

FISA+ Funding Guidelines for Service Productions

Funding guidelines pursuant to section 7 of the 2023 Film Location Act
of the Austrian Federal Minister of Economy, Energy and Tourism in
agreement with the Austrian Federal Minister of Finance

In force from 1 January 2025 to 31 December 2027

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Preamble

The FISA (Film Industry Support Austria) funding programme was founded in 2010 to support the successful realisation of national and international cinematographic film productions by the Austrian film industry. In 2014, FISA was enshrined in law.

FISA+ funds international films, series and episodes produced by service productions and Austrian films, series and episodes which are not produced on behalf of audiovisual media services for television and streaming services.

The Austrian Film Institute funds only cinematographic films that are either Austrian films produced by Austrian film producers through their own efforts 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.

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, thus constituting decisive factors in the process of selecting filming locations. Many European states use incentive systems to achieve a higher value added, attract foreign investments in the 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 the venues of films and series are attractive holiday destinations.

The present funding guidelines apply to international service productions realised in Austria under the responsibility of an Austrian service producer. It is important to note that the executing production company does not hold any rights to these productions.

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, preventing the local film location from adequately benefitting from the enormous growth of the audiovisual sector worldwide.

Due to the long planning phase before the realisation of film projects, the possibility to provide secure funding is essential for sustainably establishing Austria as a film location. To make Austria more attractive as a film location, it is also important to provide funding to 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 FISA+ 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 Economy, Energy and Tourism, to identify ways of further developing and making Austria more attractive as a film location, focusing on its strategic orientation.

The present guidelines shall replace the guidelines as amended on 20 March 2025.

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 Funding (*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:

- 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;
- Communication from the Commission on State aid for films and other audiovisual works 2013/C 322/01 of 15 November 2013.

Section I: General Provisions

1 Object and Purpose of Funding

Section 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 funding measures according to the present guidelines include:

1. increasing the competitiveness and attractiveness of Austria as a film location,
2. making Austrian film production and 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 film professionals in Austria;
5. utilising and expanding audiovisual 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;
9. propagating international service productions realised in Austria under the responsibility of an Austrian service producer, with the executing production company not holding any rights to these productions; and
10. contributing to the preservation of cultural film diversity 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 service productions.

(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 to staff more positions of heads of department with female film professionals. Success shall be measured based on the number of projects that were granted so-called gender gap financing as compared to the number of funded projects which did not comply with gender gap financing criteria.

1.2 Management of FISA+ by AWS

(1) The Federal Minister of Economy, Energy and Tourism shall entrust Austria Wirtschaftsservice Gesellschaft m.b.H. (hereinafter referred to as AWS) with managing the funding measures as defined by section 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 from the submission of applications to the payout of the funds and drafting ex-post reports (TAM and SARI) as required by state aid legislation. AWS shall make decisions regarding funding in accordance with the availability of federal funds.

(3) The Federal Minister of Economy, Energy and Tourism 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.

(4) Applications for funding submitted in 2023 and 2024 shall be processed pursuant to the provisions of the FISA+ funding guidelines applicable at the time of application. Applications submitted from 2025 onwards shall be processed pursuant to the new FISA+ funding guidelines that have come into force in 2025.

(5) AWS can accept applications submitted up to and including on 31 October 2027. AWS can approve applications until 31 December 2027.

1.3 ABA's Tasks in the Framework of FISA+

(1) Within the framework of FISA+, the Austrian Business Agency (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 in other countries as film location;
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, an independent 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. FILM in AUSTRIA shall offer advice on funding options for films, in particular within the framework of FISA+, and shall offer support for finding appropriate film locations and answering 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

The following projects shall be eligible for funding within the framework of the present guidelines:

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 (4) GBER.

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 gender, 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; films of 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 which have already received ÖFI or ÖFI+ funding or have included ÖFI or ÖFI+ funding in their project financing plan; and
5. productions in which the commissioning company and the applicant are economically linked as defined by section 189a (8) of the Austrian Commercial Code (*Unternehmensgesetzbuch*), German Imperial Law Gazette p. 219/1897, as amended.

2.3 Definitions of Terms

The definitions below shall apply for the present funding guidelines:

- (1) For the purpose of the present funding guidelines, a **film** shall be defined as an independent, dramaturgically coherent audiovisual work, independent of its running time.
- (2) For the purpose of the present funding guidelines, a **series** shall be defined as a dramaturgically coherent audiovisual work consisting of several parts, independent of the running time of the individual episodes.

