

Funding Guidelines 'FISA+'

Funding guidelines pursuant to § 7 of Austria's 2023 Film Location Act by the Federal Minister of Labour and Economy in agreement with the Federal Minister of Finance

In force from 8 May 2024 to 31 Dec 2024

Version dated 2 May 2024

Table of Contents

Preamble.....	4
Statutory Basis.....	6
Section I – General Provisions	7
1 Object and Purpose of Funding	7
1.1 Objects.....	7
1.2 FISA+ Administrated by AWS	8
1.3 ABA’s tasks in the framework of FISA+	8
2 Eligibility for Funding.....	9
2.1 Projects Eligible for Funding.....	9
2.2 Projects Not Eligible for Funding.....	9
2.3 No Legal Entitlement.....	9
2.4 Definitions of Terms	9
3 General Eligibility Conditions	12
3.1 Incentive Effect.....	12
3.2 Cultural Test	12
3.3 Independence of Media Service Providers	12
3.4 No Undertaking in Difficulty and No Companies Subject to an Outstanding Recovery as Defined by the GBER	12
3.5 Rules Defined in Collective Agreements and Statutory Rules	13
3.6 Green Filming – Green Bonus	13
3.7 Gender Gap Financing	14
4 Eligible Costs	15
4.1 Minimum Eligible Costs	15
4.2 Non-eligible Costs.....	16
5 Awarding Funds: Type, Scope and Level of Funding	17
Section II – Provisions for International Films, Series and Episodes	18
6 Conditions for Applicants	18
7 Project-specific Eligibility Conditions	20
7.1 International Films, Series and Episodes.....	20
7.2 Commercial Exploitation	20
7.3 Cumulation of Funding.....	20
SECTION III – Provisions for Austrian Films, Series and Episodes Not Commissioned by Media Service Provides.....	21
8 Conditions for Applicants	21

9	Project-specific Eligibility Conditions	22
9.1	Proof of Being an Austrian Film or Series.....	22
9.2	Commercial Exploitation	22
9.3	Minimum Overall Production Costs	22
9.4	Cumulation of Funding.....	22
9.5	Applicants' Shares	23
9.6	Agreements with Media Service Providers	23
9.7	Provisions for Co-Productions.....	24
9.8	Completion Guarantee.....	24
	Section IV – Procedure (Application, Payment, Settlement).....	25
10	Submission of Application and Decision Regarding Funding	25
10.1	Time of Submission	25
10.2	Application Documents	25
10.3	Calculation of the Applicants' Production Costs	27
10.4	Decision Regarding Funding	31
11	Payment and Contract Modalities	32
12	Settlement and Final Review.....	35
12.1	Cutting Support Funds.....	35
13	Duty of Information and Disclosure.....	37
14	Revocation and Repayment of Funds.....	38
14.1	Interest	39
15	Privacy.....	40
16	Evaluation.....	42
17	Final Provisions.....	43
	Annexes Section I.....	44
18	Annex 1: Green Bonus	44
19	Annex 2: Gender Gap Financing.....	55
	Annex Section II.....	57
20	Annex 3: Cultural Test for International Productions of Films, Series and Episodes .	57
	Annex Section III	61
21	Annex 4: Cultural Test for Austrian Films, Series and Episodes Not Commissioned by Media Service Providers	61

Preamble

The FISA (Film Industry Support Austria) funding programme was founded in 2010 to support the successful realisation of national and international cinematographic films by the Austrian film industry. In 2014, FISA was enshrined in law. Now, film funding in Austria has been given a new basis.

FISA+ will support international films, series and episodes produced by service productions as well as Austrian films, series and episodes which are produced for television and streaming services and which are not commissioned by audio-visual media service providers.

The Austrian Film Institute supports only cinematographic films that are either Austrian films produced by Austrian film producers on their own behalf or international co-productions with Austrian involvement.

The Austrian Television Fund funds only television films (including television series and documentaries) with a maximum overall budget of up to EUR 1.8 million and series with a maximum overall budget of up to EUR 600,000 per episode.

The Austrian government's programme for the period 2020–2024 provides for supporting the film location Austria by means of an incentive system for national and international film productions. Incentive systems play a significant role in the increasingly global and competitive film industry, providing production companies with a share of funding for their projects and thus constituting crucial factors in the process of selecting film locations. Many European countries use incentive systems to achieve a higher value added, attract foreign investments in their film industry, create jobs for skilled workers and sustainably establish a production infrastructure and digital know-how in an important area of growth of the cultural and creative industries. In addition, such incentive systems also have a positive effect on the tourism sector. Studies show that venues of films and series tend to turn into attractive holiday destinations.

FISA+ is aimed at supporting international quality productions that create a high value added and jobs in Austria, with the intention of achieving positive effects on sustainability, value added, employment and tax revenue in Austria.

Before the establishment of FISA+, there used to be no effective incentive instrument in Austria. This prevented the Austrian film industry from adequately benefitting from the enormous growth of the audio-visual sector worldwide.

As the realisation of film projects is preceded by a long planning phase, the potential provision of secure funding is essential for sustainably establishing Austria as an attractive film location. In this connection, it is also important that funding is also available for film projects that are mainly intended for streaming services.

The new Austrian Film Location Act and the FISA+ funding guidelines are intended to further improve the framework for the funding of films in Austria and guarantee secure financing for the film industry.

The present funding measures are to be implemented according to the guidelines below, as defined in agreement with the Austrian Federal Minister of Finance.

An independent body composed of film industry experts can be established within the Austrian Federal Ministry of Labour and Economy to identify ways of further developing and making Austria more attractive as a film location, focusing on its strategic orientation.

Statutory Basis

(1) The present funding guidelines are based on the 2023 Film Location Act (*Filmstandortgesetz*), Federal Law Gazette I, no. 219/2022.

(2) The ordinance issued by the Federal Minister of Finance on General Framework Guidelines for Awarding Federal Support (*Allgemeine Rahmenrichtlinien für die Gewährung von Förderungen aus Bundesmitteln*, ARR 2014), Federal Law Gazette II, no. 208/2004, is an integral part of the FISA+ funding guidelines. The 2014 ARR shall be subsidiary to the FISA+ funding guidelines and shall be applied in case the funding guidelines do not include any pertinent provisions.

(3) The present funding guidelines are in particular based on the European law principles listed below, with due regard to any amendments or legal provisions replacing them:

(4) Commission Regulation (EU) no. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, OJ of the EU L 187 of 26 June 2014, page 1 (General Block Exemption Regulation, GBER). Pursuant to Article 54 GBER, the present funding instrument will be registered for exemption from the notification requirement. Funding and administrative bodies shall make sure in an appropriate way that the funding is used to support a cultural project as defined by Article 54, lit. 2 GBER.

(5) Communication from the Commission on state aid for films and other audio-visual works 2013/C 322/01 of 15 November 2013.

Section I – General Provisions

1 Object and Purpose of Funding

(1) § 1 para. 1 of the 2023 Film Location Act defines 'FISA+' as federal funding measures for making Austria more attractive as a film location.

1.1 Objects

(1) The objects of the FISA+ funding measures include

1. increasing the competitiveness and attractiveness of Austria as a film location;
2. making Austrian film production companies and film production service companies more resilient;
3. increasing the value added created in the Austrian film industry and related sectors in Austria;
4. creating and preserving qualified jobs and thus improving the social situation of filmmakers in Austria;
5. utilising and expanding audio-visual infrastructure and production capacities, in particular technical and digital services, in Austria;
6. internationalising and professionalising the Austrian film industry;
7. providing incentives for making the production of films more environmentally friendly;
8. contributing to establishing gender equality in the film industry; and
9. contributing to safeguarding cultural diversity in film in Europe in the sense of Art. 167 TFEU.

(2) The funding is intended to not only maintain, but also sustainably improve the competitiveness of Austria as a film location, and increase the value added created at the film location, measured based on the number and scope of the funded projects. By mid-2027, when the funding measures will be evaluated, a significant increase is expected to have been achieved, in particular with regard to international films, series and episodes.

(3) Moreover, the funding aims at creating and preserving qualified jobs and achieving a better utilisation of audio-visual infrastructure, in particular technical and digital services, as measured based on the number of employees and production expenses of funded projects in the above-mentioned areas.

(4) A central focus is on providing incentives for making film productions environmentally friendly and sustainable by offering a higher funding rate to environmentally friendly projects. Success shall be measured based on the number of projects receiving said increased funding rate compared to the number of funded projects which do not comply with green filming standards.

(5) Another focus is on providing incentives for staffing more head departments with female filmmakers. Success shall be measured based on the number of projects that were granted so-called gender gap financing compared to the number funded projects which did not comply with gender gap financing criteria, in particular in Austrian films, series and episodes.

1.2 FISA+ Administrated by AWS

(1) The Federal Minister of Labour and Economy shall entrust Austria Wirtschaftsservice Gesellschaft m.b.H. (hereinafter referred to as AWS) with handling the funding measures as defined by § 8, para. 1 of the 2023 Film Location Act on behalf and for account of the Federal Government.

(2) AWS shall grant funds in keeping with the FISA+ funding guidelines. When managing the funding measures, AWS shall make sure that all eligibility criteria, in particular cultural and economic criteria, are met. AWS shall be responsible for the administration of the funding measures starting with the submission of applications to the payout of funds as well as ex-post reporting duties (TAM and SARI) according to subsidy law. AWS shall make decisions on granting funds within the framework of the applicable Austrian Federal Financing Act (*Bundesfinanzgesetz*) based on a liquidity plan.

(3) The Federal Minister of Labour and Economy may, at any time, decide to take on the decision on individual applications for funding or on all pending applications themselves without stating any reasons. They may also, at any time, permanently or temporarily and without stating any reasons, revoke the authorisation for AWS to take funding decisions.

1.3 ABA's tasks in the framework of FISA+

(1) Within the framework of FISA+, the Austrian Business Agency - Österreichische Industrieansiedlungs- und WirtschaftswerbungsgmbH (hereinafter referred to as ABA) shall be the first and main point of contact for giving advice and support to international film, television and streaming projects and potential applicants. ABA shall fulfil in particular the tasks below:

1. implementing further measures to make Austria more attractive as a film location;
2. promoting Austria as film location in other countries;
3. acquisition of international film, television and streaming projects;
4. supporting the establishment of transparent connections to Austrian film production companies and film production service companies;
5. giving advice and support to applicants before they submit their applications for funding as well as before and during shooting;
6. coordinating the realisation of FISA+ projects with regional organisations (film commissions).

(2) FILM in AUSTRIA, a department of ABA, shall actively promote Austria as a film location and shall act as intermediary between interested international film productions and the Austrian film industry. In coordination with the film industry, connections shall be established between international film, television and streaming projects and the Austrian film industry. Additionally, FILM in AUSTRIA shall offer advice on funding options for films, in particular FISA+, on appropriate film locations and questions pertaining to labour and tax law.

(3) ABA shall not be responsible for the administration of financial grants and shall not be involved in the funding decisions made by AWS.

(4) ABA shall comply with the provisions of the GDPR and the Austrian Data Protection Act (*Datenschutzgesetz, DSG*) when fulfilling its tasks.

2 Eligibility for Funding

2.1 Projects Eligible for Funding

(1) The following projects shall be eligible for funding:

1. international films, series and episodes (fiction, documentaries, virtual reality formats) which are entirely or partly created in Austria, meaning that value is created in Austria in accordance with Art. 54, lit. 4 of the GBER, but which do not meet the criteria for being certified as Austrian films or series, as well as
2. Austrian films, series and episodes (fiction, documentaries, virtual reality formats) which are not commissioned by media service providers as defined by § 2, para. 20 of the Austrian Audio-visual Media Services Act (*Audiovisuelle Mediendienste-Gesetz, AMD-G*), Federal Law Gazette I, no. 84, 2001. Austrian films must not be intended for being first released in the commercial cinema in case the theatrical release in the commercial cinema constitutes the main economic purpose of the film's release; they also have to provide proof that one or several media service providers contribute a minimum share to the financing of the fundable project, as detailed under 9.6. The conditions for the certification as Austrian film or Austrian series have to be met.

