

FILM ESTONIA

Conditions of and procedure for allocation of support

1. GENERAL PROVISIONS

- 1.1. The conditions and procedure of Film Estonia for the allocation of support (hereinafter *the Support Scheme*) regulate the conditions of and procedure for applying for and allocating support out of the budgetary resources of the Ministry of Culture for the purpose specified in clause 1.2, reporting thereof and use of the support.
- 1.2. The objective of the Support Scheme is to foster the inflow of foreign capital into Estonia and cooperation between Estonian and foreign film producers for the production of audiovisual works in Estonia.
- 1.3. The support to be granted on the basis of the Support Scheme is support for the production of an audiovisual work. A prerequisite for the granting of support is incurring production costs of an audiovisual work in the territory of the Republic of Estonia.
- 1.4. The support to be allocated on the basis of the Support Scheme is state aid within the meaning of Article 107(1) of the Treaty on the Functioning of the European Union.
- 1.5. Upon granting of support, the EFI applies, in addition to this Support Scheme:
 - 1.5.1. Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1-78) (hereinafter *the block exemption regulation*), particularly Article 54 thereof;
 - 1.5.2. § 34² of the Competition Act;
 - 1.5.3. the Administrative Procedure Act;
 - 1.5.4. regulations of the Estonian Film Institute for aid support in the part not regulated by the Support Scheme.
- 1.6. An applicant for support (hereinafter the applicant) is a person whose principal area of activity is the production of audiovisual works and that is:
 - 1.6.1. a company registered in Estonia; or
 - 1.6.2. a branch of a company of a Member State of the European Union or a state which is a contracting party to the EEA Agreement and that has been registered in the commercial register in Estonia; or
 - 1.6.3. an Estonian subsidiary or branch of a company registered outside a Member State of the European Union or a state which is a contracting party to the EEA Agreement and the parent company of which has operated in the sector of production of audiovisual works for at least two years before the date of submission of the application.
- 1.7. A recipient of support is a foreign company whose principal area of activity is the production of audiovisual works.
- 1.8. The provider of support is the Estonian Film Institute (hereinafter *the EFI*).
- 1.9. The applicant and the recipient of support shall adhere to all the obligations arising from the state aid rules.

2. REQUIREMENTS SET FOR APPLICANT AND RECIPIENT OF SUPPORT

- 2.1. An applicant must have entered into a contract with a recipient of the support, the objective of which is the production of an audiovisual work in the territory of the Republic of Estonia.
- 2.2. On the basis of the Support Scheme no support shall be granted to a person that is subject to an outstanding recovery order following a previous decision of the European Commission or

judgment of the European Court of Justice declaring aid received as illegal or misused and incompatible with the common market.

- 2.3. On the basis of the Support Scheme no support shall be granted to a person in difficulty within the meaning of Article 2(18) of the block exemption regulation.
- 2.4. On the basis of the Support Scheme no support shall be granted, in addition to that specified in clauses 2.2 and 2.3, as well as in other cases provided for in Article 1 (2), (3) and (5) of the block exemption regulation.
- 2.5. The applicant's company must have employees of professional experience and training who have been working in the company for at least 12 months before the deadline of submission of the application and who are tax residents of Estonia within the meaning of subsection 6 (1) of the Income Tax Act and who meet the following qualification requirements:
 - 2.5.1. they have work experience of at least 5 years in the audiovisual field; or
 - 2.5.2. they have higher education at least in the field of film or media.
- 2.6. Total labour taxes must have been paid on the remuneration of the employees specified in clause 2.5 in the extent that equals at least double the average gross wage of Estonia in a calendar year on the basis of the data of Statistics Estonia.
- 2.7. The assessment of the tax residence as specified in clause 2.5 shall take place on the basis of Annex 1 to the "Declaration of income and social tax, unemployment insurance premiums and contributions to mandatory funded pension" (Annex 1 to Form TSD) of the 12 months preceding the submission of the application.
- 2.8. An application for the support, incl. application for post-production service, shall be submitted before the beginning of the production period (preparation, shooting and post-production) specified in the application.
- 2.9. An application may be submitted for producing an audiovisual work that has received minority co-production support from the state budget resources of the Republic of Estonia. In such a case an application shall be submitted on the basis of the terms and conditions determined in the Support Scheme by an Estonian minority co-producer.
- 2.10. An applicant must have opened, no later than at the moment of entering into a support contract, a bank account in a credit institution that has obtained an activity licence from the Estonian Financial Supervision Authority and that is the only bank account for using the foreign funds to be received from the recipient of the support for financing the Estonian production stage of an audiovisual work as well as other revenue and for settling the costs of the Estonian production stage.
- 2.11. At the moment of submitting an application an applicant may not have any arrears of state taxes or any arrears of interest calculated on an outstanding amount of tax or the applicant's arrears of state taxes must have been staggered. If the tax arrears have been staggered, the tax arrears must have been paid according to schedule. Under these conditions, arrears of state taxes are deemed to be the state taxes not paid by the applicant by the due date and the arrears of interest calculated thereon that exceed 100 euros.