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

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

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

(6) For the purpose of the present funding guidelines, international films, series or episodes are realised at a film location in Austria within the framework of **service productions**.

(7) 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.

(8) A **day of shooting**, whether live-action or digital shooting, shall be defined by the existence of a daily call sheet, which documents the official start of shooting, and a daily report.

(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** are costs as defined under 8.3.

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

(12) An **audiovisual media service** as defined by section 2 (3) AMD-G, Federal Law Gazette I, no. 84/2001, is 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) 2018/1808 establishing the European Electronic Communications Code, OJ no. L 321 of 17 December 2018, page 36); this includes on-demand television programmes and audiovisual media services.

(13) The **independence of media service providers** pursuant to 3.3 shall be determined based on the applicants' ownership structure.

(14) 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 and 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 in Austria as a film location without funding according to the present guidelines. It is permissible to grant funding only if this has an incentive effect as defined in Art. 6 GBER, causing applicants who receive funding to 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 as defined in Art. 6 GBER must be explicitly complied with.

(2) The project to be funded 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 III 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 granting process.

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

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 realised for media service providers 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 is involved in the financing of the respective project holds a majority interest in the production company submitting the application. A majority interest shall be defined as a media service provider holding more than 25% of interests or voting rights (via direct investments) or two or more media service providers together holding more than 50% of interests 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 Companies in Difficulty, No Companies Subject to an Outstanding Recovery as Defined by the GBER

(1) Pursuant to Art. 1, para. 4 c) GBER, applicants must not be in difficulties at the time of submitting their application; there must not be any insolvency proceedings against the company; and they must not fulfil the requirements for opening insolvency proceedings upon request of their creditors.

(2) Applicants who fail to comply with an outstanding recovery order as defined in Art. 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, if applicable. The collective agreement for film professionals 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 film professionals and prove it by submitting the respective accounting documents.

(2) Within the framework of their statutory obligations, applicants shall have the duty of care towards their employees when realising the funded project – in particular – when employing charges, 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 a certification of their compliance as part of their application and submit appropriate protection concepts (its scope depending on the type of employment and number of working hours) as proof and provide evidence of the implementation of the respective concept 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 assaults and for the professional representation of intimacy (intimacy coordination), for more safety on film sets and against discrimination and unequal treatment. Reference is made to current guidelines, including 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 project to be funded has to be ecologically sustainable. Applicable environmental standards in Austria must be complied with when realising the project.

(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:

Either the production company or the project to be funded has to be certified by the Austrian UZ76 eco-label, or the applicants have to prove that they fulfil 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. The fulfilment of the criteria has to be reviewed by an independent reviewing body. Such independent reviewing bodies include in particular bodies listed for reviewing criteria for the UZ76 eco-label.

3.7 Gender Gap Financing

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 together with FISA+ funding. The target number and any further provisions are detailed in Annex 2 Gender Gap Financing.

4 Eligible Costs and Non-eligible Costs and Minimum Amounts

4.1 Eligible Costs

4.1.1 Eligible Costs – General Provisions

(1) Eligible costs shall be that part of the **production costs incurred by the applicants**, not including VAT, which are directly related to the funded project. Projects will be funded only to an extent absolutely required to achieve the object of funding. The costs incurred must be spent as project-related expenses in Austria in the name and on the account of the applicant. The principles of expedient and provident economic management shall be followed. To be accepted as eligible costs, the provisions pursuant to sections 32–38 of the General Framework Guidelines for Awarding Federal Funding (*Allgemeine Rahmenrichtlinien für die Gewährung von Förderungen aus Bundesmitteln*, ARR 2014) must be met.

(2) Payments related to companies:

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

1. 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, as defined in Art. 1 para. 5 lit. a GBER;
2. the invoiced service has in fact been delivered or purchased in Austria or the invoiced material has in fact been 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, with the exception that the service may be delivered in other countries in certain cases (Section 3) as long as all requirements according to the guidelines are complied with; and
3. the applicant has received a detailed invoice via the company or its commercial unit (branch office).