2.2 Projects Not Eligible for Funding

(1) The following projects shall not be eligible for funding:

1. films, series and episodes
 - a. which infringe applicable European Union law or laws of the Republic of Austria,
 - b. which focus on pornographic contents or
 - c. which violate human dignity or give rise to hate against groups of people or individuals on the basis of sex, race, colour, ethnic or social origin, genetic characteristics, language, religion or belief, political or other opinions, membership of a national minority, fortune, birth, disabilities, age or sexual orientation.
2. corporate or advertising films; recorded theatre and music performances; sports broadcasts; talk, game and casting shows; television interviews; television competitions and lotteries as well as news and information programmes;
3. cinematographic films produced by Austrian film producers on their own behalf and equivalent co-productions;
4. films that have already received funding from ÖFI or ÖFI+ or that plan such funding according to their financial plan.

2.3 No Legal Entitlement

(1) There is no legal entitlement to receive funding.

2.4 Definitions of Terms

(1) The definitions below shall apply for the present funding guidelines:

(2) For the purpose of the present funding guidelines, a **film** shall be defined as an independent, dramaturgically coherent audio-visual work, independent of its runtime.

(3) For the purpose of the present funding guidelines, a **series** shall be defined as a dramaturgically coherent audio-visual work consisting of several parts, independent of the runtime of the individual episodes.

(4) A **season of a series** is a part of a production which is defined by productional and/or dramaturgical factors and comprises several episodes.

(5) For the purpose of the present funding guidelines, an **episode** shall be defined as part of a whole series or of a season of a series or as an individual episode (e.g., a pilot, i.e., the first episode of a planned series).

(6) **Virtual reality** describes the representation of an artificial world using computer-generated images.

(7) International films, series or episodes are realised at a film location in Austria within the framework of **service productions**.

(8) For the purpose of the present funding guidelines, the term **film shooting** shall comprise real shooting days and virtual shooting days for creating digital film effects (hereinafter VFX) and animations.

(9) **Overall production costs** shall include all costs incurred for producing a film, a series, a season of a series or an individual episode.

(10) For the purpose of the present funding guidelines, **production costs incurred by the applicants** shall be costs as defined under 10.3.

(11) For the purpose of the present funding guidelines, the term **parts of a production** shall comprise production services directly related to the production of an international film, series or episode, until exploitability is achieved and/or until the film, series or episode is first exploited (in Austria or abroad), with the provision that said services can be assigned to one of the following areas: audio-visual image and sound (post-) production, animation and digital film effects (VFX) or film music.

(12) A **media service provider** as defined by § 2, para. 20 AMD-G, Federal Law Gazette I, no. 84/2001, shall be a natural or legal person who has the editorial responsibility for selecting audio-visual contents for the audio-visual media service and determines the way in which they are created.

(13) An **audio-visual media service** as defined by § 2, para. 3 AMD-G, Federal Law Gazette I, no. 84/2001, shall be a service as defined by Articles 56 and 57 of the Treaty on the Functioning of the European Union, where the principal purpose or a dissociable section of the service is devoted to providing information, entertainment or education programmes, under the editorial responsibility of a media service provider, to the general public via electronic communication networks (Article 2 (1) of Directive (EU) 2018/1972 establishing the European Electronic Communications Code, OJ no. L 321 of 17 December 2018, page 36); this shall include on-demand television programmes and audio-visual media services.

(14) The **independence of media service providers** as defined under 3.3 shall be determined based on the applicants' ownership structure. The **minimum share of one or several media service providers** stipulated for projects as defined by Section III shall, however, only refer to their contribution of a share to the financing of the fundable project. For projects as defined by Section III, evidence shall be provided one or several media service providers contribute a minimum share to the project's financing; said share must be used only for financing the fundable project.

(15) A **certification as Austrian film or series** serves as evidence that the fundable project is an Austrian film or series. The certification is issued by the trade association of the Austrian film and music industry. The criteria for the certification as Austrian film or series are defined in the ***guidelines of the trade association of the Austrian film and music industry for issuing a (provisional) certification as Austrian film or series.***

(16) A **commercial unit** is any fixed business unit by which an enterprise's business activity is executed in its entirety or in parts. In particular, the following units are referred to as commercial units: head office, branch office, field office, manufacturing site, workshop. This list including typical commercial units is not exhaustive in that other fixed business units may also be considered as commercial units. Mere warehouses, exhibition spaces or depots as well as the stock of products as such do not qualify as commercial units. Further, units merely designed for purchasing or acquiring information do not constitute commercial units, and neither do units merely serving preparatory and auxiliary activities.

3 General Eligibility Conditions

3.1 Incentive Effect

(1) It is a precondition for the granting of funding that a project is not feasible or only insufficiently feasible at a film location in Austria without receiving funding according to the present guidelines. It is permissible to grant funding only if funding has an incentive effect in the sense of Art. 6 GBER, i.e., applicants who receive funding change their behaviour and engage in activities that they would have engaged in only to a limited extent or not at all or at another location if they had not received the funding. The requirements set out in Art. 6 GBER must be met.

(2) The fundable project has to be financed based on the funding according to the present guidelines and other aids and grants. Applicants have to submit the relevant documents as defined in Section IV as evidence together with their application.

3.2 Cultural Test

(1) Funding must only be granted to projects which meet transparent national criteria which define cultural content. To ensure that only films, series and episodes with cultural content are awarded funding, AWS shall carry out a cultural test for each submitted project as part of the funding process.

(2) Further details on the cultural test for international films, series and episodes and Austrian films, series and episodes and the points that a fundable project has to score to qualify for funding can be found in Annexes 3 and 4.

3.3 Independence of Media Service Providers

(1) The independence of applicants shall be assessed based on the production company's ownership structure, production control, the volume of productions implemented for a single media service provider and the ownership of exploitation rights. Applicants shall be deemed not independent and thus not eligible for funding in case a media service provider who contributes to the financing of the respective project holds a majority share in the production company submitting the application. A majority share shall be defined as a media service provider holding more than 25% of shares or voting rights (via direct investments) or two or more media service providers together holding more than 50% of shares or voting rights.

(2) When submitting their application, applicants have to submit a confirmation of their independence certified by a notary or an attorney.

3.4 No Undertaking in Difficulty and No Companies Subject to an Outstanding Recovery as Defined by the GBER

(1) Pursuant to Article 1, lit. 4 c) GBER, applicants must not be in difficulty at the time of submitting their application; there must not be any insolvency proceedings against the company; and they must not meet the requirements for insolvency proceedings to be opened upon request of their creditors.

(2) Applicants who fail to comply with an outstanding recovery order pursuant to Article 1, para. 4 a) GBER based on a decision of the Commission determining the unlawfulness and incompatibility of an aid with the Internal Market shall be excluded from receiving funding.

(3) As part of their application, applicants shall submit a confirmation of their compliance with GBER provisions certified by an auditor.

3.5 Rules Defined in Collective Agreements and Statutory Rules

(1) During the realisation of projects funded according to the present guidelines, rules defined in collective agreements applicable for the Austrian film industry shall be applied as amended and complied with, where applicable. The collective agreement for filmmakers specifies rules for working hours, working conditions and remuneration. When submitting their application, applicants shall provide appropriate evidence of their compliance with these rules by including an adequate calculation of fees for filmmakers and prove it by submitting the respective accounting documents.

(2) Within the framework of their statutory obligations, applicants shall have a duty of care towards their employees when implementing the funded project, in particular when employing wards, and shall be obliged to comply with the Austrian Equal Treatment Act (*Gleichbehandlungsgesetz*) and the Federal Disability Equality Act (*Behindertengleichstellungsgesetz*).

(3) Applicants have to submit certification of their compliance as part of their application and submit appropriate protection concepts (their scope depending on the type of employment and number of working hours) as proof and provide evidence of the implementation of the respective concepts as part of the settlement process by documenting relevant measures. This shall in particular include child protection concepts, but also concepts and measures for the prevention of sexual assault and the professional representation of intimacy (intimacy coordination), for more safety on film sets and against discrimination and unfair treatment. Reference is made hereby to current guidelines such as the guidelines on preventing and combating sexual assaults in the film and music industry published by the Austrian Trade Association for the film and music industry and the Code of Ethics of the Austrian Film Institute.

(4) Statutory interest and/or compensation claims and rights of applicants which have been transferred to a collecting society for safeguarding purposes and can only be asserted by collecting societies shall be asserted exclusively by the collecting societies commissioned by the applicants.

3.6 Green Filming – Green Bonus

(1) The production of the fundable project has to be ecologically sustainable and comply with the applicable environmental standards in Austria.

(2) The Green Bonus, which constitutes a 5% increase of the funding rate, can only be granted in combination with funding as defined under 5.

(3) Requirements for granting the Green Bonus as defined under 5: E

Either the production company or the fundable project has to be certified by the Austrian UZ76 eco-label, or the applicants have to prove that they meet a specific number of criteria as set out in Annex 1 'Green Bonus', corresponding to the list of criteria defined by the Austrian Film Institute based on the

provisions of the UZ76 guidelines. Compliance with the criteria has to be reviewed by an independent reviewing body, in particular a body listed for reviewing criteria for the UZ76 eco-label or equivalent bodies.

3.7 Gender Gap Financing

(1) Gender gap financing provides for increasing aids granted to projects which achieve a specific target number of female employees in head departments by a lump sum of **EUR 25,000.00**. Gender gap financing can, however, only be granted in combination with a funding as defined under 5. The target number and further provisions are detailed in Annex 2 'Gender Gap Financing'. Gender gap financing cannot be granted for international production parts (post-production).

4 Eligible Costs

(1) Eligible costs¹ shall be that part of the **production costs incurred by the applicants**, not including VAT, which is spent as project-related expenses in Austria. The following conditions shall apply:

(2) A. Payments related to persons: Any wages, salaries, remuneration and fees shall be accepted as eligible costs, if and only to the extent that they are subject to unlimited or limited taxability in Austria and taxability in Austria applies to them even pursuant to the Double Taxation Agreement. The names of the applicants' employees involved in the production of the project shall be indicated in a cast and crew list as customary in the industry, including their relevant places of residence and/or business. In the context of gender gap financing as defined in Annex 2, the employees' genders shall be added to the crew list in the respective positions.

(3) The following limitation shall apply for projects as defined by Section II 'International Films, Series and Episodes': For persons subject to a withholding tax pursuant to § 99 of the Austrian Personal Income Tax Act (*Einkommensteuergesetz, EStG*) based on their work and/or services delivered, a maximum of 50% of the fee taxable in Austria will be accepted as eligible costs. This shall include artists. A precondition for eligibility shall be the submission of proof of withholding tax payments issued to an Austrian tax office.

(4) B. Payments related to companies:

Services delivered by companies shall be accepted as eligible costs only if

- a) the company delivering the service is verified to have its registered office or a commercial unit (branch office) in Austria as well as a business licence at the time of service delivery and invoice issuance pursuant to Art. 1, lit. 5(a) GBER and
- b) the invoiced service has in fact been delivered, i.e., purchased, leased or rented, in Austria, wherein material leased/rented must either be activated in the renting business's capital assets or permanently available in Austria, and
- c) the applicant has received a detailed invoice via the company or its commercial unit (branch office).

(5) For all productions with the exception of international production parts (the so called post-production), at least 48% of funded filming days must take place in Austria in their entirety. If filming takes place outside of Austria for good reasons, costs incurred by the applying company may be accepted for a limited number of filming days abroad, if all other requirements of eligibility for funding are met.

