

CZECH REPUBLIC

PRODUCTION INCENTIVES 2017

CZECH REPUBLIC CASH REBATE

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 985m (EUR 36.5m / USD 39m) are currently allocated to 55 new projects.

Since the rebate was introduced in 2010, the Czech government has paid out more than CZK 2.53bn (EUR 93.6m / USD 100m) in rebates to a total of 186 film and TV projects.

FOR WHAT

- 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

- 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

- 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

- Pass the test for European cultural and production criteria
- Minimum spend in Czech Republic of:
 - CZK 15m (EUR 555,000 / USD 594,300) for a feature, animated or TV film
 - CZK 2m (EUR 74,000 / USD 79,200) for a documentary film
 - CZK 8m (EUR 296,000 / USD 316,700) for a TV episode
 - CZK 1m (EUR 37,000 / USD 39,600) for an episode of 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

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.
- Applicants must submit the project's budget, estimate of eligible spend, shooting schedule for Czech locations, co-production or service agreement.

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

International productions that have benefited from the rebate include the feature films 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

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

State Cinematography Fund Czech Republic

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**CZECH FILM
COMMISSION**