

MAKE GREECE HOME TO YOUR NEXT BEST STORY

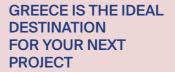
The National Centre of Audiovisual Media and Communication - **EKOME**, supports the audiovisual production in Greece, laying the foundations through its targeted actions Investment - **D**igitization - **E**ducation in the **A**udiovisual Sector, for professionals to create an innovative and competitive **IDEA**.

Thanks to the successful implementation of the 40% Cash Rebate program, the 30% Tax Relief program and the creation of the National Film Offices Network, we have opened new paths for productions wishing to benefit from Greece's beautiful and diverse locations, its safe environment, its creative talent, its highly skilled crews and professional facilities.

I INVITE YOU TO VISIT GREECE, A NATURAL AND SAFE STUDIO SETUP, TO EXPLORE OUR INCOMPARABLY BEAUTIFUL LOCATIONS AND MAKE GREECE HOME TO YOUR NEXT BEST STORY.



# LOCATION: GREECE





- FINANCIAL INCENTIVES
  Cash Rebate 40% & Tax Relief 30%.
- and a new approach to services provided with less bureaucracy (Film Offices Network).
- INCOMPARABLE NATURAL SET

  and natural light all year long.
- RENOWNED GREEK HOSPITALITY
- QUALIFIED FILM PROFESSIONALS and facilities.
- A SECURE ENVIRONMENT for international productions.
  - COVID-19

    Protective measures, guidelines and safety protocols applied.

    Health and hygiene standards ensured for professionals during shootings and stay in the country.

# THE GREEK CASH REBATE 40%

Since April 2018, the Greek Cash Rebate Program has been supporting FEATURE FILMS / TV SERIES / DOCUMENTARIES / ANIMATION AND DIGITAL GAMES choosing Greece for production and / or post-production. Thanks to a smooth, and timely procedure, based on an electronic system running 24/7, applications are submitted to EKOME all year long and no later than 10 days before the beginning of production and / or post-production.

Through April 2021, the total production expenses in Greece amounted to 127€ mn with more than 125 international and domestic projects supported and over 46€ mn returned to producers through the Cash Rebate System.





#### MINIMUM REQUIRED LOCAL SPEND

100,000€ for films / 25,000€ per TV episode + total minimum for TV series at 100,000€ / 15,000€ per TV episode (70 episodes minimum + total minimum for TV series at 100,000€) / 60,000€ for shorts and animated films / 60,000€ for documentaries / 20,000€ per episode (docuseries + total minimum for docuseries at 60,000€) / 30,000€ for digital games.

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#### INITIAL FUND GUARANTEED WITH 75€ MN OUT OF 450€ MN TOTAL

from the Public Investment Program.

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#### 12€ MN CAP / NO SUNSET DATE

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#### **REBATE PAID DIRECTLY**

to the beneficiary's bank account after the completion of works in Greece.

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### BENEFICIARY: INTERNATIONAL OR GREEK PRODUCTION COMPANY

incentives for high-budget international audiovisual production.







## **DISCOVER**

HOW YOU CAN USE THE GREEK CASH REBATE

#### **ELIGIBLE EXPENSES**

Royalties (screenplay / soundtrack), fees (director, scriptwriter, two leading actors, producer): up to 35% of the total eligible cost.

Insurance premiums and completion bond guarantees (5%); production service company's fee (10%); fuel expenses up to 0,02; cash receipts up to 0,005. Per-diems.

Travel expenses: from - to Greece + domestic.

Dubbing / Subtitling.

Excluded: expenses for financial assets, fixed assets and their depreciation, marketing, promotion and communication costs.

### PROVISIONS OF SUBSIDY FOR HIGH BUDGET PRODUCTIONS

Concerns projects with eligible expenses over 8€ mn: scriptwriter and director's fees, salaries of crew and cast for feature films, or expenses for rights to use images - voices, character design and source code, for cultural and educational digital games → invoices for non-resident labor, issued by physical entities or companies or other legal entities with registered office or permanent establishment in a foreign state, may be accepted.

## INVOICES ACCEPTED BY FOREIGN PRODUCTION COMPANIES

Non-resident labor invoices cannot exceed 50% of the total eligible expenses.

#### **SCREEN CREDIT REQUIRED**

Yes, including a logo to be supplied by EKOME.

#### **SUNSET DATE**

No sunset



#### **INCENTIVE TYPE**

40% cash rebate through the Public Investment Program (National Budget).

#### **MINIMUM SPEND**

100,000€ for films / 25,000€ per TV episode + total minimum for TV series at 100,000€ / 15,000€ per TV episode (70 episodes minimum + total minimum for TV series at 100,000€) / 60,000€ for shorts and animated films / 60,000€ for documentaries / 20,000€ per episode (docuseries + total minimum for docuseries at 60,000€) / 30,000€ for digital games.

#### **APPLICATION DEADLINE**

No later than 10 days before production and / or post-production. Applications through www.ekome.media

#### **BANK PAYMENT**

Paid in Cash Tax Free to either a Foreign or a Greek Bank Account (depending on beneficiary). Can work by a way of guarantee to a Greek Bank against a loan.

#### PER PROJECT CAP

12€ mn

#### **CULTURAL TEST**

Yes

#### **AUDITING**

Two-tier auditing: by CPA at cost of production and by EKOME.

