

# CZECH REPUBLIC PRODUCTION INCENTIVES

## 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).

## FOR WHAT

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- Feature, animation and documentary films (runtime of at least 70 minutes)
- Fictional TV content – films (runtime of at least 70 minutes) and TV series (runtime of at least 30 minutes per episode)
- Animated series (runtime of at least 5 minutes per episode)

## HOW MUCH

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- 20% rebate on qualifying Czech costs
- 66% rebate 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 the Czech Republic:
  - CZK 15m for a feature, animated or TV film
  - CZK 2m for a documentary film
  - CZK 8m for a TV episode
  - CZK 1m for an episode of animated series
- The applicant is a tax resident in the Czech Republic with a place of business or permanent establishment 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 paid 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.
- The timing of the application is important: within 4 months after it is filed, at least 10 shooting days 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.
- Applicants must submit the project's budget, estimate of eligible spend, shooting schedule for Czech locations, finance plan.

### 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 Aftermath*, *The Catcher Was a Spy*, *Anthropoid*, *Interlude in Prague*, *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 *Britannia* (season 1), *Knightfall* (season 1), *Genius* (season 1), *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

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|--|--------------|
| 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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State Cinematography Fund Czech Republic

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