(3) In case of transnational productions, at least 48% of the days of virtual or real shooting funded by Austria have to be realised completely in Austria. If more than 52% of the shooting days funded by Austria are not realised in Austria for duly substantiated good reasons, the costs of the applicant shall be accepted only for a limited number of shooting days realised in another country as long as all other eligibility requirements are met. Duly substantiated good reasons include cultural, content-related and structural reasons (cultural contribution). The reasons shall be reviewed based on the parameters defined in Annexes 4 and 5. If such an exception is granted, it shall then be submitted to the Federal Ministry of Finance and documented to allow for conclusions for future amendments of

the guideline, in particular concerning the expedience of this exception provision.

4.1.2 Eligible Costs – Specific Eligible (Types of) Costs

(1) Preliminary costs:

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 para. 23 GBER that incurred within one year prior to application.¹ The present funding guidelines define casting and location scouting costs as eligible costs.

(2) Rights of use (in particular screenplay costs):

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

(3) Wages, salaries, fees:

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 if 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 the cast and crew list provided by AWS, 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. For persons subject to a withholding tax pursuant to section 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. Wages and salaries shall be listed in the calculation at least at the respective collectively agreed rates, where applicable. Collectively agreed minimum rates shall be eligible for funding.

(4) 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, modelling environment/digital matte painting, rigging, texturing, shading, lighting, animation, visual effects, rendering, compositing, simulation, motion capture, rotoscoping, tracking. Calculation based on so called 'person days' shall be accepted.

(5) Green Filming:

¹According to the GBER, works must not have been started prior to application (cut-off date for acceptance for costs). Art. 2 para. 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. This only includes costs for location scouting or casting.

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.

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

(7) 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.

(8) Travel and transport costs:

Pursuant to section 34 para. 1 ARR, travel costs, including airfare costs, shall be recognised as eligible costs only up to the amount stated in the 1995 Travel Expenses Regulation (*Reisegebührenvorschrift*) for federal employees in comparable positions. For airfare costs to be recognised as eligible for funding, at least the departure or arrival airport (or departure or arrival station) must be in Austria. Rental cars and transporters have to be either picked up or returned in Austria for the costs to be eligible for funding. Taxi fares shall only be eligible for funding if the respective rides are absolutely necessary to reach a location and the use of an alternative and cheaper means of transport is unreasonable. Additional services offered at accommodations, such as the use of spa and sauna areas, fitness and sports facilities, minibar and other additional catering, welcome/entertainment packages, shall not be eligible for funding. This is a non-exhaustive list.

(9) Catering costs shall be eligible for funding only for shooting days in Austria. Additional entertainment costs, costs of parties for cast and crew as well as costs of cigarettes and alcoholic beverages shall not be eligible for funding. This is a non-exhaustive list.

(10) Project-related purchases:

The payoff time of project-specific purchases shall be taken into consideration (cf. section 36 ARR). The loss in value of depreciable assets (such as office equipment, PCs, motor vehicles) shall be claimed as cost by means of depreciation. Internal cost allocation shall be applied for purchases.

(11) Estimated own services (internal cost allocation):

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. Own services shall be specially highlighted in the calculation and may be offset from the applicant's share. Own services must 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), the calculated value must be substantiated with an alternative offer. 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.

(12) Manufacturing overheads:

Manufacturing overheads shall be accepted as eligible costs in the context of funding international service productions at a lump sum of no more than 5% of the applicant's manufacturing costs. 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;
- overall legal and consultancy expenses;
- catering expenses incurred for meetings;
- 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.

Production 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.

(13) Financing costs:

As a rule, financing costs shall be 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.

(14) Overshoot buffer:

In the calculation, any overshoot buffer at a level of up to 8% of manufacturing costs 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.

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 Art. 2 (23) GBER; the present funding guidelines define these costs as casting and location scouting costs;

- 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 the calculation scheme provided by AWS for film and series productions;
- costs that are inconsistent with the special provisions set out in Sections II and III;
- costs that are inconsistent with the principles of expedient and provident economic management;
- costs incurred by the applicant for payroll accounting for Austrian members of the cast and crew for shooting in another country;
- as well as the (service) production fee and other revenues;
- and receipts for amounts under EUR 50 (excl. VAT); recurring payments of a similar type to the same supplier incurred within one year may be combined to exceed this amount.

(2) Costs incurred in connection with application and settlement:

Such costs shall not be eligible for funding as they are not directly related to the funded project. This shall apply for all administrative costs incurred for preparing the application and the settlement.

(3) 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.