3. CONDITIONS OF AUDIOVISUAL WORKS AND OVERALL BUDGET THEREOF

- 3.1. Support can be applied for the production of the following audiovisual works:
 - 3.1.1. production of a full-length feature film;
 - 3.1.2. production of a full-length animation film;
 - 3.1.3. production of a short animation film (the length of the film at least 10 minutes);
 - 3.1.4. production of an animation series (at least 13 episodes of a length of at least 5 minutes each);

- 3.1.5. production of a high-quality television series (the length of one episode at least 50 minutes);
- 3.1.6. production of a documentary film (the length of the film at least 50 minutes);
- 3.1.7. post-production of all the abovementioned works.
- 3.2. The following shall not be supported under the Support Scheme: amateur film projects, study, promotional and commercial film projects, pastime games, film projects of a pornographic nature or those promoting racism, hatred or violence.
- 3.3. The minimum overall budget of an audiovisual work shall comply with the following amounts:

Type of film	Minimum overall budget (EUR)
Feature film	1,000,000
Full-length animation film	2,000,000
Short animation film	250,000
Animation series (the series in total)	500,000
1 episode of a high-quality television series	200,000
Documentary film	200,000

4. SUPPORT INTENSITY AND LIMITS

- 4.1. The territorial minimum level of the Estonian production activities required in the Support Scheme is up to 50% of the overall budget of an audiovisual work. The Support Scheme shall apply up to 80% of the overall budget.
- 4.2. The support intensity is 20%-30% of the eligible costs of the Estonian production stage in accordance with the terms and conditions set out in *Annex 1* to the Support Scheme.
- 4.3. Regardless of the support intensity set out in clause 4.2, which proceeds from the eligible costs of the Estonian production stage, the intensity of the support proceeding from the Estonian creative staff shall be as follows:
 - 4.3.1. 30% if the Estonian production stage team has hired at least 2 creative employees who are tax residents of Estonia*;
 - 4.3.2. 25% if the Estonian production stage team has hired at least 1 creative employee who is a tax resident of Estonia*.

**List of creative specialities*

Type of film	Creative speciality
Feature film, high-quality television series	Director
	Scriptwriter
	Cinematographer
	Artist
	Composer
	Editor
	Sound designer
	Location sound recordist
	Costume designer

	Make-up designer
	Colorist
	2D animator
	3D animator
	Compositor
	Actor/actress – leading role
	Actor/actress – leading minor role
Animation film, animation series	Conception author
	Scriptwriter
	Director (if different from the conception author or scriptwriter)
	Production designer
	Character designer
	Cinematographer
	Composer
	Sound designer
	Editor
	Animatic designer
	Animator
	Background designer
	Compositor
	Colorist
Documentary film	Director
	Scriptwriter
	Researcher (if different from director)**
	Cinematographer
	Composer
	Editor
	Sound designer
	Location sound recordist
	Colorist
	2D animator
	3D animator
	Compositor

