

A detailed list of costs that may constitute Polish eligible costs and a detailed list of costs excluded from eligibility as Polish eligible costs

1. The Polish eligible costs shall include the costs justified and necessary for an audio-visual production:

- 1) of preparations for production created as part of the search for extramural locations of an audio-visual production, including costs of:
 - a) remuneration of persons involved in preparations for production, including the costs of acquiring copyrights,
 - b) permits to conduct shooting,
 - c) preparation of visual materials and documentation of objects used for an audio-visual production (in particular photography, printed and multimedia presentations, printing of materials, art projects and tests related to the production of animations),
 - d) lease of equipment for the preparation of visual materials,
 - e) searching for the location of animation production,
 - f) translations of documents and materials related to the search for the location of an audio-visual production;
- 2) implementation of an audio-visual production, including costs of:
 - a) production design and costumes, including costs:
 - creation, adaptation or lease of the production design,
 - creation, maintenance, lease of props or purchase of props completely worn in the course of production,
 - creation, maintenance, lease of costumes or purchase of costumes completely worn in the course of production,
 - lease of a film studio or a soundstage,
 - lease of film locations (shooting facilities),
 - preparation of exteriors,
 - rental of animals,
 - lease of vehicle,
 - lease of weapons,
 - lease of devices on the set or in the studio, such as: trailers for the crew, mobile kitchens, current-generating units,
 - lease of production design spaces, including props, warehouses, storages,

- security of the film set, including costs of vehicles of services responsible for security, ambulances, fire brigade vehicles,
- related to visual effects, character modelling, creation of production design and background in animation, including costs of services and costs of renting or purchasing consumables for the needs of audio-visual works,
- special effects on the film set, consumables, film weapons,
- make-up, hairdressing,
- technical costs related to the archiving of film materials,
- related to the editing of films on the set,
- costs related to the colour correction of the photography,

b) of obtaining technical equipment for an audio-visual production, including costs of:

- lease of lighting equipment, including lifts, cranes and lease or purchase of consumables,
- lease of aggregates and purchase of fuel for current-generating units,
- lease of a camera, camera equipment, other equipment used to register audio-visual image and lease or purchase of consumables,
- lease of camera accessories (grip) and lease or purchase of consumables,
- lease of sound equipment and lease or purchase of consumables,
- purchase of image and sound media,
- lease of computer equipment for creating animations,
- lease of computing power to create animations,
- a civil - law agreement enabling the use for a definite term of software to create animations or special effects.

c) of other costs of an audio-visual production, including costs of:

- acquisition of rights to the screenplay and adaptation rights to enable an audio-visual production,
- literary and artistic works related to the development and implementation of an audio-visual work, including the costs of acquiring copyrights,
- office and administrative costs incurred at the place of production other than the permanent headquarters or other places of business of the applicant, such as a film set or locations, including costs:
 - lease of office space, storage space and furniture,

- lease of office equipment, in particular telephone, fax machine, computer, photocopying machine,
- office and stationery supplies,
- a civil - law agreement enabling the use for a definite term of software for management of animation production processes.
- the use of electricity, water, gas, telephone, Internet,
- postal and courier services,
- personal accident insurance and civil liability insurance for all crew members,
- communication on the film set,
- security of the film set and medical protection,
- customs duties,
- translations of documents and materials necessary for the implementation of an audio-visual production,
- legal services and support as well as other consultancy and auditing services, accounting services, implemented in connection with the implementation of an audio-visual production by entities based in the Republic of Poland, in an amount not exceeding 3% of the total budget of works covered by financial support,
- banking services related to the holding of an escrow account related to the granting of financial support;

3) related to travel, accommodation, food during preparation for an audio-visual production, implementation of an audio-visual production and post-production, including costs of:

- a) transport, including lease of cars and all other vehicles necessary to carry out work covered by financial support for an audio-visual production or providing services for an audio-visual production of audio-visual works, fuel costs, tolls,
- b) travels in the economy class, only in a situation in which the Republic of Poland is the starting or ending place of the travel and parking lots in the vicinity of the shooting facilities,
- c) accommodation for the crew involved in the production of an audio-visual work during the production preparation period, the shooting period and post-production period,
- d) meals;

- 4) of editing and post-production, including costs of:
 - a) developing the photography material,
 - b) editing of image, sound, music, synchronization of sound with the image,
 - c) services related to image quality,
 - d) sound editing, sound or music recordings,
 - e) dubbing, subtitling, post-synchronization and automated dialogue and sound effect replacement,
 - f) lease of equipment for image editing and sound post-production, lease of image and sound editing equipment,
 - g) lease of equipment for the purposes of creating animation, compositing and rendering,
 - h) preparation of a photographic film,
 - i) a civil - law agreement for a definite term, enabling the use of computer software necessary for post-production, including editing, visual or sound effects or animation, for a given project for a definite term in accordance with the schedule,
 - j) lease of a recording studio,
 - k) purchase of digital media,
 - l) post-production audit,
 - m) preparation of output materials,
 - n) preparation of materials and archiving copies,
 - o) making a master copy,
 - p) re-recording of the film;
- 5) of production of animations and special effects, including costs of:
 - a) graphic recognition,
 - b) development of the project,
 - c) implementation of the animation project folder in the form of a presentation,
 - d) implementation within the 2D or 3D animation of processes necessary to make the animation,
 - e) implementation of designs for characters, decorations, props, utility items,
 - f) implementation of a descriptive and pictorial shooting script, implementation of an animatic,
 - g) development of models of characters for animation,
 - h) implementation of designs of animation,