4.1 Minimum Eligible Costs

(1) Films, series or individual episodes shall be eligible for funding only if the accepted eligible costs as defined in 4 amount to

- at least **EUR 150,000.00** per application for a **feature film, a fictional series or a season or episode of a fictional series** or

¹ Cf. §§ 32–38 of the ARR 2014 (the general framework regulations for the awarding of grants financed out of federal funds)

- at least **EUR 80,000.00** per application for a **film documentary, a documentary series or a season or episode of a documentary series, or virtual reality.**

(2) For the funding of **international films, series or episodes** exclusively, the accepted eligible costs for **production parts** in the fields of audio-visual image and sound (post-)production, animation and digital film effects (VFX) as well as film music exclusively for an individual film or series project must amount to at least **EUR 25,000.00** per application.

(3) It shall be possible for multiple production service companies responsible for different production parts to join forces by way of an inner-Austrian co-production and to submit a joint application, provided it concerns the same fundable film or series project ('pooling'). In this case, the production service companies involved must appoint one applicant.

(4) Applicants shall declare their planned minimum spending in Austria in a plausible cost calculation as part of their application.

4.2 Non-eligible Costs

(1) Costs that are not eligible for funding shall include in particular:

- costs incurred prior to the date of application (cut-off date for acceptance), with the exception of costs for preparatory works as defined by Article 2, lit. 23 GBER;
- costs that cannot be clearly attributed to the fundable project;
- costs that do not usually incur for the production of a film, a series or an episode, i.e., cannot be attributed to any cost position according to a calculation scheme for film and series productions as customary in the industry;
- costs inconsistent with the special provisions set out in Sections II and III;
- costs inconsistent with the principles of expedient and provident economic management.

5 Awarding Funds: Type, Scope and Level of Funding

(1) Funding shall be granted pursuant to § 2 (4) of Austria's 2023 Film Location Act (*Filmstandortgesetz* 2023) as partial funding in the shape of a non-refundable grant.

(2) The funding shall constitute the granting of an 'other monetary contribution under private law' within the meaning of § 2 lit. 3 ARR 2014, which the Austrian government, in executing the corporate administration of a physical person or corporate entity external to the federal administration, awards out of federal funds for a service eligible for funding on the basis of a funding agreement under private law.

(3) The accepted eligible costs as defined under 4 shall constitute the basis for determining the amount of the grant which shall, however, not exceed **80%** of the total production costs of the fundable project (cap).

(4) The amount of the grant shall not exceed **30%** of the basis for determining the grant but shall be raised by **5 percentage points** to no more than **35%** if the project meets the requirements pursuant to Annex 1 'Green Bonus'.

(5) In order to receive the maximum support rate, the fundable project shall be required to display a respective need for funding; otherwise, a lower percentage may be applied.

(6) In the context of gender gap financing, irrespective of (3) through (5), the grant shall be raised by a lump sum of **EUR 25,000.00** pursuant to Annex 2 'Gender Gap Financing' if the fundable project reaches a target value of female employees in head departments as defined in Annex 2, which female employees have to be attributable to the applicant.

(7) In any case, irrespective of (3) through (6), the amount of the grant must not exceed a certain maximum amount per project, which amount shall be fixed at **EUR 5,000,000.00** for a film or individual episode and at **EUR 7,500,000.00** for a series, i.e., per series or season of a series.

(8) In terms of the amount of the grant to be requested per project, the maximum aid intensity pursuant to Article 54, lit. 6–8 GBER shall be observed. For difficult projects² within the meaning of the present regulations, a GBER aid intensity of up to 100% would be generally eligible. Funds taken immediately from EU programmes such as MEDIA shall not be considered in calculating the maximum level of financial support.

(9) A project shall be regarded as difficult if low market acceptance is expected and the chances of commercial exploitation are thus qualified as limited, in particular due to the project's experimental

² **Definitions for aid for culture and heritage conservation** 140. 'difficult audio-visual works': means the works identified as such by Member States on the basis of pre-defined criteria when setting up schemes or granting the aid and may include films whose sole original version is in a language of a Member State with a limited territory, population or language area, short films, films by first-time and second-time directors, documentaries, or low budget or otherwise commercially difficult works; (GBER: B REGULATION (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Text with EEA relevance) (OJEU L 187 of 26 Jun 2014, p. 1))

character and because the project is fraught with high risk based on its contents, its making, its artistic and/or technical creation or its cultural standard.

Section II – Provisions for International Films, Series and Episodes

6 Conditions for Applicants

(1) Applicants according to the present provisions may be film production companies and production service companies based in Austria which are independent of media service providers and taxable in Austria or such companies having a commercial unit (branch office) in Austria. This shall apply irrespective of their company seat as long as said seat is within the European Economic Area or in Switzerland.

(2) The provisions according to the above paragraph shall apply to companies that produce international films, series or episodes entirely or in part as executive production service companies for a company not based in Austria.

(3) The executive film production or production service company shall take on the compilation of technical and artistic means of implementation in Austria and ensure production and control thereof as well as assume responsibility for production expenses incurred in Austria.

(4) Applicants must be sufficiently qualified to implement the fundable project and thus have been responsible for the implementation of at least one comparable project as a production service company within ten years prior to the application as a physical person or corporate identity or via an affiliate under company law or have produced at least one comparable project as a film production company, irrespective of whether this was a TV, streaming or cinematographic film production and/or co-production.

(5) At the time of submitting their application, applicants shall have at their disposal a sufficient number of specialised experts with experience adequate to the scope of the fundable project so as to implement said project.

(6) Applicants shall only be eligible as a production service company if the companies are able to prove specialisation in filmmaking with regard to the fields of audio-visual image and sound (post) production, animation and digital film effects (VFX) or film music at the time of application and take care of sustainable creation of value and investments in Austria, which shall be ensured by the following provisions:

- long-term rental or possession of service-specific infrastructure, wherein, in the case of leasing, only the lessee may be an applicant;
- at least one full-year employee in Austria with expert qualifications (applicable only to corporate enterprises).

(7) It shall be possible for multiple production service companies responsible for different production parts to join forces by way of an inner-Austrian co-production and to submit a joint application, provided it concerns the same fundable film or series project ('pooling'). In this case, the production service companies involved must appoint one applicant.

(8) Media service providers shall not be eligible to apply for funding.

7 Project-specific Eligibility Conditions

7.1 International Films, Series and Episodes

(1) International films, series and episodes (fictional and documentary formats as well as virtual reality) according to this section shall be those that are entirely or in part implemented in Austria but do not meet the conditions to be certified as an Austrian film or series.

7.2 Commercial Exploitation

(1) International films, series and episodes according to this section shall be produced for commercial exploitation and not merely for private use. The applicant shall substantiate this in the application by attaching a respective declaration of intent by the commissioning company or the like.

7.3 Cumulation of Funding

(1) Support for international productions of films, series and episodes according to this section may be cumulated with support from other institutions or administrative bodies, with the exception of support out of federal funds, provided the sum of all aids for a project does not exceed the maximum aid caps as defined in Article 54 GBER.

(2) In the sense of Art. 8, lit. 3(b) GBER, undue overfunding includes one and the same set of fundable costs being funded beyond the maximum permissible amount (subsidy intensity) according to subsidy law. The recipient is obligated to declare the level of all funding for one and the same set of fundable costs to make sure funding does not exceed the maximum permissible amount according to subsidy law.

SECTION III – Provisions for Austrian Films, Series and Episodes Not Commissioned by Media Service Providers

8 Conditions for Applicants

(1) Applicants as defined by the present provisions may be film production companies and production service companies based in Austria which are independent of media service providers and taxable in Austria or such companies having a commercial unit (branch office) in Austria. This shall apply irrespective of their company seat as long as said seat is within the European Economic Area or in Switzerland.

(2) The provisions according to the above paragraph shall apply to companies that produce films, series or episodes in their own name and on their own account and that are responsible for the production or, in the case of joint productions (co-productions), co-responsible and actively involved in the production. Applicants shall not be eligible for application if their involvement in the project is merely financial.

(3) Applicants must be sufficiently qualified to implement the fundable project and thus have been responsible for the implementation of at least one comparable project as a production service company within ten years prior to application as a physical person or corporate identity or via an affiliate under company law or have produced at least one comparable project as a film production company, irrespective of whether this was a TV, streaming or cinema production and/or co-production. In the case of leasing, only the lessee may be an applicant.

(4) At the time of submitting their application, applicants shall have at their disposal a sufficient number of specialised experts with experience adequate to the scope of the fundable project so as to implement said project.

(5) Media service providers shall not be eligible to apply for funding.

9 Project-specific Eligibility Conditions

9.1 Proof of Being an Austrian Film or Series

(1) Austrian films, series and episodes according to this section shall be those which meet the conditions for being certified as an Austrian film or series. Applicants shall prove this in the course of the application procedure by presenting adequate documentation (a provisional certificate as an Austrian film or series issued by the Film and Music Austria (FAMA) association) and in the course of the settlement process by presenting the certificate as an Austrian film or series issued by the FAMA association.

9.2 Commercial Exploitation

(1) Austrian films, series and episodes as defined in this section shall be commercially exploited and must prove that one or more media service providers contribute a minimum share to their financing. The conditions regarding type, scope and amount of said share in financing and exploitation is defined in detail under 9.6. Exploitation by a media service provider via its platform (e.g., TV broadcast) shall constitute commercial exploitation.

(2) Austrian films must not be intended for being first released in the commercial cinema in case the theatrical release in the commercial cinema constitutes the main economic purpose of the film's release.

9.3 Minimum Overall Production Costs

(1) If an application is submitted for a feature film or documentary, regardless of their runtime, overall production costs must be at least **EUR 1,800,000.00**.

(2) If an application is submitted for a fictional or documentary series or an individual season or episode of a such series, overall production costs of an individual episode must be at least **EUR 600,000.00**.

(3) Provided no TV network is involved in the fundable project, to meet the minimum overall production costs within the meaning of this section, the overall production costs of two episodes may be taken together in the case of an intended runtime of **under 45 minutes** for one episode and the overall production costs of a maximum of four episodes may be taken together in the case of an intended runtime of under 20 minutes.

9.4 Cumulation of Funding

(1) Based on the present guidelines, funding for Austrian films, series and episodes according to this section may be cumulated with support from other institutions or administrative bodies, provided the sum of all aids for a project does not exceed the maximum aid caps pursuant to Article 54 GBER. Cumulation with support out of federal funds, in particular via the Austrian Television Fund, is not possible as a general rule. Exceptions include film, series and episodes that meet the conditions pursuant to § 27 (6) KommAustria Act (KOG), Federal Law Gazette I, no. 32/2001, as well as the Austrian Television Fund's guidelines for financial support ('*Exzellenzbonus*').

9.5 Applicants' Shares

(1) Applicants shall contribute their own share in the financing of a project, which must not be financed with public funds. The applicant's share shall be adequate to the project's scope and the applicant's capacities. An adequate applicant's share is typically 2.5% of the production costs incurred by the applicant.

(2) The applicant's share may include provisions for losses from cost positions in the calculation. It may be financed with the applicants' own funds or with proceeds from transferred rights of exploitation if the respective licence shares are available for the production of the fundable project and the transfer ensures adequate exploitation. Outside funds are considered equivalent to applicants' shares if granted to the applicants as a loan (e.g., bank loans), provided they are not public support funds. Licences may be considered as applicants' shares.

(3) Applicants' own services are considered equivalent to applicants' own funds in the context of applicants' own shares if they are classified according to customary fees and directly associated with the film's creation. Such work shall be classified at 100% in any case.

(4) Cost approaches for physical persons or corporate identities identical or in a close economic relationship to the applicants, a co-producer, a shareholder or the CEO of a co-producer appearing as a corporate identity shall be marked as internal cost allocation at customary prices and may be allocated to the applicants' shares.

9.6 Agreements with Media Service Providers

(1) Provided applicants intend to apply for funding for the fundable project in the context of the Austrian Television Fund's '*Exzellenzbonus*' pursuant to § 27 (6) KommAustria Act (KOG), Federal Law Gazette I Vol. 32/2001, a **30% share** of one or more TV networks shall constitute a condition for funding and proof of compliance with the detailed provisions concerning agreements with TV networks in the Austrian Television Fund's guidelines shall be presented.

