



Republika e Kosovës
Republika Kosova – Republic of Kosova
Qeveria – Vlada – Government

REGULATION (GRK) NO. 33/2024 ON THE RIGHT TO REBATE¹

¹ Regulation (GRK) No. 33/2024 on the Right to Rebate, has been approved in the 230-th Meeting of the Government of the Republic of Kosovo, with the Decision No. 14/230, dated 13.11.2024;

The Government of the Republic of Kosova,

Pursuant to Article 93 (4) of the Constitution of the Republic of Kosova, in accordance with Article 19 paragraph 4 of Law No. 08/L-202 on Cinematography, Article 8, paragraph 4, sub-paragraph 4.5 of Law No. 08/L-117 on the Government of the Republic of Kosova,

Approves:

REGULATION (GRK) NO. 33/2024 FOR THE RIGHT TO REBATE

Article 1 Purpose

This regulation defines the rules for exercising the right to rebate for direct foreign investments in the production of films and audiovisual works in the territory of the Republic of Kosova.

Article 2 Scope

1. This regulation defines the procedure, responsibilities, criteria and requirements for exercising the right to rebate for the responsible public institutions and economic operators.
2. All relevant public institutions of the Republic of Kosova are obliged to implement the provisions of the right to rebate as defined by this regulation.

Article 3 Definitions

1. For the purpose of this law, the expressions used shall have the following meaning:

1.1. **KCC** - Kosova Cinematography Center;

1.2. **Rebate** - means the scheme of financial reimbursements for foreign legal persons, who create film or audio-visual works in the Republic of Kosova, through financial investments from abroad;

1.3. **Film or film work** - means a visual work with or without sound, such as narrative, animated and documentary film of any length and genre;

1.4. **Audio-visual work** - means a work such as: film, experimental film, multi-media and trans-media film project, film series, video games and any other work with visuals and with or without sound, regardless of the technology with which it was created and the way of display;

1.5. **Film or audio-visual production** - means the general production process and the activities undertaken from the stage of concept development, project development, preproduction, production, post-production, display, distribution and promotion of the work;

1.6. **Public Fund** – public financial support for film and audiovisual productions originating from the support schemes of public institutions of the Republic of Kosova;

1.7. **Business entity** – all legal persons including individual businesses;

1.8. **Foreign investor** –the foreign and/or principle producer investing funds for audio-visual purposes in the Republic of Kosova to claim the rebate through a local business entity;

1.9. **Local staff / trainees** - natural persons that hold the citizenship and are residents of the Republic of Kosova;

1.10. **Gaming** - include Extended reality (XR), augmented reality (AR), virtual reality (VR), mixed reality (MR) and similar audiovisual projects;

1.11. **Film Series** - means the audio-visual work divided into episodes, such as television series;

1.12. **Gaming**: includes the action or practice of playing video games, which can encompass various genres and platforms. (ISO/IEC 19770-1);

1.13. **Video Games**: are electronic games that involve interaction with a user interface to generate visual feedback for a player. (ISO/IEC 15897);

1.14. **Extended Reality (XR)**: is an umbrella term for all immersive technologies, including AR, VR, and MR. (ISO/IEC JTC 1/SC 24);

1.15. **Augmented Reality (AR)**: is a technology that overlays digital content on the real world in real-time. (ISO/IEC JTC 1/SC 24);

1.16. **Virtual Reality (VR)**: is a simulated experience that creates a fully immersive environment through VR glasses. (ISO/IEC JTC 1/SC 24);

1.17. **Mixed Reality (MR)**: is a blend of physical and digital worlds, allowing real-time interactions. (ISO/IEC JTC 1/SC 24);

1.18. **Music Video**: is a short film or video that is produced to accompany and promote a song or audiotrack in a visual form;

1.19. **Video Advertisement**: a commercial, content or tv advert that promotes a product or service;

1.20. **Storyboard:** is a sequence of illustrations arranged chronologically to depict the key events of a film, series, commercial, or other video, used to plan and visualize sequences and scenes. (ISO/IEC 15938).

Article 4

Rights and conditions to rebate

1. Foreign investments in audiovisual production are entitled to thirty percent (30%) reimbursement of the eligible expenditure, excluding value-added tax, spent directly in the Republic of Kosova under the conditions set out in this regulation.
2. Audiovisual projects that receive state funding from the Republic of Kosova, in addition to foreign investment, are eligible for the rebate provided the state funding is entirely spent in the Republic of Kosova.
3. The audio-visual project that is a beneficiary of public funds, including the rebate subject to Paragraph 1 of this Article, must not exceed fifty percent (50%) of the overall project budget of the audiovisual project. In the case that the public funding exceeds twenty percent (20%) without using the right to rebate, the excess is deducted proportionally to the rebate percentage.
4. The responsible ministry of culture and the responsible institution for cinematography, will execute the rebate as per Paragraph 1 of this Article into the business entities dedicated project bank account in euros (€) in the Republic of Kosova as per the rebate contract.
5. On signing of the contract for the rebate the audiovisual project will qualify for the temporary import provision as regulated by customs law for non-Kosova goods intended for re-export without having undergone any change except normal depreciation due to the use made of them.
6. In the case of television series and games, new seasons and major version updates the audiovisual project is entitled to new application procedures and will be considered as new projects according to this regulation.
7. The audiovisual work, beneficiary of the rebate, must give credit to Kosova Cinematography Center and the Republic of Kosova on all printed and online production materials and on all copies of the audiovisual product. The credit should feature the logos alongside the statement in the end roller, "Supported by the Republic of Kosova through the audiovisual rebate." In instances where traditional credits are not applicable, such as in short-form projects like music videos, commercials and, gaming and other audiovisual works, this acknowledgement must be included in online platforms such as YouTube, Vimeo and/or on other audiovisual platforms.

