**FILM ESTONIA Guidelines**

**Type of incentive: cash rebate
Provider of support: Estonian Film Institute
Budget 2019: € 2 000 000 (not capped)
Deadlines: open call
webpage: www.filmestonia.ee**

**Contact: nele@filmi.ee**

Applicant: a company registered in Estonia
Recipient: a foreign company
Objective: production of an audio visual work in the territory of the Republic of Estonia
Support intensity: 20% - 30%

Cultural test: no

Support for the production of:

1) feature film (the length of the film at least 60 minutes);
2) documentary film (the length of the film at least 45 minutes);

3) animation film (the length of the film at least 3 minutes);
4) animation series;
5) high-quality television series;
6) post-production of all the above mentioned works.

Minimum overall budget/support intensity of the eligible costs of the Estonian production stage:

|  |  |  |
| --- | --- | --- |
| **Support %** | **Minimum rate of** | **Minimum rate of eligible** |
|   | **overall budget** | **costs of Estonian** |
|  | **of a/v work (€)** | **production stage (€)** |
| **20%** |   |   |
| Feature film | 1,000,000 | 200,000 |
| Animation (short and feature length)  | 250,000 | 70,000 |
| Animation series | 500,000 | 70,000 |
| 1 episode of a television series | 200,000 | 70,000 |
| Documentary film | 200,000 | 70,000 |
| Post-production | As listed above | 30,000 |
| **25%** |   |  |
| Feature film | 1,000,000 | 400,000 |
| Animation (short and feature length) | 250,000 | 100,000 |
| Animation series | 500,000 | 100,000 |
| 1 episode of a television series | 200,000 | 100,000 |
| Documentary film | 200,000 | 100,000 |
| Post-production | As listed above | 50,000 |
| **30%** |   |   |
| Feature film | 1,000,000 | 500,000 |
| Animation (short and feature length) | 250,000 | 150,000 |
| Animation series  | 500,000 | 150,000 |
| 1 episode of a television series | 200,000 | 150,000 |
| Documentary film | 200,000 | 150,000 |
| Post-production | As listed above | 80,000 |

Regardless of the support intensity proceeding from the eligible costs, the intensity of the support proceeding from the Estonian creative staff is:

1) 30% if the Estonian production stage team has hired at least 2 creative employees who are tax residents of Estonia;
2) 25% if the Estonian production stage team has hired at least 1 creative employee who is a tax resident of Estonia.

An Estonian creative worker is an Estonian resident including:

* for a feature film or quality television series – a scriptwriter, director, cinematographer, artist, composer, editor, location sound engineer, costume designer, make-up artist, colourist, 2D animator, 3D animator, compositor, leading actor/actress and supporting actor/actress;
* for an animated film or series, a screenwriter, director, main artist, character designer, cinematographer, composer, sound editor, editor, animatic artist, animator, background artist, compositor and colourist;
* for a documentary film, a screenwriter, director, background researcher (other than the screenwriter or director), cinematographer, composer, editor, sound editor, location sound engineer, colourist, 2D animator, 3D animator and compositor;
* for post-production, an editor, sound editor, colourist, 2D animator, 3D animator and compositor.

The share of the staff costs of Estonian employees/tax payers out of the eligible costs should be:

|  |  |  |
| --- | --- | --- |
| **Type of film** | **Eligible costs in Estonia (EUR)**  | **Minimum share of staff costs out of eligible costs** |
| Feature film, documentary film, high-quality television series | < 2,000,000 | 25% |
| Feature film, documentary film, high-quality television series | ≥ 2,000,000 | 500 000 EUR |
| Animation film, animation series |  | 40% |

**Eligible costs:** The costs of the following services provided by legal persons registered in Estonia shall be deemed eligible: rent of shooting equipment; building materials, scenery, props, construction, landscaping; sewing, buying, renting of costumes; make-up supplies; rent of shooting locations, location costs, security services; accommodation services; catering; transport, heating, parking, couriers, travel costs, except international carriage of passengers the place of departure or destination of which is not in Estonia; picture post-production costs; sound post-production costs;

ordering and recording of musical compositions; animation costs; digital visual effects; rent of office, communications and office costs, accounting; insurance; costs of legal services, except litigation; overhead costs of the applicant and production fee (up to 15% of the Estonian production budget); 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.

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.

At the moment of applying for the support, the approved financing of the audiovisual work and the support being applied for under Film Estonia shall cover the overall production budget within **at** **least 50%.**

**Processing of applications:** up to 30 calendar days
**Auditing** of final report: within 30 working days
**Payment:** directly to the recipient within 10 working days after the approval the final report