(2) Otherwise, if applicants do not intend to apply for support in the context of the Austrian Television Fund's '*Exzellenzbonus*', the following provisions shall apply:

(3) A project shall only be eligible for funding if one or more media service providers contribute a share of at least 30% of the overall production costs to the fundable project's financing.

(4) Media service providers contributing a share to financing the overall production costs may acquire rights **for a maximum of seven years and, in the case of multi-part productions, a maximum of ten years**. Acquisition of other periods of use following initial release shall be permitted.

(5) The licence period shall begin upon initial release or no longer than twelve months following the official finalisation of the entire production.

(6) Contracts with media service providers contributing a share to the financing shall state a licence share of **at least 50%** of the overall amount to be paid by the media service provider(s).

(7) All media service providers' claims to profit sharing must follow the ratio between the co-production share (= the overall amount payable minus the licence share) and the approved overall production costs.

(8) In the case of profits, applicants shall receive an adequate share from media service providers, at least to the extent required by law. Said share shall be stipulated in the contract between applicants and media service providers.

(9) Media service providers shall grant applicants rights to obtaining clippings of their work; said rights shall be unlimited in terms of content, time and space.

9.7 Provisions for Co-Productions

(1) Media service providers shall not be co-producers within the meaning of the present guidelines.

(2) The involvement of co-producers shall be composed of financial, artistic and technical contributions. The artistic and technical contribution of each co-producer shall be appropriate to their financial contribution.

(3) A minority producer who is also the applicant shall contribute a minimum share of **20%** in the production's overall production costs.

(4) If only one media service provider is involved in the production, its share of financing shall be allocated to all co-production partners. Applicants shall be allocated a share of at least 20% based on the overall production costs.

(5) Applicants shall receive a share in proceeds from all types of exploitation at least according to the percentage of their share in the project's financing. In cases of distinct exploitation areas and fields, market size and value shall be considered.

9.8 Completion Guarantee

(1) Applicants and any majority-share co-producer shall declare in writing that they will have completed the intended production by a given time.

(2) If a completion bond is taken out for the intended production, AWS shall be included as a beneficiary.

Section IV – Procedure (Application, Payment, Settlement)

10 Submission of Application and Decision Regarding Funding

10.1 Time of Submission

(1) Written applications for funding shall be submitted directly to AWS and include all information and documentation required for proof of compliance with eligibility conditions attached in electronic form, exclusively using the aws funding manager at <https://foerdermanager.aws.at>. The conditions for using the aws funding manager are available on www.aws.at.

(2) Applications based on the present guidelines may be submitted no later than **31 October 2024**.

(3) No applications may be submitted for projects where shooting as defined by the present guidelines was started prior to application. For international productions of films, series and episodes as defined by Section II, the start of shooting in Austria or of the creation of production parts as defined by the present guidelines in Austria shall determine the cut-off date. In the case of virtual shooting, this shall mean the first day of virtual shooting in Austria or the production of digital assets in Austria, if the latter takes place prior to the first day of virtual shooting.

(4) Applicants shall fill out application documents correctly and completely and add any required declarations.

(5) Applications shall be processed in the order of their arrival at AWS.

(6) Proof of financing regardless of funding granted based on the present guidelines must be presented at the time of the decision on granting funding or no longer than six months following the date of submission

- a. in the form of a service production agreement and any approvals from regional film funding authorities in the case of international productions of films, series and episodes; and
- b. in the form of an applicant's own share and binding approvals by media service providers and film funding authorities to the tune of at least **55%** of the overall production costs in the case of Austrian films, series and episodes.

(7) In substantiated cases, the deadline for submitting proof of financing may be extended by AWS. In any case, AWS can only decide on granting support once the financing is guaranteed by applicants. If support approvals (in particular the Austrian Television Fund's 'Exzellenzbonus') are outstanding, the applicant must close the gap in financing using their own funds.

10.2 Application Documents

(1) In particular, the following proof and documentation shall be enclosed with the application:

- information on the applicants and proof of their qualification (business licence)
- confirmation that the conditions pursuant to Article 1, lit. 4c) GBER (companies in difficulty) do not apply
- project abstract (incl. screenplay or shooting draft)

- project schedule and, where applicable, shooting schedule
- (provisional) cast and crew list, specifying tax residence and nationality
- cost calculation ('customary scheme') for the fundable project, separated according to overall production costs (at least a sheet of calculated sums), applicants' detailed productions costs with the share of intended expenses in Austria (eligible costs) and the applicant's own services each individually highlighted

a) Additionally, for international productions of films, series and episodes as defined by Section II:

- financing and financial requirements plan
- information on the commissioning company or the company with primary responsibility including a current commercial register extract
- agreement with the commissioning company or the company with primary responsibility (service production agreement)

b) Additionally, for Austrian films, series and episodes as defined by Section III:

- financing and financial requirements plan with the applicant's own share highlighted
- (at least provisory) financing commitment explicitly highlighting the scope of rights acquired or to be acquired and the adequate licence share
- additionally, for co-productions, information on the co-producer constellation including a current commercial register extract and a co-production contract, pre-contract or declaration of intent (regulating artistic, technical and financial involvement as well as the distribution of exploitation rights)

c) To avoid FISApplus applications from 'shell corporations' used only for tax- or fraud-related reasons in post-production and to make sure that value added is created in Austria, a gateway test shall be conducted to verify the following:

- VAT number, if applicants are taxable under VAT rules in Austria
- evidence of business facilities or commercial units
- and/or evidence of full-year employment of at least one person

In case of doubt, a visit of such facilities shall be reserved to verify the existence of equipment and personnel. In such cases, the applicant shall be given the opportunity to produce additional evidence that the business or commercial unit in fact creates added value in Austria.

(2) Applicants shall undertake to volunteer, in the course of the application, information on any support out of public funds including EU funds they have been granted for the same service during the three years prior to filing the application, even with different earmarking, and on any such support from a different federal funding body or other authority including other regional or local authorities and the European Union for which the applicant will apply or has applied but not yet received a decision. The obligation to report subsequent applications for funding shall apply until conclusion of the fundable project. To prevent repeated support, any volunteered information will be verified with other funding authorities involved and the transparency database will be queried.

(3) If the application for funding is incomplete or fails to meet the requirements regarding substantiation or proof of eligibility, AWS may grant a term for completion of the application. If the application is not completed and/or any missing information or documentation is not submitted within the granted term, the application will be regarded as not submitted or as retracted. Filing another application shall be possible as long as shooting within the meaning of the present guidelines has not started.

(4) In case applicants are not granted support or their once granted support is revoked, for whatever reasons, all documentation shall remain at the disposal of AWS. AWS will retain said documentation no longer than until the termination of contractual relationships with the applicant or than until the expiry of legally mandated retention periods as well as, additionally, until termination of any legal disputes in which the information is required as evidence.

(5) If documentation is not available in a German-language original, AWS may request the applicant to have said documentation translated by a certified translator or submit a German summary of the substantial content relevant to processing the application, the accuracy and completeness of which the applicant shall confirm.

(6) The applicant shall confirm, in the course of the application and in the funding agreement, that the Austrian Federal Equal Treatment Act, the Austrian Federal Disability Discrimination Act and the non-discrimination provisions pursuant to § 7 b Austrian Disability Employment Act as amended from time to time are observed in executing the project.

(7) If the Austrian Television Fund's '*Exzellenzbonus*' is part of the financial plan submitted, AWS will reach out to RTR GmbH to discuss the progress of processing the application. If applications are complete, AWS may make a funding decision irrespective of outstanding approval from RTR GmbH and will notify RTR GmbH of the same. The '*Exzellenzbonus*' is exclusively processed by RTR GmbH.

(8) If, in the case of a co-production, multiple film production companies meet the eligibility conditions, only one of them may file the application. The film production companies involved with the co-production shall agree upon one applicant and file a declaration in which said applicant's name is indicated along with the use of the support funds, compliance with the respective modalities and eligibility conditions and the assumption of joint and several liability pursuant to § 891 Austrian General Civil Code regarding the case of repaying support funds.

(9) AWS may request further documents or verification from the applicant in case of doubt regarding compliance with the funding criteria.

10.3 Calculation of the Applicants' Production Costs

(1) Applicants' production costs shall include the types of costs set out in the table below based on a calculation scheme common in Austria for film and series productions. In calculating the production costs, the collectively agreed provisions of the Austrian film industry, where applicable, shall be considered. The principles of expedient and provident economic management shall be followed. Where appropriate, proof shall be provided that multiple offers have been invited if this is expedient with regard to the estimated order value. In calculating production costs, the value added tax (deductible input tax) shall be disregarded.

1. preliminary costs (preparatory works)
2. rights of use
3. wages, salaries, fees
4. visual and audio recording
5. studio shooting, original locations, sets
6. production design
7. editing, dubbing, mixing
8. image, sound: material and editing, post-production
9. insurance
10. travel and transport costs
11. project-related general costs
12. cost-cutting revenues
13. manufacturing costs (= sum of 1.–12.)
14. service production fee (only for productions as defined by Section II)
15. proceeds for the producer (only for productions as defined by Section III)
16. manufacturing overheads (only for productions as defined by Section III)
17. completion insurance
18. financing costs
19. overshoot buffer
20. production costs (= sum of 13.–20.)

(2) To be accepted as eligible costs, the provisions pursuant to §§ 32–38 of the General Framework Guidelines for Awarding Federal Support (*Allgemeine Rahmenrichtlinien für die Gewährung von Förderungen aus Bundesmitteln, ARR 2014*) must be met.

(3) For days of virtual shooting (VFX/animation), the following types of costs shall be included in the production costs:

storyboard, animatic/previz, concept & character design, environment/digital matte painting, modelling, rigging, texturing, shading, lighting, animation, visual effects, rendering, compositing, simulation, motion capture, rotoscoping, tracking. Calculation based on so called ‘person days’ shall be accepted.

(4) Free-of-charge, but priceable contributions of third parties (‘cashless sponsoring’) shall not be included in the production costs. They may be recorded in the calculation for the sake of comprehensiveness but have to be taken into account at the same level as cost-cutting revenues.

Costs of green filming

(5) Additional costs incurred by green filming (e.g., a green consultant, UZ76 licences, etc.) must be indicated in the detailed calculation and may be accepted as eligible costs.

Preliminary costs of the production (preparatory works)

(6) Preliminary costs may be accepted as eligible costs, including those incurred prior to application, if they are costs for preparatory work pursuant to art. 2 (23) GBER that incurred within one year prior to application.³

Rights to use, in particular screenplay

(7) Screenplay costs may only be accepted as eligible costs if invoicing and payment took place after application (cut-off date for acceptance).

Wages, salaries, fees

(8) Wages and salaries shall be listed in the calculation at least at the respective collectively agreed rates, where applicable, but at no more than 20% above those minimum wages. In particular cases of appropriate qualification and experience, an increase of up to 30% may be accepted as eligible costs.

(9) The position of line producer must be listed at no more than 2.5% of manufacturing costs to be accepted as eligible costs.

(10) When filling leading crew positions, the requirements of qualification and distinction of clear competencies ('two-man rule') shall be followed. In the case of multiple positions overlapping in time, compatibility of said multiple positions must be substantiated by the applicant.

Estimated own services (internal cost allocation)

(11) Own services shall mean all cost positions incurring for services provided by the applicants themselves or, where applicable, by the Austrian co-production company. This shall apply to all services provided by their associates, CEOs or individuals in a close economic relationship to them, including the producer's fee and manufacturing overheads.

(12) Own services shall be specially highlighted in the calculation and may be offset from the applicant's share. Own services exceeding the applicant's share may be listed in the calculation at the customary rates minus a 20% deduction. If the internally allocated costs are incurred for tangible services (e.g., rent for material), it must be possible to substantiate the calculated value with an alternative offer.

(13) The level of the estimated own services may only be raised in the final settlement process in exceptional, substantiated cases and only if previously reported to and approved by AWS.