(4) Additional services offered at accommodations, such as the use of spa and sauna areas, fitness and sports facilities, minibar and other additional catering, welcome/entertainment packages, shall not be eligible for funding. This is a non-exhaustive list.

(5) Catering costs shall be eligible for funding only for shooting days in Austria. Additional entertainment costs, costs of parties for cast and crew as well as costs of cigarettes and alcoholic beverages shall not be eligible for funding. This is a non-exhaustive list.

4.3 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
- 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) Applicants shall declare their planned minimum spending in Austria in a plausible cost calculation as part of their application.

5 Awarding Funds: Type, Scope and Level of Funding

(1) Funding shall be granted pursuant to section 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 section 2 (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 funding 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, the grant shall be raised by a lump sum of **EUR 25,000** 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** for a film or individual episode and at **EUR 7,500,000** 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 Art. 54 (6)–(8) GBER shall be observed. Funds taken immediately from EU programmes such as MEDIA shall not be considered in calculating the maximum level of funding.

(9) In case production costs are increased while the application is processed, the application shall be rejected. It shall be possible to submit a new application as long as work on the production parts to be realised in Austria has not yet commenced. Reducing the production costs while the application is being processed is possible and does not require resubmission.

(10) 30% of the annual budget is reserved for funding international service productions until the 31st of August of the respective budget year. This provision shall not mean that

this figure constitutes a maximum limit, meaning that more than 30% of the annual budget can be used for service productions if required – both before and after the 31st of August. If it is foreseeable that the reserved funds will not be needed for service productions until the end of the budget year, they can be made available as of the 1st of September for the funding of all types of productions that can be funded within the framework of FISA+.

SECTION II: Provisions for International Films, Series and Episodes

6 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 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, 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 receive funding;
- 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

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

International films, series and episodes 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 and must submit proof of the type of commercial exploitation before the contract is drafted. A confirmation shall also be submitted after commercial exploitation.

7.3 Cumulation of Funding

(1) Funding for international production parts may be cumulated with funding 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 Art. 54 GBER.

(2) Pursuant to Art. 8 (3) (b) GBER, non-permissible overfunding occurs in cases in which the amount of funding granted for eligible costs exceeds the maximum permitted amount defined by state aid law (aid intensity). Applicants shall be obliged to declare the amount of funding granted for the fundable project to prevent funding from exceeding the maximum permitted amount defined by state aid law.

Section III: Procedure (Application, Payment, Settlement)

8 Submission of Application and Decision Regarding Funding

8.1 Time of Submission

(1) Written applications for funding shall be submitted directly to AWS at the earliest ten months before the start of the works 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) For projects with a requested funding amount of more than EUR 1.5 million, consultation with ABA is mandatory before submitting an application.

(3) Applications based on the present guidelines may be submitted no later than **31 October 2027**.

(4) No applications may be submitted for projects for which work as defined by the present guidelines was started prior to application. For production service companies, 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.

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

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

(7) 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 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.

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

8.2 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 Art. 1, para. 4(c) GBER (companies in difficulty) do not apply;
- project abstract (incl. screenplay or shooting draft);
- project and shooting schedule;
- FISA+ processing document incl. an overview of costs;
- (provisional) cast and crew list, specifying tax residence and nationality, financing and financial requirements plan with the applicant's own share highlighted, location breakdown, breakdown of internal cost allocation;
- detailed cost calculation 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;
- confirmation of their independence from media service providers certified by a notary or an attorney;
- 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).

(2) To avoid FISA+ applications from 'shell corporations' used only for tax- or fraud-related reasons 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.

(3) 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 has applied or will apply but not yet received a decision. The obligation to report subsequent applications for funding shall apply until conclusion of the fundable project.

To prevent multiple funding, any volunteered information will be verified with other funding authorities involved and the transparency database will be queried.

(4) 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. The deadline for submitting additional documents shall be four weeks. 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 and will be ignored. Filing another application shall be possible as long as shooting within the meaning of the present guidelines has not started.

(5) In case applicants are not granted funding or their once granted funding 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.

(6) 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.

(7) 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 section 7(b) of the Austrian Disability Employment Act as amended from time to time are observed in executing the project.

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

8.3 Calculation of the Applicants' Production Costs

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. It has to be demonstrated that several offers have been obtained for comparison purposes. In calculating production costs, the value added tax (deductible input tax) shall be disregarded.