Post-production	Editor
	Sound designer
	Colorist
	2D animator
	3D animator
	Compositor

** *Researcher – background studies, preliminary interviews, searching for archival materials, etc.*

- 4.4. The intensity of the state aid to be granted for the production of an audiovisual work may not exceed 50% of the eligible costs of the project. Upon accumulation of the support, the rules set out in Article 8 of the block exemption regulation shall be followed. The total amount of the state aid to be allocated to the supported project shall be taken into consideration.
- 4.5. The intensity of the state aid to be granted for the production of an audiovisual work may be increased as follows:
- 4.5.1. to 60% of the eligible costs for cross-border productions funded by more than one Member State of the European Union and involving producers from more than one Member State;
- 4.5.2. to 100% of the eligible costs for audiovisual works and co-productions involving countries from the Development Assistance Committee (DAC) List of the OECD.
- 4.6. If pre-production support (scriptwriting costs, costs of development of an audiovisual work) or minority co-production support has been allocated to an audiovisual work from the state budget resources of the Republic of Estonia, these costs shall be deemed as costs of the Estonian production stage and they shall be taken into account when calculating the aid intensities specified in clauses 4.4 and 4.5.
- 4.7. In the case of this Support Scheme, eligible costs shall be calculated only on the part of the foreign funds received for financing the Estonian production stage.
- 4.8. The EFI shall determine the highest level of the support per audiovisual work.

5. ELIGIBLE COSTS

- 5.1. Eligible costs are costs of production of an audiovisual work that meet the requirements set out in the Support Scheme.
- 5.2. Eligible staff costs shall include remuneration of the applicant's or subcontractor's employees who are tax residents of Estonia along with the taxes paid and payments made thereon. The EFI may deem the staff costs to be eligible in respect of an employee who is not a tax resident of Estonia, but who has a significant impact on the Estonian film industry. A significant impact on the Estonian film industry shall be evaluated by the evaluation committee specified in clause 6.11 on the basis of the evaluation criteria set out in *Annex 3.2*.
- 5.3. The share of the staff costs of the employees specified in clause 5.2 out of the eligible costs shall comply with the following criteria:

Type of film	Overall budget of audiovisual work (EUR)	Minimum share of staff costs out of eligible costs
Feature film, documentary film, high-quality television series	< 2,000,000	30%
Feature film, documentary film,	≥ 2,000,000	25%

high-quality television series		
Animation film, animation series	< 2,000,000	45%
Animation film, animation series	≥ 2,000,000	40%

- 5.4. An applicant or subcontractor shall enter into an employment contract, a contract for services or an authorisation agreement with employees and make all the payments and pay all the taxes arising from the contract and law. The remuneration shall be in compliance with the time worked for the audiovisual work. The hourly fee payable to creative employees shall be at least equal to the average gross hourly wage in force in Estonia at the moment of submitting an application.
- 5.5. If the staff specified in clause 5.4 does not work full-time, only the working time calculated on the basis of a time calculation table can be indicated as eligible staff costs.
- 5.6. The costs of the following services provided by legal persons registered in Estonia shall be deemed eligible:
- 1) rent of shooting equipment;
 - 2) building materials, scenery, props, construction, landscaping;
 - 3) sewing, buying, renting of costumes;
 - 4) make-up supplies;
 - 5) rent of shooting locations, location costs, security services;
 - 6) accommodation services;
 - 7) catering;
 - 8) transport, heating, parking, couriers, travel costs, except international carriage of passengers the place of departure or destination of which is not in Estonia;
 - 9) picture post-production costs;
 - 10) sound post-production costs;
 - 11) ordering and recording of musical compositions;
 - 12) animation costs;
 - 13) digital visual effects;
 - 14) rent of office, communications and office costs, accounting;
 - 15) insurance;
 - 16) costs of legal services, except litigation;
 - 17) overhead costs of the applicant (up to 7% of the Estonian production budget) and production fee (up to 5% of the Estonian production budget);
 - 18) cost regarded as fringe benefits within the meaning of subsection 48 (4) of the Income Tax Act and taxes payable thereon that do not exceed the established limits.
- 5.7. Eligible costs shall not include the following:
- 1) purchase of film studio infrastructure and equipment, acquisition costs of real estate;
 - 2) acquisition costs of household electronic appliances;
 - 3) acquisition costs of office furniture and office equipment, except the acquisition of computers used only in the production process;
 - 4) consultation costs;

