[SK] New Film Incentives Strategy

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On 22 October 2013 the Slovak Parliament passed an Amendment (No. 374/2013 Coll., hereinafter “Amendment”) of Act. No 516/2008 Coll. on funding of the audiovisual sector (hereinafter “Act”). The Amendment was signed by the President on 11 November and will enter into force on 1 January 2014.

The main purpose of the Amendment is to increase the international competitiveness of the Slovak audiovisual industry by attracting international audiovisual productions to the Slovak Republic with cash rebates. While the present system of contributions for the domestic audiovisual sector remains the same, the new support scheme offers 20 % cash rebate of “just” expenditures made in connection with a film project that meets criteria laid down by the Act. “Just” expenditures are payments for goods and services to businesses established in Slovakia or revenue being taxed in Slovakia made after obtaining the “certificate on the registration of the film project” (hereinafter only “certificate”) from the Audiovisual Fund (hereinafter only “Fund”) office.

Only cinematographic works of fiction, documentary and cartoon, or works for television broadcasting meeting criteria of a “culture test”, or with co-production status according to the European Convention on Cinematographic Co-production are eligible for the certificate. Details regarding the culture test, the minimum length and the minimum budget of film projects are to be laid down by the bylaw of the Ministry of Culture.

The producer or the co-producer authorised by the rest of co-producers of the film project, or a person in contractual relationship with producer or co-producers of the film project are entitled to apply for the certificate. An applicant who is bankrupt or in liquidation, against whom execution procedures are in progress, whose financial relations with the public bodies are not fully settled, who breached the prohibition of illegal employment, or who has not submitted accounts for the financing from the audiovisual fund cannot obtain the certificate. The applicant must not be member of the board, member of the supervisory commission, the director of the Fund, or a person with a close relationship to the director. To apply for the certificate the applicant must pay a non-refundable administrative fee of EUR 1,000.

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If the film project successfully meets all criteria the applicant will obtain the certificate valid for three years. Having finalised the production the holder of the certificate can apply for a cash rebate. The Fund may reject an application with a valid certificate only if the applicant fails to present any of the necessary documents verifying the actual payments along with other confirmations from various public authorities.

The law explicitly states that there is no legal claim to the cash rebate. If the Fund does not reject the application it will issue a "confirmation of the total amount of just costs." Any financial support from public bodies will be deducted from this total amount. With this confirmation the Fund issues a proposal contract valid for thirty days. In this proposal, the Fund commits to provide 20 % of the confirmed just costs whereas the applicant guarantees that the production will meet the given criteria (genre, minimum length, budget, compliance with culture test) after its public release.

Zákon, ktorým sa mení a dopĺňa zákon č. 516/2008 Z. z. o Audiovizuálnom fonde a o zmene a doplnení niektorých zákonov v znení neskorších predpisov a ktorým sa menia a dopĺňajú niektoré zákony

http://www.justice.gov.sk/Stranky/SuborStiahnut.aspx?Url=%2fLists%2fZbierkaZakonovSR%2fattachments%2f388%2f374_2013.pdf

Amendment No 374/2013 Coll of Act. No 516/2008 Coll. on funding of the audiovisual sector

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