## 13 REGIONS IN GREECE 15 FILM OFFICES



#### **EKOME**

in partnership with public and private stakeholders designs and implements the National Network of FILM OFFICES IN 13 REGIONS AND SELECTED MUNICIPALITIES (ATHENS AND THESSALONIKI),

to service both domestic and international audiovisual productions.

#### **FREE SERVICES**

Suggesting locations, PROVIDING GUIDANCE AND ASSISTANCE WITH ADMINISTRATIVE

<u>PROCEDURES</u> for permits issuance, intermediation with public services, professionals and locals, offering logistical support and consultation for all services.









- 1 REGION OF ATTICA / 2 REGION OF EASTERN MACEDONIA & THRACE /
- 3 REGION OF NORTH AEGEAN / 4 REGION OF WESTERN GREECE /
- 5 REGION OF WESTERN MACEDONIA / 6 REGION OF EPIRUS /
- 7 REGION OF THESSALY / 8 REGION OF IONIAN ISLANDS /
- 9 REGION OF CENTRAL MACEDONIA / 10 REGION OF CRETE /
- 11 REGION OF SOUTH AEGEAN / 12 REGION OF PELOPONNESE /
- 13 REGION OF CENTRAL GREECE

# TAX RELIEF 30%

#### **DEDUCTION**

30% of the total annual eligible costs deducted from net taxable income. Eligible costs same as for the cash rebate program.

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#### **BENEFICIARIES**

Physical or legal persons or legal entities that are taxable in Greece choosing to invest in the production and or post-production of audiovisual works in Greece. Can be combined with the cash rebate program.

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#### **APPLICATION / ELIGIBILITY**

Producers and production service companies that are taxable or operating in Greece provided that these expenses are implemented in Greece. Applications are submitted at the latest 10 days before the beginning of production works in Greece.

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#### **REQUIREMENT**

A special bank account in a Greek bank is required: production investment and all payments are made through the special bank account.

#### OPTION

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In case of income loss at the end of the fiscal year the tax relief is transferred to the next year.

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#### **MORE INFO**

Application process through www.ekome.media

# QUALIFIED FILM PROFESSIONALS & FACILITIES

#### HIGHLY SKILLED

English speaking crews, hardworking, experience in foreign productions. Ready to perform when a number of significant productions is in town. Flexible and well trained.

#### HIGHLY QUALIFIED

Film Professionals: Production Service Companies, Line Producers and Location Managers, very experienced in collaborating with foreign partners.

#### **✓** HIGHLY PERFORMING

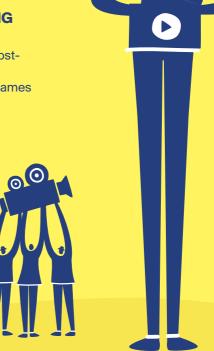
Soundstages, production equipment and facilities, postproduction facilities, VFX, animation studios, digital games developers.

## WORKING IN GREECE (FOREIGN CAST & CREW)

Paid and taxed in Greece. Fringes apply. Work permits EU: 2 to 3 weeks

#### EKOME

Implements programs for professional training in collaboration with film studios, production companies and academic institutions.









- 1 PARNASSOS
- 2 THESSALONIKI
- 3 MILOS ISLAND
- 4 SANTORINI ISLAND
- 5 LESVOS ISLAND
- 6 STAVROS NIARCHOS FOUNDATION, ATHENS
- **7** RHODES ISLAND
- 8 NATIONAL ARCHAEOLOGICAL MUSEUM, ATHENS
- 9 ELAFONISOS ISLAND
- **10** TEMPLE OF POSEIDON, SOUNION
- 11 LEFKADA ISLAND







INCOMPARABLE NATURAL SET INVITES YOU TO

# BRING YOUR STORY TO LIFE











With unlimited options in natural landscapes, GREECE OFFERS DIVERSITY,
UNIQUENESS, ACCESSIBILITY AND
GREAT HOSPITALITY!

Discover the magnificent coastlines, ancient sites, historical monuments, industrial buildings, urban, rural, ancient, medieval, classical, modern: undeniably one of the richest cultural heritages in the world! Whether you wish to shoot volcanos, sand dunes, waterfalls, mountains, tropical forests or the seaside, all locations are easy to reach within one hour from coast to mountain.



**EKOME** supports educational programs with a focus in:

#### **BASIC SKILLS**

(PRIMARY EDUCATION)

Elementary digital access, safety access, search and research skills, content retrieval, storage and effective (re-) use in the digital environment.

#### **ADVANCED SKILLS**

(SECONDARY EDUCATION)

Critical skills, comprehension, evaluation, analysis and interaction, creation of original content.

#### **VOCATIONAL SKILLS**

(HIGHER EDUCATION)

Professional training, education, lifelong learning in the audiovisual / creative industry.

## DIGITIZE **NATIONAL REPOSITORY OF AUDIOVISUAL ARCHIVES (NRAA)**

**EKOME** implements the **NATIONAL STRATEGY FOR** THE CREATION OF A PUBLIC REPOSITORY FOR ALL FORMS OF AUDIOVISUAL PRODUCTION (film, video, animation, still photography, sound archives, digital games) with the scope to safeguard and boost the Greek audiovisual heritage globally. Through the creation and operation of the NRAA we meet raising demand for content by offering audiovisual archival material for Greek and international productions.





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