- 5) fines, pecuniary punishment, contractual penalty and default interest;
 - 6) procedural expenses related to judicial proceedings;
 - 7) non-monetary costs;
 - 8) value added tax;
 - 9) a cost that has been compensated for earlier from the funds of the state budget or other foreign aid;
 - 10) depreciation costs;
 - 11) non-monetary contributions;
 - 12) bank guarantees, financial and bank charges;
 - 13) cost of entry into a leasing contract of finance lease type, interest cost;
 - 14) costs of acquisition and development of office software that supports the support functions of the company;
 - 15) costs of transactions concluded between related parties within the meaning provided for in § 8 of the Income Tax Act, except in the case of transactions concluded at market value.
- 5.8. Eligible cost must be justified and necessary for carrying out the activities incurred in the course of the production of an audiovisual work and paid by the applicant.

6. APPLICATION, PROCESSING AND EVALUATION

- 6.1. Applications shall be received and evaluated according to the terms of the calls for applications that shall be determined by the management board of the EFI and disclosed on the website of the EFI.
- 6.2. Notification of suspension of the receipt of applications shall be given on the website of the EFI.
- 6.3. To apply for support, a written application shall be submitted, the form of which is available on the website of the EFI. All the documents required in the application form shall be annexed to the application (*Annex 2*).
- 6.4. An application shall be returned without a review in the following cases:
 - 6.4.1. the term for submitting the application has expired;
 - 6.4.2. the applicant does not meet the requirements provided for in clause 2 of the Support Scheme;
 - 6.4.3. the audiovisual work and its budget do not meet the requirements provided for in clause 3 of the Support Scheme.
- 6.5. The applicant shall be informed in writing of the refusal to review an application.
- 6.6. At the moment of applying for the support, the approved financing of the audiovisual work and the support being applied for under the Support Scheme shall cover the overall production budget within at least 50%.
- 6.7. The term for the processing of applications shall be up to 30 calendar days from the deadline of the call for applications.
- 6.8. In order to eliminate shortcomings in the application, 5 working days shall be granted to the applicant as from the date of notification of the shortcomings.
- 6.9. If the applicant has not eliminated the shortcomings by the deadline, the application shall not be reviewed.
- 6.10. The applications shall be evaluated by the EFI's Head of Production, the EFI's budget expert and an expert outside the EFI (hereinafter *the evaluation committee*). The evaluation committee shall

evaluate applications in accordance with the requirements set out in this Support Scheme. The evaluation committee may not evaluate applications which concern the situation specified in § 7 of the Anti-corruption Act.

- 6.11. If the budget of the call for applications is not sufficient enough for granting support in the amount applied for, the EFI may grant the applicant an amount that is smaller than the amount being applied for.
- 6.12. If the budget of the call for applications is not sufficient enough for granting support in the amounts applied for by two or more applicants, the evaluation committee shall evaluate applications in accordance with the requirements of the Support Scheme and the evaluation criterion “Order of magnitude of eligible costs” set out in *Annex 3.1*, on the basis of the points determined in which a ranking list shall be drawn up. Support shall be granted to applicants who have more points in the ranking list.
- 6.13. The evaluation committee may additionally take into account the evaluation criterion “Audiovisual work important for Estonia” set out in *Annex 3.2*.
- 6.14. The management board of the EFI shall make a decision to satisfy or not to satisfy the application within the term specified in clause 6.7. An applicant shall be notified of the decision in writing within five working days of making the decision.
- 6.15. A decision to satisfy the application shall become invalid if no support contract is entered into within six months of the date of making a decision to satisfy the application.
- 6.16. An applicant shall ensure, within six months after making a decision to satisfy the application, the financing of the budget of the Estonian production stage of the audiovisual work in the volume set out in the application. An applicant shall submit copies of contracts or written confirmations issued by other funders.