Service production fee for productions as defined by Section II

(14) The applicant's calculated costs shall on all accounts include a service production fee as customary in the industry. In the context of supporting international films, series and episodes, said service

³ According to the GBER, works must not have been started prior to application (cut-off date for acceptance for costs). Art. 2 (23) GBER defines what is meant by 'start of works.' Preparatory works such as obtaining permits and conducting feasibility studies are not considered 'start of works.' For film productions, such feasibility studies are comparable to those preparatory works that usually fall within 'preliminary costs' in the industry, e.g., costs for location scouting or casting.

production fee may be accepted as eligible costs at a maximum of **10%** of the applicant's manufacturing costs.

Proceeds for the producer for productions as defined by Section III

(15) The applicant's calculated costs shall on all accounts include proceeds for the producer. In the context of supporting Austrian films, series and episodes, said proceeds may be accepted as eligible costs at a maximum of **7.5%** of the applicant's manufacturing costs.

Manufacturing overheads for productions as defined by Section III

(16) Manufacturing overheads shall be accepted as eligible costs exclusively in the context of supporting Austrian films, series and episodes at a lump sum of no more than 7.5% of the applicant's manufacturing costs.

(17) In particular, the following costs shall be counted as manufacturing overheads and shall therefore not be included in the calculation as individual manufacturing costs:

- expenses for installation and maintenance of permanent office spaces as well as overall office supplies;
- overall mail and telephone costs;
- overall personnel costs (administration);
- overall insurance;
- expenses for audits;
- interest and bank expenses for general loans;
- overall representation expenses;
- travel costs and expenses not directly, but only indirectly used for the respective project, in particular in the context of meetings, negotiations and inspections, etc.

(18) Both the producer's proceeds/service production fee and the manufacturing overheads shall be calculated cost positions and, if exceeded, any increase thereof cannot be accepted as eligible costs. The amount shall remain no higher than calculated. If, on the other hand, the costs fall below the calculation, the lump sums must be re-calculated.

Financing costs

(19) Financing costs are typically accepted at the interest rate (including incidentals) of Austrian banks granting film loans, but never at more than 8% above the respective euro base interest rate.

Overshoot buffer

(20) In the calculation, any overshoot buffer (at a level of up to 8% of manufacturing costs, in exceptional cases up to 10%) may be eligible up to the level calculated based on the eligible manufacturing costs. To be accepted, said costs must in fact have been incurred according to the final list of costs and the overshoot must be reasonably substantiated.

10.4 Decision Regarding Funding

(1) AWS shall award support funds pursuant to the subject guidelines. AWS shall make said funding decision based on liquidity planning in the framework of the applicable Federal Financial Framework Act. AWS will typically decide about complete applications within **30 business days** of their submission.

(2) The applicant shall be informed by AWS about its decision on awarding support in writing. If the support is granted, AWS shall send the applicant a fixed-term support offer. If the applicant accepts said support offer with any associated conditions and requirements within the set term, a funding agreement shall be accomplished.

(3) In the case an application is rejected, AWS shall inform the applicant about the reasons essential to said decision in writing.

(4) Upon receiving the support offer, the applicant shall undertake to notify AWS immediately if any changes in the project constellation have occurred as compared to that indicated in the application. In the case of substantial deviations, those shall be substantiated and re-evaluation of the project by AWS becomes necessary.

(5) If implementation of the fundable project is started before the funding agreement comes into effect, this shall be at the applicant's sole risk and shall occasion no obligation whatsoever for AWS.

11 Payment and Contract Modalities

(1) The support funds shall be paid in instalments by AWS upon meeting the conditions and requirements as defined in the funding agreement.

(2) a) For international productions of films, series and episodes, payment shall be in **three** instalments:

- 30% upon start of shooting or after the start of creation of production parts in Austria;
- 40% upon conclusion of shooting in Austria or of creation of production parts in Austria;
- 30% upon conclusion of the settlement and final review thereof.

(3) Review of the use of funds as earmarked shall be conducted by AWS and take place as follows:
The following must be presented to AWS prior to the **first** payment:

- the support offer with the company signature;
- proof of meeting the conditions and requirements associated with the funding agreement;
- verification by the social security provider and the revenue office in charge that there are no active enforceable financial obligations to the social security provider and the revenue office in charge;
- suitable proof of the start of shooting or the start of creation of production parts in Austria.

The following must be presented to AWS prior to the **second** payment:

- proof of meeting the conditions and requirements associated with the funding agreement;
- verification by the commissioning/mainly responsible company that the agreed-upon contractual subject matter has been approved;
- verification by the social security provider and the revenue office in charge that there are no active enforceable financial obligations to the social security provider and the revenue office in charge;
- a report indicating at least proof as customary in the industry of the actual shooting days and/or the actual creation of production parts in Austria;
- proof in terms of figures, i.e., a verifiable list of all earnings and expenses associated with the funded project, comprising a preliminary list of production costs, including a detailed list of eligible costs actually incurred and an updated financial plan;
- a specimen copy (e.g., DVD) at least of the parts shot or otherwise created in Austria.

The following must be presented to AWS prior to the **third** payment:

- proof of meeting the conditions and requirements associated with the funding agreement;
- verification by the social security provider and the revenue office in charge that there are no active enforceable financial obligations to the social security provider and the revenue office in charge;
- proof in terms of figures, i.e., a verifiable list of all earnings and expenses associated with the funded project. A final cost list of production costs, including a detailed list of eligible costs actually incurred and the final financing, shall be compiled and signed by the applicant and submitted;
- a specimen copy (e.g., DVD) of the funded project including opening and/or end credits.

(4) b) For Austrian films, series and episodes, payment will generally be in **four** instalments, based on the project's progress and financial need:

- 30% upon commencement of the funding agreement;
- 30% after start of shooting;
- 20% after the middle of shooting (halfway);
- 20% after completion and final review.

(5) The applicant may request a different breakdown of instalments based on a financial need plan, wherein the final payment must be at least 10% of the entire sum.

The following must be presented to AWS prior to the **first** payment:

- the support offer with the company signature;
- proof of complete financing of the entire project;
- proof of meeting the conditions and requirements associated with the funding agreement;
- verification by the social security provider and the revenue office in charge that there are no active enforceable financial obligations to the social security provider and the revenue office in charge.

The following must be presented to AWS prior to the **second** and **third** payments:

- proof of meeting the conditions and requirements associated with the funding agreement;
- suitable proof of the start of shooting or having reached the middle of shooting, respectively.

The following must be presented to AWS prior to the **fourth** payment:

- confirmation of a final review by at least one media service provider;
- certification as an Austrian film or series;
- proof of meeting the conditions and requirements associated with the funding agreement;
- verification by the social security provider and the revenue office in charge that there are no active enforceable financial obligations to the social security provider and the revenue office in charge;
- a report indicating at least proof as customary in the industry of the actual shooting days and/or the actual creation in Austria;
- proof in terms of figures, i.e., a verifiable list of all earnings and expenses associated with the funded project. A final cost list of production costs, including a detailed list of eligible costs actually incurred and the final financing, shall be compiled and signed by the applicant and submitted. For co-productions, a final cost list of production costs signed by all co-production companies involved as well as the final financing of the overall production costs shall be presented.
- a specimen copy (e.g., DVD).

(6) Notwithstanding any other provisions of the present guidelines, payments and claims by the applicant shall be forfeited if they have not been invoked within **three years** after the funding agreement has taken legal effect while meeting the conditions for payment. In this case, it shall not be possible to assert such claims either in or out of court or via offsetting against other charges.

(7) The granted funds must not be ceded, assigned, bonded or otherwise disposed of.

(8) The granted funds must not be used to make provisions or accrued liabilities pursuant to the 1988 Austrian Income Tax Act (EstG 1988), Federal Law Gazette no. 400, or to the Austrian Commercial Code (*Unternehmensgesetzbuch*, dRGBI S 219/1897).

(9) The funding agreement and its supplements must be in writing and define the contracting parties' rights and obligations.

(10) The opening and end credits of the funded projects must indicate support by FISA+ in a size as customary in the industry. The FISA+ logo and the Film in Austria (ABA) logo must on all accounts be included in the end credits. The logo is available on www.filmstandort-austria.at.

(11) When scenes are shot in Austria, it is important that announcements and country-specific PR material pertaining thereto mention that the shooting is supported by FISA+ and Film in Austria (ABA).

(12) PR material (such as electronic press kits (EPK), photos, behind-the-scenes material, testimonials given by the director, the production team and the main cast) for the purpose of national and international advertising activities and archiving shall be placed at the disposal of AWS and ABA free of charge. AWS and ABA shall be granted the right of use of photos and videos for their PR work as customary in the industry.

12 Settlement and Final Review

(1) To prove use of the support funds as earmarked, applicants shall keep a separate record on all earnings and expenses of the project.

(2) If the partial payments are not invoked within six months from the declared completion date (for international productions: conclusion of shooting/production parts in Austria), AWS may grant a grace period. The final cost list must be presented within this period in a clear and informative manner with sufficient detail to allow verification. Otherwise, the claim to payment of any open instalments shall irreversibly expire.

(3) The proof in terms of figures shall be presented in the shape of a compilation of verifiable original receipts and relevant records on estimated own services, and it shall include a target–actual comparison. Discounts and cashbacks shall be deducted from the respective cost positions of the final cost list. Proceeds from sales of assets (objects as well as rights) included in the production costs, insurance benefits or returns of premiums, advertising and sponsoring benefits shall be indicated as cutting costs.

(4) To invoke the ‘Green Bonus’, proof of green filming shall be submitted as defined in Annex 1 ‘Green Bonus’.

(5) AWS shall conduct the review of the use of funds based on original receipts, bank account statements, records on estimated own services, accounting statements, employment and special-order contracts, etc. Copies of such documentation shall be provided to AWS in electronic form. If multiple Austrian funding institutions are involved in a project, joint reviews may take place.

(6) The final review can only be regarded as completed when proof of the project’s exploitation has been presented (release in cinemas, television or streaming services).

(7) Proof must also be presented that the logo has been used as stipulated in the contract.

12.1 Cutting Support Funds

(1) The granted subsidy may be cut to the extent admissible under 3.1 (incentive effect),

1. If, after having submitted the application, the applicant receives support for the same service, even with different earmarking, from a different federal body or a different authority, including different local or regional authorities, which was not known at the time of granting the support; or
2. if they contribute or are able to contribute more own services than initially agreed, provided no change of agreement appears expedient to AWS; or
3. if the level of contractually stipulated eligible costs is undershot, but the minimum of eligible costs according to 4.1 is still achieved. If the minimum of eligible costs according to 4.1 is undershot, the provisions of 14. ‘Revocation and Repayment of Funds’ shall apply.

(2) Funds shall not be cut, if the contributions according to 1. and 2. are needed to provide the funded service as initially agreed.

(3) If the funds have already been paid, they shall be reclaimed according to paragraph 4; otherwise, payment shall be reduced to the cut amount.

(4) The applicant shall undertake to pay back unused support funds after conclusion of the final review of the funded project while charging interest of 2 percentage points above the applicable base interest rate per year from the date on which the support funds were paid. In the case of delays in repayment, a default interest rate of 9.2 percentage points above the applicable base interest rate per year starting the date of delay shall apply. The base interest rate for the first calendar year of each half-year shall determine the calculations for that respective half-year.

(5) Unused support funds shall be repaid if the subsidy cut based on the reasons given in paragraph 1, 1. through 3. is lower than the amount of support funds already paid.

13 Duty of Information and Disclosure

(1) Applicants shall undertake

1. to promptly and pro-actively notify AWS of any events which delay or prevent implementation of the project or would require changes with respect to the funding agreement or to conditions and requirements as agreed and to attend to such obligations of notification without delay in each case.