1. Preliminary costs of the production (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. Deduct cost-cutting revenues
13. Manufacturing costs (= total of 1.–12.)
14. Manufacturing overheads
15. Completion insurance
16. Financing costs
17. Overshoot buffer
18. Production costs (= total of 13.–17.)

8.4 Decision Regarding Funding

(1) AWS shall award funding pursuant to the subject guidelines. AWS shall make decisions regarding funding in accordance with the availability of federal funds. 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 granting funding in writing. If funding is granted, AWS shall send the applicant a fixed-term funding offer. If the applicant accepts said funding 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 funding 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.

(6) No subjective legal entitlement to the granting of funding on certain grounds or in a certain amount nor any obligation to enter into a contract shall be established.

9 Payment and Contract Modalities

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

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

- 30% after the start of the creation of production parts in Austria;
- 40% upon conclusion of the creation of production parts in Austria;
- 30% after completion of the final review of the submitted settlement.

(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 funding 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;
- confirmation of a final review of the object of agreement issued by the commissioning company or the company with primary responsibility;
- 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 preliminary cost list of production costs, including a detailed list of eligible costs actually incurred and an updated financial plan;
- a specimen copy (e.g., DVD) of the funded project including opening and/or end credits.

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 compiled and signed by the applicant, including a detailed list of eligible costs actually incurred and an updated financial plan;

- a specimen copy (e.g., DVD) of the funded project including opening and/or end credits.

(4) 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.

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

(6) The granted funds must not be used to make provisions or accrued liabilities pursuant to the 1988 Austrian Income Tax Act (*Einkommensteuergesetz*, EStG 1988), Federal Law Gazette no. 400, or to the Austrian Commercial Code (*Unternehmensgesetzbuch*, German Imperial Law Gazette p. 219/1897).

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

(8) The opening and end credits of the funded projects must indicate FISA+ funding in a size as customary in the industry. In any case, the FISA+ logo and the FILM in AUSTRIA (ABA) logo must be integrated into the credits. The logos shall be provided on the website www.filmstandort-austria.at.

(9) When scenes are shot in Austria, it is important that announcements and country-specific PR material pertaining thereto mention that shooting has been funded by FISA+ and FILM in AUSTRIA (ABA).

(10) 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 international advertising 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.

10 Settlement and Final Review

- (1) To prove use of the funding as earmarked, applicants shall keep a separate record on all earnings and expenses of the project. For the settlement of the project, a breakdown of receipts of the overall costs shall be submitted to AWS to prove the correctness of the cost calculation of the overall production costs which was submitted as part of the application and used as a basis for the funding agreement. In the final settlement, evidence shall be provided of fundable costs amounting to the maximum amount defined as the basis for determining the amount of the grant in the funding agreement. The applicants shall use the template provided by AWS for compiling the list of receipts.
- (2) If the partial payments are not invoked within six months from the declared completion date (for international production parts: 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 a list of receipts, 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 completed after submission of evidence of the project's exploitation (date of cinema release, TV premiere, streaming release). AWS shall be informed in writing if the planned date of the project's first exploitation is after the deadline for the submission of the settlement. A confirmation in writing of the planned broadcast date issued by the TV station or streaming service shall be accepted as proof of the project's exploitation.
- (7) Proof of the use of the logos in the end credits in accordance with the agreement shall be provided.

10.1 Cutting Funding

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

1. if, after having submitted the application, the applicant receives funding 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 funding;

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 12 Revocation and Repayment of Funds shall apply. If the review of the settlement documents identifies costs as non-eligible for funding, these costs shall be deducted from the basis for determining the amount of the grant resulting from the settlement.

(2) Funds shall not be cut if the funds or own services as defined in 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, the funds already paid shall be offset against the next instalment, i.e., payment shall be reduced to the cut amount.

(4) The applicant shall undertake to pay back unused funding 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 funding was 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 basic interest rate applicable on the first calendar date of each half-year shall be relevant for the respective half-year.

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

11 Duty of Information and Disclosure

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 funding has 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 funding goals within the meaning of the present guidelines and present related documentation to AWS and/or the Federal Ministry of Economy, Energy and Tourism – in the case of suspected malpractice, AWS reserves the right to exhaust all legal options.