Article 5

Applicant eligibility criteria

- 1.The applicant for the rebate must be registered in the Republic of Kosova for the production of audiovisual content.
- 2.The applicant may be:
 - 2.1. A local audiovisual production business entity;
 - 2.2. A subsidiary of a foreign audiovisual production business entity.
3. The applicant must be registered at KCC in the audiovisual production entities registry.
- 4.The applicant must fulfil all obligations towards Kosova's Tax Administration.
- 5.The applicant must demonstrate that the Foreign Investor/lead producer can provide proof of chain of title for the respective audiovisual project with the entities holding the respective copyrights.
- 6.The applicant must demonstrate the availability of at least fifty percent (50%) of the funds for project completion and one hundred percent (100%) of the foreign investment in Kosova. The planned project budget should include foreign investment in the Republic of Kosova. Applications that have received Kosova state funds through other public institutions, in addition to foreign investment, must provide a detailed overview of how these state funds are intended to be utilised within the Republic of Kosova.
- 7.The applicant must demonstrate a public screening of at least one (1) audiovisual work in cinemas, festivals, TV, or other public platforms during the last three (3) years. If the applicant business entity does not fulfill this criteria, the foreign and local lead producers' portfolios will be considered.
- 8.The applicant and the corresponding partners (foreign contracting business entity) must demonstrate that they are not in the process of pre-bankruptcy, bankruptcy, litigation and/or liquidation.
- 9.The applicant must not be currently undergoing or have any unpaid outstanding liabilities due to the public institutions of the Republic of Kosova.
- 10.The lead local producer and the director of the local business entity, must demonstrate that they have not been convicted of any of the following criminal offenses: fraud, fraud in economic business operations, accepting a bribe, offering a bribe, malpractice in procurement procedures, tax or customs evasion, subsidy fraud, money laundering, abuse of office and official authority, illegal preferential treatment, trading in influence, criminal organization and organized criminal offences as defined by the law governing criminal offenses and the execution of criminal penalties as regulated by the penal code of the Republic of Kosova.

11.The applicant is required to comply with the standardised minimum rates set forth for locally employed staff as outlined in Annex 1.

12.The applicant must employ at least five (5) local trainees for long-form projects and two (2) local trainees for any mid-length or short-form audiovisual projects in one of the professional departments for fully understanding and learning the process of that department and roles in the audiovisual field, including legal, finance, art department, game design department, production department, editing department, costume department, camera, lighting and grip department, animation and visual effects departments, sound department, script supervisor, game development, game concept designer, animator and assistant director department.

13.The applicant is required to commit to full production insurance, including but not limited to employee cover for all local cast and crew.

Article 6

Audiovisual project eligibility criteria

1.The audiovisual projects that qualify for the rebate are feature films, documentary films, animated films, television films, film series, games or other audiovisual works defined by the legislation regulating cinematography, produced partially or entirely in the Republic of Kosovo.

2.The audiovisual projects that do not qualify for the rebate: are staged filming, sporting events, current affairs or talk shows, demonstration programmes, review or magazine-style programmes and reality TV shows.

3.The audiovisual project subject to Paragraph 1 Article 4 should be intended for public screening as defined in the legislation by the Law for Cinematography.

4.The minimum amount of foreign investment as per Paragraph 1 Article 4 planned to be spent directly in the Republic of Kosovo, excluding the value-added tax, of the respective audiovisual project must be:

4.1. For long form projects over sixty (60) minutes:

4.1.1.Feature film, one hundred and seventy five thousand (175,000.00) euros;

4.1.2.Documentary film, seventy five thousand(75,000.00)euros;

4.1.3.Animation film , one hundred thousand (100,000.00) euros;

4.1.4.Experimental films, seventy five thousand 75,000.00)euros;

4.1.5.Transmedia films, seventy-five thousand (75,000.00)euros;

4.1.6. Multimedia film, seventy-five thousand (75.000.00) euros;

4.1.7.TV Episodes one hundred thousand (100,000.00) euros;

4.1.8. Video Games and other audiovisual projects, One hundred and fifty thousand (150,000.00) euros.

4.2. For mid form projects between thirty(30) and sixty (60) minutes:

4.2.1.Narrative film, seventy five thousand (75,000.00) euros;

4.2.2.Documentary film, sixty thousand(60,000.00)euros;

4.2.3.Animation film, seventy five thousand (75,000.00) euros;

4.2.4.Experimental films, sixty thousand (60,000.00) euros;

4.2.5.Transmedia films, sixty thousand (60,000.00) euros;

4.2.6. multimedia film, sixty thousand (60.000.00) euros;

4.2.7.TV Episodes, seventy-five thousand (75,000.00) euros;

4.2.8.Video Games and other audiovisual projects, seventy five thousand (75,000.00) euros.

4.3.For short form projects under thirty (30) minutes:

4.3.1.Narrative film, twenty thousand (20,000.00); euros;

4.3.2.Music Video, twenty thousand (20,000.00) euros;

4.3.3.Video advertisement, twenty thousand (20,000.00) euros;

4.3.4.Documentary film, twenty thousand (20,000.00) euros;

4.3.5.TV Episodes, fifty thousand (50,000.00) euros;

4.3.6. Animation film, twenty thousand (20,000.00) euros;

4.3.7.Experimental films, twenty thousand (20,000.00) euros;

4.3.8.Transmedia films, twenty thousand (20,000.00) euros;

4.2.9. multimedia film, twenty thousand (20.000.00) euros;

4.3.10.Video Games and other audiovisual projects, twenty thousand (20,000.00) euros.

5.The Audiovisual project must not adversely reflect on the Republic of Kosova, undermine its legal norms and/or the constitutional principles, or seek to incite war, racial hatred, pornography, terrorism, or any other criminal activities as defined by relevant legislation.

Article 7

Application requirements

1.The rebate application needs to be submitted electronically or hardcopy to the KCC and should include:

- 1.1.Fully completed Application Form (Annex 2);
- 1.2.Script or treatment and/or storyboard of the audiovisual project;
- 1.3.Project schedule;
- 1.4. Overall production financial plan, including funding sources;
- 1.5. Overall estimated project budget breakdown for the entire project, including pre-production costs, production costs and post-production costs;
- 1.6. Estimated production budget breakdown for all expenditure to be spent in the Republic of Kosova, subject to the rebate application;
- 1.7. Overall estimated production cash flow, including income and expenditure;
- 1.8. Registration confirmation of the local business entity;
- 1.9. Deal memo and/or the agreement between the local business entity and foreign investor;
- 1.10. Registration confirmation from the KCC;
- 1.11. Kosova Tax Clearance Confirmation;
- 1.12. Proof of Chain of title;
- 1.13. Proof of available funds, fully aligned with the list of funding sources articulated respectively in paragraphs 1.5 and 1.7 of Article 7;
- 1.14. Proof of public screening of at least one (1) audiovisual works including but not limited to contracts and links to audiovisual works. For example, theatrical cinema distribution, film festivals, streaming platforms, TV or other public platforms during the last three (3) years as per Paragraph 7 Article 5;

1.15. Audited financial statements, balance sheets and other legal documents that prove that the applicant is not in the process of pre-bankruptcy, bankruptcy, litigation and/or liquidation;

1.16. Proof from the partner business entities that they have no outstanding liabilities due to the public institutions of the Republic of Kosova (Annex 3), except for contracts in the process of implementation;

1.17 .Certificate of Clearance (non-investigation);

1.18. Proof that audiovisual production insurance will be in place by rebate contract signing in the case of approval;

1.19. Statutory declaration of the authenticity of the submitted documentation.

2.The applications may be submitted in Albanian, Serbian, or English.

