[DK] New Danish production rebate

IRIS 2025-7:1/21

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Production discount schemes are an increasingly competitive parameter in film and series production. Therefore, Denmark has decided to strengthen the country's competitiveness in a global industry where films and series have become a powerful tool to tell stories, shape national identities and create economic growth. According to the political agreement of 10 June the new Danish production rebate scheme will come into force in 2026.

The scheme decided upon is organised as a reimbursement scheme, where 25% of eligible costs for production in Denmark can be reimbursed to the applicant.

A broad political majority has agreed on a production discount scheme for film and series production. DKK 125 million, equivalent to EUR 16.6 million, per year has been set aside for the scheme. It is divided into a pool of DKK 100 million for series, films and documentaries and a pool of DKK 25 million for animation.

In order to attract big blockbusters with weight and impact, the following minimum requirements have been set for the total budget of a production to be eligible for the production discount:

- Films: DKK 25 million

- Documentaries: DKK 4 million

- Animation: DKK 6.5 million

- Series: DKK 150 000 per minute and minimum DKK 15 million

To prevent a small number of larger productions from exhausting the pool, a ceiling of DKK 20 million, equivalent to EUR 2.7 million, has been set for support for any one production. This means that the scheme is attractive for larger, international productions, but also for Danish productions.

Further, according to the political agreement, the eligible costs are defined, to ensure that the support is granted to productions that locate a significant proportion of their production in Denmark. Thus, the minimum requirements for eligible costs are as follows:

- Films and series: DKK 3 million

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- Documentaries: DKK 1 million

- Animation: DKK 3 million

There will be two application rounds per year, where the selection of productions that can participate in the scheme will be based on objective criteria, including a production and culture test that rewards productions with many shooting days in Denmark and that make use of the strong Danish film industry and talent pool. Thus, the production and culture test will be using a scoring system to support works with a Danish cultural focus and specific production conditions.

It is further agreed that the production and culture test must accommodate the different conditions that apply to live action, animation and documentary. Animation and documentaries will be assessed according to separate criteria in the test in order for them to apply for the scheme on an equal footing with other productions.

The productions from the two pools with the highest scores in the test will be prioritised first when funding is awarded. Once these have achieved eligible costs of 25% or have reached the ceiling mentioned above, the productions with the next highest number of points will be prioritised and so on, until the pool of funds for the application round is exhausted.

The scheme also aims to attract capital for Danish productions from abroad. Therefore, each production must have a financing plan where at least 25% of the production's total budget comes from a foreign financing source.

The scheme funds are applied for based on an estimated budget for the costs associated with production in Denmark. However, 70% of the funding for the production's total budget must be confirmed at the time of applying for funding from the scheme. This ensures that funding is awarded to productions that can actually be realised.

Finally, it appears from the agreement that the support must target productions with experienced producers. Therefore, the main producer of each production must have produced at least one film, series, documentary or animation production with wide distribution in order to qualify for the scheme.

The scheme will be administered by the Agency for Culture and Palaces. The Danish Film Institute will promote the scheme internationally.

Aftale om produktionsrabat

https://kum.dk/fileadmin/_kum/1_Nyheder_og_presse/2025/Aftale_om_produktionsrabat.pdf

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Agreement on production rebate

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