12 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 section 30(b) Foreign Nationals Employment Act (*Ausländerbeschäftigungsgesetz*), to immediately repay the funding upon written request by AWS, the federal government or the European Union and the right to granted and not yet paid funding 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 funding can no longer be validated within the period of time scheduled for the storing of documents;
5. the funding has been entirely or partially used in a manner adverse to their dedicated cause;
6. the provisions of section 8 (1) and (2) of the Austrian Anti-Social Fraud Act (*Sozialbetrugsbekämpfungsgesetz*, 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 section 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 section 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 funding, in particular those intended to ensure achievement of the purpose of funding, have not been met.

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

1. obligations of the applicant are dividable and the achieved partial contribution is in itself worthy of funding;
 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 Economy, Energy and Tourism shall be able to waive revocation and repayment of the funding dedicated to the accomplished part of the project, if said accomplished part is in itself eligible for funding.

12.1 Interest

- (1) The repayable amount shall be subject to 4% interest p.a. based on the compound interest method beginning on the date the funding was 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) 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 basic interest rate applicable on the first calendar date of each half-year shall be relevant for the respective half-year.

13 Data Protection

(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 funding 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 section 32 (5) of the 2012 Transparency Database Act (*Transparenzdatenbankgesetz – TDBG 2012*), Federal Law Gazette I, no. 99/2012 as amended;

4. to publish personal data acquired in connection with the initiation and processing of the agreement, as provided for in the Austrian Freedom of Information Act (*Informationsfreiheitsgesetz, IFG*), Federal Law Gazette I no. 5/2024, insofar as these are of general interest and no reasons for confidentiality pursuant to section 6 (1) IFG, in particular the right to protection of personal data pursuant to section 6 (1)(7)(a) IFG, outweigh this interest.

(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 sections 3 (2), 4 (1) and 13 (3) of the 1948 Court of Auditors Act (*Rechnungshofgesetz, RHG*), Federal Law Gazette no. 144/1948 as amended), the Federal Ministry of Finance (in particular pursuant to sections 57 through 61 and 47 of the 2013 Federal Budget Act (*Bundeshaushaltsgesetz, BHG*), 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 must 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)(a) and Art. 9 (2)(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 funding exceeds a predefined amount.

(7) Making information available on request: The applicant must also be informed that, if a request as defined by the IFG is submitted, information (or personal data) must be made accessible, subject to a weighing of interests to be carried out in each individual case on the basis of the reasons for confidentiality defined in section 6 (1) IFG, in particular in section 6 (1)(7)(a) IFG (protecting the right to protection of personal data).

14 Evaluation

(1) A monitoring system shall be in effect for the purpose of evaluating the projects and the programme. FISA+ shall be evaluated based on the present guidelines by the Federal Ministry of Economy, Energy and Tourism in collaboration with AWS no later than 30 September 2027. The funding measures according to the 2023 Film Location Act shall be evaluated in 2027. It shall be reviewed whether the funding 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 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 funding programme to be conducted by the Federal Ministry of Economy, Energy and Tourism in collaboration with AWS and/or ABA 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.

15 Final Provisions

(1) The present guidelines shall enter into force on **01 January 2025** and remain in force until **31 December 2027**. Applications for funding submitted in 2023 and 2024 shall be processed pursuant to the provisions of the FISA+ funding guidelines applicable at the time of application.

(2) Without prejudice to the provisions under 6, 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; Annex 4: Substantiated Exceptions for Austrian Film Professionals Creating Added Value for Fictional Films and Documentaries as Well as Fictional and Documentary Series; and Annex 5: Substantiated Exceptions Due to Cultural Added Value and/or the Remarkable Use of Austrian Objects in Fictional Films and Documentaries as Well as Fictional and Documentary Series.

Annexes Section I

16 Annex 1: Green Bonus

To be granted the Green Bonus, either of the following requirements must be fulfilled:

1. 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.
2. 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) must be 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 do not 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 'must' criteria	Minimum 'should' criteria
International production	25	9
International production – production parts	25	6
Austrian production	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 VGFCF/dated 1 January 2023)

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

An external person or an employee fulfilling the requirements² must be appointed as green filming official. 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 funding institutions. The 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 Statement of Those Responsible for Production

●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

² Proof that the film-makers have the respective training and/or knowledge pertaining to the content and implementation of the present eco-label provisions and/or the set of criteria in the funding guidelines as applicable must be produced either as part of initial certification (e.g., by consultants or reviewers) or by the funding institutions and their regulations.

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 statement of those responsible for production).

1.5 Balancing

●Must

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.