3.For all required documents, the original document or a notarised copy of the original document may be submitted. If the government-issued documents are translated from the original language to English, Albanian or Serbian, the translated copy should be stamped by a certified translator.

Article 8

Rebate commission

1.The rebate commission consists of seven (7) members:

1.1. one (1) legal officer from KCC the respective ministry for culture;

1.2. two (2) finance officers from KCC the respective ministry for culture;

1.3. two (2) independent professionals from the cinematography industry;

1.4. two (2) independent professionals from the video-gaming industry.

2. Members of 1.1 and 1.2 sub paragraphs are permanent members of the committee, whereas members from 1.3 and 1.4 sub paragraphs participate in evaluating applications respective to their industry.

3.The Producers Associations of Kosova for cinematography and the respective association for gaming will nominate two (2) members each. The nominated members shall participate during the evaluation of the rebate applications for feature films, documentary films, animated films, television films, film series and other similar audiovisual projects, In contrast the nominated professionals in gaming shall participate during the evaluation of the rebate applications for gaming or other similar audiovisual projects.

4.The official decision from the Director of KCC establishes the rebate commission.

- 5.The rebate commission has a mandate of three (3) years.
- 6.The main responsibilities of the rebate commission are:
 - 6.1. Receiving the rebate applications;
 - 6.2. Conduct the evaluation of the application documentation and recommend approval or rejection of the rebate application to the Director through the evaluation report. In the case of a recommendation for rejection, the rebate commission should demonstrate the reasons of rejection of the respective rebate application based on the evaluation criteria;
 - 6.3.Communicate with the applicant on matters related to the rebate;
 - 6.4.Draft the legal documents related to the rebate, including but not limited to the rebate contract;
 - 6.5.Manage the rebate contracts and recommend further action for the higher management in accordance with the relevant legislation and contract conditions;
 - 6.6.Assess the final reports and audiovisual works of the rebate beneficiaries and recommend further action to the Director of the KCC in accordance with the relevant legislation and contract conditions;
 - 6.7.Maintain the database of rebate applications and beneficiaries;
 - 6.8.Provide an annual report which is to include data such as: number of applications, number of projects approved and rejected, total foreign investment for the year, total cash reimbursement for the year, number of people employed, number of trainees employed, how much has been raised through application fees, number and places of locations filmed, and other relevant information;
 - 6.9.Ensure the implementation of this regulation and other legislation related to the rebate.
- 7.The members of the rebate commission are subject to compensation for their work.
- 8.The amount of the compensation for rebate commission is determined by the decision of the director of QKK based on the relevant legislation in place.
- 9.If one of the members of the rebate commission has to evaluate an application that may contain personal conflict of interest, they should notify the Director of the KCC and not participate in the evaluation and the recommendation for that application.
- 10.Conflicts of interest are managed in accordance with the Law No. 06/L-011 on the Prevention of Conflict of Interest in the Exercise of Public Function.

Article 9

Application procedure

1. There are two (2) types of rebate application procedures:
 - 1.1. Standard procedure;
 - 1.2. Fast-track procedure for long-form audiovisual projects.
2. Four (4) steps constitute the application procedure:
 - 2.1. Submission of the application and supporting documentation by the applicant;
 - 2.2. Evaluation of the application form and documentation by the rebate commission;
 - 2.3. Decision of the rebate application and notification to the applicant;
 - 2.4. Contract signing between applicant and KCC.
3. During the evaluation, subject to sub paragraphs 2.2 of this Article, in case of any discrepancies, the rebate commission may request administrative documents to be rectified.
4. When the rebate commission requests administrative documents to be rectified subject to Paragraph 3 of this Article, the applicant is obliged to submit the required documentation within fifteen (15) working days.
5. Referring to sub paragraph 2.3 of this article the Director of the Kosova Cinematography Centre evaluates the recommendation from the rebate commission to determine the approval or rejection of the rebate for the respective application, subsequently issuing a decision accordingly.
6. The applicant must receive notice after every step of the rebate application procedure subject to Paragraph 2 of this Article.
7. In case of an increase in foreign investment after the contract signing, the applicant must notify the rebate commission by submitting in writing an updated finance plan, budget and cash flow subject to sub paragraph 1.4, 1.5, 1.6 and 1.7 of Article 7. The increase of foreign investment that is subject to rebate must not exceed an additional one hundred percent (100%) of the originally approved sum of the respective rebate application in accordance with paragraph 3 Article 4.
8. The Ministry responsible for Cinematography and KCC are mandated to implement the online application system for rebates within one (1) year.

Article 10

Application deadlines

- 1.The applicant must submit the rebate application to the KCC at least two (2) working days prior to the initiation of the audiovisual project, subject to sub paragraph 1.3 Article 7.
- 2.KCC must issue the decision of the rebate application:
 - 2.1.within eighteen (18) working days for short-form audiovisual projects of the standard procedure;
 - 2.2.within twenty-eight (28) working days for long and mid-form audiovisual projects of the standard procedure;
 - 2.3.within thirteen (13) working days for long-form audiovisual projects for the fast-track procedure.
- 3.The KCC must notify the applicant on the rebate application decision within two (2) working days after the decision subject to Paragraph 2 of this Article.

Article 11

Application fees

- 1.The application fees for the rebate are:
 - 1.1. Two hundred (250.00) euros for short-form audiovisual project for the standard procedure;
 - 1.2. One Thousand (1000.00) euros for long and mid-form audiovisual project for the standard procedure;
 - 1.3. Ten thousand (10,000.00) euros for long-form audiovisual project for the fast-track procedure.

