DIRECTORATE GENERAL OF DEMOCRACY
EURIMAGES

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COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

How to confirm the sources of financing of your project

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This table shows the documents you need to provide to confirm different types of project financing

- If documents are in a language other than English or French, please provide a translation of the main point, either in English or French.
  For deal memos and contracts only, please complete in either English or French the summary forms available on our website in the 'Downloads' section.
  Please do not use these summary forms for letters of intent/commitment/interest.
- For the purposes of confirming financing, a **letter of intent/commitment** must include a firm undertaking to advance, grant or invest a specific monetary amount. This differs from a letter of interest, where no such commitment is made.
  Where an amount is shown with an upper and lower limit, the lowest amount will be considered.
- Letters of intent/commitment/interest must be valid at least until the last day of the Project Evaluation Meeting and dated no more than 6 months from the last day of the Project Evaluation meeting unless the letter specifies validity beyond the six-month period.

It is the responsibility of the applying producers to obtain updated letters of intent

Source of Financing	Documents required
Public funds (supranational, national, regional, local)	Agreement, deal memo or a recent letter of intent/commitment with amounts. Official resolutions listing the project title and support amount can also be accepted for certain funds but may be subject to reconfirmation by the national authorities.
TV investments (both presales and co-production)	Agreement, deal memo or a recent letter of intent with amounts. * *For ARTE – ZDF (or any other German public broadcaster), a letter specifying that the broadcasters' involvement is conditional on approval by the Programme Conference will not be considered as a firm commitment in the absence of additional confirmation from the broadcaster.
Minimum Guarantees (MG) for distribution (both national or international)	Agreement, deal memo or a recent letter of intent with amounts. If the company acting as distributor or sales agent is the same company as one of the co-producers or a company affiliated to one of the co-producers, a recent bank letter covering the amount of the MG to be invested in the film must be provided.

Source of Financing	Documents required
Producers' deferrals and third party deferrals	Letter of intent with amounts clearly indicating the budgetary item(s) to be deferred and signed by the authorized person (i.e. the relevant producer when deferring the producer's fee or the crew member whose fees are being deferred).
Own investment (including own investment by national/non-national producer)	Recent bank letter or a bank statement detailing the liquidity available on the account. Online banking extracts will be accepted provided the name of the account owner is clearly visible.
Tax credit, tax shelter, cash rebate, production incentive	**Austria:** Letter of intent with amounts from the Austrian Film Institute (ÖFI). **Belgium:** Agreement, deal memo or letter of intent with amounts (dated no more than 6 months from the last day of the Project Evaluation meeting) from the company providing the tax shelter and the "European certificate" for the work issued by the competent national authorities. **Bulgaria**: Letter of intent with amounts from the Bulgarian National Film Center. **Canada:** An opinion from a chartered accountant independent of the producers confirming the eligibility of the project for the tax credit(s) in question and including an estimation of the value of the tax credits. **Croatia:** Letter of intent with amounts from the Croatian Audiovisual Centre (HAVC). **Cyprus:** Temporary Approval Certificate (Pre-Approval) issued by the Cyprus Film Commission, stating the amount of the cash rebate or the tax credit **Czechia:** "Project Record Certificate" with an amount from the Czech Film Fund or letter from the Fund confirming that the project is eligible for the cash rebate with an amount. **Denmark**: A letter of commitment with amount from the Agency for Culture and Palaces (Slots- og Kulturstyrelsen / SLKS) **Estonia:** Letter of confirmation from the Estonian Film Institute, stating the foreseen amount of the cash rebate. **Finland:** Letter of intent with amounts from Business Finland or the regional film commission. **Georgia:** Letter of intent with amounts from Georgian National Film Center.

