

# Czech Republic

# Production incentives

## Czech Republic Cash Rebate

Eligible Expenditures	Brief Characteristics	Incentive Amount
Czech	Goods and services provided and paid to companies or individuals registered to pay income tax in the Czech Republic	25% / 35%
International	International costs paid to foreign cast and crew who pay withholding tax in the Czech Republic	66% on the withholding tax actually paid in the Czech Republic

The Czech incentives program is administrated by the Czech Audiovisual Fund and offers filmmakers cash rebates on qualifying Czech and international spend. The program is governed by Act No. 480/2024 Coll. on Audiovision.

Incentive calculations are governed by European Commission rules

- The basis for the calculation can be a maximum of 80% of the total budget.
- The sum of all state aid paid out may not exceed 50% of the total budget.

## Criteria for 2025

Eligible Projects	Minimum Runtime	Minimum Czech Spend	Incentive Amount
feature film	70 minutes	CZK 15mil.	25%
fictional series	30 minutes x number of episodes	CZK 8mil. x number of episodes	25%
animated film	70 minutes	CZK 15mil.	35%
animated series	5 minutes x number of episodes	CZK 1mil. x number of episodes	35%
documentary film	70 minutes	CZK 2mil.	25%
digital production	see relevant project type above	CZK 1mil. / CZK 1mil. x numbe of episodes	35%

## Incentive Amounts

The amount of the incentive is calculated as a return on Czech and certain international eligible costs up to CZK 450 million per project.

The registration fee is CZK 30,000.

## How to Apply

### 1. Project Registration

Projects can be registered throughout the year.

Your Czech production service company will submit these documents, in Czech or Slovak language:

- culture test
- project synopsis
- script
- treatment of at least 3 pages, for documentary works.

The culture test is evaluated by a Czech Audiovisual Fund committee. The incentives department will inform your Czech service production company of the results.

Once you've received the registration certificate, you can then request your project listing and cash rebate allocation. The latest that an application may be filed is on the 10th day of shooting in the Czech Republic.

Expenses incurred after the day the registration documents are submitted (the "definitive date") are eligible; expenses incurred prior to this day are not eligible.

## 2. Project Listing

(Rebate Allocation)

The project listing application can be submitted at any time throughout the year. However, the timing of the application is important.

- Within 4 months of submitting the project listing application, at least 10 shooting days in the Czech Republic must have been completed (for a Eurimage project, the deadline is 9 months). The latest that an application may be filed is on the 10th day of shooting in the Czech Republic.

**Your Czech production service company will submit the following:**

- shooting schedule
- budget for overall and eligible expenses
- financial plan.

Based on this information, the Czech Audiovisual Fund allocates the estimated funds for the rebate for the applicant.

The project registration and listing application forms can be downloaded in Czech from the **Czech Audiovisual Fund** website.

### Application for Payment

Applications for payment of the incentive must be made within 4 years of the issue of the Registration Certificate.

**Information on all the documents that need to be attached to the application can be found on the form.**

**The most important documents are:**

- an account of eligible costs and an auditor's verification report
- the co-production contract (if the applicant is also a co-producer)
- service contract

**Two applications may be submitted for incentives:**

- the first application after the completion of the filming or after the minimum eligible costs have been spent
- the second application after all work in the Czech Republic has been completed.

## Criteria for 2026

A complete amendment to the Audiovisual Act will enter into force on 1 January 2026. The main changes are listed in the following table.

Eligible Projects	Minimum Runtime	Minimum Czech Spend	Incentive Amount
feature film	60 minutes	CZK 18mil.	25%
fictional series	20 minutes x number of episodes	CZK 7.5mil. x number of episodes	25%
animated film	60 minutes	CZK 5mil.	35%
animated series	5 minutes x number of episodes	CZK 5mil. lump sum	35%
documentary film	60 minutes	CZK 2.5mil.	25%
documentary series	20 minutes x number of episodes	CZK 2.5mil. x number of episodes	25%
digital production	see relevant project type above	CZK 5mil. lump sum	35%

## Incentive Amounts

The amount of the incentive is calculated as a return on Czech and certain international eligible costs up to CZK 450 million per project.

The registration fee is CZK 60,000.

## How to Apply

### Application for Filing

Projects can be filed throughout the year.

Your Czech production service company will submit these documents, in Czech language:

- culture test
- project synopsis
- script
- treatment of at least 3 pages, for documentary works
- shooting schedule
- budget for overall and eligible expenses
- financial plan
- the co-production contract (if the applicant is also a co-producer)
- service contract.

The culture test is evaluated by a Czech Audiovisual Fund committee. The production incentives department will inform your Czech service production company of the results.

You will receive the Decision on Filing.

You can claim costs incurred up to 6 months before the application for filing is submitted. The obligation to start physical production is 6 months from the date of application for filing is submitted.

For projects registered from 2026 onwards, only 1 application for payment can be submitted.

Apply for payment within 3 years of the issue of the Decision on Filing.

Detailed terms and conditions will be published later in 2025.

## Cultural test

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 Czech Film Fund.

### 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

## Filmography

International productions that have benefited from the rebate can be found in our Filmography:



## Further information

**Pavla Žipková**  
National Film Commissioner

Czech Film Commission  
Czech Audiovisual Fund  
+420 603 554 044  
pavlina@filmcommission.cz  
www.filmcommission.cz

**Czech Film  
Commission**

**czech  
audiovisual  
fund**

