Fiction: € 1 000 000
Animation: € 1 000 000
Documentary: € 81 000

MAXIMUM %
Of Total Production Budget: 70%
Of Co-production Share (minority): 20%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company
Info: The producer applying for production of debut feature film, should meet the following requirements: the producer and director needs to have produced/directed and publically exhibited at least two short documentaries or animations which have participated on the least two international film festivals and which shall be confirmed with the submissions of relevant documents.

WHEN TO APPLY
Open call

MAIN ELIGIBILITY REQUIREMENTS
Bank guarantee amounting to 25% of the total amount provided by the Agency / Min. duration: 60'

SPENDING OBLIGATIONS
In the country: 65%
Info: 65% for national films and majority coproduction / 80% for minority coproduction

SESSIONS PER YEAR
2: April and October
The call is announced in January and August. Submissions may be made throughout the year. For other film industry projects, calls are announced in the first quarter/ four months of the year

MAIN SELECTION CRITERIA
Script, success of film director and producer, financial aspects

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 6
Minority Co-productions: 7

» ADDITIONAL INFORMATION

RECOUPMENT POSITION
Recoupment pro rata pari passu with other investors funding recouped intended for producer’s next project.
Profit: 50% recoupment of the box office and other sales

The Macedonian Film Agency is primarily focused on national films, but they also offer a scheme for international co-productions. Since they only require 65% of the support to be spent in the country, this could be an interesting element to take into account in your financing strategy. They require a recoupment position in your project pro rata pari passu with other equity investors.
Malta

» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» TAX SHELTER
NO

» VAT
Standard VAT rate: 18%
Reduced VAT rate: 7%, 5%
VAT is paid quarterly

» FUNDING BODIES
2

» MALTA FILM COMMISSION » CASH REBATE

» AMOUNT
No Capping

» TYPE OF FUNDING
Non-recoupable

» REQUIREMENTS
Cultural test
» **CASH REBATE**
Up to 27% (25% + 2% bonus based on the Maltese cultural element at the discretion of the Commissioner)

» **ELIGIBLE EXPENDITURE**
Cash rebate by a qualifying production company once filming is complete

This scheme is open for productions who are eligible, have an eligible project and a minimum spend of €100,000

» **TYPE OF INCENTIVE**
Cash Grant

» **CAPS**
Eligible expenditure are capped at 80% of the overall budget

Rebate cannot go beyond: 50% of the total production budget and 60% if it is a co-production

There are caps on a number of specific categories of eligible expenditures as a percentage of the total eligible expenditures, with a €200,000 cap on the above-the-line “direct employment” and department heads below-the-line

» **PROJECT CRITERIA AND ELIGIBILITY REQUIREMENTS**
Cultural test

» **ELIGIBLE ENTITIES**
Qualifying company

» **GENRES**
Feature film, Television film, Series or Mini-series, Animation, Creative documentary, Transmedia and crossmedia productions are all eligible for the incentives, provided that they are all or partially produced in Malta

» **OTHER**
Value Added Tax in Malta stands at 18% and is fully refundable to productions on all goods and services

For certain supplies a reduced VAT rate is applicable, including a 7% rate for hotel accommodation

» **CO-PRODUCTION TREATIES**
Canada
European Co-production Convention
China
Even though the Malta Film Commission is there to promote and foster an environment in which the Maltese audiovisual industry can develop and grow by funding the development and production of audiovisual projects they do not have any spending requirement in the region. However, since they are selective when it comes to the projects they choose to support, it is very unlikely that they will choose projects without any Maltese elements. They only have one or two sessions per year to apply, and you really need to hit that date otherwise a whole year of financing assistance will be delayed.
The main purpose of this fund is to encourage collaboration between Maltese and foreign companies to produce Feature film, Television film or Television Series or Mini-Series, Animation, Creative documentary, Transmedia and Crossmedia productions intended primarily for cinema release/broadcast and suitable for international distribution. The amount of the financial contribution to be awarded will be determined within the limits of the available budgetary resources and with regards to the cost and nature of each proposed action. For more details: www.maltafilmcommission.com/co-production-fund

ELIGIBLE GENRES
Feature film, Television film or Television Series or Mini-series, Animation, Creative documentary, Transmedia and Crossmedia

MAXIMUM AMOUNT
General:
€ 200,000 Loan guarantee
€ 350,000 Equity Finance

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
Locally registered Production Companies

1. The work shall be co-produced by a Maltese production company together with one or more foreign production companies.
2. The work must qualify as a cultural product in line with the cultural test section.
3. In the case of films for theatrical release, the co-production must be structured in accordance with the European Convention or any applicable bi-lateral treaty. However, it shall be within the discretion of the Board to nonetheless consider a film for theatrical release eligible even though its structure is not in line with the applicable treaty or the European Convention or if there is no existing treaty between the countries participating in the co-production.
4. Except in the case of financial co-productions, the co-producers are expected to make an effective technical and/or creative contribution. Normally this contribution should be in proportion to their financial contribution. It shall be within the Board’s discretion to derogate from this condition should the Board feel that the importance of producing the work overrides this criterion.
5. The structure must be in line with the State Aid and de minimis Regulations appended to these guidelines.

SPENDING OBLIGATIONS
No

MAIN SELECTION CRITERIA
1. Artistic and creative strengths
2. Creative and financial contribution of the Maltese producer / production company
3. Economic and financial terms of execution
4. Significance for the national culture and enriching European culture (through the Cultural Test)
5. Economic benefits for Malta (use of locations, employing local cast and crew, making use of local infrastructure)
6. The viability of the project and the return on investment for the Fund
### Organizations
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- **Standard VAT rate:** 21%
- **Reduced VAT rate:** 6% (applies to the supply, import, and acquisition of goods and services, foodstuffs and medicines, water, art, books, newspapers and magazines, hotel accommodation and entrance fees for museums, cinemas, sports events, amusement parks, zoos and circuses and some labour-intensive services)
- **VAT Recovery Time:** 4 months

### Funding Bodies
- 7

### Tax Shelter
- NO

### Cash Rebate
- 30%

### Genres
- Features, documentaries and feature length animations

### How
The production incentive offers 35% cash rebates on eligible Dutch spend for features and feature length animation projects with a minimum production budget of € 1 000 000, and for documentaries with a minimum budget of € 250 000

### Co-production Treaties
- Belgium, Canada, European Co-production Convention, France, Norway, Germany, South Africa
The Netherlands Film Fund is very active in supporting co-productions. They support not only co-productions from throughout the world. From the selective scheme film production companies can receive up to €250,000 for a minority co-production. The Netherlands Film Production Incentive offers up to 35% Cash rebate on production cost spent in the Netherlands. Production Incentive: up to 35% for film productions and 30% for high-end TV-series. No cultural test for the cash rebate. International co-productions must be with foreign producer from a country under a bilateral treaty or European Convention on Cinematographic Co-production. The Netherlands Film Fund has an budget available for funding €2,500,000 for the selective schemes on minority co-productions and of €19,250,000 for the film.

**Eligible Genres**
- Film productions and high end TV series
- Fiction, Animation, Documentary

**Annual Budget**
- Of the budget available for funding in 2017 an amount of €19,250,000 is earmarked for the Film Production Incentive and €3,000,000 for selective schemes targeting minority co-productions. From 1 October 2017 a year-long pilot incentive scheme will run, with an additional allocated budget of €10,000,000 for high-end TV-series.

**Maximum Amount**
- Majority Co-production depending on type of production
  - Minority Co-production: €250,000 for a feature film and €50,000 for a documentary or short animation.
  - Production Incentive: €1,000,000 per application €250,000 for a feature film and €50,000 for a documentary or short animation.
- Cash rebate up to 35%

**Minimum %**
- 50% of the financing committed upon application

**Nature of Funding**
- Selective, Automatic, plus cash rebate

**Type of Funding**
- Recoupable

**Who Can Apply**
- National Production Company
## Norway

### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- **Standard VAT rate:** 25%
- **Reduced VAT rate:**
  - 15% (food and drink)
  - 8% (passenger transport, hotel accommodation and other)

A film production company may be eligible for VAT refund on most services except on food and craft services.

### FUNDING BODIES
- 5

### TAX SHELTER
- **No**

### CASH REBATE
- 25% on all eligible expenses

### VAT REFUND
- 25% except food and craft services

### WHO
- To apply for a VAT refund your company must not be registered in the Norwegian VAT registry

### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention
The production support that the Norwegian Film Institute offers is a quite competitive one. You either need to film on location in Norway or use team or talent from Norway if you plan to shoot your film abroad. In feature film projects they can fund up to 50% of total production budget and up to 60% of coproduction. The average fund for a fictional feature film is over € 600 000 which could come in handy in any production.

**ELIGIBLE GENRES**
- Fiction, Animation, Documentary

**ANNUAL BUDGET**
- Feature Films (fiction & animation): NOK 272 000 000
- Documentaries (TV & features): NOK 754 000 000
- Drama series: NOK 40 000 000
- Shorts: NOK 19 000 000

**MAXIMUM AMOUNT**
- No maximum amount

**MAXIMUM %**
- Maximum: 50%
  - Info: 75-85% in specific circumstances (Norwegian productions)

**AVERAGE**
- No average

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Non-recoupable

**WHO CAN APPLY**
- National Production Company
  - Production Company based in European Economic Area country
  - Info: Eligible Production Companies must be independent audiovisual Production enterprises, established in Norway or EEA country. The enterprise must be registered in the Norwegian Business Register.

**MAIN ELIGIBILITY REQUIREMENTS**
Norwegian films or Norwegian majority co-productions are eligible for various types of support. The funding is only given to a Cultural Product. An audiovisual Production is a Cultural Product when it fulfils at least three of the following four criteria:

1. The screenplay, or the literary work on which the screenplay is based, has originally been written in the Norwegian or Sami language
2. The main theme is connected to Norwegian history, culture or social conditions
3. The action takes place in Norway or in another EEA country
4. The work contains significant contributions from rights holders or artists resident in Norway or another EEA country

**SESSIONS PER YEAR**
- 11

**MAIN SELECTION CRITERIA**
An overall assessment of artistic, production-related, economical and technical aspects of the project

**NUMBER OF PROJECTS FINANCED PER YEAR**
- National Majority Co-productions: 6
MINORITY CO-PRODUCTION

LEVEL: National

ELIGIBLE GENRES
Fiction, Documentary, Animation

ANNUAL BUDGET
€1 200 000
Info: €1 000 000 for feature films and €200 000 for documentaries

MAXIMUM AMOUNT
€300 000

MAXIMUM %
Documentaries: up to 90%
Drama series: up to 50%
Short films: up to 100%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
National Production Company
Foreign Production Company registered or with branch office in the country
Info: Foreign Production Companies are eligible only in exceptional cases for documentary projects not produced for theatrical release with a Norwegian Minority Co-producer

MAIN ELIGIBILITY REQUIREMENTS
Long-term plans for cooperation between the producers
Use of Norwegian talent on both sides of the camera
Cooperation with Norwegian industry, equipment and facilities, location, post-production, VFX etc.
Deal memo signed with a Norwegian distributor
Cultural test

SPENDING OBLIGATIONS
No

SESSIONS PER YEAR
2

MAIN SELECTION CRITERIA
Priority will be given to productions with strong artistic potential and/or recognized potential in the Norwegian market

The national subsidy system in Norway offers a very generous co-production scheme. They can fund up to 50% of coproduction share if you include enough Norwegian elements in your budget. Everything from talent, shooting and also post-production and VFX work is eligible as “local spending” and gives you points in the selection process. You need to secure a Norwegian theatrical distribution before you can apply, and only Norwegian producers are eligible to apply. The money is non-recoupable, and is in that sense considered to be free money added towards your finance plan.
Zefyr runs a dual operation. Most of their funding comes from private investors, and with this, they act as an equity investor or gap financier. But they also receive a state subsidy (€1,000,000 in 2016). This money is forwarded to producers as conditionally non-recoupable. Spending obligations for the two different kinds of funding are however the same. They also require you to have a national production company to apply and you need to secure Norwegian distribution licenses and rights before you can apply. Regional effect necessary in South- and Western Norway (Counties: Møre og Romsdal, Sogn og Fjordane, Hordaland, Rogaland, Vest-Agder, Aust-Agder, Telemark).

Main Eligibility Requirements
Theatrical distribution in Norway

Spending Obligations
Minimum 160% in all sectors.
Info: Only audiovisual expenditures are eligible

Sessions per Year
All year round for private funding and 2-3 times a year for public funding.

Main Selection Criteria
Regional effect + recoupment probability (private funding)

Number of Projects Financed per Year (average)
National Majority Co-productions: 20
Minority Co-production: 1

Who Can Apply
Norwegian producer or co-producer

When to Apply
Private funding - negotiations all year round.
Public funding - see their webpage for applications deadlines.

Additional Information
Recoupment Position
Private equity - recoup first position
FILMINVEST AS

LOCATION
Postboks 964, Sentrum
7410 Trondheim
Norway

Stortorget 1
2609 Lillehammer
Norway

CONTACT
Stig Bech
+ 47 4160 1888
www.filminvest.no

The fund is based in Lillehammer and Trondheim, central and south eastern part of Norway. The fund both support and invest in regional, national and international projects. Foreign producers must have a co-production agreement with a Norwegian producer to be eligible for support.

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 2 500 per year
This program covers production and development.

MAXIMUM AMOUNT
General: € 200 000

MAXIMUM %
20% of the total budget

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

MAIN ELIGIBILITY REQUIREMENTS
Theatrical distribution in Norway
Co-producer’s investment: min. 25%

SPENDING OBLIGATIONS
In the country
In the region: 100% (only audiovisual expenditures are eligible)

SESSIONS PER YEAR
All year around

MAIN SELECTION CRITERIA
Regional co-producer and effect + recoupment probability
Priority given to project with directors, producers, editors, screenwriters etc form the region/or shooting in the region

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National/Majority Coproductions: 6
Minority: 2

MAXIMUM AMOUNT
General: € 200 000

MAXIMUM %
20% of the total budget

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

MAIN ELIGIBILITY REQUIREMENTS
Theatrical distribution in Norway
Co-producer’s investment: min. 25%

SPENDING OBLIGATIONS
In the country
In the region: 100% (only audiovisual expenditures are eligible)

SESSIONS PER YEAR
All year around

MAIN SELECTION CRITERIA
Regional co-producer and effect + recoupment probability
Priority given to project with directors, producers, editors, screenwriters etc form the region/or shooting in the region

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National/Majority Coproductions: 6
Minority: 2

ADDITIONAL INFORMATION
Investment from the fund can be combined with the funding scheme of the Norwegian film institute.
Poland

**ORGANIZATIONS**
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

**VAT**
- Standard VAT rate: 23%
- Reduced VAT rate: 8%, 5%
- Exempt from VAT registration: business with annual turnover below PLN 150,000
- Reports must be filed monthly or quarterly, payment must be made by the 25th day of the month
- VAT Recovery Time: 6 months

**FUNDING BODIES**
- 13
  More info: www.filmcommissionpoland.pl

**TAX SHELTER**
- NO

**CO-PRODUCTION TREATIES**
- Canada, European Co-production Convention, France, India, Israel, New Zealand

**CASH REBATE**
- 25% / Still under negotiation on specific productions. Projects will need to have 50% of their budgets in place before applying.
The Polish national subsidy system was launched in 2005 and promotes both national and international co-productions. The average support for international co-productions is in the area of €200,000. They do demand a recoupment position in the project but only after all other finance is recouped. 80% of the subsidy needs to be spent in Poland and you need to include some Polish individuals as key members of the crew. Not only are Polish production companies and service companies eligible to apply, but also production companies based in any of the European Economic Area countries but Polish producer is strongly advised. From 2016 a separate commission for minority co-production has been introduced in order to simplify the decision process.