2. to allow AWS and/or bodies or agents of the federal government and the European Union to review their books and receipts as well as any other documentation designed to verify execution of the project on location on the applicant's or third parties' premises or to produce such documentation on their request, to disclose or have disclosed all necessary information and to provide a suitable respondent for this purpose. The reviewing body shall decide whether and how such documentation is connected to the project.

3. to safely store all books and receipts as well as other documentation as described under 2. in an organised manner for ten years starting at the end of the year in which the full support funds have been paid, but no later than the completion of the project; should European Union law provide for longer terms, those terms shall apply. In general, suitable image and data media may be used for storage, provided complete, organised, identical, faithful and verifiable rendering is ensured at any time until expiration of the storage period.

4. to disclose any additional information required to assess achievement of the support goals within the meaning of the present guidelines and present related documentation to AWS and/or the Federal Ministry of Labour and Economy. In the case of suspected malpractice, AWS reserves the right to exhaust all legal options.

14 Revocation and Repayment of Funds

(1) The applicant shall be obliged – under the caveat of enforcing farther-reaching legal claims, in particular a repayment obligation pursuant to § 30b Foreign Nationals Employment Act (*Ausländerbeschäftigungsgesetz*) – to immediately repay the support funds upon written request by AWS, the federal government or the European Union and the right to granted and not yet paid-out support funds shall cease, if, in particular:

1. AWS, federal or European Union bodies or agents have been incorrectly or incompletely informed of essential facts by the applicant, in particular such facts that would have affected the funding decision;
2. the applicant has failed to make the requisite reports, submit proof or provide required information, provided in such cases a written reminder with an appropriate deadline and explicit mention of the legal consequence of non-compliance has been unsuccessful, and other notifications set out in the present guidelines have been disregarded;
3. the applicant has failed to report on their own initiative and without delay – in any case before any review or its announcement – any events which delay or frustrate the implementation of the funded service, or which would require changes thereto, in particular if proper financing of the project is no longer guaranteed;
4. intended control measures are obstructed or prevented or the right to receive support can no longer be validated within the period of time scheduled for the storing of documents;
5. the support funds have been entirely or partially used in a manner adverse to their dedicated cause;
6. the provisions of § 8 (1) and (2) of the Austrian Anti-Social Fraud Act (*SBBG*) have been violated;
7. the project can no longer be implemented or will not or has not been implemented in due time;
8. the assignment ban, the directive ban, the pawning ban or any other restriction pursuant to § 24 (2) 11 ARR 2014 has been violated;
9. the regulations of the Equal Treatment Act have not been complied with by a funded company;
10. the Federal Disabilities Equality Act or the Non-Discrimination Act pursuant to § 7b Disability Hiring Act (*Behinderteneinstellungsgesetz*) is being disregarded;
11. bodies of the European Union are demanding disruption or revocation; or
12. other eligibility criteria, terms or conditions for support, in particular those intended to ensure achievement of the purpose of support, have not been met.

(2) Instead of a complete revocation as set out in (1), merely partial ceasing or repayment of support funds may be applied in individual cases, if

1. obligations of the applicant are dividable and the achieved partial contribution is in itself worthy of support;

2. the applicant is not at fault for the cause for revocation; and

3. AWS and the federal government continue to be able to reasonably uphold the funding agreement. On no account can the funding agreement be upheld if reporting obligations are breached or if violations of protection acts by governance bodies or authorities have been detected.

(3) If the service will be able to be or has been achieved only partially without any fault on the part of the applicant, the Ministry of Labour and Economy shall be able to waive revocation and repayment of the support funds dedicated to the accomplished part of the project, if said accomplished part is in itself worthy of support.

14.1 Interest

(1) The repayable amount shall be subject to 4% interest p.a. based on the compound interest method beginning on the date the support funds were paid. If said interest rate is below the interest rate stipulated for revocations by the European Union, the European Union interest rate shall apply.

(2) If repayment of the support funds is delayed, a default interest rate of 9.2% above the applicable basic interest rate p.a. shall be stipulated beginning with the start of the delay. The basic interest rate applicable on the first calendar date of each half-year shall be relevant for the respective half-year.

15 Privacy

(1) Applicants shall acknowledge, both in the application and in the funding agreement, that the federal government as the responsible authority or the federal government and AWS as administrative body shall be authorised, as the joint responsible authorities or as responsible authority and processor, respectively,

1. to process personal data acquired in connection with the initiation and processing of the agreement, if this is necessary for the conclusion and processing of the funding agreement, for control purposes and for fulfilling the tasks legally invested in the federal government;

2. to collect personal data necessary for the assessment of compliance with the eligibility criteria for funding beyond information volunteered by the applicants also from other federal bodies in question or another legal entity that grants and handles relevant support or from any other third parties and to relay such data to said entities, which shall be in turn authorised to process personal data required for such requests and to provide information;

3. to conduct Transparency Portal queries pursuant to § 32 (5) of the 2012 Transparency Database Act (*Transparenzdatenbankgesetz – TDBG 2012*), Federal Law Gazette I, no. 99/2012 as amended.

(2) Applicants shall be advised that it is possible that personal data must be transferred or disclosed to bodies and agents of the Court of Auditors (in particular pursuant to § 3 (2), § 4 (1) and § 13 (3) of the 1948 Court of Auditors Act (*Rechnungshofgesetz – RHG 1948*), Federal Law Gazette no. 144/1948 as amended), the Federal Ministry of Finance (in particular pursuant to §§ 57 through 61 and 47 of the 2013 Federal Budget Act (*Bundeshaushaltsgesetz – BHG 2013*), Federal Law Gazette no. 139/2009 as amended) and the European Union pursuant to the provisions of European law.

(3) Where the applicant is a physical person, the application for funding and the funding agreement shall contain information relating to data processing pursuant to Art. 13 and Art. 14 GDPR (data processing information). If the application is submitted by the applicant informally, the applicant shall be advised of said data processing information immediately and verifiably.

(4) Applicants shall confirm that the disclosure of data relating to physical persons to the federal government or to the administrative body is in accordance with the provisions of the GDPR and that the persons concerned have been or will be notified of the fact that their data is being processed by the budget institution or the administrative body (data processing information pursuant to (3)).

(5) Declaration of consent: In case any use of data exceeding (1) is required and use of said data is not *per se* allowed, it has to be stipulated that the applicant expressly agrees pursuant to Art. 6 (1) lit. a and Art. 9 (2) lit. a GDPR that said data may be used by the collectors for such additional purposes. The declaration of consent has to contain a list stating which data may be used for which purpose. Withdrawal of said declaration of consent by the applicant shall be allowed at any time. To be effective, however, such withdrawal must be declared to AWS as the administrative body in writing. Any further use of said data shall then be ceased immediately upon receipt of said withdrawal by AWS without prejudice to any applicable legal obligations of communication.

(6) Publication: The applicant shall further be advised that a publication obligation applies pursuant to European state aid rules, in particular pursuant to Art. 9 GBER, if the granted support exceeds a predefined amount.

16 Evaluation

(1) A monitoring system shall be in effect for the purpose of evaluating the programme. 'FISA+' shall be evaluated based on the present guidelines by the Federal Ministry of Labour and Economy in collaboration with AWS no later than 30 Jun 2024. The support measures according to the 2023 Film Location Act shall be evaluated in 2027. It shall be reviewed whether the support measures helped achieve the objectives of the present guidelines. In terms of programme evaluation, main objects of analyses shall include conception, implementation and effect, and recommendations for future application as well as any modifications of the guidelines shall be derived.

(2) AWS shall undertake to acquire the data necessary for monitoring and evaluating the present guidelines based on output indicators.

(3) AWS shall undertake to acquire outcome and impact indicators for an evaluation. The indicators for goal achievement will be derived from the impact assessment.

(4) The applicant shall undertake to co-operate in the evaluation of the support programme to be conducted by the Federal Ministry of Labour and Economy in collaboration with AWS and to deliver the data necessary for the evaluation to the Ministry and the institution(s) tasked with conducting said evaluation as well as to provide any required information.

17 Final Provisions

- (1) The present guidelines shall enter into force on **xx xx 2024** and remain in force until **31 Dec 2024**.
- (2) Nationals of countries party to the Agreement on the European Economic Area and of Switzerland shall be deemed equivalent to Austrian nationals.
- (3) Where the present guidelines refer to statutory provisions, such provisions shall in each case be applied as amended.
- (4) The Annexes shall be integral parts of the present funding guidelines:

Annex 1: Green Bonus, Annex 2: Gender Gap Financing, Annex 3: Cultural Test for International Productions of Films, Series and Episodes, and Annex 4: Cultural Test for Austrian Films, Series and Episodes Not Commissioned by Media Service Providers.

Annexes Section I

18 Annex 1: Green Bonus

To be granted the 'Green Bonus', either of the following criteria must apply:

- a) The production company and the fundable project are certified with the Austrian eco-label UZ76.

Applicants shall prove at the time of application that the application for certification with the Austrian eco-label UZ76 has been submitted and stage one of the two-stage review process has been completed. The certificate shall be submitted in the course of the settlement procedure.

- b) A certain number of criteria according to the '*Kriterienkatalog der ökologischen Mindeststandards für österreichische Kinofilmproduktionen*' (set of criteria of minimum ecological standards for Austrian cinematographic film productions) is met. This set of criteria includes a certain number of 'must' criteria (25) that have to be met on all accounts. They shall be considered met if they are not applicable to the fundable project (e.g., provisions on make-up and costumes don't apply in an animated picture). Moreover, a certain number of 'should' criteria that varies based on the type of production must be met.

Type of production:	Minimum of 'must' criteria	Minimum of 'should' criteria
International production (Section II)	25	9
International production – production parts (Section II)	25	6
Austrian production (Section III)	25	12
Virtual reality	25	6
Maximum	25	18

Applicants shall present a checklist of the criteria they intend to meet when submitting their application. During the settlement process, an independent review body shall verify whether the criteria have been met.

Set of Criteria for Minimum Ecological Standards for Austrian Cinematographic Film Productions

(Copyright: Austrian Film Institute/in collaboration with Evergreen Prisma/LAFC and VGFC/dated 1 Jan 2023)

1. BASIC CRITERIA

The basic criteria are a precondition for ensuring sustainable producing. It is therefore mandatory to comply with and implement them.

1.1 Green Filming Official

- **Must**

Either an external green filming official or an employee meeting the requirements⁴ must be deployed. This person must be able to provide proof of at least seven days of in-depth, practice-oriented education or training (e.g., that of a green film consultant) and up-to-date knowledge in the field. Recognition of the training, i.e., the proof of training, shall be at the discretion of the support institutions. The green filming official supervises the respective productions from the beginning, i.e., from pre-production to finalisation (their involvement even in the development phase is recommended). They undertake to include the entire film team in their communication. Their job is to ensure compliance with the current set of criteria and altogether an eco-friendly, low-carbon producing.

1.2 Green Commitment

- **Must**

The Green Bonus must be requested in the application form, including an upload of the completed checklist with the criteria which the project intends to meet and the name of the requested green film consultant as well as the prospective film-specific carbon calculator. In so doing, applicants acknowledge their commitment to green filming.

1.3 Producers' Statement

- **Must**

The producers' statement submitted in the course of the application process shall elaborate in depth on the intended implementation of green filming in the production.

1.4 Calculation/Green Filming

- **Must**

The cost calculation in the course of the application process shall list separately the prospective additional costs or cost-cutting proceeds or savings that may arise from green filming. In addition, a written explanation must be included (e.g., as part of the producers' statement).

1.5 Balancing

- **Must**

⁴ Whether the requirements are met must be assessed based on the proof of the filmmakers' education or training concerning the contents and implementation of the respective eco-label guidelines or the set of criteria of the current version of the guidelines for funding either in the course of a first-time certification (e.g., by a consultant/reviewer) or based on the support institutions and their regulations.

Following the conclusion of the production, a detailed balance of intended and actual CO₂ emissions must be presented. The data must be acquired using a film-specific carbon calculator.