Article 12

Rebate contract signing

- 1.Before the contract signing, the applicant must submit the following to KCC:
 - 1.1. If the applicant has submitted a deal memo subject to sub paragraph 1.9 Article 7 during the application phase, the applicant must submit the long-form agreement between the local business entity (the applicant) and the foreign investor. The long form agreement must be in full compliance with the deal memo or pre-contract. If one of the partners is changed from the documentation submitted during the rebate application phase, the approval decision will be nullified;

- 1.2. Bank Confirmation details;
- 1.3. Proof of production insurance (contract and certificate) for the audiovisual project.
2. The applicant must submit the documents subject to Paragraph 1 of this Article within twenty (20) working days after the decision subject to Paragraph 5 Article 9.
3. The rebate commission must verify the documents subject to Paragraph 1 of this Article, and notify the applicant within ten (10) working days after the submission of the respective documents by the applicant.
4. During the verification, subject to Paragraph 3 of this Article, if any discrepancies are identified the rebate commission may request rectification of the documents.
5. If the rebate commission requests respective documents to be rectified subject to Paragraph 4 of this Article, the applicant is obliged to submit the required documentation within five (5) working days after the notice by the rebate commission. The deadline may be extended up to ten (10) working days upon a mutual agreement between the rebate commission and the applicant.
6. The applicant may request clarifications from the rebate commission related to the requirements subject to Paragraph 4 of this Article.
7. If the applicant fails to submit the documents or does not comply with the requirements of the rebate commission subject to Paragraph 5 of this Article, the rebate approval will be nullified.
8. The rebate contract between KCC and the applicant shall be signed within ten (10) working days after the notice from the rebate commission. The deadline may be extended up to twenty (20) working days upon a mutual agreement between the KCC and the applicant.
9. If the project delivery timeline extends beyond the submitted project schedule subject to sub paragraph 3 Article 7, the applicant must request the rebate contract extension, as follow:
 - 9.1. for short form audio-visual projects, three (3) months prior to contract expiration date;
 - 9.2. for mid-length audio-visual projects, six (6) months prior to contract expiration date;
 - 9.3. for long form audio-visual projects, one (1) months prior to contract expiration date;
10. The rebate contract extension must not exceed the initial approved duration of the respective rebate application.
11. A template of the contract between KCC and the applicant has been provided in Annex 3.

Article 13

Refund procedure for long-form audiovisual project

1. The rebate as per Paragraph 1 Article 4 for long-form audiovisual projects can be executed under the following conditions:

1.1. Twenty-seven percent (27%) of the eligible expenditure, respectively ninety percent (90%) of the total reimbursement sum, should be executed within fifteen (15) working days after the notice from the rebate commission on the final reporting of the audiovisual project subject to Article 15;

1.2 Fifteen percent (15%) of the eligible expenditure, respectively fifty percent (50%) of the total reimbursement sum, may be executed once the rebate contract has been signed and the applicant has presented an approved statement from the local bank demonstrating the availability of fifty percent (50%) of the foreign investment projected to be spent in the Republic of Kosova for the respective audiovisual project. The payment should be executed within fifteen (15) working days after a funding request from the applicant has been made and the approval from the contract manager at KCC;

1.3. Three percent (3%) of the eligible expenditure, respectively ten percent (10%) of the total reimbursement sum, should be executed within fifteen (15) working days after the approval from the rebate commission on the final master files of the audiovisual project subject to Article 16.

2. The number of installments for the execution of the rebate as per Paragraph 1 Article 4 subject to the rebate contract may be up to three (3) installments.

3. The contract manager is obliged to review the requests for payment within ten (10) working days to approve the payment or return it for adjustments as needed.

4. If the final report reveals that the foreign investments spent directly in the Republic of Kosova are lower than the approved sum by the rebate commission, the commission shall recommend that the Director approve the reduced rebate of the eligible expenditure. The final foreign investment must meet the minimum amount criteria subject to Paragraph 4 Article 6. If it does not, the rebate received must be returned and the rebate contract will be annulled.

5. If the foreign investment spent directly in the Republic of Kosova is higher than the approved rebate subject to Paragraph 5 Article 9, the rebate commission will evaluate the final report and suggest to the Director the approval of any increase in the rebate for eligible expenditures. However, the rebate increase must not exceed an additional one hundred percent (100%) of the originally approved sum of the respective rebate application and is subject to Paragraph 3 Article 4.

6. If Paragraph 5 of this Article is invoked, the rebate amount shall be executed within twenty-five (25) working days after the approval of the rebate.

7.The rebate payments by the KCC can only be made between March 1st and December 23rd of every fiscal year.

Article 14

Refund procedure for short-form and mid-form audiovisual project

1.The rebate as per Paragraph 1 Article 4 for short-form and mid-form audiovisual projects can be executed under the following conditions:

1.1. Thirty percent (30%) of the eligible expenditure, respectively one hundred percent (100%) of the total reimbursement sum, should be executed within fifteen (15) working days after the notice from the rebate commission on the final report subject to Article 15 and the final master files of the audiovisual project subject to Article 16.

2.The number of the installments for the execution of the rebate as per Paragraph 1 Article 4 is subject to the rebate contract and may be up to one (1) installment.

3.If the final report reveals that the foreign investments spent directly in the Republic of Kosova are lower than the approved sum by the rebate commission, the commission shall recommend that the Director approve the reduced rebate fund of the eligible expenditure. The final foreign investment must meet the minimum amount criteria subject to Paragraph 4 Article 6, if it does not, the rebate received must be returned and the rebate contract will be annulled.

4.If the foreign investment spent directly in the Republic of Kosova is higher than the approved rebate fund subject to Paragraph 5 Article 9, the rebate commission will evaluate the final report and suggest to the Director the approval of any increase in the rebate fund for eligible expenditures. However, the rebate increase must not exceed an additional one hundred percent (100%) of the originally approved sum of the respective rebate application and is subject to Paragraph 3 Article 4.

5.If Paragraph 4 of this Article is invoked, the rebate amount shall be executed within twenty-five (25) working days after the approval of the rebate.

6.Rebate payments can only be made between March 1st and December 23rd of every fiscal year.