**ELIGIBLE GENRES**
Feature, Fiction, Animation and Documentary

**ANNUAL BUDGET**
€21,000,000
(includes script and development scholarships)

**MAXIMUM AMOUNT**
General: PLN 4,000,000
Fiction: up to €940,000 (€1,400,000 for period feature projects)
Animation: up to €700,000
Documentary: up to €234,000

Info: If the director of the film is of Polish nationality, rules of a majority co-production apply even if Polish financing accounts for less than 50% of the budget

**MAXIMUM %**
Of Total Production Budget: 50% or 70% for Director’s debut
And up to 70% of Polish financing for minority co-productions

**AVERAGE**
From €200,000 (minority co-production)
to €1,000,000 (majority co-production)

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company, Service Company
Production Company registered in European Economic Area country

**SPENDING OBLIGATIONS**
In the country: 80% of the subsidy

**MAIN ELIGIBILITY REQUIREMENTS**
Version in Polish language
80% of the subsidy spent in Poland
Feature film: at least one Polish Head of Department
Documentary: at least one of the following terms: use material from Polish film archives; introduce a Polish character; employ a Polish cinematographer, composer or editor in the production
Animation: at least one Polish artist, i.e., animation director, storyboard writer, layout artist or composer, and substantial preparation of the animation in Poland

**SESSIONS PER YEAR**
3
Info: Application to be done both online and on paper

**MAIN SELECTION CRITERIA**
Quality of the project (script, creative team, ...)

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 35
Minority Co-productions: 6

**CONTACT**
Robert Balinski
robert.balinski@pisf.pl
+48 22 42 10 387
www.pisf.pl

**LEVEL:** National
Mazovia Film Fund supports feature films, documentaries and animated productions, connected with the region, as a co-producer with financial contribution. The maximum amount provided for the single project is up to 50% of total production costs. Independent experts and competition commission select films after one call each year. The decisive criteria for receiving financial support are the film project’s cultural, economic and artistic significance for Mazovia and Warsaw. At least 150% of the funds received must be spent in the region. Mazovia Film Fund is one of Mazovia Warsaw Film Commission activities, which is the first contact for any film producer who wants to shoot the very heart of Poland. Mazovia, including Warsaw, is the largest region with unique scenery for filmmaking – combination of historic buildings, socialist realism style and modern buildings.
Polish-German Film Fund is created by the Polish Film Institute, Medienboard Berlin-Brandenburg, Mitteldeutsche Medienförderung and the German Federal Film Board (FFA). Supports feature films, documentaries and animated productions focusing on development stage. Funding from the PGFF can be combined with regular grants from the respective Funds.

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 500,000
Info: Cofinanced by PFI and FFA. Producer can apply for financing development and production low-budget feature films, films by first-time directors, and films with an innovative approach to storytelling.

MAXIMUM AMOUNT
€ 150,000
Development: up to € 70,000
Production: up to € 150,000

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
National Production Company

SPENDING OBLIGATIONS
In the country

MAIN ELIGIBILITY REQUIREMENTS
German producer must be attached to the project
Producers investments: at least 20%

SESSIONS PER YEAR
2018 deadlines: TBA

MAIN SELECTION CRITERIA
Quality of the project
Distribution potential
GDYNIA REGIONAL FILM FUND

LOCATION
Łowicka 51
81-504 Gdynia
Poland

CONTACT
Leszek Kopec
l.kopec@festiwalgdynia.pl
+48 58 62 11 509
www.ckgdynia.pl

Gdynia Regional Film Fund supports film productions connected with Gdynia. Reference is given to projects that directly promote the city, its landscape, history or related maritime themes and have a positive impact on the local market. Producers (not only from Poland) of the films co-financed by this Film Fund are obliged to spend only 30% of financial support in the city of Gdynia and may submit only one film project within the competition. Recruitment is usually announced at the end of the year.

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 71 000

MAXIMUM %
50%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Recoupable

WHO CAN APPLY
Foreign Production Company, Individual producer, registered in the country, National Production Company

WHEN TO APPLY
Beginning of the year - January

SPENDING OBLIGATIONS
In the region: 30%
Info: must be spent in the city of Gdynia

SESSIONS PER YEAR
1

MAIN SELECTION CRITERIA
Promotion of the City of Gdynia (landscape, historical aspects, marine theme,...), artistic quality of the project
Krakow Regional Film Fund supports film productions connected with Krakow and Małopolska Region in terms of the placement of the plot, the subject matter and the authors of the film. Important factors here are locations, the involvement of local crew and the local spend. Average funding for minority co-productions is €100,000 of which 150% has to be spent in the Malopolska region or around the city of Krakow. The producers applying for funding do not have to be local, though having a local co-producer is an advantage. The fund is managed by the Krakow Film Commission, so the production can be also supported logistically.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€250,000

**MAXIMUM AMOUNT**
General: €250,000
Majority Co-production: €250,000
Minority Co-production: €250,000

**MAXIMUM %**
50%

**AVERAGE**
General:
Majority Co-production: €100,000
Minority Co-production: €100,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company
Foreign Production Company

**WHEN TO APPLY**
In the first quarter of the year

**SPENDING OBLIGATIONS**
In the region: 150% 
Other Obligations: Funding must be spent in the Malopolska region

**SESSIONS PER YEAR**
1

**MAIN SELECTION CRITERIA**
Content of the story takes place in Krakow and/or Małopolska region or with local character(s), local spend

**NUMBER OF PROJECTS FINANCED PER YEAR**
(AVERAGE) 4

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company
Foreign Production Company

**WHEN TO APPLY**
In the first quarter of the year

**ADDITIONAL INFORMATION**

**RECOUPEMENT POSITION**
Negotiable

**PAYMENT SCHEDULE**
100% on signature
SILESIAN FILM FUND

LOCATION
ul. Górnicza 5
40-008 Katowice
Poland

CONTACT
Patrycja Młynarczyk
p.mlynarczyk@silesiafilm.com
+48 698 353 147
www.silesiafilmcommission.pl

ELIGIBLE GENRES
Fiction, Animation, Documentary, Short films

ANNUAL BUDGET
€310,000

MAIN ELIGIBILITY REQUIREMENTS
Film productions should be connected with the Silesian Voivodeship through their themes and/or locations (Details on silesiafilmcommission.pl)

SESSIONS PER YEAR
2018 deadlines: TBA

MAIN SELECTION CRITERIA
Quality of the project - its artistic, cognitive, humanistic and ethical values, expected economic results, project potential on the local and international film markets, production and market strategies

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 4
Minority Co-productions: 1

TYPE OF FUNDING
Selective

SPENDING OBLIGATIONS
At least 50% of financial support in the Silesian Voivodeship

LEVEL: National

CONTACT
Patrycja Młynarczyk
p.mlynarczyk@silesiafilm.com
+48 698 353 147
www.silesiafilmcommission.pl

SILESIAN FILM FUND

Financial support can be granted to films which are related to the Silesian Voivodeship through their themes, or simply through the place of realization. Institute becomes a co-producer with financial contribution and all the profits gained from the co-production supply the Fund, which may be growing in following years. Producers of the films co-financed by the Silesian Film Fund are obliged to spend at least 50% of financial support in the Silesian Voivodeship. The projects are directed to be evaluated by experts. On a basis of their recommendation the commission decides which films are going to be co-financed and producers of the chosen films will be invited to discuss a contract. The productions selected according to this path can be granted financial support not exceeding 50% of the project’s budget. The applications are filed once a year in due time announced by the Silesian Film Fund and the financial means are allocated within one recruitment.

PRODUCTION FUND

CONTACT
Patrycja Młynarczyk
p.mlynarczyk@silesiafilm.com
+48 698 353 147
www.silesiafilmcommission.pl

LEVEL: National

ELIGIBLE GENRES
Fiction, Animation, Documentary, Short films

ANNUAL BUDGET
€310,000

MAIN ELIGIBILITY REQUIREMENTS
Film productions should be connected with the Silesian Voivodeship through the choice of their themes and/or locations (Details on silesiafilmcommission.pl)

SESSIONS PER YEAR
2018 deadlines: TBA

MAIN SELECTION CRITERIA
Quality of the project - its artistic, cognitive, humanistic and ethical values, expected economic results, project potential on the local and international film markets, production and market strategies

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National Majority Co-productions: 4
Minority Co-productions: 1

TYPE OF FUNDING
Selective

SPENDING OBLIGATIONS
At least 50% of financial support in the Silesian Voivodeship

LEVEL: National

CONTACT
Patrycja Młynarczyk
p.mlynarczyk@silesiafilm.com
+48 698 353 147
www.silesiafilmcommission.pl

SILESIAN FILM FUND

Financial support can be granted to films which are related to the Silesian Voivodeship through their themes, or simply through the place of realization. Institute becomes a co-producer with financial contribution and all the profits gained from the co-production supply the Fund, which may be growing in following years. Producers of the films co-financed by the Silesian Film Fund are obliged to spend at least 50% of financial support in the Silesian Voivodeship. The projects are directed to be evaluated by experts. On a basis of their recommendation the commission decides which films are going to be co-financed and producers of the chosen films will be invited to discuss a contract. The productions selected according to this path can be granted financial support not exceeding 50% of the project’s budget. The applications are filed once a year in due time announced by the Silesian Film Fund and the financial means are allocated within one recruitment.
The aim of the Fund is to select feature, documentary and animated film projects deemed worthy of financial support. The main selection criterion is the connection of the projects with Lower Silesia either through its location or theme. The fund is open to international co-productions. In 10 editions of the competition co-financed 59 films of which 13 were the international co-productions, including 9 feature films, 3 documentaries and 1 animation. Most co-production was with the Czech Republic (9) and Germany (3).

**Spending Obligations**
In the Lower Silesia region: 100%-150% of funding

**Main Selection Criteria**
Evaluation grid (at least 43 points for feature film, 40 for documentary and 43 pts for animation): Connection with Wrocław and Lower Silesia through its locations, subject and the participation of the local film industry, artistic and ethical quality of the project, enrichment of European cultural diversity

**Eligible Genres**
Fiction, Documentary, Animation

**Annual Budget**
€ 400 000

**Maximum Amount**
General: € 400 000
Animation:  € 45 000
Documentary:  € 85 000

**Maximum %**
Of total production budget: 50%
Of co-production share: 50%

**Nature of Funding**
Selective

**Type of Funding**
Recoupable

**Who can apply**
Production company registered in the region/state

Info: Applicants must prove that they have been active film producers in the past year

**Main Eligibility Requirements**
The project must promote the region of Lower Silesia or city of Wrocław and hire local artists or local companies, use locations in the region
Producer’s own investment must be at least 5% of the budget
Non-official coproductions are eligible to apply

**Recoverment Position**
Negotiable

**Payment Schedule**
80% on signature
20% after accepting the settlement subsidy from the fund
**LODZ FILM FUND**

**LOCATION**
1/3 Targowa Street  
90-022 Lodz  
Poland

**CONTACT**
m.glowacka@ec1lodz.pl  
+48 42 233 50 51  
+48 605 054 235  
www.lodzfilmcommission.com

---

**ANNUAL BUDGET**
€ 350 000

**MAXIMUM AMOUNT**
Not specified

**MAXIMUM %**
Of total budget: 50%

**AVERAGE**
(in previous years)
Feature films: € 43 000  
Documentaries: € 17 000  
Animations: € 14 000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Before 2015: Non-recoupable  
Since 2016: Recoupable

**WHO CAN APPLY**
National Production Company  
Foreign Production Company

**WHEN TO APPLY**
January/February 2018

---

**SPENDING OBLIGATIONS**
In the region: **150%** of granted funds should be spent in the area of Lodz and/or Lodz Voivodeship

**MAIN ELIGIBILITY REQUIREMENTS**
Main part of the funding should be provided  
Production must be not finished (before making of master copy)  

**SESSIONS PER YEAR**
1

**MAIN SELECTION CRITERIA**
High artistic value  
Use local film professionals and film-shooting locations  
Festival and box office potential  
Economical and financial conditions

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
8
<table>
<thead>
<tr>
<th>ORGANIZATIONS</th>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
<td>Standard VAT rate: <strong>23%</strong></td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
<td>Reduced VAT rate: <strong>13%</strong></td>
</tr>
<tr>
<td>EU</td>
<td>(restaurant services etc.)</td>
</tr>
<tr>
<td>MEDIA</td>
<td><strong>6%</strong></td>
</tr>
<tr>
<td>Eurimages</td>
<td>(basic food products)</td>
</tr>
<tr>
<td>Shengen Agreement</td>
<td>Standard VAT rate for the Azores and Madeira: <strong>22%, 12%, 5%</strong></td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
<td>VAT is payable on assets, services and imports</td>
</tr>
<tr>
<td></td>
<td>Exempt from VAT: exports</td>
</tr>
<tr>
<td></td>
<td>VAT Recovery Time: <strong>6-12 months</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUNDING BODIES</th>
<th>CO-PRODUCTION TREATIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Angola, Belgium, Brazil, Cape Verde, European Co-production Convention, France, Germany, Italy, Mozambique, Spain</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TAX SHELTER</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO</td>
</tr>
</tbody>
</table>
They are open for any production companies outside Portugal to apply, but it is advisable to hook up with a local producer to enhance your chances of receiving funding. It is a selective program that is open for applications once a year and they do not require a position in your recoupment schedule. The average support they dole out is in the area of € 800 000 and this scheme probably fits a low to medium sized budget.

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
Fiction: € 2 400 000
Animation: € 1 000 000
Documentary: € 800 000

MAXIMUM AMOUNT
Animation: € 1 000 000
Documentary: € 800 000
Fiction: up to € 600 000
First feature: € 250 000 - € 500 000
Short films: up to € 45 000

MAXIMUM %
Of total production budget: 80%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
National Production Company
Author/Director

MAIN ELIGIBILITY REQUIREMENTS
Originality of the project
Artistic consistency
Production consistency
Director’s track record

SPENDING OBLIGATIONS
No

SESSIONS PER YEAR
1

MAIN SELECTION CRITERIA
Quality of the project (script, creative team...), directors and production company track record
### Romania

**Organizations**
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)

**VAT**
- Standard VAT rate: **20%**
- Reduced VAT rate:
  - 9% (hotel services, books, newspapers and medicines)
  - 5% (buildings supply)
- Threshold for VAT registration: **RON 220 000**
- Exempt from VAT:
  - insurance companies, banks and financial services
- VAT Recovery Time: 6-12 months

**Funding Bodies**
- 4

**Tax Shelter**
- **No**

**Co-production Treaties**
- Canada, European Coproduction Convention, France, Israel, Italy
The Romanian National Film Center does involve themselves in international co-production even though, on average, they are involved in only two projects every year. They are strict on the productions they fund to follow a set schedule and you have a window of just six months to start your production. Normally you can expect to receive in the area of €100,000 as co-production support, but they can only contribute up to a maximum of 50% of the Romanian co-production share. That means that you need to attach a Romanian co-producer that can find the remaining 50% locally.