Source of Financing	Documents required
Tax credit, tax shelter, cash rebate, production incentive	**France:** Please note that the French tax credit available to French producers cannot be confirmed for Eurimages. The foreign producer tax credit (C2I - TRIP – Tax Rebate for International Productions) to the French production services company can however be confirmed by an opinion letter from an independent chartered accountant stating the amount. **Germany:** Letter of intent with amounts from the DFFF. **Greece:** an opinion letter from a chartered accountant independent of the producers confirming the eligibility of the project for the cash rebate and including an estimation of the value of the cash rebate, OR a letter with amounts from the Hellenic Film and Audiovisual Center. **Hungary:** Proof that the production company and production are officially registered with the National Film Office or, if appropriate, a letter of confirmation from the Hungarian National Film Institute, or if available the decision of the National Film Office establishing the eligibility of support. **Iceland:** Letter of intent with amount from the Icelandic Film Centre. **Ireland:** Letter of opinion from a chartered accountant independent of the producers stating the amount of the tax credit. **Italy:** Copy of the electronic application for the tax credit eligibility submitted to the Ministry of Culture including the page stating the amount of the tax credit. **Latvia:** Letter of intent with amount from the relevant fund. **Lithuania:** Certificate of Qualification with amounts from Lithuanian Film Centre. **Malta**: Certificate of Provisional Approval with amounts from Malta Film Commission. **Portugal:** Letter of intent with amount from ICA. **Netherlands**: Letter of intent with amount from the Netherlands Film Fund. **Norway**: Letter of intent with amount from the Norwegian Film Institute. **Poland**: Letter of intent with amounts from the Polish Film Institute (PISF), or an Agreement for financial support with PISF.

Source of Financing	Documents required
Tax credit, tax shelter, cash rebate, production incentive	**Romania:** For tax credit - agreement, deal memo or letter of intent with amounts with the company investing in the film and confirmation from the competent national authority. For cash rebate – letter of intent with amounts from the competent national authority. **Serbia:** Certificate confirming the eligibility of costs issued by Film Centre Serbia or agreement on awarding incentive funds with Ministry of Culture. **Slovakia:** Letter of intent with amount from Slovak Audiovisual Fund confirming that the project is approved for the cash rebate. **Slovenia:** Letter of intent with amount from Slovenian Film Centre. **Spain:** Letter of opinion from a chartered accountant independent of the production stating the amount and that the project is eligible. **Switzerland:** Letter of intent with amount from the Federal Office of Culture - Film Investment Refund Switzerland (PICS). **UK:** confirmation that the project will have British qualifying status, usually in the form of provisional recognition of the co-production issued by the BFI, plus a calculation of the expected amount of the credit from a chartered accountant independent from the producer. **Other countries:** please contact the Eurimages' Secretariat before submitting your project.
Equity investments, product placement, sponsorships	Agreement, deal memo or a signed letter of intent with amounts and information on recoupment and a recent bank letter (i.e. a letter from the bank or a bank statement detailing the liquidity available) pertaining to the company providing such financing.
In-kind contribution	(i) A list of goods/services that will be provided in-kind; (ii) Evidence of possession of the material or of the services provided through a price list, catalogue, website list, invoices for the materials/equipment bought etc; (iii) A clear indication of the corresponding item(s) in the production budgets provided.

Please note the following when filling out the on-line financing plan:

- MGs for international sales shown on the financing plan must be shared among co-producers in the same proportions as the co-production percentages, except where an international sales advance is fully or partially financed by one or more Soficas. In this case the entire Sofica-financed amount must be shown only on the French financing plan.

- Where the producer is also the distributor or sales agent for the film, or where the distributor or sales agent is a company affiliated to the production company, an MG for distribution or international sales can only be confirmed using a bank letter or statement.
- Please note that any letter of intent, with or without amounts, must be valid at least until the last day of the Project Evaluation Meeting and dated within six months of the last day of the Project Evaluation meeting, unless the letter specifies a longer validity date. **It is the responsibility of applying producers to obtain updated letters where necessary.**

- Deferrals of producer's fees and overheads should be confirmed by a signed and dated declaration from the co-producer(s) concerned. **Please note, however, that total deferrals of fees and overheads plus in-kind contributions to the project can only be considered as confirmed to a maximum level of 15% of the total production budget even though a higher amount can be shown on the financing plan.**

- Please note also that the amount of Eurimages support allocated to each co- producer must, in principle, be in line with the co-production percentages, except where non-proportional allocation has been decided**.** In this case the rules laid down in **Article 4.3.2** of the Eurimages regulations must be observed.

The Secretariat reserves the right to request any further evidence of financing it considers necessary to assess the project. If you have questions on how to confirm any type of financing, please contact us.