Article 15

Final reporting

1.The final report must include:

1.1.A project summary report, including key performance indicators such as Gender, Age, Disability, Ethnicity, LGBTQ+, total number of Kosovans employed with details of position and duration of employment, number of Kosova trainees employed with details of duration and department worked in, locations filmed including address;

- 1.2.A detailed cost breakdown for the state funds and cost report against the budget of the overall expenditure spent directly in the Republic of Kosova subject to the rebate application;
 - 1.3.Bank Statements aligned with cost report and bank transaction confirmations;
 - 1.4.All employee contracts, filled-in time sheets, invoices and receipts;
 - 1.5. Tax Clearance Certificate from Kosova Tax Administration;
 - 1.6.Certified Financial Auditors report for all income and expenditure in the Republic of Kosova.
- 2.All the bank transactions must be made through the dedicated project bank account subject to contract signing subject to Paragraph 4 Article 4.
 - 3.The rebate commission must assess the final report subject to Paragraph 1 of this Article and notify the rebate applicant of the result within ten (10) working days after the submission date.
 - 4.During the assessment of the final report, in case of any discrepancies, the rebate commission may request rectification of the application's administrative documents. The rebate commission must assess the rectified final report and notify the rebate beneficiary of the result within ten (10) working days after the submission date.

Article 16

Delivery of final master files for the audiovisual project

1. The final master files of the long-form audiovisual project include:
 - 1.1. A copy of the final delivered audiovisual project via screening link or publishing platform link;
 - 1.2. The final poster in JPG, PDF and TIFF for promotional purposes;
 - 1.3. A Pro Res and MP4 version of the trailer for promotional purposes.
- 2.The final master files of the short and mid-form audiovisual project include:
 - 2.1. A copy of the final delivered audiovisual project via a screening link or publishing platform link;
 - 2.2. The final poster in JPG, PDF and TIFF for promotional purposes (if applicable);
 - 2.3. A Pro Res and MP4 version of the trailer for promotional purposes (if applicable).

3.The rebate commission must assess the final master files of the audiovisual project subject to Paragraph 1 of this Article and notify the rebate applicant of the result within ten (10) working days after the submission date.

Article 17

Eligible expenditures

1.The rebate eligible expenditure is subject to Paragraph 1, Article 4 and the expenditure is to be spent as per Annex 4 and is to include human resources, services, and goods used and consumed in the Republic of Kosova for the purposes of the audiovisual project only.

2.Pre-application eligible expenditures can only be claimed as part of the rebate application going back a maximum of six (6) months from the date of the submitted application.

Article 18

Termination of Contract

1.The rebate contract will be annulled upon termination of the partner long form agreement.

2.If the applicant and/or respective partners violate this regulation or relevant legislation regulating cinematography and public finance, the rebate contract will be terminated.

3.If the project is cancelled, the applicant must notify the rebate commission and the rebate contract will be terminated.

4.The contract will be terminated if the applicant is unable to fulfil their role after the contract signing. An exception to this provision applies if the lead applicant becomes physically or mentally unable, including in the case of serious illness or death; in this case the contract can be amended with a new lead producer from the same business entity.

5.If the rebate contract is terminated after executing the first rebate installment and is subject to Paragraph 1 Article 13, the applicant is obligated to return the received funds to the KCC.

Article 19

Dispute Resolution

1. Any disputes arising out of or in connection with this regulation shall be resolved amicably between the parties through negotiation.

2.If the dispute cannot be resolved through negotiation within thirty (30) days, the parties agree to submit the dispute to mediation in accordance with the rules and procedures of the Kosova Chamber of Commerce Mediation Center.

3.If the dispute is not resolved through mediation within sixty (60) days from the date of referral to mediation, either party may submit the dispute to the competent courts of the Republic of Kosova.

4.The Basic Court of Prishtina shall have exclusive jurisdiction over any disputes arising out of or in connection with this regulation.

Article 20

Notice of Temporary Suspension

Kosova Cinematographic Center is obliged to issue a public notice in case of a decision to freeze the rebate applications temporarily.

Article 21

Annexes

1.The annexes of this regulation are:

- 1.1.Standardised Minimum Rates;
- 1.2.Application Form;
- 1.3.Template rebate contract;
- 1.4.Eligible Expenditures.

Article 22

Entry into force

This regulation enters into force seven (7) days after it is published in the Official Gazette of the Republic of Kosova.

Albin KURTI

Prime Minister of the Republic of Kosova

15/11/2024

ANNEX 1 STANDARDISED MINIMUM RATES

MINIMUM CAST AND CREW RATES FOR AUDIOVISUAL PROJECTS

Cast and Crew Minimum Rates are calculated on a per-day basis unless otherwise stated.
No member of the cast and crew working on a project under the cash rebate scheme shall receive a fee less than the Kosovan National Minimum Wage.

FILM & TV (INC COMMERCIALS & MUSIC VIDEOS)		
WRITER AND STORY	Long & Mid Form	Short Form
WRITER	by negotiation	by negotiation
SCRIPT EDITOR	100	50
PRODUCERS		
CO-PRODUCERS	by negotiation	by negotiation
PRODUCERS	by negotiation	by negotiation
EXECUTIVE PRODUCER	by negotiation	by negotiation
PRODUCTION EXECUTIVE	by negotiation	by negotiation
LINE PRODUCER	by negotiation	by negotiation
EXECUTIVE ASSISTANT	50	30
PRODUCTION ASSISTANTS	50	30
DIRECTOR & CASTING		
DIRECTOR	by negotiation	by negotiation
ACTING / DIALOGUE COACH	100	50
CHOREOGRAPHERS	100	50
CREATIVE / TECHNICAL CONSULTANT	100	50
2ND UNIT DIRECTOR	by negotiation	by negotiation
DIRECTOR'S ASSISTANT	50	30
CASTING DIRECTOR	100	50
CASTING ASSISTANT	50	30
STORYBOARD ARTIST	100	50
CAST		
PRINCIPAL CAST	150	75
SUPPORTING CAST	100	50
CAST DAY PLAYERS	100	50
STUNT COORDINATOR	150	75
STUNT PERFORMERS & RIGGERS	100	50
INTIMACY COORDINATOR	100	50
CHAPARONES	50	30
TUTORS	50	30
PRODUCTION		
PRODUCTION MANAGER	175	90
1ST ASSISTANT DIRECTOR	150	75