**PRODUCTION SUPPORT**

**LEVEL:** National

**ELIGIBLE GENRES**
- Fiction, Animation, Documentary

**ANNUAL BUDGET**
- Ron 50 000 000

**MAXIMUM AMOUNT**
- General: €500 000
- Fiction: €500 000
- Documentary: €160 000
- Animation: €400 000

**MAXIMUM %**
- Of Total Production Budget: 50%
- Of Co-production Share: 50%
- Info: 80% for small and difficult films

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Recoupable

**WHO CAN APPLY**
- National Production Company
- Registered foreign companies or with branch office in the country

**MAIN ELIGIBILITY REQUIREMENTS**
- Cultural test

**SPENDING OBLIGATIONS**
- In the country
- Other Obligations:
  - The decision to grant funds is valid only for 18 months since its publication
  - The production must start no later than six months after the signing of the contract and the final copy of the film must be finished in the following two years

**SESSIONS PER YEAR**
- 1

**MAIN SELECTION CRITERIA**
- Quality of the project (script, creative team...)

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National Majority Co-productions: 13
- Minority Co-productions: 5
<table>
<thead>
<tr>
<th><strong>ORGANIZATIONS</strong></th>
<th><strong>VAT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe</td>
<td>Standard VAT rate: 20%</td>
</tr>
<tr>
<td>European Economic Area (EEA)</td>
<td>Reduced VAT rate: 10%, 0%</td>
</tr>
<tr>
<td>European Free Trade Agreement</td>
<td>VAT is charged on sale of goods, services and imports</td>
</tr>
<tr>
<td>EU</td>
<td>Exempt from VAT: export</td>
</tr>
<tr>
<td>MEDIA</td>
<td></td>
</tr>
<tr>
<td>Shengen Agreement</td>
<td></td>
</tr>
<tr>
<td>European Convention on Cinematographic Co-production (ECCC)</td>
<td></td>
</tr>
<tr>
<td>Commonwealth of Independent State Communities</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FUNDING BODIES</strong></th>
<th><strong>CO-PRODUCTION TREATIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Canada, European Co-production Convention, France, Germany, Italy</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CASH REBATE</strong></th>
<th><strong>REQUIREMENTS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>20% on qualifying Serbian expenditure</td>
<td>$340,000 minimum spend on feature films; $57,000 on docs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>WHO</strong></th>
<th><strong>TAX SHELTER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualifying local spend for foreign productions</td>
<td>YES</td>
</tr>
</tbody>
</table>
Even though the prime focus of the Film Center in Serbia is local productions, they do offer a co-production scheme. The maximum amount you can obtain is €80,000 for the minority co-production, and €400,000 for the majority co-production. You can either choose to shoot in Serbia or conduct post-production operations in the region. They have set a relatively low spending mandate of 80% in the country which makes this fund attractive to use in combination with other regional or national support structures.

### Co-Financing of Co-Productions

**Eligible Genres**
- Fiction, Animation, Documentary

**Annual Budget**
- €5,000,000

**Maximum Amount**
- General:
  - Majority Co-production: €400,000
  - Minority Co-production: €80,000
- Maximum %
  - Of Total Production Budget: 50%

**Average**
- General:
  - Majority Co-production: €250,000
  - Minority Co-production: €50,000

**Nature of Funding**
- Selective

**Type of Funding**
- Non-recoupable

**Who Can Apply**
- National Production Company

**Main Eligibility Requirements**
- Cultural test

**Spending Obligations**
- In the country: 80%

**Sessions per Year**
- 2

**Main Selection Criteria**
- Quality of the project (script, creative team...)

**Number of Projects Financed Per Year (Average)**
- Majority Co-productions: 9 fiction and 16 docs
- Minority Co-productions: 12

**Nature of Funding**
- Selective

**Type of Funding**
- Non-recoupable

**Who Can Apply**
- National Production Company

**Main Eligibility Requirements**
- Cultural test

**Payment Schedule**
- 20% after signing the contract for pre-production costs
- 70% one month before 1st day of principal photography
- 10% after screening of final cut and proofs that all contractual duties are fulfilled (with partners, cast, crew and services)
Slovakia

» ORGANIZATIONS

Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT

Standard VAT rate: 20%
Reduced VAT rate: 10% (medicines, books and other printed matter)
Exempt from VAT: goods and some exported services
Threshold for VAT registration: 49 790
VAT Recovery Time: 12 months

» FUNDING BODIES

3

» TAX SHELTER

NO

» CO-PRODUCTION TREATIES

Canada, European Co-production Convention, Italy
**SLOVAK AUDIOVISUAL FUND**

**LOCATION**
53, Grosslingova
81109 Bratislava
Slovakia

**CONTACT**
Martin Smatlak
martin.smatlak@avf.sk
+ 421 2 5923 4545
www.avf.sk

**SUPPORT FOR DEVELOPMENT, PRODUCTION, DISTRIBUTION AND PROMOTION OF AUDIOVISUAL WORKS**

**ELIGIBLE GENRES**
Fiction, Animation, Documentary, TV Series
Student Films & Educational Programs

**ANNUAL BUDGET**
€ 8 000 000 for 2018 selective support of audiovisual culture
€ 4 500 000 film incentives

**MAXIMUM AMOUNT**
€ 30 000 (maximum for development)
€ 1 200 000 Majority Slovak Production (all genres)
€ 300 000 Minority Co-production (all genres)
€ 30 000 Distribution or international promotion
€ 300 000 Film Festival, Technologies
€ 50 000 Other Projects (training, education, research, publishing)

**MAXIMUM %**
- Of Total Production Budget: 50% (90% for low budget and/or difficult films)
- Of Total Budget – Cinema Digitalization: 50%
- Of Total Budget – Other Projects: 50%
- Of Total Production Expenses in SK (at least € 150 000 / € 300 000)
  (film incentives in 2018): 20%
  (film incentives since 2014)

**AVERAGE**
- Majority Production – Feature Film: € 500 000
- Majority Production – Documentary or Animation: € 50 000
- Minority Co-production: € 150 000
- Development: € 20 000
- Film Festival: € 150 000
- Distribution: € 20 000
- Cinema Digitalization: € 30 000

**NATURE OF FUNDING**
Selective • Semi-automatic (film incentives since 2014)

**TYPE OF FUNDING**
Non-recoupeable (grants) • Recoupable (loans)

**WHO CAN APPLY**
National Production Company
Foreign Companies registered or with branch office in the country
National Service Company contracted by the Foreign Producer

**WHEN TO APPLY**
Deadlines according to calls for applications (6 calls per year)

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test • Confirmed co-financing required: 10% (Slovak majority co-productions) • 50% (TV series; minority co-productions) • 20% (festivals) • 5% (other projects) • 50% (technologies)
Applicants must have a legal right to produce the project

**SPENDING OBLIGATIONS**
80% of funding (priority for minority co-productions) • € 150 000 (films, documentary series, animation); € 300 000 (TV drama series)
   at least – production costs spent in SK (film incentives since 2014)

**SESSIONS PER YEAR**
2 for production (February and September)
2 for development (April and November)
1 for festivals (November)
2 for other projects continually for film incentives
1 for TV projects (May)
3 for distribution

**MAIN SELECTION CRITERIA**
GRANTS
- Content and creative team (50%)
- Budget, financing plan and production schedule (35%)
- Producer’s references (15%)

FILM INCENTIVES
Cultural test & production spending limit

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Features: 25
National Majority Documentaries: 50
National Majority Animation: 15
Minority Co-productions: 10
Festivals: 20
Cinemas: 20

**ADDITIONAL INFORMATION**

**RECOUPEMENT POSITION**
Recoupment in accordance with the commercial value of the project up to 100% of funding

**PAYMENT SCHEDULE**
90% after confirmation of majority financing (at least 60% of the budget)
10% after final audit of the grant
100% up to 30 days after signing the contract (loans, film incentives)

The maximum amount you can receive for a minority co-production from the Slovak Audiovisual Fund is up to € 300 000 (maximum amount for minority co-production). However, the average they give out is in the area of € 150 000, a significant amount to work with. They do take a recoupment position in your project, but only until they have recouped their investment, after which they exit the recoupment schedule. They only have an 80% spending requirement within the country, and overall, this subsidy scheme could be quite useful in any financing structure.
Slovenia

**ORGANIZATIONS**

- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

**VAT**

- Standard VAT rate: **20%**
- Reduced VAT rate: **10%**
- Exempt from VAT: exports
- VAT Recovery Time: **6 months**

**FUNDING BODIES**

- 3

**TAX SHELTER**

- NO

**CASH REBATE**

- **20%**

**WHO**

- Qualified production spend with a minimum of € **200 000** and a maximum of € **2 000 000**

**GENRES**

- All audiovisual productions, including documentaries, television production and animation

**CO-PRODUCTION TREATIES**

- Canada, European Co-production Convention, France
The Slovenian Film Center is quite active in international co-productions and they are involved in an average of 6 projects every year. They do include post-production as one of their focus areas, and due to the fairly small size of their minority co-production support, they distribute on average €70,000. Such an amount might work quite well in filling a gap in your finance plan when considering your post-production line items. They are non-recoupable which means that you can find some services for your film in this country for free.

**PRE-PRODUCTION, PRODUCTION AND POST-PRODUCTION SUPPORT**

**LEVEL:** National

**ELIGIBLE GENRES**
- Fiction, Animation, Documentary

**ANNUAL BUDGET**
- €2,930,000
  - Info: For national production, majority coproduction, first feature film and audiovisual works

**MAXIMUM AMOUNT**
- General: €800,000
- Fiction: €800,000
- Documentary: €100,000
- Animation: €800,000

**MAXIMUM %**
- Of Total Production Budget: 50%
  - Info: Up to 80% for difficult productions

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Non-recoupable

**WHO CAN APPLY**
- National Production Company
- Foreign production company based in the region
- Authors/directors

**WHEN TO APPLY**
- Info will appear on the website

**MAIN ELIGIBILITY REQUIREMENTS**
- Coproductions do not need to be official, but you must have at least a letter of interest from distributor or contract
- Market interest

**SESSIONS PER YEAR**
- 1

**MAIN SELECTION CRITERIA**
- Script (universality, originality, relevance), structure of the story, development of characters, distribution and festival potential of the project, director and producer track record, budget and financial structure

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National Majority Co-productions: 8
- Minority Co-productions: 6
Spain

» ORGANIZATIONS
Council of Europe
European Economic Area (EEA)
EU
MEDIA
Eurimages
Shengen Agreement
European Convention on Cinematographic Co-production (ECCC)

» VAT
Standard VAT rate: 21%
Reduced VAT rate:
10% (passenger transport, hotel and restaurant services and other)
4% (food and drink, goods from chemists, construction work and some newspapers)
Foreign companies may register in Spain for VAT without the need to form a local company
There is no VAT threshold for the registration of non-resident traders – a VAT number must be in place before the commencement of taxable supplies
Registering for Spanish VAT generally takes 1-2 weeks

» FUNDING BODIES
12

» TAX SHELTER
NO

» CO-PRODUCTION TREATIES
Argentina, Austria, Brazil, Canada, Chile, China, Cuba, France, Germany, India, Ireland, Israel, Italy, Mexico, Morocco, New Zealand, Portugal, Puerto Rico, Russia, Tunisia, Venezuela

» TAX REBATE
20% federal tax credit for international productions that spend at least € 1 000 000. The Spanish Canary Islands offer a tax rebate of up to 40%. The incentive is capped at € 3 000 000 per-production on the mainland and € 4 500 000 on the Canaries.
Separate tax breaks are also available to shoots that qualify as Spanish co-productions.
This is the national automatic subsidy system in Spain. It will support any project with Spanish producers on board, and its support will match the level of the Spanish co-production share. They can contribute a maximum of €1,400,000 to an international/ minority co-production. This amount makes this fund very attractive to the bigger budget films. It is a non-recoupable and non-selective fund. The only challenge is to find a Spanish producer who will amount to the financing plan.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€30,000,000

**MAXIMUM AMOUNT**
General: €1,400,000

**MAXIMUM %**
40%

**AVERAGE**
No average

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test

**SPENDING OBLIGATIONS**
In the country: 50%

**SESSIONS PER YEAR**
1
2018 deadlines: TBA

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 12
Minority Co-productions: 3

**RECOUPEMENT POSITION**
Depending on the real benefit of the project. Real benefit is calculated by the substraction of the benefits won in the tickets office with a) the amount corresponding to the VAT applied to the tickets. b) the exhibition and distribution expenses. c) third-party participation in the ticket window's performance. d) the expenses product of the production price recognised by the Cinematography and Visual Arts Institute.
This is the national automatic subsidy system in Spain. It will support any project with Spanish producers on board, and its support will match the level of the Spanish co-production share. They can contribute a maximum of € 500 000 to an international / minority co-production. This amount makes this fund very attractive to the bigger budget films. It is a non-recoupable and selective fund. The only challenge is to find a Spanish producer who will amount to the financing plan.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 5 300 000

**MAXIMUM AMOUNT**
General: € 500 000

**MAXIMUM %**
40%

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company
Independent production companies registered at the Register of Companies at the ICAA with legal residence or establishment in Spain.

**SPENDING OBLIGATIONS**
50%

**SESSIONS PER YEAR**
1

**APPLICATION POSSIBLE**
During production, before completion or selection by a festival
Shooting must have started at the latest 6 months after the agreement of the application
2018 deadlines: TBA

**MAIN SELECTION CRITERIA**
Evaluation grid:
➊ Up to 50 points: quality and artistic value of the script
➋ Up to 20 points: budget, financing plan and feasibility
➌ Up to 25 points: producer’s track record (business history of the company and its related companies, compliance with previous grants
➍ 5 points: film directed by a woman or written by a woman

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 19
Minority Co-productions: 1

**CERTIFICATION PROCESS**
ICAA’s certification as a Spanish film at least 12 months after the beginning of the shooting

**PAYMENT SCHEDULE**
When all the documentation is completed
This regional film fund only conducts one review session per year so you need to learn and meet this deadline otherwise you face a very long time financing your film by yourself. They are very much focused on Basque involvement in your film when they look at your application and if you happen to plan for a Basque language film you will definitely make their shortlist.

Only Spanish production companies, preferably based in the Basque territory, or international production companies with a registered office in the region are eligible to apply. Be advised that although this is an automatic incentive, they still maintain a recoupment position in your finance plan.

WHO CAN APPLY
Authors/Directors
Individual producer,
Individual producer registered in the country
National Production Company
Producer and writer(s) team
Scriptwriter/Author

MAIN ELIGIBILITY REQUIREMENTS
Other Requirements:
A marketing and financial plan is required

SECTIONS PER YEAR
4
2018 deadlines: TBA

MAIN SELECTION CRITERIA
At least 25 pts on the evaluation grid: project’s funding (25 pts), creative and corporate track recordsempresarial materials (10 pts), economic solvency (7 pts), shooting in Basque Country (10 pts), project’s trajectory (3 pts) + at least 20 pts on the second evaluation grid: quality and feasibility of the script (25 pts), cultural value (15 pts), shooting in euskera (5 pts)

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€2 000 000

Maximum Amount
General: €300 000
Info: Can be more if the project’s language is euskera
Documentary: €60 000

Maximum %
20%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

LOCATION
Andia 13
20003 Donostia-San Sebastián
Spain

CONTACT
Aitziber Atorrasagasti
a-atorrasagasti@zineuskadi.eu
+ 018034945000
www.zineuskadi.eu

DEVELOPMENT, PRODUCTION AND PROMOTION
SUPPORT FOR AUDIOVISUAL SECTOR

LEVEL: Regional
If you want to make a film with funds from the Catalan region, the maximum support you can receive from this regional fund is €27,000. Production support for documentaries is non-recoupable and quite demanding: only Spanish production companies or European production companies with permanent establishment in Spain are able to apply. They also need to have 80% of financing confirmed and Catalonia’s TV broadcaster participation proof. Support also requires financial and creative project participation.