7. CONTRACT

- 7.1. A support contract to be entered into between the EFI and the applicant shall determine the terms and conditions of use of the support and the rights and obligations of the parties (incl. issues related to reporting and bases for repayment of the support).
- 7.2. A support contract shall be entered into within six months of the date of making a decision to satisfy the application.
- 7.3. If the EFI establishes that the applicant has committed a fundamental violation of the terms and conditions of the support contract or the Support Scheme, the EFI may withdraw from the support contract.

8. OBLIGATIONS OF APPLICANT FOR AND RECIPIENT OF SUPPORT

- 8.1. An applicant and recipient of support shall undertake to fulfil the requirements of the Support Scheme.
- 8.2. An applicant and recipient of support may not amend, without the consent of the EFI, the consolidated budget, schedule, authors, main actors/actresses or other approved documents of the Estonian production stage.
- 8.3. An applicant shall grant the EFI access to the original accounting documents related to the Estonian production stage and eligible costs.
- 8.4. An applicant and recipient of support shall undertake to preserve documents and other evidence related to the eligibility of cost for 10 years of the receipt of the support.

9. REPORTING

- 9.1. The report on costs incurred and revenue earned (incl. foreign funds obtained from the recipient of support and support allocated from the state budget resources of the Republic of Estonia)

during the Estonian production stage of an audiovisual work shall comply with the terms and conditions of the support contract and be consistent with the budget and financing plan annexed to the contract.

- 9.2. If the eligible costs serving as a basis for the calculation of the support are incurred in the period between the entry into the support contract and the approval of the final report outside Estonia, such a cost shall be deducted from the final amount of the support under the Support Scheme.
- 9.3. It must be possible to trace and distinguish the applicant's revenue and the costs incurred by the applicant in the accounting of the applicant on an accrual basis.
- 9.4. The report and all the documents annexed to the report shall be signed by the applicant.
- 9.5. Documents to be annexed to the report:
 - 1) a substantial activity report on the Estonian production stage;
 - 2) a comparison of all the costs incurred (incl. separately in terms of eligible costs of the Support Scheme and costs covered by revenue obtained from other state budget resources of the Republic of Estonia) and revenue earned during the Estonian production stage with the budget and financing plan of the Estonian production stage annexed to the support contract;
 - 3) a bank account statement confirmed by a credit institution specified in clause 2.10;
 - 4) general ledger and income statement printouts concerning eligible costs;
 - 5) Annex 1 to the "Declaration of income and social tax, unemployment insurance premiums and contributions to mandatory funded pension" (Annex 1 to Form TSD) of the staff costs of the applicant and subcontractor. If the declarations submitted reveal that the receipt of social tax is smaller than that in the case of the average gross hourly wage of Estonia, the EFI shall not approve the report until the applicant for support has paid the employee at least the average gross hourly wage of Estonia and paid on it the payments and taxes arising from the contract and law;
 - 6) at the moment of submitting the report the applicant may not have any arrears of state taxes or any arrears of interest calculated on an outstanding amount of tax or the applicant's arrears of state taxes must have been staggered. If the tax arrears have been staggered, the tax arrears must have been paid according to schedule. Under these conditions, arrears of state taxes are deemed to be the state taxes not paid by the applicant by the due date and the arrears of interest calculated thereon that exceed 100 euros.
- 9.6. The EFI may ask from the applicant supplementary information in addition to that specified in clause 9.5, including accounting source documents, deeds on acceptance of assets and contracts concerning eligible costs. Such documents shall be returned to the applicant after inspection.
- 9.7. The deadline for the submission of a report shall be determined in the support contract. It is possible, with good reason, to apply for an extension of the term for the submission of a report by up to 30 calendar days.
- 9.8. The EFI shall review a report within 30 working days of the submission by the applicant of the documents set out in clause 9.5 and make a decision to approve or not to approve the report within this period of time. The EFI shall notify the applicant in writing of the decision to approve or not to approve the report within five working days of making the decision.
- 9.9. The EFI shall not approve a report or make any payments to the recipient of support in the following cases:
 - 9.9.1. the applicant has, upon using the support, violated the law, the support contract or the Support Scheme;
 - 9.9.2. the applicant refuses to submit to a representative of the EFI or an auditor designated by the latter any documents related to the use of the support or the project that received