2ND ASSISTANT DIRECTOR	125	60
3RD ASSISTANT DIRECTOR	100	50
PRODUCTION SUPERVISOR	125	60
PRODUCTION ACCOUNTANT	150	75
ASSISTANT PRODUCTION ACCOUNTANT	125	60
PRODUCTION COORDINATOR	125	60
ASSISTANT PRODUCTION COORDINATOR	100	50
PRODUCTION SECRETARY	80	40
OFFICE PRODUCTION ASSISTANTS	50	30
SET PRODUCTION ASSISTANTS	50	30
STUDIO TEACHER/WELFARE WORKER	50	30
INTERPRETER/TRANSLATIONS	100	50
PRODUCTION TRAINEE	30	30
ASSISTANT DIRECTOR TRAINEE	30	30
CASTING		
STAND-INS	70	35
BACKGROUND EXTRAS	30	30
MUSICIANS	100	50
TEACHER/WELFARE WORKER	50	30
CAMERA		
DIRECTOR OF PHOTOGRAPHY	by negotiation	by negotiation
CAMERA OPERATOR	175	90
1ST ASSISTANT CAMERA (FOCUS PULLER)	150	75
2ND ASSISTANT CAMERA	125	60
CONTINUITY / SCRIPT SUPERVISOR	125	60
STEADICAM OPERATOR	150	75
STILLS PHOTOGRAPHER	100	50
CAMERA TRAINEE	30	30
DIT	150	75
VIDEO PLAYBACK OPERATOR	125	60
LIGHTING		
GAFFER	175	90
BEST BOY	150	75
LIGHTING ELECTRICIANS	125	60
LIGHTING TRAINEE	30	30
GENERATOR OPERATOR	125	60
DIMMER BOARD OPERATOR	125	60
GRIP		
KEY GRIP	175	90
BEST BOY GRIP	150	75

CRANE / DOLLY GRIPS	150	75
GRIP ASSISTANT	100	50
GRIP TRAINEE	30	30
SOUND RECORDING		
SOUND MIXER	175	90
BOOM OPERATOR	125	60
SOUND ASSISTANT	100	50
SOUND TRAINEE	30	30
AUDIO PLAYBACK LABOR	70	35
VIDEO ASSIST LABOR	70	35
MUSIC		
COMPOSER	by negotiation	by negotiation
MUSIC SUPERVISOR	150	75
MUSIC EDITOR	125	60
PRODUCTION DESIGN		
PRODUCTION DESIGNER	by negotiation	by negotiation
ART DIRECTOR	150	75
ASSISTANT ART DIRECTOR	125	60
STORYBOARDS / ILLUSTRATOR	100	50
SET DESIGNERS/GRAPHICS ARTISTS	100	50
ART ACCOUNTING	70	35
ART DEPARTMENT COORDINATOR	125	60
ART DEPARTMENT PRODUCTION ASSISTANT	70	35
MODEL MAKERS	100	50
PROPS BUYER	150	75
SET DRESSER	100	50
STANDBY PROPS	100	50
ART DEPT. RUNNER	50	30
ART DEPARTMENT TRAINEES	30	30
PROPERTY MASTER	150	75
PROPS ASSISTANT	100	50
STANDBY PROPS	100	50
PICTURE VEHICLE COORDINATOR	125	60
CONSTRUCTION		
CONSTRUCTION MANAGER	150	75
CONSTRUCTION COORDINATOR	125	60
SCENIC ARTISTS	100	50
FOREMEN	100	50
PLASTERERS	100	50

IRONWORKERS	100	50
CARPENTERS	100	50
INTERPRETER	100	50
SET DECORATOR	100	50
ON-SET DRESSER	100	50
INTERPRETER/PA	100	50
ART DEPARTMENT BUYER	125	60
ANIMALS		
ANIMAL WRANGLER	100	50
ANIMAL TRAINER(S)	100	50
COSTUME/WARDROBE		
COSTUME DESIGNER	by negotiation	by negotiation
WARDROBE SUPERVISOR	150	75
COSTUME ASSISTANTS	100	50
COSTUMER BUYER	125	60
COSTUME TRAINEE	30	30
INTERPRETER	100	50
SPECIAL EFFECTS		
SPECIAL EFFECTS MANAGER	150	75
SPECIAL EFFECTS COORDINATOR	125	60
SPECIAL EFFECTS FOREPERSON	100	50
SPECIAL EFFECTS ASSISTANT	70	35
SFX DEPT COORDINATOR	125	60
INTERPRETER	100	50
ARMOURER	150	75
MODEL MAKER	100	50
HAIR & MAKEUP		
KEY MAKE-UP ARTIST	150	75
SECOND MAKE-UP ARTIST	125	60
MAKE-UP ARTIST	100	50
HEAD HAIR STYLIST	150	75
ASSISTANT HAIR STYLIST	125	60
MAKE UP TRAINEE	30	30
SPECIAL EFFECTS FX MAKE-UP	150	75
VEHICLES		
TRANSPORT COORDINATOR	125	60
DRIVER CAPTAIN	100	50
DRIVERS - TRUCKS/TRAILERS	70	35
DRIVERS - VANS/CARS	70	35

TRANSPORT PAs	50	30
LOCATIONS		
LOCATION MANAGER	150	75
LOCATION SCOUT	100	50
UNIT MANAGER	125	60
LOCATION RUNNER	50	30
LOCATION TRAINEE	30	30
REGISTERED NURSE OR DOCTOR	50	30
VFX		
VFX PRODUCER	150	75
VISUAL FX. SUPERVISOR	125	60
VISUAL FX. CO-ORDINATOR	100	50
VFX ARTIST	125	60
POST PRODUCTION		
POST PRODUCTION SUPERVISOR	150	75
POST PRODUCTION COORDINATOR	125	60
POST PRODUCTION RUNNER	50	30
RESEARCHER	50	30
TRANSLATOR	100	50
EDIT		
EDITOR	by negotiation	by negotiation
ASSISTANT EDITOR	100	50
2ND ASSISTANT EDITOR	70	35
TRAINEE EDITOR	30	30
POST PRODUCTION SOUND		
SOUND DESIGNER	150	75
SOUND MIXER	150	75
FOLEY ARTIST	125	60
PRE-MIXING ENGINEER	125	60
ADR ENGINEER	125	60
PICTURE POST		
GRADE	150	75
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS	125	60
GRAPHICS	100	50
PUBLICITY		
PUBLICIST	100	50
STILLS PHOTOGRAPHER	100	50
SPECIAL PHOTOGRAPHY	100	50
BEHIND THE SCENES VIDEOGRAPHER	100	50