For shooting sessions in Austria, the use of Evergreen Prisma as the film-specific carbon calculator is recommended to obtain consistent, comparable data:
https://lafc.greenshooting.at/de_DE/start/

1.6 Final 'Green Report'

- **Must**

Following the conclusion of the production, a final report on the implemented action must be submitted to AWS. A respective template will be provided. Further required evidence to prove implementation shall be defined in said template.

2. MEASURES: Communication and Office

2.1 Communication

- **Must**
 1. The production company – in co-operation with the green film consultant – shall communicate the green shooting project to the crew and management in preliminary meetings as well as during the warm-up. In addition, eco-standards and green filming measures shall be announced to the entire film team, in particular to the actors and partnering businesses in the fields of energy supply, catering, accommodation, rental of equipment, etc.
- **Should**
 2. The daily communication in call sheets and the like shall keep reminding the team of green topics. This may be done in particular by communicating daily goals, saving, consumption, etc., which is designed to convey information on the current status and motivate the team.
- **Should**
 3. Ecological activity and green filming measures shall be communicated to the public as well, e.g., via websites or in press releases.

2.2 Paper and Consumables

- **Must**
 1. All printed publications and documentation with relevance to the film shall be produced according to the principle of minimal resources: small number of copies, small print format, printing on both sides, etc. If paper is used, the paper must have an ISO type I eco-label or be verifiably 100% recycled.

Exceptions shall be made for props and when 100% colourfastness is a verifiable necessity in the creative process. Sanitation paper shall have an ISO type I eco-label or be verifiably 100% recycled. Detergents shall have an ISO type I eco-label or be listed in the 'ökorein' database (www.oeko-rein.at).
- **Should**
 2. Paper documents shall be replaced by digital documents.

3. MEASURES: Mobility

Air travel causes massive greenhouse gas emissions. The railway is generally the most eco-friendly means of transportation. Strategic planning of locations avoids unnecessary transportation and saves time. There is a wide range of measures available to achieve considerable savings.

3.1 Traveling

- **Should**

1. To minimise traveling, local crew members shall be preferred.

- **Should**

2. Where possible, the railway and/or public transport should be used. Air travel should be avoided and replaced by train rides.

3.2 Air travel

- **Must**

The production company shall purchase no flights within Austria or flights abroad with an overall flight distance of under 500km and/or a duration of no more than 5hrs. All carbon emissions incurred by non-avoidable flights shall be compensated.

3.3 Cars

- **Must**

1. The production company shall employ reduced-carbon vehicles low in soot and nitric oxide emissions. They include EVs (using green energy, if possible), CNG vehicles (using bio-CNG, if possible) and hybrid vehicles (classic hybrid vehicles and plug-in hybrids, with the latter to be used only in E-mode). 'Material tourism' from abroad shall be avoided on all accounts.

- **Must**

2. The production company shall compensate all carbon emissions incurred based on mobility.

3.4 Lorries (incl. (mini-)vans, minibusses)

- **Must**

1. Where diesel vehicles are employed, they must preferably comply with the EURO-VI emission standard or have an alternative drive such as gas, electricity, hydrogen fuel cells or hybrid, provided they are available in Austria. If not, vehicles complying with the EURO-V emission standard may be used (lorries: permitted overall weight > 3.5t). 'Material tourism' from abroad shall be avoided on all accounts.

- **Must**

2. The production company shall compensate all carbon emissions incurred based on mobility.

4. MEASURES: Accommodation

Hotel stays cause massive greenhouse gas emissions. Emissions caused per person/night are higher on average than stays in apartments or holiday homes. When providing sustainable accommodation to cast and crew, it is useful to prepare the entire team in a timely manner and to feature agreements regarding sustainable accommodation in their contracts.

- **Must**

1. The production company shall inform all accommodation providers about the film production's ecological standards upon submitting their booking request.

- **Should**

2. Accommodation should be booked in apartments or holiday homes. If these are not available, the search for hotels should involve identifying publicly discernible environmental measures or certificates or accolades pointing to eco-friendly ways.

Hotels with publicly discernible environmental measures include those that offer at least the following measures: green energy, measures to save power in heating and air conditioning, measures to save water and waste sorting.

5. MEASURES: Catering

In catering, sustainability, eco-friendliness, origin, protection of resources and quality shall constitute priorities.

Meat production in particular is responsible for a significant share of carbon emissions worldwide.

- **Must**
 1. A written agreement between the production and the catering service provider must be crafted stipulating the 'Must' and 'Should' criteria to be met, which shall thereby be considered as agreed upon.
- **Must**
 2. Disposable tableware (plates, cutlery, cups, etc.) and disposable bottles must not be provided by the caterer during the entire production period. No equipment with individually packaged portions shall be used for coffee and tea. Only multi-use and large containers must be used for dispensing drinks. If tap water is available at a potable quality, it must be provided.
- **Must**
 3. External providers must offer at least one day of exclusively vegetarian catering.
- **Should**
 4. If possible, regional, seasonal and/or organically produced food and drinks should be used.
- **Should**
 5. Meat consumption should be reduced as far as possible during production or even replaced by exclusively vegetarian catering.
- **Should**
 6. By dispensing food according to actual needs, food waste should be avoided. Any food waste that nevertheless occurs shall be disposed of in an appropriate, eco-friendly manner.

6. MEASURES: Energy and Equipment/Technology

Switching to certified green energy is one of the fastest and easiest methods of significantly reducing carbon emissions.

Turning off unused and using energy-saving equipment is necessary – something of which the team should be made aware. If not needed, no equipment should ever remain in standby mode.

6.1 Green energy/electricity

- **Must**

1. If a connection to the mains is available and its use is possible, power to supply the set and the base must be drawn from the mains rather than via generators. Care shall be taken that green energy is used.

- **Should**

2. In all venues of the production company, if possible, 100% of the power needed should be drawn from renewable power sources based on the criteria of the Austrian Eco-label Guidelines UZ 46 'Green Energy' or at least it shall be verified that the power is 100% green energy with Austrian certificates of origin.

- **Should**

3. In all temporarily utilised rooms, if possible, 100% of the power needed should be drawn from renewable power sources based on the criteria of the Austrian Eco-label Guidelines UZ 46 'Green Energy' or at least it shall be verified that the power is 100% green energy with Austrian certificates of origin.

6.2 Generators

Diesel generators are responsible for massive greenhouse gas emissions. Therefore, if possible, power shall be drawn via a mains connection and not by using diesel generators.

Sensitive, responsible handling of the matter, even by way of a resource-efficient use should be planned beforehand.

Such planning, e.g., by the power grid management system, is essential since at present diesel generators are still predominantly used for film productions in Austria and alternative systems are hardly available to cover the entire need.

- **Should**

1. With diesel generators, the emission standard should be identified. Diesel generators complying at least with stage IIIA standards are preferable.

- **Should**

2. Gas generators, hybrid generators, mobile energy storage systems with green energy and solar generators should be generally preferred over diesel generators.

6.3 Rechargeable batteries

- **Must**

Disposable batteries must not be used on set or in the production offices and studios during the entire production. Instead, rechargeable batteries must be employed. If possible, they should be recyclable. Mini batteries for in-ear pieces shall mark an exception.

6.4 Lights

The lighting in the studio and on location causes high power consumption and thus greenhouse gas emissions.

Based on technological progress and the proper use of technical equipment in this department, a production's entire power consumption can be lowered considerably.

- **Should**
 1. The use of energy-saving lights (LED, HMI, fluorescent tubes, etc.) is preferable over incandescent light bulbs.
Alternative lighting concepts, e.g., using reflector systems, should be considered, if possible. Moreover, as much available light as possible should be used.
Complete lighting lists shall be submitted.
- **Should**
 2. Consumables should be employed in a manner as economical and resource-saving as possible. For example, re-use colour filters.

7. MEASURES: Art Departments

The creative art departments have numerous possibilities for real change. They all require early planning and appropriate communication.

7.1 Materials: production design and building sets

- **Must**
 1. When new wood and wood-based material is used, it must be from sustainably farmed forests and bear an FSC certification.
- **Must**
 2. Materials and substances whose generation, processing or disposal harms the environment, such as formaldehyde, PVC, solvent-containing paints, polystyrene, isocyanates and brominated flame retardants (BFR) must not be used. Exceptions must be substantiated in the final report.
- **Should**
 3. Sets, decorative objects and materials should be used multiple times in the way of a circular economy. This can be accomplished, for example, by storage, rental or second-hand use. To protect natural resources, materials used in building sets and décor should be selected, used and reduced with care.
- **Should**
 4. Different base materials should be composed in such a manner that they are easily separable during the disposal process and can therefore be re-used or recycled in a targeted manner.

7.2 Costumes and make-up

- **Should**
 1. Costumes should be multiple times in the way of a circular economy. This can be accomplished, for example, by storage, rental or second-hand use. Wherever appropriate, actors should be allowed to wear their own clothes on camera. Fast fashion and discounter clothing should not be purchased.
- **Must**
 2. In make-up, at least three cosmetic products with an eco-label according to ISO type I or another certification for organic or natural cosmetics shall be used on a regular basis. Examples include Austria Bio Garantie, COSMEBIO, BDIH Kontrollierte Naturkosmetik, Ecocert, EZA, IMO control, NaTrue Biocosmetik, CCPB, Demeter. Make-up products employed should be free of micro-plastics.

8. MEASURES: Waste Management

Sustainable waste management includes the avoidance, re-use, recycling, other use and disposal of waste.

8.1 Communication

- **Must**

Measures of waste avoidance and sorting must be communicated to the entire team, e.g., by posting the relevant information on set and in the office.

8.2 Waste sorting

- **Must**

Waste must be sorted in a manner allowing communal or private waste disposal facilities to process it separately. Wood, metals, paper and paperboard, construction rubble, glass, packaging, biological waste and residual waste shall on all accounts be collected separately. Hazardous waste, electronic equipment as well as toners and colour cartridges shall be collected separately and disposed of appropriately. This shall apply to any production site, including on location, in all studios and in all offices that are in use.

8.3 Wastewater on location

- **Must**

The production company shall ensure that no wastewater is directly discharged to the waters. Wastewater disposal shall be in accordance with the law and must be verified and approved by the authorities. If access to toilets connected to the sewage system is not available on location, care must be taken that mobile toilets are cleaned and serviced and their contents appropriately disposed of on a regular basis.

19 Annex 2: Gender Gap Financing

In the context of gender gap financing, projects must achieve the following target values (minimum scores) of female employees in head departments.

The phrase 'from Europe' refers to the nationality of the physical person or their place of residence and centre of life being in Austria or any other country party to the Agreement on the European Economic Area. A place of residence shall be where at least some of the vital interests of one's life cumulate.

For fictional films and documentaries as well as fictional and documentary series:

	Points
Production	16
Showrunner (for series)	16
Directing	14
Screenwriting	14
Line producing (<i>Herstellungsleitung</i>)	2
Production management (<i>Produktionsleitung</i>)	1
Cinematography	9
Editing	1
Dramaturgy	7
Set design	2
Music (composition)	9
Sound	9
Sound design	8
Sound editing	9
Colour grading	9
Lighting	10
VFX, visual effects	9
Animation	7
Target score: 44 points	152

For animated films and series as well as virtual reality projects:

	Points
Production	16
Showrunner (for series)	16
Directing	14
Screenwriting	14
Line producer	2
Head of unit	5
Art direction	14
Character design	5
Storyboard (leica/animatic)	5

Animation director	10
DOP (director of photography)	10
Layout	5
Lighting	5
Compositing	5
Asset	5
Voice recordings	5
Editing	5
Music (composition)	5
Sound design	5
Colour grading	5
Production design	5
CG (computer graphics) supervisor	10
IT supervisor	10
Pipeline supervisor	10
Target score: 58 points	191

Annex Section II

20 Annex 3: Cultural Test for International Productions of Films, Series and Episodes

In order to qualify for support, international films, series and episodes must meet at least the following criteria and reach at least the following score. Scores shall not be split.

