

## CZECH REPUBLIC CASH REBATE

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The Czech incentives scheme is administrated by the State Cinematography Fund and offers filmmakers cash rebates on qualifying Czech and international spend.

The scheme is governed by Act No. 496/2012 (on Audiovisual Works and Support for Cinematography).

Rebates of CZK 1.1bn (EUR 40m / USD 46m) are currently allocated to 53 new projects.

Since the rebate was introduced in 2010, the Czech government has paid out more than CZK 1.9bn (EUR 70m / USD 80m) in rebates to a total of more than 150 film and TV projects.

## FOR WHAT

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- Feature, animation and documentary films (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 series of at least 13 episodes (runtime of at least 4 minutes per episode)

## HOW MUCH

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- 20% rebate on qualifying Czech costs
- 66% on withholding tax paid in the Czech Republic
- No cap on per-project grant

## WHAT IS ELIGIBLE

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- Czech goods and services provided by and paid to companies or individuals registered to pay income tax in the Czech Republic are eligible for a rebate of 20%.
- International costs paid to foreign above-the-line cast and crew who pay withholding tax in the Czech Republic are eligible for a rebate of 66% on the withholding tax actually paid.

## HOW TO QUALIFY

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- Pass the test for European cultural and production criteria
- Minimum spend in Czech Republic of:
  - CZK 15m (EUR 555,000 / USD 637,000) for a feature, animated or TV film
  - CZK 2m (EUR 74,000 / USD 85,000) for a documentary film
  - CZK 8m (EUR 295,000 / USD 340,000) for a TV episode
  - CZK 10m (EUR 370,000 / USD 425,000) for an animated series
- The applicant is a registered VAT payer in the Czech Republic with a place of business in the Czech Republic.

## HOW TO APPLY

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### 1. Project registration

- Projects must pass a simple test for European cultural and production criteria. Producers must submit their tests along with a synopsis and a Czech version of the script.
- The State Cinematography Fund Commission evaluates the tests and notifies successful applicants.
- Only costs incurred after the registration papers have been submitted are eligible for the rebate.

### 2. Allocation of the rebate

- Upon receiving the registration certificate, the applicant can apply for the allocation of the rebate.
- Allocations are possible at any time of the year but not sooner than 3 months before the start and not later than the first day of filming in the Czech Republic.
- Applicants must submit the project's budget, estimate of eligible spend, shooting schedule for Czech locations, co-production or service agreement and proof of 75% of the budget in place.

### 3. Grant award

- Applicants submit audited statements demonstrating the eligible costs incurred.
- Two applications for payment will be possible: The first after filming is concluded in the Czech Republic; the second after all production and postproduction is completed in the Czech Republic.

## SUPPORTED PROJECTS

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International productions that have benefited from the rebate include the feature films *The Personal Shopper*, *Underworld: Blood Wars*, *The Zookeeper's Wife*, *Marguerite*, *Child 44*, *Snowpiercer*, *Last Knights*, *A Royal Affair*, *Mission: Impossible – Ghost Protocol*, and the TV series *The Musketeers* (seasons 1–3), *Legends* (season 2), *Crossing Lines* (seasons 1–3) and *Borgia* (seasons 1–3).

## CULTURAL TEST

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Per EU regulations, projects must pass a test for European cultural and production criteria by scoring a minimum of 4 points from cultural criteria, and receive a minimum of 23 points overall, out of a possible total of 46 points.

All point allocations shall be reviewed by a State Cinematography Fund committee.

### Cultural criteria max 16 points

1	Story is based on events that are part of European culture	0 – 2 points
2	Story is based on a personality from European culture	0 – 2 points
3	Storyline is connected with a European setting	0 – 2 points
4	Film is based on a work of cultural importance	0 – 2 points
5	Film focuses on current themes in European society	0 – 2 points
6	Film reflects important European values	0 – 2 points
7	Film focuses on European culture, customs or traditions	0 – 2 points
8	Film is based on events affecting European society	0 – 2 points

### Production criteria max 30 points

9	Film contributes to the development of its genre	0 – 3 points
10	Filmmakers are Czech or citizens of EEA member states	0 – 7 points
11	Final version of the film is in any language of the EEA	0 – 4 points
12	At least 51% of the crew are citizens of EEA countries	0 or 4 points
13	Shooting takes place in the Czech Republic	0 – 4 points
14	Production uses Czech service providers in the Czech Republic	0 – 4 points
15	Post-production takes place in the Czech Republic	0 – 4 points

## FURTHER INFORMATION

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Further information, including the required application forms, is available at [www.fondkinematografie.cz](http://www.fondkinematografie.cz) or contact:

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Please feel free to get in touch to discuss your plans to shoot in the Czech Republic:

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