POSTER DESIGNER	100	50
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DOCUMENTARY		
WRITER AND STORY	Long & Mid Form	Short Form
WRITER	by negotiation	by negotiation
RESEARCHERS	70	35
PRODUCERS		
CO-PRODUCERS	by negotiation	by negotiation
PRODUCERS	by negotiation	by negotiation
EXECUTIVE PRODUCER	by negotiation	by negotiation
ASSISTANT PRODUCER	100	50
LINE PRODUCER	by negotiation	by negotiation
PRODUCTION ASSISTANTS	50	30
DIRECTOR & CASTING		
DIRECTOR	by negotiation	by negotiation
ACTING / DIALOGUE COACH	100	50
CHOREOGRAPHERS	100	50
CREATIVE / TECHNICAL CONSULTANT	100	50
2ND UNIT DIRECTOR	by negotiation	
DIRECTOR'S ASSISTANT	50	30
CASTING DIRECTOR	100	50
CASTING ASSISTANT	50	30
STORYBOARD ARTIST	100	50
STORY CONSULTANT	100	50
INTERVIEWEE /ONSCREEN EXPERT	50	30
CONSULTANT/ADVISOR	100	50
POST STORY CONSULTANT	50	30
RESEARCHER	70	35
INTERPRETER AND TRANSLATORS	70	35
CAST		
PRINCIPAL CAST	150	75
SUPPORTING CAST	100	50
CAST DAY PLAYERS	100	50
STUNT COORDINATOR	150	75
STUNT PERFORMERS & RIGGERS	100	50
INTIMACY COORDINATOR	100	50
CHAPARONES	50	30
TUTORS	50	30
PRODUCTION		
PRODUCTION MANAGER	150	75

1ST ASSISTANT DIRECTOR	150	75
2ND ASSISTANT DIRECTOR	125	60
3RD ASSISTANT DIRECTOR	100	50
PRODUCTION SUPERVISOR	125	60
PRODUCTION ACCOUNTANT	150	75
ASSISTANT PRODUCTION ACCOUNTANT	125	60
PRODUCTION COORDINATOR	125	60
ASSISTANT PRODUCTION COORDINATOR	100	50
PRODUCTION SECRETARY	80	40
OFFICE PRODUCTION ASSISTANTS	50	25
SET PRODUCTION ASSISTANTS	50	30
STUDIO TEACHER/WELFARE WORKER	50	30
INTERPRETER/TRANSLATIONS	100	50
PRODUCTION TRAINEE	30	30
ASSISTANT DIRECTOR TRAINEE	30	30
CASTING		
BACKGROUND EXTRAS	30	30
MUSICIANS	100	50
TEACHER/WELFARE WORKER	50	30
CAMERA		
DIRECTOR OF PHOTOGRAPHY	by negotiation	by negotiation
CAMERA OPERATOR	150	75
1ST ASSISTANT CAMERA (FOCUS PULLER)	125	60
2ND ASSISTANT CAMERA	100	50
CONTINUITY / SCRIPT SUPERVISOR	100	50
STEADICAM OPERATOR	150	75
STILLS PHOTOGRAPHER	100	50
CAMERA TRAINEE	30	30
DIT	125	60
VIDEO PLAYBACK OPERATOR	125	60
LIGHTING		
GAFFER	150	75
BEST BOY	125	60
LIGHTING ELECTRICIANS	100	50
LIGHTING TRAINEE	30	30
GENERATOR OPERATOR	100	50
DIMMER BOARD OPERATOR	100	50
GRIP		
KEY GRIP	150	75

BEST BOY GRIP	125	60
CRANE / DOLLY GRIPS	125	60
GRIP ASSISTANT	70	35
GRIP TRAINEE	30	30
SOUND RECORDING		
SOUND MIXER	150	75
BOOM OPERATOR	100	50
SOUND ASSISTANT	70	35
SOUND TRAINEE	30	30
AUDIO PLAYBACK LABOR	70	35
VIDEO ASSIST LABOR	70	35
MUSIC		
COMPOSER	by negotiation	by negotiation
MUSIC SUPERVISOR	150	75
MUSIC EDITOR	125	60
PRODUCTION DESIGN		
PRODUCTION DESIGNER	by negotiation	by negotiation
ART DIRECTOR	125	60
ASSISTANT ART DIRECTOR	100	50
STORYBOARDS / ILLUSTRATOR	70	35
SET DESIGNERS/GRAPHICS ARTISTS	70	35
ART ACCOUNTING	50	25
ART DEPARTMENT COORDINATOR	100	50
ART DEPARTMENT PRODUCTION ASSISTANT	70	35
MODEL MAKERS	100	50
PROPS BUYER(S)	125	60
SET DRESSER(S)	100	50
STANDBY PROPS(S)	100	50
ART DEPT. RUNNER(S)	50	25
ART DEPARTMENT TRAINEES	30	30
PROPERTY MASTER	125	60
PROPS ASSISTANT	100	50
STANDBY PROPS	100	50
PICTURE VEHICLE COORDINATOR	125	60
CONSTRUCTION		
CONSTRUCTION MANAGER(S)	150	75
CONSTRUCTION COORDINATOR	125	60
SCENIC ARTISTS	100	50
FOREMEN	100	50

PLASTERERS	100	50
IRONWORKERS	100	50
CARPENTERS	100	50
INTERPRETER	100	50
SET DECORATOR	100	50
ON-SET DRESSER	100	50
INTERPRETER/PA	100	50
ART DEPARTMENT BUYER	125	60
ANIMALS		
ANIMAL WRANGLER	100	50
ANIMAL TRAINER(S)	100	50
COSTUME/WARDROBE		
COSTUME DESIGNER	by negotiation	by negotiation
WARDROBE SUPERVISOR	125	60
COSTUME ASSISTANTS	100	50
COSTUMER BUYER	100	50
COSTUME TRAINEE	30	30
INTERPRETER	70	35
SPECIAL EFFECTS		
SPECIAL EFFECTS MANAGER	150	75
SPECIAL EFFECTS COORDINATOR	125	60
SPECIAL EFFECTS FOREPERSON	100	50
SPECIAL EFFECTS ASSISTANT	70	35
SFX DEPT COORDINATOR	125	60
INTERPRETER	70	35
ARMOURER	150	75
MODEL MAKER	100	50
HAIR & MAKEUP		
KEY MAKE-UP ARTIST	150	75
SECOND MAKE-UP ARTIST	100	50
MAKE-UP ARTIST	70	35
HEAD HAIR STYLIST	150	75
ASSISTANT HAIR STYLIST	100	50
MAKE UP TRAINEE	30	30
SPECIAL EFFECTS FX MAKE-UP	150	75
VEHICLES		
TRANSPORT COORDINATOR	125	60
DRIVER CAPTAIN	100	50
DRIVERS - TRUCKS/TRAILERS	70	35