**PRODUCTION SUPPORT**

**ELIGIBLE GENRES**
- Documentary

**ANNUAL BUDGET**
- TV Documentaries: €454,000

**MAXIMUM AMOUNT**
- €27,000 (for films in Catalan)

**MAXIMUM %**
- Of Total Production Budget: 20%

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Non-recoupable

**WHO CAN APPLY**
- Spanish production companies or European Production Companies with permanent establishment in Spain

**MAIN ELIGIBILITY REQUIREMENTS**
- 80% of the financing must be confirmed
- Proof of the participation of a TV broadcaster operating in the whole of Catalonia
- Both financial and creative participation is required

**MAIN SELECTION CRITERIA**
- Artistic criteria and financial viability

**SESSIONS PER YEAR**
- 1
CONCELLERIA D’EDUCACIÓ, CULTURA I ESPORT DE LA GENERALITAT VALENCIANA

LOCATION
Pl. Ajuntament, 17
46002 València
Spain

CONTACT
José Luis Moreno
moreno_jesmai@gva.es
+ 34 963539340
www.ivac.gva.es

GRANTS FOR THE PRODUCTION OF AUDIOVISUAL PROJECTS FILMED IN THE REGION OF VALENCIA

MAIN ELIGIBILITY REQUIREMENTS
Cultural test

SECTIONS PER YEAR
1

MAIN SELECTION CRITERIA
Evaluation Test: Script innovation, narration or visual quality, script quality / Other public grants by IVAC or other granted / The project is linked to women / Feasibility and viability of the project based on a business plan and a release plan / Valencian language / Shooting in Valencia

ELIGIBLE GENRES
Fiction, Animation, Documentary

ANNUAL BUDGET
€ 5 500 000

MAXIMUM AMOUNT
General: € 400 000

MAXIMUM %
Cap Maximum %: 50%
Of Total Production Budget: 50%
Info: 60% of total production budget for European co-productions 75% of total production budget difficult films (Valencian language, first film)

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHO CAN APPLY
National Production Company
National Production Company based in the region
Foreign Production Company based in the region

SPENDING OBLIGATIONS
In the region: 100%

CHIMNEY COMMENT
This fund can support up to 50% of the budget (60% for a European co-production). However, the maximum support they award is € 400 000. They base their decision partly on a point system. If you present a film with a female director or producer and choose Valencian as your main language you receive 15 points from the start. The payment schedule is very generous as you receive 90% of the support upon signature of the agreement and 10% at the completion of the shoot. One requirement is that you shoot at least 35 days on location in the region.

CERTIFICATION PROCESS
To be registered in the Administrative Record of Cinematographic and Audiovisual Companies
The maximum amount for a feature film project that can be obtained from the Galician Agency of Cultural Industries is €260 000 for fiction, €260 000 for animation and €80 000 for documentary. Independent production companies domiciled in the Autonomous Community of Galicia or in a Member State of the EU are eligible to apply for subsidies and should conduct their usual activities in Galicia.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€2 000 000

**MAXIMUM AMOUNT**
Fiction: €260 000
Animation: €260 000
Documentary: €80 000

**MAXIMUM %**
50%

Feature films shot in Galician, International co-production or first movie with a budget less than €300 000: 60%

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company based in the region
Foreign Production Company based in the region
Individual producer

Info: Production company must be based and operating in Galicia
Foreign production companies (if from EU)

**SPENDING OBLIGATIONS**
In the region: 120%

**MAIN ELIGIBILITY REQUIREMENTS**
Only those producers with a participation equal to or greater than 20% of the audiovisual project can participate

**SESSIONS PER YEAR**
1
Info: 2 project per year per producer

**MAIN SELECTION CRITERIA**
Originality and authenticity of the script, strength and viability of the work / financing plan, track record and experience of the creative team, track record of producers
### Sweden

#### ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

#### VAT
- **Standard VAT rate:** 25%
- **Reduced VAT rate:**
  - 12% (food products, hotel services, passenger transportation and import of artworks)
  - 6% (newspapers and movie tickets)

As an international producer, you may be eligible for a 20% VAT refund.

#### CO-PRODUCTION TREATIES
- Canada, European Co-production Convention, France, Germany, Israel, Italy

#### FUNDING BODIES
- 8

#### TAX SHELTER
- NO
The Swedish Film Institute places strong emphasis on gender equality. They go to great lengths to promote films with female producers, scriptwriters and directors. The long term strategy is to secure a 50/50 balance in all the projects they support. This means that if you are either a female producer or have a large number of female key creators on your team, you should fit the co-production criteria they are seeking to achieve. They put a lot of emphasis on reciprocity and a lot of the productions they support are from their Scandinavian neighbours.

**PRODUCTION SUPPORT**

**LEVEL:** National

**LOCATION**
Box 271 26
S-102 52 Stockholm
Sweden

**CONTACT**
Man Chiu Leung Carlson
ManChiu.LeungCarlson@filminstitutet.se
+46 8 665 11 79
www.sfi.se

**ELIGIBLE GENRES**
Fiction, Animation and Documentary

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Non-recoupable

**WHO CAN APPLY**
National Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
None

**SPENDING OBLIGATIONS**
No

**WHO CAN APPLY**
National Production Company
Authors/Directors
Foreign companies registered or with branch office in the country

Info: Only prominent screenwriters and directors may apply in earlier stages of development
In later stages and/or for support: > €52 500 (SEK 500 000)
A registered production company may apply

**SESSIONS PER YEAR**
All year round

**MAIN SELECTION CRITERIA**
Long-term partnership between co-producers, Swedish participation (artistic and technical), artistic quality of the project

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 20
Minority Co-productions: 10
Film I Skåne is located in the very south of Sweden and offers a regional fund involved in both feature films and TV series. Among other productions, they have been involved with the Wallander series which has been produced in this region for many years. They set a very high spending obligation in the region of 200% and all of their investments are treated as equity and are recoupable. They have a very close relationship with other funding institutions in the Oresund region and if you can combine working in Southern Sweden and the Copenhagen area you are on your way to finding a good solution for your project.

**Location**
Elis Nilssons väg 5
271 39 Ystad
Sweden

**Contact**
Joakim Rang Strand
joakim@filmiskane.se
+46 70 79 400 91
www.filmiskane.se/english.html

**Eligible Genres**
Fiction, Animation, Documentary

**Annual Budget**
€ 1 600 000

**Maximum %**
Of Total Production Budget: 20%
Fiction: € 300 000
Documentary: up to € 30 000

**Average**
No average amount

**Nature of Funding**
Selective

**Type of Funding**
Recoupable

**Who Can Apply**
National Production Company
Foreign Production Company

**Main Eligibility Requirements**
Cultural test

**Spending Obligations**
At least 150%, prioritise project with large spend

**Sessions Per Year**
All year round
Documentaries: 2 sessions in Spring, 1 in the Autumn (TBA)

**Main Selection Criteria**
Quality of the project (script, creative team...) and local economic criteria

**Number of Projects Financed Per Year (Average)**
TV-series: 1-2 / year
Features: 2-6 / year
Documentaries: 8-12 / year

**Additional Information**
Funding recoupable pro rata and pari passu with other investors
**PRODUCTION FUNDS**

**LEVEL:** Regional

**LOCATION**
Box 134
46123 Trollhättan Sweden

**CONTACT**
Katarina Krave
katarina.krave@filmvast.se
+46 520 49 09 03
www.filmvast.se

---

**ELIGIBLE GENRES**
Fiction, Documentary

**ANNUAL BUDGET**
€ 11 300 000
Info: Development and production

**MAXIMUM AMOUNT**
€ 2 000 000 or 30% of total budget (with exceptions for very low budget films)
Shooting inside the region: up to € 2 000 000
Shooting outside the region: up to € 200 000

**MAXIMUM %**
30% Info:
Film shot in Western Sweden / Feature length documentary: up to 10% of total budget. 30% if shooting takes place entirely in Västra Götalands region.
TV series: up to 10%

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
Foreign Production Company
Individual Producer registered in the country
Production company registered in the region/state

---

**MAIN ELIGIBILITY REQUIREMENTS**
Financing confirmed, market interest, majority of financing confirmed, TV drama must be produced film-like formats and/or with employment opportunities, local crew compulsory: 70% for Swedish films, 50% for international productions.
Min. duration for feature films: 72'
Distribution confirmed: agreements already in place

**SPENDING OBLIGATIONS**
In the region: 100%
The majority of those who are employed in the production are living in the region

**SESSIONS PER YEAR**
All year round

**MAIN SELECTION CRITERIA**
Quality of the project, local economic criteria, potential for festival and audience, and potential for long-term collaboration with regional production companies

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
National Majority Co-productions: 15
Minority Co-production: 20

---

**RECOUPEMENT POSITION**
From first returns, pro rata with other equity invested in the film
**FILMPOOL NORD**

**LOCATION**
Filmpool Nord AB
Stationsgatan 36
972 32 Luleå
Sweden

**CONTACT**
Stephan Apelgren
Stephan@fpn.se
+4670 670 90 04
www.filmpoolnord.se

You will find this regional film fund in the far north of Sweden. It is the second biggest regional film fund in Sweden and they are involved in both national and international co-productions. They have a minimum requirement of 100% spending in the region, but if you can show more spending, you have a great chance to have them jump on board. They select a combination of commercial projects and lean towards art house driven projects, both of which are targeted for the larger festivals. This region is primarily known for its shooting facilities as the post-production resources are quite scarce. It could be helpful to know that, as part of their funding strategy, they also focus on supporting female filmmakers and producers.

**MAIN SELECTION CRITERIA**
- Artistic or public value
- Financial viability
- Economic benefits to the region
- Diversity of the film crew
- Priority to children projects

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National / Majority Coproductions: 6
- Minority Coproductions / Year: 1

**ADDITIONAL INFORMATION**
Recoupment position: Share of profit is equal to the share of the fund’s investment in total budget

**ELIGIBLE GENRES**
- Fiction, Animation

**ANNUAL BUDGET**
- € 3 000 000

**MAXIMUM AMOUNT**
- General: SEK 4 000 000

**MAXIMUM %**
- Maximum and, of total production budget: 20%
- Info: including development and postproduction.
- For low budget films and films with no commercial value: up to 70%

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Recoupable

**WHO CAN APPLY**
- National Production Company
- Non eligible applicants: technical or post-production companies, private investors, other funds etc.

**SPENDING OBLIGATIONS**
- 160% in the region
- Films must have links to the region
**FILMREGION STOCKHOLM-MÄLARDALEN**

**LOCATION**
Medborgarplatsen 3-5
118 26 Stockholm
Sweden

**CONTACT**
Lisa Widen
lisa.widen@frsm.se
http://www.frsm.se

Filmregion Stockholm-Mälardalen (FRSM) is the regional film fund for the capital region of Stockholm. It is a platform of both public and private financing, which have co-financed national as well as international co-productions. Entities within its network of funds include Film Capital Stockholm, Gotlands Filmfond, Spellbound Capital, Filminvestering i Örebro, and Örebro läns filminvestering. FRSM treats the support as an equity investment. However, in certain specific instances, some parameters may be negotiated to the benefit of the producer. The chance for an investment is increased if you can show a considerable level of spend in the region.

**MAIN ELIGIBILITY REQUIREMENTS**
- **High Quality**
  - Priority given to projects with good economic and audience potential and/or high artistic value and/or market value
  - Significant distribution secured
  - Preference for projects produced in full or in part in our region
  - Producer or production company with well-documented track-record

**MAIN SELECTION CRITERIA**
- Priority given to projects with good economic and audience potential
- Substantial professional experience of the creative team
- See also above (Main Eligibility Requirements)
- All co-productions are required to bring elements of production or post-production to our region / members. Shooting in the region is high priority. Working with a regional production partner, as well as hiring crew from the region are also relevant.
  - Artistic quality of the project

**ELIGIBLE GENRES**
- Feature film
- Documentary
- TV-drama
- Webisodes

**MAXIMUM AMOUNT**
- Maximum equity funding per project approximately €100 000 – €300 000

**MAXIMUM %**
- 10%

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Recoupable
- Public and private equity

**WHO CAN APPLY**
- National Production Company must have Swedish registered co-production company
- Production company registered in the region/state
- Info: For documentaries, the production company must be based or recorded in the region

**WHEN TO APPLY**
- See web page

**SPENDING OBLIGATIONS**
- In the region: the more, the better

**ADDITIONAL INFORMATION**

**CAP PER PROJECT**
- Maximum equity funding per project approximately €100 000 – €300 000

**RECOUPMENT POSITION**
- Equity recoupment pro rata
## Switzerland

### ORGANIZATIONS
- Council of Europe
- European Free Trade Agreement
- MEDIA
- Eurimages
- Shengen Agreement
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- **Standard VAT rate:** 7.7%
- **Reduced VAT rate:**
  - 3.7% (accommodation services)
  - 2.5% (food, water, agricultural & medical products, newspapers, magazines, books and some cultural services)

To recover VAT:
- the company is not liable to be VAT registered in Switzerland
- the VAT is concerned with the applicant’s business activities
- original invoices showing Swiss VAT can be provided
- the company is in a country with whom Switzerland businesses have a reciprocal right of VAT recovery

Claims to recover VAT are submitted in the January to June window period following the year of claim.

### FUNDING BODIES
- 5

### TAX SHELTER
- NO

### TAX BREAK
Films officially recognized as Swiss co-productions can secure access to public film funding from the Swiss Federal Office of Culture.

### HOW
To be recognized as such, films need to meet minimum requirements regarding Swiss participation in the project.
These minimum requirements vary depending on whether producers are from countries that have bilateral coproduction agreements with Switzerland.

### CAPS
The maximum subsidy per film is one million Swiss Francs and cannot exceed 50% of the production costs.

### CO-PRODUCTION TREATIES
- Austria, Belgium, Canada, European Co-production Convention, France, Germany, Italy, Luxembourg
Since 2016, the office has a new automatic fund “Film Investment Refund Switzerland (PICS)” focused on co-productions funding amounts from 20% to 40% of eligible film production expenses generated in Switzerland. The fund has a budget of CHF 14,500,000. See more information here: http://www.bak.admin.ch/film/
The PICS is probably more important than the postproduction fund which has been further restricted this year to really low budget films.

