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**25%  
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R E B A T E**



НАЦИОНАЛЕН ФИЛМОВ ЦЕНТЪР  
BULGARIAN NATIONAL FILM CENTER

## **Rebating Incentive-eligible costs of film productions made in Bulgaria**

*Rebating eligible costs of film productions, including series, is governed by the Film Industry Act and is administered by the National Film Centre Executive Agency.*

### **Incentive-eligible forms of audiovisual works shall be as follows:**

- A feature film having a runtime of over 70 minutes;
- A documentary having a runtime of over 60 minutes or a TV documentary series having an episode runtime of over 40 minutes;
- An animated film or animated series having a total runtime of over 24 minutes;
- A film intended for television or a platform, having a runtime of over 70 minutes or a TV drama having an episode runtime of over 40 minutes;

### **Qualifying shall be the works that:**

- Meet the cultural test criteria;
- Are made either wholly or at least partly in the Republic of Bulgaria;
- Are intended for public release and/or broadcast.

### **Who can apply?**

- A producer or a co-producer that has acquired the rights to the screenplay of the work;
- A provider of film production services that has concluded a contract with a producer, who has acquired the rights to the screenplay of the work for the purpose of the production of the said work.

### **Requirements for the Film-Incentive applicant:**

- The applicant shall be a legal person, registered under the Bulgarian law with filmmaking as its scope of activity or under the law of a member state of the European Union, a party to the EEA Agreement or under the law of the Swiss Confederation, or under the law of a third country; in the latter case the registration should have been made two years prior to the Film-Incentive application submission;
- The applicant shall make an audiovisual work in the required form;
- The applicant shall be entered into the register of the National Film Centre Executive Agency;
- In a five-year period prior to applying under the Film Incentive scheme, the applicant shall have made, completely or partly, at least one audiovisual

work in the required form that has had a theatrical release, or has been broadcast on TV and/or a platform for catalogued audiovisual works accessible to subscribers or has been screened at one international festival at the least;

- In the event of not meeting the aforementioned requirements, the applicant shall be the founder or a legal representative of such a legal person or a decade prior to applying under the Film Incentive scheme should have, in his/her capacity as the said legal person's chief executive or manager, made and/or participated in the production of at least one audiovisual work in the required form;
- Unregistered applicants, including with a branch under the Bulgarian law, shall register prior to the date of receiving the State aid;
- In the event of a coproduction, the applicant shall be the co-producer registered under the Bulgarian law for the purposes of the production of the work;
- In the event of a production, where no co-producer is registered under the Bulgarian law or the law of a member state of the European Union, a party to the EEA Agreement or the Swiss Confederation, eligible to apply under the scheme shall be a foreign producer through a provider of film production services, registered under the Bulgarian law, whereby the latter shall be the Incentive-eligible applicant;
- Eligible applicants under the scheme shall be solely a producer, co-producer or a provider of film production services that meet the criteria for an independent producer.

#### **Incentive-ineligible audiovisual shall be works as follows:**

- Reflecting adversely on the Republic of Bulgaria or the Bulgarian nation; undermining the legal norms and the constitutional principles; seeking to incite wars, racism, radical nationalism, religious hatred and national separatism, as well as discrimination;
- Containing pornographic elements; infringing upon or violating the dignity, honour, privacy; inciting, directly or implicitly, aggression and of propagandistic political or religious nature;
- Sports events, games or competitions;
- Talk shows, reality shows, 'lifestyle' or 'watch live' programmes;
- A daytime drama TV show; sitcom series;
- Programmes demonstrating hobbies or projects;
- Promotional and/or commercial audiovisual works regardless of their runtime, format or use;
- Footage for internal purposes unavailable to wider audiences.

### **Cultural Test criteria**

- *Cultural, artistic and creative content, employed creative method, plot of the screenplay and portrayal of the central protagonists in the context of the European cultural diversity and values;*
- *Assessment of creative cooperation and making use of local resources;*
- *Promotion of Bulgarian culture, social development, historical heritage, traditions and opportunities for tourism;*
- *A Bulgarian or European architectural, cultural or historical landmark, a place or location, reflecting important Bulgarian or European values;*
- *Taking innovative approaches and using techniques and technologies in the creative and technical production processes;*
- *The final film version shall be in a EU's official language.*

### **Eligible shall be costs as follows:**

- *Up to 25 per cent of the total amount of the eligible costs of goods and services provided within the Republic of Bulgaria by natural and/or legal persons registered under the Bulgarian law;*
- *Up to 25 per cent of the total amount of the eligible costs of services provided in the Republic of Bulgaria by natural persons registered under the law of a member state of the European Union, a party to the EEA Agreement or of the Swiss Confederation, whose income generated from a source in the Republic of Bulgaria is subjected to final tax under the Bulgarian law;*
- *Up to a limit of 80% of the overall production budget;*
- *Spent entirely in the Republic of Bulgaria.*

***The terms and conditions of applying for rebating the eligible costs shall be governed by the Implementing Regulation of the Film Industry Act.  
A fee is due on submitting the Film Incentive application.***