support or delays with the submission thereof for more than 30 working days of the submission of a corresponding request;

- 9.9.3. expense receipts are not in compliance with the requirements or the period, activity or objectives set out in the project application;
- 9.9.4. the conduct of the project activities as well as incurring and payment of eligible costs is not certified;
- 9.9.5. the applicant or recipient of support has been declared bankrupt, the company or branch is under liquidation or its business activities have been suspended.

10. PAYMENTS

- 10.1. Payments of the support shall be made to the bank account of the recipient of the support as set out in the support contract after the EFI has checked expense receipts of eligible costs and approved the final report.
- 10.2. The EFI shall be obliged to make a payment of the support no later than within ten working days of the date of approval of the final report.

11. INTERRUPTION OF PRODUCTION

- 11.1. If the Estonian production stage is interrupted due to the economic difficulties of the applicant or recipient of the support or due to his or her inability to continue the production of the film, the applicant shall be obliged to notify the EFI thereof immediately, after which the EFI shall make a decision on termination of the support contract and this shall result in the extinguishment of the applicant's right to receive support.

12. MARKING OF FILMS THAT RECEIVED SUPPORT

- 12.1. The opening and/or ending credits of an audiovisual work that has received support from the Support Scheme shall feature the logo of "Film Estonia".

13. DISCLOSURE AND NOTIFICATION

- 13.1. The EFI shall disclose on its website the name of the applicant, name of the recipient of support, name of the project, a brief summary of the content of the project and the amount being applied for.
- 13.2. The EFI shall enter all the data related to the granting of support in the register of state aid and de minimis aid.

14. RIGHTS AND OBLIGATIONS OF EFI

- 14.1. If an applicant and/or recipient of support intentionally provides false information and/or violates the terms and conditions of the Support Scheme, the EFI may withdraw from the contract and require repayment of the entire support paid.
- 14.2. The EFI shall undertake to set out in the decision to satisfy an application and in the support contract that the support is state aid covered by a block exemption within the meaning of Article 54 of the block exemption regulation.
- 14.3. The EFI shall undertake to preserve documents related to the granting of support for 10 years from the last grant of support granted on the basis of the Support Scheme.

15. VALIDITY OF SUPPORT SCHEME

The Support Scheme shall remain valid until 31 December 2020.

Approved by decision of supervisory board of EFI of 6 December 2017

**Annex 1: SUPPORT INTENCITY OF THE ELIGIBLE COSTS OF THE ESTONIAN
PRODUCTON STAGE**

Support %	Minimum rate of overall budget of a/v work (€)	Minimum rate of eligible costs of Estonian production stage (€)
20%		
Feature film	1,000,000	200,000
Full-length animation film	2,000,000	100,000
Short animation film	250,000	70,000
Animation series (the series in total)	500,000	70,000
1 episode of a television series	200,000	70,000
Documentary film	200,000	70,000
25%		
Feature film	1,000,000	400,000
Full-length animation film	2,000,000	200,000
Short animation film	250,000	100,000
Animation series (the series in total)	500,000	100,000
1 episode of a television series	200,000	100,000
Documentary film	200,000	100,000
30%		
Feature film	1,000,000	500,000
Full-length animation film	2,000,000	300,000
Short animation film	250,000	150,000
Animation series (the series in total)	500,000	150,000
1 episode of a television series	200,000	150,000
Documentary film	200,000	150,000
ONLY POST-PRODUCTION		
20%		
Feature film	1,000,000	30,000
Full-length animation film	2,000,000	30,000
Short animation film	250,000	30,000
Animation series (the series in total)	500,000	30,000
1 episode of a television series	200,000	30,000
Documentary film	200,000	30,000
25%		
Feature film	1,000,000	50,000
Full-length animation film	2,000,000	50,000
Short animation film	250,000	50,000
Animation series (the series in total)	500,000	50,000
1 episode of a television series	200,000	50,000
Documentary film	200,000	50,000
30%		
Feature film	1,000,000	80,000
Full-length animation film	2,000,000	80,000
Short animation film	250,000	80,000