Min. duration: 60’ / Project must be for theatrical release / Number of trainees mandatory based on production budget

SPENDING OBLIGATIONS
80% in the country

SESSIONS PER YEAR
4

MAIN SELECTION CRITERIA
Quality of the project, contribution to the quality and diversity of Swiss area and talents
Project targeted to specific public
Professionalism of the team
Economic impact on the independent Swiss industry

NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)
National + Majority Co-productions: 31
Minority Co-productions: 5
You can find this regional film fund in the French speaking regions of Switzerland. It works with a combination of selective and automatic support. In order to be eligible for the automatic support you need to have either the Swiss national fund or Swiss Television on board as a co-financier to your film. As with many other regional funds, they are looking for 100% regional spending and some creative elements coming from the region. The size of this fund is not huge, but it has an average support of € 250 000 and its non-recoupable. Overall, it could be a good option if you could partner up with a production company registered in the region.

**MAIN ELIGIBILITY REQUIREMENTS**
- Cultural test

**SPENDING OBLIGATIONS**
- Info: Projects with a regional rate / coefficient below 100% must reinvest at least 100% of the awarded amount in the region

**SESSIONS PER YEAR**
- 4

**MAIN SELECTION CRITERIA**
- Artistic quality of the project, creative originality of the authors, filmmakers, performers and technicians involved, professionalism of the production, economic impact

**NUMBER OF PROJECTS FINANCED PER YEAR (AVERAGE)**
- National/Majority Co-productions: 15

**AVERAGE**
- Fiction: € 250 000
- Documentary: € 75 000

**NATURE OF FUNDING**
- Selective

**TYPE OF FUNDING**
- Non-recoupable

**WHO CAN APPLY**
- National Production Company based in the region
- National Production Company

**WHEN TO APPLY**
- Number of sessions per year: 4

**ADDITIONAL INFORMATION**

**CERTIFICATION PROCESS**
- Applicant companies must be registered in the “Registre des Producteurs Romands (RPR)”; Prior Shooting: YES; At any time: YES
- Info: Other Swiss companies must be registered with the Swiss trade registry (www.zefix.admin.ch)

**PAYMENT SCHEDULE**
- Possible advance for preparation of principal photography (15%), up to 90% upon final production certification and 10% upon provision of the certified cost report

**OTHER AVAILABLE PROGRAMS**

**AUTOMATIC COMPLEMENTARY PRODUCTION SUPPORT**
- **ANNUAL BUDGET:** € 4 025 000
- **MAXIMUM AMOUNT:** General: € 660 000
- Info: Automatic and selective amount cumulated
### ORGANIZATIONS
- Council of Europe
- Eurimages
- European Convention on Cinematographic Co-production (ECCC)

### VAT
- **Standard VAT rate:** 18%
- **Reduced VAT rate:** 8%, 1%
- Exempt from VAT: export
  - The period for reporting to the VAT authorities is once a month
  - The payment is made by the 26th day of the month after the end of the current month

### FUNDING BODIES
- 4

### TAX SHELTER
- **NO**

### VAT RETURNS
- Foreign film producers can submit their requests for VAT returns to one of the following offices:
  - Ankara Tax Department - Baskent Tax Office
  - Istanbul Tax Department - Beyoglu Tax Office
  - Izmir Tax Department - Konak Tax Office

### WHEN
- Foreign film producers can submit their requests for VAT returns through a petition to the relevant tax office after the film shooting period has expired. The film shooting period is designated by the Ministry of Culture and Tourism

### HOW LONG
- VAT returns are finalised within 30 days following the submission of a complete CFA report

### CO-PRODUCTION TREATIES
- European Co-production Convention, France, Italy, Bulgaria, Iran
MINISTRY OF CULTURE AND TOURISM SUPPORT FUND

**LOCATION**
Sinema Genel Müdürlüğü (Directorate General of Cinema)
Anafartalar Caddesi No: 64
06250 Ulus, Ankara
Turkey

**CONTACT**
Selçuk Yavuzkanat
syavuzkanat@sinema.gov.tr
+ 90 0312 509 45 38
www.sinema.gov.tr

Turkey offers a national support scheme that seems to involve both shooting and post-production arrangements. They can fund up to 50% of the post-production budget if you choose to place elements of your film within the country. They do require a position in the recoupment schedule. If you have enough Turkish elements within the creative team and crew, they do not require any spending within the country.

**SCRIPT DEVELOPMENT, PRODUCTION, POST-PRODUCTION SUPPORT**

**LEVEL:** National

**ELIGIBLE GENRES**
Fiction, Animation, Documentary, Short Film, Script Development

**ANNUAL BUDGET**
€ 18 835 180

**MAXIMUM AMOUNT**
- Fiction: € 298 890
- Animation: € 34 880
- Documentary: € 13 285
- Script Development: € 5 315

**MAXIMUM %**
- Of Total Production Budget: 50%
- Info: Post-production support: 30% of the post-production budget

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable
Script development: non-recoupable

**WHO CAN APPLY**
National Production Company
Foreign Production Company

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test

**SPENDING OBLIGATIONS**
No

**SESSIONS PER YEAR**
All year round

**MAIN SELECTION CRITERIA**
Cultural, artistic and aesthetic value, originality of the project, experience of the producer, director and creative team, national and international circulation potential of the project
## Ukraine

### ORGANIZATIONS
- Council of Europe
- European Convention on Cinematographic Co-production (ECCC)
- Commonwealth of Independent State Communities

### VAT
- Standard VAT rate: **20%**
- Some transactions are subject to zero-rate (0%) VAT
- There is no mechanism for foreign entities to be registered as VAT payers

### FUNDING BODIES
- 2

### TAX SHELTER
- NO

### CO-PRODUCTION TREATIES
- European Coproduction Convention, France
The Ukrainian national subsidy system is run by the Ukrainian State Film Agency. They have an allowance in their budget for minority co-productions and fund up to 30% of the total budget. They only conduct two application sessions annually which makes it a bit complicated to incorporate this fund into your financing strategy. Only Ukrainian producers can apply, but you can place a branch of your company in Ukraine and try to go through the application process yourself. However, it is strongly recommended to use a local partner in order to increase your chances of receiving this support.

**STATE PROGRAM FOR DEVELOPMENT AND DISTRIBUTION OF NATIONAL MOVIES**

**LEVEL:** National

<table>
<thead>
<tr>
<th><strong>ELIGIBLE GENRES</strong></th>
<th>Fiction, Animation, Documentary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ANNUAL BUDGET</strong></td>
<td>≤ 17 000 000</td>
</tr>
<tr>
<td><strong>MAXIMUM AMOUNT</strong></td>
<td>No maximum</td>
</tr>
<tr>
<td><strong>MAXIMUM %</strong></td>
<td>Of Total Production Budget: 50%</td>
</tr>
<tr>
<td></td>
<td>Of co-production share: 50%</td>
</tr>
<tr>
<td><strong>SELECTION CRITERIA</strong></td>
<td></td>
</tr>
<tr>
<td>Info: Up to 100% for animation, debut projects, documentaries, movies for children</td>
<td></td>
</tr>
<tr>
<td>Up to 30% for minority co-productions</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>NATURE OF FUNDING</strong></th>
<th>Selective</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TYPE OF FUNDING</strong></td>
<td>Recoupable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>WHO CAN APPLY</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>National Production Company</td>
</tr>
<tr>
<td>Foreign Companies registered or with branch office in the country</td>
</tr>
</tbody>
</table>

| **WHEN TO APPLY** | 1st and 3rd quarter of the year |

<table>
<thead>
<tr>
<th><strong>MAIN ELIGIBILITY REQUIREMENTS</strong></th>
<th>Cultural test</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>SPENDING OBLIGATIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>YES, for national movies according to the National Movie Law</td>
</tr>
<tr>
<td>NO, for co-productions under the European Convention on Cinematographic Co-production</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>SESSIONS PER YEAR</strong></th>
<th>2</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>MAIN SELECTION CRITERIA</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuality of the project, quality of the script, director’s and producer’s vision of the project, marketing strategy, artistic potential, budget and social importance of the project</td>
</tr>
</tbody>
</table>
United Kingdom

» ORGANIZATIONS
- Council of Europe
- European Economic Area (EEA)
- EU
- MEDIA
- European Convention on Cinematographic Co-production (ECCC)

» TAX SHELTER
- YES

» VAT
- Standard VAT rate: 20%
- Reduced VAT rate: 5%
- VAT Recovery Time: 6-8 months
- VAT Registration Non-Resident: £ 77 000 per annum
**BRITISH FILM INSTITUTE » FILM TAX RELIEF**

**GET BACK**
Of Qualifying Expenses: 25% on the first £20,000,000 of qualifying production expenditure and 20% thereafter for all films

Info: 25% for project with total expenditure below €24,160,000
20% for project with total expenditure over €24,160,000

Production expenditure deemed to be “used or consumed” in the UK, irrespective of the persons carrying the activity

**LIMIT**
Info: Relief can only be claimed on up to 80% of the film production company’s UK core expenditure

Core expenditure comprises of: pre-production, principal photography and post-production

It excludes any expenditure incurred on development, distribution or other non-production activities

**TYPE OF FUNDING**
Tax relief
Not Recoupable

**REQUIREMENTS**
Production company must qualify as UK Film Production Company (as defined by HMRC), within UK corporation tax net.
Theatrical distribution

**TAX RELIEF**
25% of the first £20,000,000 of qualifying UK expenditure

**WHO**
For film, a tax relief is available to productions that are identified as British and spend at least

**HOW**
Films must either pass the Cultural Test or qualify as an official co-production

**GENRES**
High-end TV (in particular drama) and animation, applying to productions with budgets exceeding £1,000,000 per hour of TV

**CAPS**
80% of total core expenditure

**CO-PRODUCTION TREATIES**
Australia, Canada, European Co-production Convention, France, India, Israel, Jamaica, Morocco, New Zealand, South Africa, State of Palestine
In the UK you can access tax relief by qualifying as British in one of two ways: under the UK’s film cultural test or as an official co-production (under one of the UK’s ten bilateral agreements, or under the European Convention on Cinematic Co-production). The cultural test has been modernised to allow for European content and the pass mark is 18 points out of a possible 35 points. Application forms and guidance notes for the cultural test and co-productions are available on the BFI’s certification pages: http://www.bfi.org.uk/film-industry/british-certification-tax-relief. Please note that the co-production support can be an option as well if you are a world-class, non-British filmmaker wishing to engage with UK talent or cultural content, or if you just happen to have an outstanding project they can’t say no to. Please note that you need to form and register a company in the UK in order to get any money from BFI.
With our screen fund, we want to strike the right balance between films that have a strong cultural impact and those that have strong economic impact. We will prioritise funding for the development and production of projects from Scottish-based filmmakers as well as those projects that reflect or promote Scottish culture, creativity and diversity and that offer significant opportunities to people currently under-represented in the film sector. We will also fund the production of projects in Scotland from international filmmakers of high-standing that promote Scotland and Scottish talent, crews, locations and tourism, as well as benefitting the Scottish economy.

**ELIGIBLE GENRES**
Fiction, Animation, Documentary

**ANNUAL BUDGET**
€ 4,600,000

**MAXIMUM AMOUNT**
€ 600,000

**NATURE OF FUNDING**
Selective

**TYPE OF FUNDING**
Recoupable

**WHO CAN APPLY**
National Production Company
Foreign Production Company (project must involve Scottish based key creative talent)
Production company registered in the region/state

**WHEN TO APPLY**
All year round
Info: £ 5,000 application fee for projects with budgets < £ 1,500,000

**SPENDING OBLIGATIONS**
In the region

**MAIN ELIGIBILITY REQUIREMENTS**
Cultural test
Full financing confirmed and secured (excl. UK or any other territory’s tax credit or automatic incentive) Distribution confirmed: attachment of a sales agent and distributor
Project relevant to Scotland
Strong audience potential for UK and international distribution
Min. production budget: £ 1,000,000

**ADDITIONAL INFORMATION**
Recoupment position
See full guidelines for details

Payment schedule
See full guidelines for details
CREATIVE SCOTLAND PRODUCTION GROWTH FUND

LOCATION
The Lighthouse
Mitchell Lane
Glasgow
G1 3NU

CONTACT
Robbie Allen
robbie.allen@creativescotland.com
+44 141 302 1751
www.creativescotland.com

The Production Growth Fund is available to qualifying productions in the form of a non-recoupable grant. Its purpose is to help grow the screen production sector, create employment opportunities for Scottish-based crew, encourage the use of Scottish-based production facilities companies and deliver a direct and significant economic benefit to Scotland.

» PRODUCTION GROWTH FUND

LEVEL: Regional

ELIGIBLE GENRES
Fiction, Animation

ANNUAL BUDGET
£ 1 000 000

MAXIMUM AMOUNT
£ 600 000 (min. £ 100 000, max. £ 500 000)

MAXIMUM %
25%

NATURE OF FUNDING
Selective

TYPE OF FUNDING
Non-recoupable

WHEN TO APPLY
Applications are rolling with no deadlines

WHO CAN APPLY
Producers based outside Scotland may apply if they are able to demonstrate Estimated Scottish Spend through a commitment to employ a significant number of Scottish-based cast and crew and use Scottish-based production facilities companies, thereby delivering a direct and significant economic benefit to Scotland. Producers based in Scotland may apply if they are able to demonstrate that by accessing the Production Growth Fund they can secure the majority of the shoot and/or post production of a project in Scotland, thereby significantly increasing the economic benefit to Scotland.

In both cases the ratio of the Estimated Scottish Spend to the level of funding requested should be no less that 4:1.

MAIN ELIGIBILITY REQUIREMENTS
Cultural test
Financing confirmed

MAIN SELECTION CRITERIA
Artistic quality

» ADDITIONAL INFORMATION

RECOUPEMENT POSITION
See full guidelines for details

PAYMENT SCHEDULE
See full guidelines for details
Northern Ireland Screen can, in some cases, fund up to 25% of your budget. They demand a spending schedule proportional to the total production budget spend in Northern Ireland. A significant part of your film must have secured financing before you can approach this fund. 65% of the financing must already be in place. They look for solid commercial projects and if you can show proof of the commercial potential of your project by having a prominent sales agent attached, you are on good footing to convince this fund. Normally they take a recoupment position in the projects, but deals are negotiated on a film by film basis.

**NORTHERN IRELAND SCREEN FUND**  
**LEVEL:** Regional

**ELIGIBLE GENRES**  
Fiction, Animation, Documentary

**ANNUAL BUDGET**  
€11,000,000

**MAXIMUM AMOUNT**  
€800,000

**MAXIMUM %**  
Of Total Production Budget: 25%

**NATURE OF FUNDING**  
Selective

**TYPE OF FUNDING**  
Recoupable

**WHO CAN APPLY**  
National Production Company  
Foreign Production Company

**MAIN ELIGIBILITY REQUIREMENTS**  
Cultural test  
65% of funding already confirmed  
Project must show an economic benefit to Northern Ireland, be commercially viable and able to demonstrate clear possibilities for commercial exploitation.  
Experienced sales agent, domestic distributor or USA distribution for feature film will be an asset.  
For television, confirmed interest from a broadcaster is preferable.