- i) implementation of animation tests, implementation of 2D or 3D animations or puppet, stop motion and combined animation,
 - j) materials and tools for the production of experimental, combined or puppet animation, special effects (animation of 2D or 3D effects),
 - k) components for the construction of puppets for the needs of puppet or stop motion animation,
 - l) painting of animations and decorations,
 - m) computer processing of animation and decorations,
 - n) rendering the animation,
 - o) implementation of colour correction of the image,
 - p) implementation of compositing,
 - q) image editing,
 - r) production audit,
- 6) fees, remuneration and other benefits, including benefits of intermediary entities (including income taxes and social security contributions) being documented labour costs related to the involvement of people in the audio-visual work:
- a) in the case of a feature or documentary film or a series or documentary series:
- actors, including main cast, supporting cast, episodists, stuntmen, doublers, extras,
 - screenwriter or screenwriters,
 - director, assistant director, director's assistant, director of cast, clapper person,
 - executive producer, production assistant, production manager, associate production manager, production manager assistant, postproduction manager, film set manager, film set manager assistant, film set secretary, duty planner, administrator, and people providing accounting services, if they relate to a given audio-visual production,
 - persons involved in the production design, including those involved in the design, production, construction of production design, lease or production of props, studio support: including production designer, assistant production designer, production designer's assistants, decoration manager, interior decorator, main property master, prop maker, helpers of property master, special effects coordinator, pyrotechnicians, duty scenographer, key grip,
 - persons involved in the preparation of costumes,

- persons involved in the make-up department,
- persons involved in the camera department,
- persons involved in the sound department, including the sound designer, sound mixer, sound mixer's assistant, as well as persons involved in the post-production of sound, including sound editors, sound effect makers, creators of synchronous effects, synchronising, sound recorders,
- persons involved in the preparation of special effects on the film set,
- persons involved in the preparation of visual effects on the film set,
- creators of animation,
- persons involved in the preparation of music for the film, including the composer, performers, artists, song writers, musicians, persons involved in music production,
- persons involved in the editing of photography, sound, music, including the editor, editor's assistant,
- persons involved in the provision of craft services required for the production,
- persons involved in the implementation of specialized services on the set, in particular doctors, nurses, veterinarians,
- consultants, in particular historical, musical, medical consultants, script doctor, technologist,
- persons involved in the adaptation of the scenario, dialogues;
- persons involved in stunt activities,

b) in the case of an animated film or an animated series:

- persons listed in item a,
- creators of character designs,
- creators of character implementation,
- creators of decoration projects,
- creators of props designs,
- creators of animations of various techniques, including the main animator for various techniques,
- colourists,
- authors of descriptive or pictorial shooting script,
- creators of a storyboard or presentation,
- creators of an animatic,

- creators of cinematography - compositing;
- c) for post-production services:
- editors,
 - colourists,
 - image quality specialists,
 - creators of 2D animation,
 - creators of 3D animation,
 - composers,
 - performers,
 - sound designers,
 - voice-overs,
 - specialists in sound recording, synchronizing and editing,
 - sound mixers,
 - specialists in the reconstruction of archival materials;
- 7) of acquisition of copyrights and licenses for works used as part of an audio-visual production, including:
- a) music by Polish authors and performers,
 - b) archival materials,
 - c) literary works,
 - d) works comprising text and music;
- 8) of production of formats providing access to an audio-visual work to disabled people, including costs of:
- a) audio description.
 - b) subtitles for the deaf,
 - c) sign language translation.

2. Polish eligible costs shall not include costs not directly related to an audio-visual production or the provision of audio-visual production services subject to financial support, such as:

- 1) costs related to running business by producers or co-producers;
- 2) Value Added Tax;
- 3) representation costs;

- 4) costs of legal services and support as well as other consulting and auditing services, accounting services, in the amount exceeding 3% of the budget of works supported by the financial support;
- 5) costs of court proceedings;
- 6) costs of fines, pecuniary penalties, contractual penalties and interest on untimely paid liabilities,
- 7) costs of purchase of fixed assets, including purchase of film and recording studios as well as other equipment used for film production;
- 8) costs of purchase of property;
- 9) costs of purchase of consumer electronics devices;
- 10) the value of in-kind contributions to production;
- 11) depreciation costs;
- 12) costs of non-bank borrowings, leasing, banking services, including loans or bank guarantees;
- 13) costs of insurance for termination of production;
- 14) costs of other insurance not related to an audio-visual production;
- 15) costs of purchase and development of software (with the exception of software licenses used to produce animations or special effects);
- 16) costs of distribution of an audio-visual production;
- 17) costs of promotion and marketing not related to an audio-visual production;
- 18) costs related to the business of the applicant, producer or co-producer and not directly related to an audio-visual production subject to financial support, including costs of remuneration, costs of furniture and office equipment, rent or mortgage payment, office expenses, administrative costs, excluding management functions that are part of the production executive process;
- 19) costs related to the preparation of photos, art poster and costs of implementation of the making-off as required by the Polish Film Institute.