The phrase ‘from Austria, another EEA country or another member state of the Council of Europe’ shall refer to the nationality of the physical person or their place of residence and centre of life. A place of residence shall be where at least some of the vital interests of one’s life cumulate.

	Minimum score parts A through C
Feature film/fictional series	40
Animated (feature) film/fictional series	35
Documentary film/series (incl. animated)	28
Production parts (no live-action or digital shooting days)	25
Maximum	80

Part A: Cultural Content

	Points
1. A. Part of the scenes is actually or virtually set (fictional content/subject matter) in Austria, another EEA country or another member state of the Council of Europe. ⁵	4 max. 4
1. B. Part of the scenes is set (fictional content) in a fictitious, non-real place.	2
2. Austrian or European objects are filmed. ⁶	3
3. Austrian or European locations are used for shooting. ⁷	3
4. A. One main character/protagonist is or was Austrian, from another EEA country or another member state of the Council of Europe. ⁸	3 max. 3
4. B. One main character/protagonist cannot be attributed to a particular nationality or a particular culture or language.	1
5. The plot/underlying material/topic of the film is Austrian or European. ⁹	3
6. The plot/underlying material is based on existing work. ¹⁰	2

⁵ ‘The majority of the scenes’ means more than half of the plot according to the screenplay or concept, irrespective of where the actual shooting takes place.

⁶ Objects can be typically and clearly associated with Austria, another EEA country or another member state of the Council of Europe, irrespective of where the actual (live-action or virtual) shooting takes place.

⁷ Austrian or European locations for shooting mean that both interior and exterior shooting actually takes place at locations in Austria, another EEA country or another member state of the Council of Europe, respectively.

⁸ One main character or protagonist is Austrian or European within the meaning of the cultural test if said character reflects an Austrian or European identity according to the plot.

⁹ The plot/underlying material is Austrian or European if it is from an Austrian writer or a writer who permanently resides in Austria, another EEA country or another member state of the Council of Europe or whose work is concerned with themes relevant, specific, identity-defining to Austria or Europe.

¹⁰ Existing work includes a piece of literature, a fairy-tale, a legend, a poem, a play, an opera, a comic book, a computer game, a TV series or the like.

7. The plot/underlying material/topic of the film deals with artists or a form of art (such as composition, dance, performance, painting, architecture, pop art, comic books).	1
8. A contemporary artist from a field other than film art has a key position in creating the film.	1
9. The plot/underlying material/topic of the film relates to a person in the public eye of the present or of the past or a fictional character from cultural history or literature.	2
10. The plot/underlying material/topic of the film relates to a historic event in world history or a comparable fictional event in cultural history or literature.	2
11. The plot/underlying material/topic of the film deals with topics of social or cultural relevance in the present and/or matters of religious or philosophic ideology.	3
12. The plot/underlying material/topic of the film deals with scientific topics or natural phenomena.	3
Total for 1.–12.	30

Part B: Film Professionals¹¹

	Points
<p>1. Film professionals from Austria, another EEA country or another member state of the Council of Europe.</p> <p><u>A. as head of department (1 person max. per function):</u> production, showrunner, directing, screenwriting, cinematography, casting, set design, costume design, make-up design, sound design (on set), editing, VFX or animation supervising, line producing, post-production management, composition, sound design</p> <p><u>B. in the fields of:</u> acting, musical performance (instruments/voice), dubbing or voice-over, Foley</p> <p><u>C. in the field of VFX/animation as lead artist (1 person max. per function):</u> storyboard (leica/animatic), concept design, character design, environment/digital matte painting, modelling, rigging, texturing/shading/lighting, animation, visual effects, compositing</p> <p><u>D. in the field of audio post-production (2 persons max. per function):</u> supervising, sound design, dialogue editing, foley recording/editing, voice recording/editing, sound recording/editing, re-recording mix, sound mixing, dialogue/dubbing script, directing of dialogue/dubbing, casting, unit management, post-production (organisation/co-ordination/management)</p> <p><u>E. in the field of visual post-production (2 persons max. per function):</u> supervising, colour grading, image retouching/digital post-editing, data management, conforming/online, graphics</p> <p><u>F. Music recording/orchestra work (1 person max. per function):</u></p>	2 points for each person, 24 points max.

¹¹ In the case of multiple activities, no more than one position can be allocated to one person.

unit management, copying, conducting, sound editing, DAW operation, sound management, music mixing	
<u>G. Professions according to the Austrian collective agreement for film professions or involved in the post-production, animation or film music recording process, unless covered under A–F.</u>	
2. Female film professionals in the following key functions (1 person max. per function): screenwriting, directing, cinematography, production	2 points for each female person, 8 points max.
3. Trainees (film aide according to the Austrian collective agreement for film professions; 2 persons max. per department)	1 point per trainee, 6 points max.
Total for 1.–3.	38

Part C: Production

	Points
1. Provided days of live-action shooting take place; otherwise continue with question 2: days of shooting in Austria at locations, objects or in the studio (only principal shooting).	
3 to 9 days of shooting	4
10 to 14 days of shooting	5
15 or more days of shooting	6
2. Provided days of digital shooting take place, otherwise continue with question 5: Animation work in Austria.	
EUR 150,000 or more	2
EUR 250,000 or more	4
EUR 500,000 or more	6
3. Provided days of live-action or digital shooting take place, otherwise continue with question 5: Use of film-specific resources in Austria in the fields of camera, lighting, sound, props, costumes, SFX, etc.	
4. Provided days of live-action or digital shooting take place, otherwise continue with question 5: Use of film-specific resources in Austria in the fields of VFX, visual/audio post-production, music recording, etc.	
5. Provided no days of live-action or digital shooting take place, otherwise answer questions 1–4:	
5.a Production part music recording in Austria	
EUR 25,000 or more	8
EUR 50,000 or more	10
EUR 100,000 or more	12
5.b Production part digital effects/VFX in Austria	
EUR 25,000 or more	8
EUR 50,000 or more	10
EUR 100,000 or more	12

5.c Production part post-production (visual/audio; excl. music recording and digital effects/VFX)	
EUR 25,000 or more	8
EUR 50,000 or more	10
EUR 100,000 or more	12
Total for 1–5	12

Annex Section III

21 Annex 4: Cultural Test for Austrian Films, Series and Episodes Not Commissioned by Media Service Providers

In order to qualify for support, Austrian films, series and episodes must meet at least the following criteria and score at least the following number of points. Scores shall not be split.

The phrase ‘from Austria, another EEA country or another member state of the Council of Europe’ shall refer to the nationality of the physical person or their place of residence and centre of life. A place of residence shall be where at least some of the vital interests of one’s life cumulate.

	Minimum score parts A through C
Fictional film/series	45
Animated (fictional) film/series	40
Documentary film/series (incl. animated)	30
Maximum	91

Part A: Cultural Content

	Points
1. A. The majority of scenes is actually or virtually set (fictional content/subject matter) in Austria, another EEA country or another member state of the Council of Europe. ¹²	4 max. 4
1. B. The majority of scenes is set (fictional content) in a non-real place.	2
2. Austrian or European objects are used. ¹³	3
3. Austrian or European locations are used for shooting. ¹⁴	3
4. A. One main character/protagonist is or was Austrian, from another EEA country and/or from another member state of the Council of Europe. ¹⁵	3 max. 3
4. B. one main character/protagonist cannot be attributed to a particular nationality or a particular culture or language.	1
5. The plot/underlying material/topic of the film is Austrian or European. ¹⁶	3

¹² The majority of scenes shall be understood as more than half of the plot according to the screenplay or concept, irrespective of where the actual shooting takes place.

¹³ Objects can be typically and clearly associated with Austria, another EEA country or another member state of the Council of Europe, irrespective of where the actual (live-action or virtual) shooting takes place.

¹⁴ Austrian or European locations for shooting mean that both interior and exterior shooting actually takes place at locations in Austria, another EEA country or another member state of the Council of Europe.

¹⁵ One main character or protagonist is Austrian or European within the meaning of the present Cultural Test if said character reflects an Austrian or European identity according to the plot.

¹⁶ The plot/underlying material is Austrian or European if it is from a writer who permanently resides in Austria, another EEA country or another member state of the Council of Europe or whose work is concerned with themes relevant, specific, identity-defining to Austria or Europe.

6. The plot/underlying material is based on existing work. ¹⁷	2
7. The plot/underlying material/topic of the film deals with artists or a form of art (such as composition, dance, performance, painting, architecture, pop art, comic books).	1
8. A contemporary artist from a field other than film art has a key position in creating the film.	1
9. The plot/underlying material/topic of the film relates to a person in the public eye of the present or of the past or a fictional character from cultural history or literature.	2
10. The plot/underlying material/topic of the film relates to a historic event in world history or a comparable fictional event in cultural history or literature.	2
11. The plot/underlying material/topic of the film deals with topics of social or cultural relevance in the present and/or matters of religious or philosophic ideology.	3
12. The plot/underlying material/topic of the film deals with scientific topics or natural phenomena.	3
Total for 1.–12.	30

Part B: Film Professionals¹⁸

	Points
<p>1. Film professionals from Austria, another EEA country or another member state of the Council of Europe</p> <p><u>A. as head of department (1 person max. per function):</u> production, showrunning, directing, screenwriting, cinematography, casting, set design, costume design, make-up design, editing, VFX or animation supervising, line producing, sound (on set), composition, post-production management, sound design</p> <p><u>B. in the fields of (4 persons max. per function):</u> acting, musical performance (instruments/voice), dubbing or voice-over, Foley</p> <p><u>C. in the field of VFX/animation as lead artist (1 person max. per function):</u> storyboard (leica/animatic), concept design, character design, environment/digital matte painting, modelling, rigging, texturing/shading/lighting, animation, visual effects, compositing</p>	2 points for each person, 10 points max.
2. Film professionals from Austria, another EEA country or another member state of the Council of Europe by professions according to the Austrian collective agreement for film professions or involved in the post-production, animation or film music recording process, unless already covered under 1. above.	2 points for each person, 10 points max.
3. Female film professionals in the following key functions (1 person max. per function): screenwriting, directing, cinematography, production	2 points for each female person, 8 points max.

¹⁷ Existing work includes a piece of literature, a fairy-tale, a legend, a poem, a play, an opera, a comic book, a computer game, a TV series or the like.

¹⁸ In the case of multiple activities, no more than one position can be allocated to one person.

4. Trainees (film aide according to the Austrian collective agreement for film professions; 2 persons max. per department)	1 point per trainee, 5 points max.
Total for 1.–4.	33

Part C: Production

	Points
1. Provided days of live-action shooting take place; otherwise continue with question 3: Days of shooting in Austria at locations, objects or in the studio (only principal shooting).	
1% to 9%	1
10% to 29%	3
30% to 49%	6
50% or more	12
2. Provided days of live-action shooting take place: <i>Digital effects (VFX) and animation work in Austria.</i>	
25% to 49%	1
50% to 79%	2
80% or more	4
3. Provided days of digital shooting take place: Animation work ¹⁹ and also digital effects (VFX) in Austria	
10% to 24%	4
25% to 49%	6
50% to 79%	10
80% or more	16
4. Music recording in Austria	
25% to 49%	1
50% to 79%	2
80% or more	4
5. Audio post-production in Austria (sound editing, dubbing, post-editing, mixing, not including music recording)	
25% to 49%	1
50% to 79%	2
80% or more	4
6. Visual post-production in Austria (video editing, grading and finalisation, film lab work, not including digital effects and animation work)	
25% to 49%	1
50% to 79%	2
80% or more	4
Total for 1.–6.	28

¹⁹ Costs in the fields of storyboard, animatic/previz, concept & character design, environment/digital matte painting, modelling, rigging, texturing, shading, lighting, animation, visual effects, rendering, compositing, simulation, motion capture, rotoscoping, tracking.

Federal Ministry of Labour and Economy
Stubenring 1, 1010 Vienna
+43 1 711 00-0
email@bmaw.gv.at
bmaw.gv.at