**SPENDING OBLIGATIONS**  
Incoming productions will be required to spend a proportion of the total production budget in Northern Ireland.  
As a guide, we normally expect a 5:1 spend ratio

**SESSIONS PER YEAR**  
All year round

**MAIN SELECTION CRITERIA**  
Financing viability, clear possibilities for commercial exploitation (agreement with recognized sales agent will be an asset), production and creative team track record

**ADDITIONAL INFORMATION**  
Northern Ireland is part of the United Kingdom and therefore the UK film and television tax breaks apply

**CERTIFICATION PROCESS**  
Yes
## Funds Index by Countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Film Fund</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>European</td>
<td>EURIMAGES</td>
<td>Support for Co-Production</td>
</tr>
<tr>
<td>Nordic Countries</td>
<td>NORDISK FILM &amp; TV FOND</td>
<td>Feature Film Production Support</td>
</tr>
<tr>
<td>Armenia</td>
<td>NATIONAL CINEMA CENTER OF ARMENIA</td>
<td>State Support for Script Development, Production and Post-Production</td>
</tr>
<tr>
<td>Austria</td>
<td>AUSTRIAN FILM INSTITUTE</td>
<td>Production Support</td>
</tr>
<tr>
<td>Austria</td>
<td>FISA - FILM LOCATION AUSTRIA</td>
<td>FISA – Film Industry Support Austria</td>
</tr>
<tr>
<td>Austria</td>
<td>VIENNA FILM FUND</td>
<td>Film Production Support</td>
</tr>
<tr>
<td>Belgium</td>
<td>CENTRE DU CINÉMA ET DE L'AUDIOVISUEL</td>
<td>Production Support</td>
</tr>
<tr>
<td>Belgium</td>
<td>SCREEN FLANDERS</td>
<td>Production Support</td>
</tr>
<tr>
<td>Belgium</td>
<td>FLANDERS AUDIOVISUAL FUND – VAF</td>
<td>Production Support</td>
</tr>
<tr>
<td>Bosnia and Herzegovina</td>
<td>SARAJEVO CINEMA FUND</td>
<td>Production Support</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>BULGARIAN NATIONAL FILM CENTER</td>
<td>Production Support</td>
</tr>
<tr>
<td>Croatia</td>
<td>CROATIAN AUDIOVISUAL CENTRE</td>
<td>Feature Film &amp; Minority Co-Production Schemes</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>STATE CINEMATOGRAPHY FUND</td>
<td>Film Production Support</td>
</tr>
<tr>
<td>Denmark</td>
<td>DANISH FILM INSTITUTE</td>
<td>Minor Co-Production Scheme</td>
</tr>
<tr>
<td>Denmark</td>
<td>COPENHAGEN FILM FUND</td>
<td>Feature Films (and TV Series) Fund</td>
</tr>
<tr>
<td>Estonia</td>
<td>ESTONIAN FILM INSTITUTE</td>
<td>Film Production Support</td>
</tr>
<tr>
<td>Finland</td>
<td>FINNISH FILM FOUNDATION</td>
<td>Production Support Program</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>Tax Rebate for International Productions</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>Film Tax Credit</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>French Canadian Mini Treaty</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>French German Mini Treaty</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>Aide aux Cinémas du Monde</td>
</tr>
<tr>
<td>France</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>Advance on Receipts (Before and After Shooting)</td>
</tr>
<tr>
<td>France</td>
<td>CICLIC – REGION CENTRE</td>
<td>CICLIC Film Production Support</td>
</tr>
<tr>
<td>France</td>
<td>COLLECTIVITÉ TERRITORIALE DE CORSE</td>
<td>Production Support</td>
</tr>
<tr>
<td>France</td>
<td>ÎLE-DE-FRANCE AUTHORITY</td>
<td>Cinema (and Audiovisual) Support</td>
</tr>
<tr>
<td>France</td>
<td>ÎLE-DE-FRANCE AUTHORITY</td>
<td>After Shooting Support</td>
</tr>
<tr>
<td>France</td>
<td>OCCITANIE PYRÉNÉES-MÉDITERRANÉE</td>
<td>Production Support for Feature Films</td>
</tr>
<tr>
<td>SPENDING OBLIGATIONS</td>
<td>SELECTIVE</td>
<td>AUTOMATIC</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------</td>
<td>-----------</td>
</tr>
<tr>
<td></td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td></td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
<tr>
<td>S</td>
<td>S</td>
<td>R</td>
</tr>
</tbody>
</table>
## Funds Index by Countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Film Fund</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>France</strong></td>
<td>HAUTE NORMANDIE POLE IMAGE</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>France</strong></td>
<td>PROVENCE-ALPES-CÔTE D’AZUR</td>
<td>CREATION AND PRODUCTION FILM FUND</td>
</tr>
<tr>
<td><strong>France</strong></td>
<td>REGION NOUVELLE AQUITAINE</td>
<td>FEATURE FILM SUPPORT</td>
</tr>
<tr>
<td><strong>France</strong></td>
<td>REGIONAL COUNCIL OF BRITTANY</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>France</strong></td>
<td>REUNION ISLAND FILM &amp; TV FUND</td>
<td>PRODUCTION FUNDING PROGRAM</td>
</tr>
<tr>
<td><strong>France</strong></td>
<td>RHÔNE – ALPES CINEMA</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Georgia</strong></td>
<td>GEORGIAN NATIONAL FILM CENTER</td>
<td>SUPPORT FOR NATIONAL PRODUCTION</td>
</tr>
<tr>
<td><strong>Georgia</strong></td>
<td>GEORGIAN NATIONAL FILM CENTER</td>
<td>SUPPORT FOR INTERNATIONAL CO-PRODUCTION</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>GERMAN FEDERAL FILM BOARD</td>
<td>GERMAN FRENCH MINI TREATY</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>GERMAN FEDERAL FILM BOARD</td>
<td>GERMAN MOTION PICTURE FUND</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>GERMAN FEDERAL FILM BOARD</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>GERMAN FEDERAL FILM FUND</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>GERMAN FEDERAL FILM FUND 2</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>FILMFERNSEHFONDS BAYERN</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>FILMFÖRDERUNG HAMBURG SCHLESWIG-HOLSTEIN</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>THE FILM- UND MEDIENSTIFTUNG NRW</td>
<td>PRODUCTION FUNDING</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>HESSENFILM &amp; MEDIEN GMB</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>MITTELDEUTSCHE MEDIENFÖRDERUNG</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>MEDIENBOARD BERLIN-BRANDENBURG</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>MFG-FILMFÖRDERUNG BADEN-WÜRTTEMBER</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Germany</strong></td>
<td>NORDMEDIA</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Greece</strong></td>
<td>GREEK FILM CENTRE</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Hungary</strong></td>
<td>HUNGARIAN NATIONAL FILM FUND</td>
<td>DIRECT SUPPORT</td>
</tr>
<tr>
<td><strong>Iceland</strong></td>
<td>ICELANDIC FILM CENTER</td>
<td>ICELANDIC FILM &amp; TV FUND</td>
</tr>
<tr>
<td><strong>Ireland</strong></td>
<td>THE IRISH FILM BOARD</td>
<td>FICTION CREATIVE CO-PRODUCTION</td>
</tr>
<tr>
<td><strong>Italy</strong></td>
<td>MINISTERO DEI BENI E DELLE ATTIVITÀ CULTURALI E DEL TURISMO</td>
<td>TAX CREDIT</td>
</tr>
<tr>
<td><strong>Italy</strong></td>
<td>MINISTERO DEI BENI E DELLE ATTIVITÀ CULTURALI E DEL TURISMO</td>
<td>FONDO PER LA PRODUZIONE</td>
</tr>
<tr>
<td><strong>Italy</strong></td>
<td>IDM SüDTIROL - ALTO ADIGE</td>
<td>PRODUCTION SUPPORT</td>
</tr>
<tr>
<td><strong>Italy</strong></td>
<td>FILM INVESTITMENTI PIEMONTE</td>
<td>FILM INVESTITIMENTI PIEMONTE</td>
</tr>
<tr>
<td>SPENDING OBLIGATIONS</td>
<td>SELECTIVE</td>
<td>AUTOMATIC</td>
</tr>
<tr>
<td>----------------------</td>
<td>-----------</td>
<td>-----------</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
</tbody>
</table>
## Funds Index by Countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Film Fund</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Italy</td>
<td>Lazio Region Film and Audio-Visual Fund</td>
<td>Lazio Region Film and Audiovisual Fund</td>
</tr>
<tr>
<td>Italy</td>
<td>Toscana Film Commission</td>
<td>Toscana Support for Audiovisual Projects</td>
</tr>
<tr>
<td>Italy</td>
<td>Lazio Cinema International</td>
<td>Production Support</td>
</tr>
<tr>
<td>Latvia</td>
<td>National Film Centre of Latvia</td>
<td>Support for Film Development and Production</td>
</tr>
<tr>
<td>Lithuania</td>
<td>Lithuanian Film Centre</td>
<td>Support for Film Development, Production and Promotion</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>Film Fund Luxembourg</td>
<td>Selective Support for Feature Film</td>
</tr>
<tr>
<td>Macedonia</td>
<td>Macedonian Film Agency</td>
<td>Support to Features and Shorts</td>
</tr>
<tr>
<td>Malta</td>
<td>Malta Film Commission</td>
<td>Cash Rebate</td>
</tr>
<tr>
<td>Malta</td>
<td>Malta Film Commission (Production and Development Support)</td>
<td></td>
</tr>
<tr>
<td>Malta</td>
<td>Malta Film Commission (Co-Production Fund)</td>
<td></td>
</tr>
<tr>
<td>Netherlands</td>
<td>Netherlands Film Fund</td>
<td>Production Support</td>
</tr>
<tr>
<td>Norway</td>
<td>Norwegian Film Institute</td>
<td>Development and Production Support</td>
</tr>
<tr>
<td>Norway</td>
<td>Norwegian Film Institute</td>
<td>Minority Co-Production</td>
</tr>
<tr>
<td>Norway</td>
<td>Zefyr Media Fund</td>
<td>Zefyr Media Fund</td>
</tr>
<tr>
<td>Norway</td>
<td>Filminvest AS</td>
<td>Filminvest AS</td>
</tr>
<tr>
<td>Poland</td>
<td>Polish Film Institute</td>
<td>Production Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Mazovia Warsaw Film Fund</td>
<td>Mazovia Film Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Polish - German Film Fund</td>
<td>Polish - German Film Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Gdynia Regional Film Fund</td>
<td>Gdynia Regional Film Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Krakow Regional Film Fund</td>
<td>Krakow Regional Film Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Silesian Film Fund</td>
<td>Production Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Lower Silesian Film Fund</td>
<td>Lower Silesian Film Fund</td>
</tr>
<tr>
<td>Poland</td>
<td>Lodz Film Fund</td>
<td>Lodz Film Fund</td>
</tr>
<tr>
<td>Portugal</td>
<td>Instituto do Cinema e Audiovisual</td>
<td>Production Support</td>
</tr>
<tr>
<td>Romania</td>
<td>Romanian National Film Center</td>
<td>Production Support</td>
</tr>
<tr>
<td>Serbia</td>
<td>Film Center Serbia</td>
<td>Co-financing of Co-productions</td>
</tr>
<tr>
<td>Slovakia</td>
<td>Slovak Audiovisual Fund</td>
<td>Support for Development, Production, Distribution and Promotion of Audiovisual Works</td>
</tr>
<tr>
<td>Slovenia</td>
<td>Slovenian Film Center</td>
<td>Pre-production, Production and Post-production Support</td>
</tr>
<tr>
<td>SPENDING OBLIGATIONS</td>
<td>SELECTIVE</td>
<td>AUTOMATIC</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------</td>
<td>-----------</td>
</tr>
<tr>
<td>SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
<tr>
<td>SO</td>
<td>S</td>
<td>A</td>
</tr>
</tbody>
</table>
## Funds Index by Countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Film Fund</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spain</td>
<td>Institute of Cinematography and Audiovisual Arts — ICAA</td>
<td>Feature Film Support</td>
</tr>
<tr>
<td>Spain</td>
<td>Institute of Cinematography and Audiovisual Arts — ICAA</td>
<td>Production Support for Feature Films</td>
</tr>
<tr>
<td>Spain</td>
<td>Basque Country Department of Culture</td>
<td>Development, Production and Promotion Support for Audiovisual Sector</td>
</tr>
<tr>
<td>Spain</td>
<td>Catalan Institute for the Cultural Companies</td>
<td>Production Support</td>
</tr>
<tr>
<td>Spain</td>
<td>Conselleria d'Educació, Cultura i Esport de la Generalitat Valenciana</td>
<td>Grants for the Production of Audiovisual Projects filmed in the Region of Valencia</td>
</tr>
<tr>
<td>Spain</td>
<td>Galician Institute of Cultural Industries</td>
<td>Production and Co-Production Support</td>
</tr>
<tr>
<td>Sweden</td>
<td>Swedish Film Institute</td>
<td>Production Support</td>
</tr>
<tr>
<td>Sweden</td>
<td>Film i Skåne</td>
<td>Co-Production Fund for Cinema and Television</td>
</tr>
<tr>
<td>Sweden</td>
<td>Film i Väst</td>
<td>Production Funds</td>
</tr>
<tr>
<td>Sweden</td>
<td>Filmpool Nord</td>
<td>Filmpool Production and Postproduction Support</td>
</tr>
<tr>
<td>Sweden</td>
<td>Filmregion Stockholm-Mälardalen</td>
<td>Film Capital Stockholm, Gotlands Filmfond, Spellbound Capital</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Federal Office of Culture</td>
<td>Film Production Support</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Cineforom</td>
<td>Selective Support for Scriptwriting Development and Film Production</td>
</tr>
<tr>
<td>Turkey</td>
<td>Ministry of Culture and Tourism Support Fund</td>
<td>Script Development, Production, Post-Production Support</td>
</tr>
<tr>
<td>Ukraine</td>
<td>Ukrainian State Film Agency</td>
<td>State Program for Development and Distribution of National Movies</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>British Film Institute</td>
<td>Film Tax Relief</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>British Film Institute</td>
<td>Production Fund</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Creative Scotland Screen Fund</td>
<td>Screen Fund</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Creative Scotland Production Growth Fund</td>
<td>Production Growth Fund</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Northern Ireland Screen Fund</td>
<td>Northern Ireland Screen Fund</td>
</tr>
<tr>
<td>SPENDING OBLIGATIONS</td>
<td>SELECTIVE</td>
<td>AUTOMATIC</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------</td>
<td>-----------</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
<tr>
<td>S○</td>
<td>S○</td>
<td>R○</td>
</tr>
</tbody>
</table>
# Funds Alphabetical Index