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 five hours. 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, Minibuses)

●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 company 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 non-refillable 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 UZ46 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 UZ46 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 at the locations 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 Biokosmetik, 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 at the locations, 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.

17 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

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

In order to qualify for funding, 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. ³	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. ⁴	3

³ A majority of scenes is understood to mean more than half of the plot according to the screenplay or draft, regardless of where they are actually filmed.

⁴ 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.

	Points
3. Austrian or European locations are used for shooting. ⁵	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. ⁶	3
4. B. One main character/protagonist cannot be attributed to a particular nationality or a particular culture or language.	1
	max. 3
5. The plot/underlying material/topic of the film is Austrian or European. ⁷	3
6. The plot/underlying material is based on pre-existing work. ⁸	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

⁵ 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.

⁶ A 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.

⁷ 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.

⁸ Pre-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.

Part B: Film Professionals⁹

	Points
1. Film professionals from Austria, another EEA country or another member state of the Council of Europe: <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; <u>B. in the fields of:</u> acting, musical performance (instruments/voice), dubbing or voice-over, Foley; <u>C. in the field of VFX/animation as lead artist (1 person max. per function):</u> storyboard (Leica/Animatic), concept design, character design, modelling environment/digital matte painting, rigging, texturing/shading/lighting, animation, visual effects, compositing; <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); <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; <u>F. Music recording/orchestra work (1 person max. per function):</u> 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>	per person 2 Points 24 points max.
2. Female film professionals in the following key functions (1 person max. per function): screenwriting, directing, cinematography, production	2 points per 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

⁹ In the case of multiple activities, no more than one position can be allocated to one person.

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.	3
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.	3
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

	Points
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

19 Annex 4: Substantiated Exceptions for Austrian Film Professionals Creating Added Value for Fictional Films and Documentaries as Well as Fictional and Documentary Series

Austrian film professionals participating in international productions and creating an added value for the Austrian film industry with their artistic or administrative work have to achieve the following target values (minimum score) to qualify as a duly substantiated exception to the territorialisation rule:

	Target score
1. Production	0
2. Showrunner (for series)	18
3. Directing	18
4. Screenwriting	10
5. Line producing (<i>Herstellungsleitung</i>)	2
6. Production management (<i>Produktionsleitung</i>)	1
7. Cinematography	14
8. Editing	6
9. Dramaturgy	4
10. Set design	8
11. Costume design	6
12. Music (composition)	9
13. Sound	8

14. Sound design		6
15. Sound mixing		6
16. Colour grading		6
17. Lighting		12
18. VFX, visual effects		6
19. Animation		8
20. Leading role	-	6
Target score: 70 Points		154

20 Annex 5: Substantiated Exceptions Due to Cultural Added Value and/or the Remarkable Use of Austrian Objects in Fictional Films and Documentaries as Well as Fictional and Documentary Series

Productions creating an added value for Austria as a film location due to their remarkable cultural content and/or the remarkable use of Austrian objects have to achieve the following minimum score to qualify as a duly substantiated exception to the territorialisation rule:

	Minimum score Parts A through C
Feature film/fictional series	62
Animated (feature) film/fictional series	45
Documentary film/series (incl. animated)	42
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. ¹⁰	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. ¹¹	3	
3. Austrian or European locations are used for shooting. ¹²	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. ¹³	3	
4. B. One main character/protagonist cannot be attributed to a particular nationality or a particular culture or language.	1	max. 3
5. The plot/underlying material/topic of the film is Austrian or European. ¹⁴	3	
6. The plot/underlying material is based on pre-existing work. ¹⁵	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 A majority of scenes is understood to mean more than half of the plot according to the screenplay or draft, regardless of where they are actually filmed.

¹¹ 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.

¹² 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.

¹³ 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.

¹⁴ 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.

¹⁵ Pre-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.

	Points
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 Professionals¹⁶

	Points
1. Film professionals from Austria, another EEA country or another member state of the Council of Europe: <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; <u>B. in the fields of:</u> acting, musical performance (instruments/voice), dubbing or voice-over, Foley; <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; <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); <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; <u>F. music recording/orchestra work (1 person max. per function):</u> 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 points per female person, 24 points max.
2. Female film professionals in the following key functions (1 person max. per function): screenwriting, directing, cinematography, production	2 points per 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

¹⁶ In the case of multiple activities, no more than one position can be allocated to one person.

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.	3
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.	3
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

	Points
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

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