

## Romanian Cash Rebate System 2024

### New call for projects April 2024

#### General terms

Cash rebate is 30% of the eligible Romanian spend.

- This state aid scheme has a multiannual character and runs until 31 December 2026 (to be extended) covering a maximum of **30%** of the eligible expenditure of film production performed on the territory of Romania.
- The state aid granted under this scheme consists of non-reimbursable financial allocations.
- **Minimum Romanian spend:**  
**20% of the total budget of the project**  
The total amount of eligible expenditure in connection with the implementation of the project is at least **100,000 Euro**;
- **Cap per project: 10 million Euro as maximum value of the state aid**  
Annual budget cap is the equivalent to 50 million Euro (if the annual budget allocated to the state aid scheme has been exhausted, applications for financing agreements which have not been allocated within the annual budget will be funded from the budget of the following year, if they are approved)

#### Type of productions that can benefit of cash rebate

- **SERVICE PRODUCTIONS** with the involvement of a registered Romanian film production company, based on a service agreement
- **CO-PRODUCTIONS**, either European or other international with financial and/or creative participation of a Romanian co-producer, based on a co-production agreement
- **ROMANIAN FILMS**
- All projects shall meet the **cultural test** criteria ("cultural product" eligibility test) which follows the usual European cultural tests.
- All film categories qualify: short, medium and long fiction films, television series and mini-series, films intended for direct video or internet distribution or any other type of support, artistic documentaries, animation movies;
- The work must be **publicly released within a maximum of 5 years** from first day of shooting in Romania.

#### Exclusions:

Commercials, TV sitcoms, reality shows, daily soaps, audiovisual works with electoral, political or religious propaganda; sporting events, games or competitions; talk shows; demonstrative programs for different hobbies or projects; lifestyle programs, free programs (without scenario) are excluded, violent and porn films are excluded.

#### Procedure for submission, selection of projects, implementation and payment of state aid:

##### 1) Register the project with the Film Office:

- ✓ The **application form** needs to be registered in order to obtain an **Applicant's Eligibility Certificate**;
- ✓ The project must **pass the cultural test**;
- ✓ After the Film Commission's approval, applicant will receive an **Eligibility Certificate, valid for two years**;
- ✓ **Eligible expenses can be incurred after submission of the registration request** (any expenditure incurred after the date of registration will be eligible, if the application will be approved, no need to wait for the Certificate).
- ✓ **Work must start within 60 calendar days** as of the date Certificate is issued;
- ✓ **Shooting must start within 9 months** as of the date Certificate is issued.

## 2) Implementation of the project:

- ✓ Applicant will deliver **monthly reports to the Film Office on value of local expenditure incurred** in relation to the project;
- ✓ **Within 30 calendar days as of the last day of shooting in Romania**, applicant submits a **Financing Agreement Request**, together with updated script and budget;
- ✓ After the Film Commission confirms project continues to meet all eligibility criteria, Financing Agreement is signed;

## 3) Upon completion of the production:

- ✓ **Within 6 months** as of the Financing Agreement date, **payment request must be submitted**, together with an **audit report** (certifying the amount of eligible expenditure actually incurred) and substantiating documents
- ✓ all substantiating documents regarding the expenses are submitted online;
- ✓ the payment request and documentation is **reviewed by Film Commission within 60 days as of submission** of full documentation;
- ✓ **payment is made within 120 calendar days** as of the date of the audit approval;

### Eligible expenses:

- payments made to Romanian companies;
- payments made to local individuals;
- payments made to foreign individuals, subject to withholding tax in Romania;

### Non-eligible expenses:

- payments incurred before registration of the project;
- payments towards foreign companies without Romanian tax residency;
- audit and marketing costs
- VAT

### ALIEN FILMS can provide:

- all the administration and legal framework for the production
- identification of the amount of cash rebate
- administration related to the cash rebate