<table>
<thead>
<tr>
<th>Film Fund</th>
<th>Country</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austrian Film Institute</td>
<td>Austria</td>
<td>25</td>
</tr>
<tr>
<td>Basque Country Department of Culture</td>
<td>Spain</td>
<td>137</td>
</tr>
<tr>
<td>British Film Institute</td>
<td>United Kingdom</td>
<td>155-156</td>
</tr>
<tr>
<td>Catalan Institute for the Cultural Companies</td>
<td>Spain</td>
<td>138</td>
</tr>
<tr>
<td>Centre du Cinéma et de l'Audiovisuel</td>
<td>Belgium</td>
<td>30</td>
</tr>
<tr>
<td>Centre National du Cinéma et de l'Image Animée</td>
<td>France</td>
<td>50-52</td>
</tr>
<tr>
<td>CICLIC-Region Centre</td>
<td>France</td>
<td>53</td>
</tr>
<tr>
<td>Cineforom</td>
<td>Switzerland</td>
<td>149</td>
</tr>
<tr>
<td>Collectivité Territoriale de Corse</td>
<td>France</td>
<td>54</td>
</tr>
<tr>
<td>Conselleria d'Educació, Cultura i Esport de la Generalitat Valenciana</td>
<td>Spain</td>
<td>139</td>
</tr>
<tr>
<td>Copenhagen Film Fund</td>
<td>Denmark</td>
<td>43</td>
</tr>
<tr>
<td>Creative Scotland Screen Fund</td>
<td>United Kingdom</td>
<td>157</td>
</tr>
<tr>
<td>Creative Scotland Production Growth Fund</td>
<td>United Kingdom</td>
<td>158</td>
</tr>
<tr>
<td>Croatian Audiovisual Centre</td>
<td>Croatia</td>
<td>38</td>
</tr>
<tr>
<td>Danish Film Institute</td>
<td>Denmark</td>
<td>42</td>
</tr>
<tr>
<td>Estonian Film Institute</td>
<td>Estonia</td>
<td>45</td>
</tr>
<tr>
<td>Eurimages</td>
<td>European</td>
<td>20</td>
</tr>
<tr>
<td>Federal Office of Culture</td>
<td>Switzerland</td>
<td>148</td>
</tr>
<tr>
<td>Film Center Serbia</td>
<td>Serbia</td>
<td>129</td>
</tr>
<tr>
<td>Film Fund Luxembourg</td>
<td>Luxembourg</td>
<td>101</td>
</tr>
<tr>
<td>Film i Skåne</td>
<td>Sweden</td>
<td>143</td>
</tr>
<tr>
<td>Film i Väst</td>
<td>Sweden</td>
<td>144</td>
</tr>
<tr>
<td>Film Investimenti Piemonte</td>
<td>Italy</td>
<td>92</td>
</tr>
<tr>
<td>The Film-Und Medienstiftung NRW</td>
<td>Germany</td>
<td>74</td>
</tr>
<tr>
<td>Filmfersehfonds Bayern</td>
<td>Germany</td>
<td>70</td>
</tr>
<tr>
<td>Filmförderung Hamburg Schleswig-Holstein</td>
<td>Germany</td>
<td>72</td>
</tr>
<tr>
<td>FilmInvest AS</td>
<td>Norway</td>
<td>114</td>
</tr>
<tr>
<td>FilmPool Nord</td>
<td>Sweden</td>
<td>145</td>
</tr>
</tbody>
</table>
## FUNDS ALPHABETICAL INDEX

<table>
<thead>
<tr>
<th>FILM FUND</th>
<th>COUNTRY</th>
<th>PAGE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>FILMREGION STOCKHOLM-MÅLARDALEN</td>
<td>SWEDEN</td>
<td>146</td>
</tr>
<tr>
<td>FINNISH FILM FOUNDATION</td>
<td>FINLAND</td>
<td>47</td>
</tr>
<tr>
<td>FLANDERS AUDIOVISUAL FUND – VAF</td>
<td>BELGIUM</td>
<td>32</td>
</tr>
<tr>
<td>GALICIAN AGENCY OF CULTURAL INDUSTRIES</td>
<td>SPAIN</td>
<td>140</td>
</tr>
<tr>
<td>GDYNIA REGIONAL FILM FUND</td>
<td>POLAND</td>
<td>119</td>
</tr>
<tr>
<td>GEORGIAN NATIONAL FILM CENTER</td>
<td>GEORGIA</td>
<td>65-66</td>
</tr>
<tr>
<td>GERMAN FEDERAL FILM BOARD</td>
<td>GERMANY</td>
<td>67-69</td>
</tr>
<tr>
<td>GERMAN FEDERAL FILM FUND</td>
<td>GERMANY</td>
<td>70-71</td>
</tr>
<tr>
<td>GREEK FILM CENTER</td>
<td>GREECE</td>
<td>81</td>
</tr>
<tr>
<td>HAUTE NORMANDIE POLE IMAGE</td>
<td>FRANCE</td>
<td>58</td>
</tr>
<tr>
<td>HESSENFILM &amp; MEDIEN GMBH</td>
<td>GERMANY</td>
<td>75</td>
</tr>
<tr>
<td>HUNGARIAN NATIONAL FILM FUND</td>
<td>HUNGARY</td>
<td>83</td>
</tr>
<tr>
<td>ICELANDIC FILM CENTER</td>
<td>ICELAND</td>
<td>85</td>
</tr>
<tr>
<td>IDM SÜDTIROL - ALTO ADIGE</td>
<td>ITALY</td>
<td>91</td>
</tr>
<tr>
<td>ÎLE-DE-FRANCE AUTHORITY</td>
<td>FRANCE</td>
<td>55-56</td>
</tr>
<tr>
<td>INSTITUTE OF CINEMATOGRAPHY AND AUDIOVISUAL ARTS – ICAA</td>
<td>SPAIN</td>
<td>135-136</td>
</tr>
<tr>
<td>INSTITUTO DO CINEMA E DO AUDIOVISUAL</td>
<td>PORTUGAL</td>
<td>125</td>
</tr>
<tr>
<td>IRISH FILM BOARD, THE</td>
<td>IRELAND</td>
<td>87</td>
</tr>
<tr>
<td>KRAKOW REGIONAL FILM FUND</td>
<td>POLAND</td>
<td>120</td>
</tr>
<tr>
<td>LAZIO REGION FILM AND AUDIO-VISUAL FUND</td>
<td>ITALY</td>
<td>93</td>
</tr>
<tr>
<td>LITHUANIAN FILM CENTER</td>
<td>LITHUANIA</td>
<td>99</td>
</tr>
<tr>
<td>LOWER SILESIAN FILM FUND</td>
<td>POLAND</td>
<td>122</td>
</tr>
<tr>
<td>LODZ FILM FUND</td>
<td>POLAND</td>
<td>123</td>
</tr>
<tr>
<td>MACEDONIAN FILM AGENCY</td>
<td>MACEDONIA</td>
<td>103</td>
</tr>
<tr>
<td>MALTA FILM COMMISSION</td>
<td>MALTA</td>
<td>104-107</td>
</tr>
<tr>
<td>MAZOVIA WARSAW FILM COMMISSION</td>
<td>POLAND</td>
<td>117</td>
</tr>
<tr>
<td>MEDIENBOARD BERLIN-BRANDENBURG</td>
<td>GERMANY</td>
<td>77</td>
</tr>
<tr>
<td>MFG-FILMFÖRDERUNG BADEN-WÜRTEMBERG</td>
<td>GERMANY</td>
<td>78</td>
</tr>
<tr>
<td>FILM FUND</td>
<td>COUNTRY</td>
<td>PAGE NUMBER</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>--------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>MINISTERO DEI BENI E DELLE ATTIVITÀ CULTURALI E DEL TURISMO</td>
<td>ITALY</td>
<td>89-90</td>
</tr>
<tr>
<td>MINISTRY OF CULTURE AND TOURISM SUPPORT FUND</td>
<td>TURKEY</td>
<td>151</td>
</tr>
<tr>
<td>MITTELDEUTSCHE MEDIENFÖRDERUNG</td>
<td>GERMANY</td>
<td>76</td>
</tr>
<tr>
<td>NATIONAL CINEMA CENTER OF ARMENIA</td>
<td>ARMENIA</td>
<td>23</td>
</tr>
<tr>
<td>NATIONAL FILM CENTER OF BULGARIA</td>
<td>BULGARIA</td>
<td>36</td>
</tr>
<tr>
<td>NATIONAL FILM CENTRE OF LATVIA</td>
<td>LATVIA</td>
<td>97</td>
</tr>
<tr>
<td>NETHERLANDS FILM FUND</td>
<td>NETHERLANDS, THE</td>
<td>109</td>
</tr>
<tr>
<td>NORDISK FILM &amp; TV FOND</td>
<td>NORDIC COUNTRIES</td>
<td>21</td>
</tr>
<tr>
<td>NORDMEDIA</td>
<td>GERMANY</td>
<td>79</td>
</tr>
<tr>
<td>NORTHERN IRELAND SCREEN</td>
<td>UNITED KINGDOM</td>
<td>159</td>
</tr>
<tr>
<td>NORWEGIAN FILM INSTITUTE</td>
<td>NORWAY</td>
<td>111-112</td>
</tr>
<tr>
<td>POLISH FILM INSTITUTE</td>
<td>POLAND</td>
<td>116</td>
</tr>
<tr>
<td>PROVENCE-ALPES-CÔTE D'AZUR</td>
<td>FRANCE</td>
<td>59</td>
</tr>
<tr>
<td>REGION NOUVELLE AQUITAINE</td>
<td>FRANCE</td>
<td>60</td>
</tr>
<tr>
<td>REGIONAL COUNCIL OF BRITTANY</td>
<td>FRANCE</td>
<td>61</td>
</tr>
<tr>
<td>REUNION ISLAND FILM &amp; TV FUND</td>
<td>FRANCE</td>
<td>62</td>
</tr>
<tr>
<td>RHÔNE – ALPES CINEMA</td>
<td>FRANCE</td>
<td>63</td>
</tr>
<tr>
<td>ROMANIAN NATIONAL FILM CENTER</td>
<td>ROMANIA</td>
<td>127</td>
</tr>
<tr>
<td>SARAJEVO CINEMA FUND</td>
<td>BOSNIA AND HERZEGOVINA</td>
<td>34</td>
</tr>
<tr>
<td>FLANDERS AUDIOVISUAL FUND – VAF</td>
<td>BELGIUM</td>
<td>31</td>
</tr>
<tr>
<td>SLOVAK AUDIOVISUAL FUND</td>
<td>SLOVAKIA</td>
<td>131</td>
</tr>
<tr>
<td>SLOVENIAN FILM CENTER</td>
<td>SLOVENIA</td>
<td>133</td>
</tr>
<tr>
<td>SWEDISH FILM INSTITUTE</td>
<td>SWEDEN</td>
<td>142</td>
</tr>
<tr>
<td>UKRAINIAN STATE FILM AGENCY</td>
<td>UKRAINE</td>
<td>153</td>
</tr>
<tr>
<td>VIENNA FILM FUND</td>
<td>AUSTRIA</td>
<td>27</td>
</tr>
<tr>
<td>ZEFYR MEDIA FUND</td>
<td>NORWAY</td>
<td>113</td>
</tr>
</tbody>
</table>
## Funds Level Index