Animation series (the series in total)	500,000	80,000
1 episode of a television series	200,000	80,000
Documentary film	200,000	80,000

Annex 2: ANNEXES TO APPLICATION

1. A brief description of the content (2-3 sentences).
2. Script.
3. Histories and filmographies of the applicant, recipient of support and co-production companies.
4. CVs and filmographies of the authors and producers.
5. Names of the persons who belong to the Estonian creative and technical teams of the Estonian production stage.
6. A description for the execution of the Estonian production stage (substantial and economic).
7. An overall schedule and a schedule for the Estonian production stage.
8. A consolidated budget and financing plan for the project.
9. A consolidated and detailed budget (incl. separately described eligible costs of the Support Scheme and costs covered by revenue obtained from other state budget resources of the Republic of Estonia) as well as a financing plan for the Estonian production stage, whereas the production fee of an Estonian film production company may form up to 7% of the costs.
10. A cash flow schedule of the Estonian production stage.
11. A cooperation or subcontracting agreement between the applicant and a foreign company that sets out rights and obligations between the parties, the amount of foreign funds and payment schedule, division of labour as well as other important terms and conditions.
12. Contracts or written confirmations from co-financiers.
13. A contract for transfer or licensing of proprietary copyrights of authors of the project to a foreign partner of the applicant.
14. An extract from the commercial register.
15. A written confirmation from the applicant and recipient of support on absence of the basis specified in clauses 2.2 and 2.3.
16. A written confirmation from the recipient of support on whether it is a large enterprise or SME (small and medium-sized enterprise) within the meaning of Annex 1 to the block exemption regulation.
17. In the case of the employees specified in clause 2.5, Annex 1 to the “Declaration of income and social tax, unemployment insurance premiums and contributions to mandatory funded pension” (Annex 1 to Form TSD).

Annex 3: ADDITIONAL EVALUATION CRITERIA

Annex 3.1. Order of magnitude of eligible costs

Type of film	Amount of eligible costs (EUR)	Points
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Feature film	$\geq 500,000$	3
	$\geq 400,000 - < 500,000$	2
	$300,000 - < 400,000$	1
Full-length animation film	$\geq 300,000$	3
	$\geq 200,000 - < 300,000$	2
	$100,000 - < 200,000$	1
Short animation film	$\geq 150,000$	3
	$\geq 100,000 - < 150,000$	2
	$70,000 - < 100,000$	1
Animation series	$\geq 150,000$	3
	$\geq 100,000 - < 150,000$	2
	$70,000 - < 100,000$	1
Television series	$\geq 150,000$	3
	$\geq 100,000 - < 150,000$	2
	$70,000 - < 100,000$	1
Documentary film	$\geq 150,000$	3
	$\geq 100,000 - < 150,000$	2
	$70,000 - < 100,000$	1
Post-production	$\geq 80,000$	3
	$\geq 50,000 - < 80,000$	2
	$30,000 - < 50,000$	1

Annex 3.2. Audiovisual work important for Estonia

An audiovisual work important for Estonia is deemed to be one:

- 1) whose script contains Estonian characters, location, historical events or other Estonian cultural specificity;
- 2) the creative employees of the recipient of support of which are recognised filmmakers of considerable international experience;
- 3) in whose production process, innovative technologies or means developed in Estonia are used about which articles have been published in international professional literature.