



Cash Rebate Support in Romania Up to 45% back for your eligible production spending!

**Minimum local spend:
20% of the total budget of the project, minimum 100.000 euros**

What is cash rebate support?

- it is a state aid scheme to boost local film industry which runs multianual between 2018 and 2020, with a yearly budget of approximately 50 million Euro,
- the support granted under this scheme consists of non-reimbursable financial allocations, up to 35% of eligible expense, with an additional 10% for specifically promoting Romania using locations.

What type of project qualifies for cash rebate?

Regarding format:

- the State aid is granted for the production of films regardless of the environment in which they are exploited, such as short, medium and long feature fiction film, miniseries or television series, films intended for direct video distribution or the Internet or any other type of support, artistic documentaries, animation films.

Regarding the type of production:

- service productions - based on an agreement with a Romanian service provider;
- co-productions - international or European, based on an agreement with a Romanian co-producer.

What are the eligibility conditions?

- minimum 18 points scored in the [‘cultural product’ eligibility test](#), similar to other European cultural tests;
- minimum 20% of the total budget of the project spent in Romania, maximum 80%;
- minimum 100.000 euros spent locally;
- 10 million Euro is the maximum financial allocation per project;
- for the additional 10% of cash rebate, the identification of the Romanian territory shall be visually or verbally marked, while 60% of the subject shall take place on Romanian territory(script extracts will be attached to demonstrate these claims)

What is considered eligible expense?

- fees, salaries and other payments, directly connected to the implementation of the eligible project ifor collaborators/employees who are taxable in Romania;
- any other payments for goods and services for the project implementation, offered by legal entities which have their registered office in Romania, they are fiscal residents of Romania and the goods or services are offered on Romanian territory.

What is the procedure for obtaining cash rebate in Romania?

- firstly, an [application form and necessary documentation](#) is submitted in order to obtain an Applicant's Certificate,
- if the project is eligible for rebate, an agreement for financial support will be signed,
- no later than 20 days from the project's last expense on Romanian territory and no later than 2 years after receiving an Applicant's Certificate, the applicant has to file a payment request and an auditor's report to certify the sum of eligible expense made on Romanian territory, which not exceed the one mentioned in the agreement for financial support.

How long do the procedures take take?

- evaluation of application takes around 40 days;
- it takes approximately 150 days to receive the cash rebate after submitting a payment request.

For further information, [this link](#) takes you the official website for the cash rebate scheme.

Contact us for guidance, administrative and legal support regarding the tax rebate application!