<table>
<thead>
<tr>
<th>Country</th>
<th>National Film Fund</th>
<th>Program</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Armenia</td>
<td>National Cinema Center of Armenia</td>
<td>State Support for Script Development, Production and Post-Production</td>
<td>23</td>
</tr>
<tr>
<td>Austria</td>
<td>Austrian Film Institute</td>
<td>Support for Production</td>
<td>25</td>
</tr>
<tr>
<td>Austria</td>
<td>FISA – Film Industry Support Austria</td>
<td>FISA – Film Industry Support Austria</td>
<td>26</td>
</tr>
<tr>
<td>Belgium</td>
<td>Centre du Cinéma et de l’Audiovisuel</td>
<td>Production Support</td>
<td>30</td>
</tr>
<tr>
<td>Bosnia and Herzegovina</td>
<td>Sarajevo Cinema Fund</td>
<td>Production Support</td>
<td>32</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>Bulgarian National Film Center</td>
<td>Production Support</td>
<td>36</td>
</tr>
<tr>
<td>Croatia</td>
<td>Croatian Audiovisual Centre</td>
<td>Feature Film &amp; Minority Co-Production Schemes</td>
<td>38</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>Fund for Support &amp; Development of Czech Cinema</td>
<td>Film Production Support</td>
<td>40</td>
</tr>
<tr>
<td>Denmark</td>
<td>Danish Film Institute</td>
<td>Minor Co-Production Scheme</td>
<td>42</td>
</tr>
<tr>
<td>Estonia</td>
<td>Estonian Film Institute</td>
<td>Film Production Support</td>
<td>45</td>
</tr>
<tr>
<td>Finland</td>
<td>Finnish Film Foundation</td>
<td>Production Support Program</td>
<td>47</td>
</tr>
<tr>
<td>France</td>
<td>Centre National du Cinéma et de l’Image Animée</td>
<td>French Canadian Mini Treaty</td>
<td>50</td>
</tr>
<tr>
<td>France</td>
<td>Centre National du Cinéma et de l’Image Animée</td>
<td>French German Mini Treaty</td>
<td>50</td>
</tr>
<tr>
<td>France</td>
<td>Centre National du Cinéma et de l’Image Animée</td>
<td>Advance on Receipts (Before and After Shooting)</td>
<td>52</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgian National Film Center</td>
<td>Support for National Production</td>
<td>65</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgian National Film Center</td>
<td>Support for International Co-Production</td>
<td>66</td>
</tr>
<tr>
<td>Germany</td>
<td>German Federal Film Board</td>
<td>German French Mini Treaty</td>
<td>67</td>
</tr>
<tr>
<td>Germany</td>
<td>German Federal Film Board</td>
<td>German Motion Picture Fund</td>
<td>68</td>
</tr>
<tr>
<td>Germany</td>
<td>German Federal Film Board</td>
<td>Production Support</td>
<td>69</td>
</tr>
<tr>
<td>Germany</td>
<td>German Federal Film Fund</td>
<td>Production Support</td>
<td>70</td>
</tr>
<tr>
<td>Germany</td>
<td>German Federal Film Fund</td>
<td>Production Support</td>
<td>71</td>
</tr>
<tr>
<td>Greece</td>
<td>Greek Film Center</td>
<td>Production Support</td>
<td>81</td>
</tr>
<tr>
<td>Hungary</td>
<td>Hungarian National Film Fund</td>
<td>Direct Support</td>
<td>83</td>
</tr>
<tr>
<td>Iceland</td>
<td>Icelandic Film Center</td>
<td>Icelandic Film &amp; TV</td>
<td>85</td>
</tr>
<tr>
<td>Ireland</td>
<td>The Irish Film Board</td>
<td>Fiction Creative Co-Production</td>
<td>87</td>
</tr>
<tr>
<td>Italy</td>
<td>Ministero dei Beni e delle Attività Culturali e del Turismo</td>
<td>Fondo per la Produzione</td>
<td>90</td>
</tr>
<tr>
<td>COUNTRY</td>
<td>NATIONAL FILM FUND</td>
<td>PROGRAM</td>
<td>PAGE</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------------------------------------------</td>
<td>----------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>LATVIA</td>
<td>NATIONAL FILM CENTRE OF LATVIA</td>
<td>SUPPORT FOR FILM DEVELOPMENT AND PRODUCTION</td>
<td>97</td>
</tr>
<tr>
<td>LITHUANIA</td>
<td>LITHUANIAN FILM CENTER</td>
<td>SUPPORT FOR FILM DEVELOPMENT, PRODUCTION AND PROMOTION</td>
<td>99</td>
</tr>
<tr>
<td>LUXEMBOURG</td>
<td>FILM FUND LUXEMBOUR</td>
<td>SELECTIVE SUPPORT FOR FEATURE FILM</td>
<td>101</td>
</tr>
<tr>
<td>MACEDONIA</td>
<td>MACEDONIAN FILM AGENCY</td>
<td>SUPPORT TO FEATURES AND SHORTS</td>
<td>103</td>
</tr>
<tr>
<td>MALTA</td>
<td>MALTA FILM COMMISSION</td>
<td>MALTA FILM FUND (PRODUCTION AND DEVELOPMENT SUPPORT)</td>
<td>106</td>
</tr>
<tr>
<td>MALTA</td>
<td>MALTA FILM COMMISSION</td>
<td>CO-PRODUCTION FUND</td>
<td>107</td>
</tr>
<tr>
<td>NETHERLANDS</td>
<td>NETHERLANDS FILM FUND</td>
<td>PRODUCTION SUPPORT</td>
<td>109</td>
</tr>
<tr>
<td>NORWAY</td>
<td>NORWEGIAN FILM INSTITUTE</td>
<td>DEVELOPMENT AND PRODUCTION SUPPORT</td>
<td>111</td>
</tr>
<tr>
<td>NORWAY</td>
<td>NORWEGIAN FILM INSTITUTE</td>
<td>MINORITY CO-PRODUCTION</td>
<td>112</td>
</tr>
<tr>
<td>POLAND</td>
<td>POLISH FILM INSTITUTE</td>
<td>PRODUCTION FUND</td>
<td>116</td>
</tr>
<tr>
<td>POLAND</td>
<td>SILESIAN FILM FUND</td>
<td>PRODUCTION FUND</td>
<td>121</td>
</tr>
<tr>
<td>PORTUGAL</td>
<td>INSTITUTO DO CINEMA E DO AUDIOVISUAL</td>
<td>PRODUCTION SUPPORT</td>
<td>125</td>
</tr>
<tr>
<td>ROMANIA</td>
<td>ROMANIAN NATIONAL FILM CENTER</td>
<td>PRODUCTION SUPPORT</td>
<td>127</td>
</tr>
<tr>
<td>SERBIA</td>
<td>FILM CENTER SERBIA</td>
<td>CO-FINANCING OF CO-PRODUCTIONS</td>
<td>129</td>
</tr>
<tr>
<td>SLOVAKIA</td>
<td>SLOVAK AUDIOVISUAL FUND</td>
<td>SUPPORT FOR DEVELOPMENT, PRODUCTION, DISTRIBUTION AND PROMOTION OF AUDIOVISUAL WORKS</td>
<td>131</td>
</tr>
<tr>
<td>SLOVENIA</td>
<td>SLOVENIAN FILM CENTER</td>
<td>PRODUCTION SUPPORT</td>
<td>133</td>
</tr>
<tr>
<td>SPAIN</td>
<td>INSTITUTE OF CINEMATOGRAPHY AND AUDIOVISUAL ARTS –ICAA</td>
<td>FEATURE FILM SUPPORT</td>
<td>135</td>
</tr>
<tr>
<td>SPAIN</td>
<td>INSTITUTE OF CINEMATOGRAPHY AND AUDIOVISUAL ARTS –ICAA</td>
<td>PRODUCTION FUNDING FOR FEATURE FILMS</td>
<td>136</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>SWEDISH FILM INSTITUTE</td>
<td>PRODUCTION SUPPORT</td>
<td>142</td>
</tr>
<tr>
<td>SWITZERLAND</td>
<td>FEDERAL OFFICE OF CULTURE</td>
<td>FILM PRODUCTION SUPPORT</td>
<td>148</td>
</tr>
<tr>
<td>TURKEY</td>
<td>MINISTRY OF CULTURE AND TOURISM SUPPORT FUND</td>
<td>SCRIPT DEVELOPMENT, PRODUCTION, POST-PRODUCTION SUPPORT</td>
<td>151</td>
</tr>
<tr>
<td>UKRAINE</td>
<td>UKRAINIAN STATE FILM AGENCY</td>
<td>STATE PROGRAM FOR DEVELOPMENT AND DISTRIBUTION OF NATIONAL MOVIES</td>
<td>153</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>BRITISH FILM INSTITUTE</td>
<td>INTERNATIONAL FILM FUND</td>
<td>156</td>
</tr>
<tr>
<td>COUNTRY</td>
<td>SUPRANATIONAL FILM FUND</td>
<td>PROGRAM</td>
<td>PAGE</td>
</tr>
<tr>
<td>-----------------</td>
<td>-------------------------</td>
<td>----------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>EUROPEAN</td>
<td>EURIMAGES</td>
<td>SUPPORT FOR CO-PRODUCTION</td>
<td>20</td>
</tr>
<tr>
<td>NORDIC COUNTRIES</td>
<td>NORDISK FILM &amp; TV FOND</td>
<td>FEATURE FILM PRODUCTION SUPPORT</td>
<td>21</td>
</tr>
<tr>
<td>FRANCE</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>AIDE AUX CINEMA DU MONDE</td>
<td>551</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>REGIONAL FILM FUND</th>
<th>PROGRAM</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUSTRIA</td>
<td>VIENNA FILM FUND</td>
<td>FILM PRODUCTION SUPPORT</td>
<td>27</td>
</tr>
<tr>
<td>BELGIUM</td>
<td>SCREEN FLANDERS</td>
<td>SCREEN FLANDERS</td>
<td>31</td>
</tr>
<tr>
<td>BELGIUM</td>
<td>FLANDERS AUDIOVISUAL FUND – VAF</td>
<td>PRODUCTION SUPPORT</td>
<td>32</td>
</tr>
<tr>
<td>DENMARK</td>
<td>COPENHAGEN FILM FUND</td>
<td>INVESTMENT IN FEATURE FILMS AND TV SERIES</td>
<td>43</td>
</tr>
<tr>
<td>FRANCE</td>
<td>CICLIC – REGION CENTRE</td>
<td>CICLIC FILM PRODUCTION SUPPORT</td>
<td>52</td>
</tr>
<tr>
<td>FRANCE</td>
<td>COLLECTIVITÉ TERRITORIALE DE CORSE</td>
<td>PRODUCTION SUPPORT</td>
<td>53</td>
</tr>
<tr>
<td>FRANCE</td>
<td>ÎLE-DE-FRANCE AUTHORITY</td>
<td>CINEMA (AND AUDIOVISUAL) SUPPORT</td>
<td>55</td>
</tr>
<tr>
<td>FRANCE</td>
<td>ÎLE-DE-FRANCE AUTHORITY</td>
<td>AFTER SHOOTING SUPPORT</td>
<td>56</td>
</tr>
<tr>
<td>FRANCE</td>
<td>OCCITANIE PYRÉNÉES-MÉDITERRANÉE</td>
<td>PRODUCTION SUPPORT FOR FEATURE FILMS</td>
<td>57</td>
</tr>
<tr>
<td>FRANCE</td>
<td>HAUTE NORMANDIE POLE IMAGE</td>
<td>PRODUCTION SUPPORT</td>
<td>58</td>
</tr>
<tr>
<td>FRANCE</td>
<td>PROVENCE-ALPES-CÔTE D’AZUR</td>
<td>CREATION AND PRODUCTION FUND</td>
<td>59</td>
</tr>
<tr>
<td>FRANCE</td>
<td>REGION NOUVELLE AQUITaine</td>
<td>FEATURE FILM SUPPORT</td>
<td>60</td>
</tr>
<tr>
<td>FRANCE</td>
<td>REGIONAL COUNCIL OF BRITTANY</td>
<td>PRODUCTION SUPPORT</td>
<td>61</td>
</tr>
<tr>
<td>FRANCE</td>
<td>REUNION ISLAND FILM &amp; TV FUND</td>
<td>PRODUCTION FUNDING PROGRAM</td>
<td>62</td>
</tr>
<tr>
<td>FRANCE</td>
<td>RHONE – ALPES CINEMA</td>
<td>FILM PRODUCTION SUPPORT</td>
<td>63</td>
</tr>
<tr>
<td>GERMANY</td>
<td>FILMERNSEHFONDS BAYERN</td>
<td>PRODUCTION SUPPORT</td>
<td>72</td>
</tr>
<tr>
<td>GERMANY</td>
<td>FILMFÖRDERUNG HAMBURG SCHLESWIG-HOLSTEIN</td>
<td>PRODUCTION SUPPORT</td>
<td>73</td>
</tr>
<tr>
<td>GERMANY</td>
<td>THE FILM- UND MEDIENSTIFTUNG NRW</td>
<td>PRODUCTION FUNDING</td>
<td>74</td>
</tr>
<tr>
<td>GERMANY</td>
<td>HESSENFILM &amp; MEDIEN GMBH</td>
<td>PRODUCTION SUPPORT</td>
<td>75</td>
</tr>
<tr>
<td>GERMANY</td>
<td>MITTELDEUTSCHE MEDIENFÖRDERUNG</td>
<td>PRODUCTION SUPPORT</td>
<td>76</td>
</tr>
<tr>
<td>GERMANY</td>
<td>MEDIENBOARD BERLIN-BRANDENBURG</td>
<td>PRODUCTION SUPPORT</td>
<td>77</td>
</tr>
<tr>
<td>GERMANY</td>
<td>MFG-FILMFÖRDERUNG BADEN-WÜRTTEMBERG</td>
<td>PRODUCTION SUPPORT</td>
<td>78</td>
</tr>
<tr>
<td>COUNTRY</td>
<td>REGIONAL FILM FUND</td>
<td>PROGRAM</td>
<td>PAGE</td>
</tr>
<tr>
<td>---------------</td>
<td>------------------------------------------</td>
<td>---------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>GERMANY</td>
<td>NORDMEDIA</td>
<td>PRODUCTION SUPPORT</td>
<td>79</td>
</tr>
<tr>
<td>ITALY</td>
<td>IDM Südtirol - Alto Adige</td>
<td>Südtirol Alto Adige</td>
<td>91</td>
</tr>
<tr>
<td>ITALY</td>
<td>Film Investimenti Piemonte</td>
<td>Film Investimenti Piemonte</td>
<td>92</td>
</tr>
<tr>
<td>ITALY</td>
<td>Lazio Region Film and Audio-Visual Fund</td>
<td>Lazio Region Film Fund</td>
<td>93</td>
</tr>
<tr>
<td>ITALY</td>
<td>Toscana Film Commission</td>
<td>Toscana Support for Audiovisual Projects</td>
<td>94</td>
</tr>
<tr>
<td>ITALY</td>
<td>Lazio Cinema International</td>
<td>Production Support</td>
<td>95</td>
</tr>
<tr>
<td>NORWAY</td>
<td>Zefyr Media Fund</td>
<td>Zefyr Media Fund</td>
<td>113</td>
</tr>
<tr>
<td>NORWAY</td>
<td>Filminvest AS</td>
<td>Filminvest AS</td>
<td>114</td>
</tr>
<tr>
<td>POLAND</td>
<td>Mazovia Warsaw Film Commission</td>
<td>Mazovia Film Fund</td>
<td>117</td>
</tr>
<tr>
<td>POLAND</td>
<td>Polish - German Film Fund</td>
<td>Polish - German Film Fund</td>
<td>118</td>
</tr>
<tr>
<td>POLAND</td>
<td>Gdynia Regional Film Fund</td>
<td>Gdynia Regional Film Fund</td>
<td>119</td>
</tr>
<tr>
<td>POLAND</td>
<td>Krakow Regional Film Fund</td>
<td>Krakow Regional Film Fund</td>
<td>120</td>
</tr>
<tr>
<td>POLAND</td>
<td>Lower Silesian Film Fund</td>
<td>Lower Silesian Film Fund</td>
<td>122</td>
</tr>
<tr>
<td>POLAND</td>
<td>Lodz Film Fund</td>
<td>Lodz Film Fund</td>
<td>120</td>
</tr>
<tr>
<td>SPAIN</td>
<td>Basque Country Department of Culture</td>
<td>Production and Promotion Support for Audio-visual Projects</td>
<td>137</td>
</tr>
<tr>
<td>SPAIN</td>
<td>Catalan Institute for the Cultural Companies</td>
<td>Production Support</td>
<td>138</td>
</tr>
<tr>
<td>SPAIN</td>
<td>Conselleria d’Educaçió, Cultura i Espor de la Generalitat Valenciana</td>
<td>Grants for the Production of Audiovisual Projects filmed in the Region of Valencia</td>
<td>139</td>
</tr>
<tr>
<td>SPAIN</td>
<td>Galician Agency of Cultural Industries</td>
<td>Production and Co-Production Support</td>
<td>140</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>Film I Skåne</td>
<td>Co-Production Fund for Cinema and Television</td>
<td>143</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>Film I Väst</td>
<td>Co-Production Funds</td>
<td>144</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>Filmpool Nord</td>
<td>Filmpool Production Support</td>
<td>145</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>Filmregion Stockholm-Mälardalen</td>
<td>Stock Film Fund</td>
<td>1463</td>
</tr>
<tr>
<td>SWITZERLAND</td>
<td>Cineforom</td>
<td>Automatic Complementary Production Support</td>
<td>149</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>Creative Scotland Film Fund</td>
<td>Screen Fund</td>
<td>157</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>Creative Scotland Production Growth Fund</td>
<td>Production Growth Fund</td>
<td>158</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>Northern Ireland Screen</td>
<td>Northern Ireland Screen Fund</td>
<td>159</td>
</tr>
</tbody>
</table>
### FUNDS LEVEL INDEX

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>MINI TREATY</th>
<th>FILM FUND</th>
<th>PROGRAM</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRANCE</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td></td>
<td>FRENCH CANADIAN MINI TREATY</td>
<td>50</td>
</tr>
<tr>
<td>FRANCE</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td></td>
<td>FRENCH GERMAN MINI TREATY</td>
<td>50</td>
</tr>
<tr>
<td>GERMANY</td>
<td>GERMAN FEDERAL FILM BOARD</td>
<td></td>
<td>GERMAN FRENCH MINI TREATY</td>
<td>67</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>TAX INCENTIVE</th>
<th>FILM FUND</th>
<th>PROGRAM</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>BELGIUM</td>
<td>BELGIAN MINISTRY OF FINANCE</td>
<td></td>
<td>TAX SHELTER</td>
<td>29</td>
</tr>
<tr>
<td>CROATIA</td>
<td>CROATIAN AUDIOVISUAL CENTRE</td>
<td></td>
<td>PRODUCTION INCENTIVE PROGRAM</td>
<td>37</td>
</tr>
<tr>
<td>CZECH REPUBLIC</td>
<td>CZECH CINEMATOGRAPHY FUND</td>
<td></td>
<td>FILM INCENTIVES</td>
<td>39</td>
</tr>
<tr>
<td>FRANCE</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>TAX SHELTER</td>
<td>TAX REBATE FOR INTERNATIONAL PRODUCTIONS</td>
<td>50</td>
</tr>
<tr>
<td>FRANCE</td>
<td>CENTRE NATIONAL DU CINÉMA ET DE L’IMAGE ANIMÉE</td>
<td>FILM TAX CREDIT</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>ICELAND</td>
<td>MINISTRY OF INDUSTRIES AND INNOVATION</td>
<td></td>
<td>FILM IN ICELAND</td>
<td>84</td>
</tr>
<tr>
<td>ITALY</td>
<td>MINISTERO DEI BENI E DELLE ATTIVITÀ CULTURALI E DEL TURISMO</td>
<td>TAX CREDIT</td>
<td></td>
<td>89</td>
</tr>
<tr>
<td>MALTA</td>
<td>MALTA FILM COMMISSION</td>
<td></td>
<td>CASH REBATE</td>
<td>104</td>
</tr>
<tr>
<td>POLAND</td>
<td>TAX INCENTIVES</td>
<td></td>
<td>CASH REBATE</td>
<td>115</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>BRITISH FILM INSTITUTE</td>
<td></td>
<td>FILM TAX RELIEF</td>
<td>155</td>
</tr>
</tbody>
</table>