DRIVERS - VANS/CARS	70	35
TRANSPORT PAs	50	30
LOCATIONS		
LOCATION MANAGER	125	60
LOCATION SCOUT	100	50
UNIT MANAGER	125	60
LOCATION RUNNER	50	30
LOCATION TRAINEE	30	30
VFX		
VFX PRODUCER	150	75
VISUAL FX. SUPERVISOR	125	60
VISUAL FX. CO-ORDINATOR	100	50
VFX ARTIST	100	50
POST PRODUCTION		
POST PRODUCTION SUPERVISOR	125	60
POST PRODUCTION COORDINATOR	100	50
POST PRODUCTION RUNNER	50	30
RESEARCHER	50	30
TRANSLATOR	70	35
EDIT		
EDITOR	by negotiation	by negotiation
ASSISTANT EDITOR	100	50
2ND ASSISTANT EDITOR	70	35
TRAINEE EDITOR	30	30
POST PRODUCTION SOUND		
SOUND DESIGNER	125	60
SOUND MIXER	125	60
FOLEY ARTIST	100	50
PRE-MIXING ENGINEER	100	50
ADR ENGINEER	100	50
PICTURE POST		
GRADE	125	60
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS	125	60
GRAPHICS	100	50
PUBLICITY		
PUBLICIST	100	50
STILLS PHOTOGRAPHER	100	50
SPECIAL PHOTOGRAPHY	100	50
BEHIND THE SCENES VIDEOGRAPHER	100	50

POSTER DESIGNER	100	50
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ANIMATION		
WRITER AND STORY	Long & Mid Form	Short Form
WRITER	by negotiation	by negotiation
SCRIPT EDITOR	70	35
PRODUCERS		
CO-PRODUCERS	by negotiation	by negotiation
PRODUCERS	by negotiation	by negotiation
EXECUTIVE PRODUCER	by negotiation	by negotiation
PRODUCTION EXECUTIVE	by negotiation	by negotiation
LINE PRODUCER	by negotiation	by negotiation
EXECUTIVE ASSISTANT	50	30
PRODUCTION ASSISTANTS	50	30
DIRECTOR & CASTING		
DIRECTOR	by negotiation	by negotiation
ACTING / DIALOGUE COACH	100	50
CHOREOGRAPHERS	100	50
CREATIVE / TECHNICAL CONSULTANT	100	50
2ND UNIT DIRECTOR	by negotiation	by negotiation
DIRECTOR'S ASSISTANT	50	30
CASTING DIRECTOR	100	50
CASTING ASSISTANT	50	30
STORYBOARD ARTIST	100	50
CAST		
PRINCIPAL CAST	150	75
SUPPORTING CAST	100	50
CAST DAY PLAYERS	100	50
CHAPARONES	50	30
TUTORS	50	30
PRODUCTION		
PRODUCTION MANAGER	175	90
1ST ASSISTANT DIRECTOR	150	75
2ND ASST DIRECTOR	125	60
3RD ASST. DIRECTOR	100	50
PRODUCTION SUPERVISOR	125	60
PRODUCTION ACCOUNTANT	150	75
ASSISTANT PRODUCTION ACCOUNTANT	125	60
PRODUCTION COORDINATOR	125	60
ASSISTANT PRODUCTION COORDINATOR	100	50

PRODUCTION SECRETARY	80	40
OFFICE PRODUCTION ASSISTANTS	50	30
SET PRODUCTION ASSISTANTS	50	30
STUDIO TEACHER/WELFARE WORKER	50	30
INTERPRETER/TRANSLATIONS	100	50
PRODUCTION TRAINEE	30	30
ASSISTANT DIRECTOR TRAINEE	30	30
CASTING		
BACKGROUND EXTRAS	30	30
PRESENTER	100	50
NARRATOR	100	50
VOICING & REVOICING ARTIST	70	35
MUSIC		
COMPOSER	by negotiation	by negotiation
MUSIC SUPERVISOR	150	75
MUSIC EDITOR	125	60
ANIMATION		
3D MODELER	100	50
ANIMATOR	100	50
ART DIRECTOR	100	50
FLASH ANIMATOR	100	50
STOP MOTION ANIMATOR	100	50
VIDEO GAME DESIGNER	100	50
ANIMATION DIRECTOR	100	50
BACKGROUND PAINTER	100	50
CARTOONIST	100	50
CHARACTER ANIMATOR	100	50
CHARACTER RIGGER	100	50
COLOR KEY ARTIST	100	50
COMPOSITING ARTIST	100	50
CONCEPT ARTIST	100	50
DIGITAL PAINTER	100	50
EFFECTS ANIMATOR	100	50
FORENSIC ANIMATOR	100	50
LIGHTING TECHNICIAN	100	50
MATHEMATICAL MODELER	100	50
RENDER WRANGLER	100	50
TEXTURE ARTIST	100	50
VISUAL DEVELOPMENT ARTIST	100	50

VFX		
VFX PRODUCER	150	75
VISUAL FX. SUPERVISOR	125	60
VISUAL FX. CO-ORDINATOR	100	50
VFX ARTIST	125	60
POST PRODUCTION		
POST PRODUCTION SUPERVISOR	150	75
POST PRODUCTION COORDINATOR	125	60
POST PRODUCTION RUNNER	50	30
RESEARCHER	50	30
TRANSLATOR	100	50
EDIT		
EDITOR	by negotiation	by negotiation
ASSISTANT EDITOR	100	50
2ND ASSISTANT EDITOR	70	35
TRAINEE EDITOR	30	30
POST PRODUCTION SOUND		
SOUND DESIGNER	150	75
SOUND MIXER	150	75
FOLEY ARTIST	125	60
PRE-MIXING ENGINEER	125	60
ADR ENGINEER	125	60
PICTURE POST		
GRADE	125	60
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS	125	60
GRAPHICS	100	50
PUBLICITY		
PUBLICIST	100	50
STILLS PHOTOGRAPHER	100	50
SPECIAL PHOTOGRAPHY	100	50
BEHIND THE SCENES VIDEOGRAPHER	100	50
POSTER DESIGNER	100	50

GAMING & XR (VR/AR)		
WRITER AND STORY	Long & Mid Form	Short Form
WRITER	by negotiation	by negotiation
SCRIPT EDITOR	70	35
PRODUCERS		

CO-PRODUCERS	by negotiation	by negotiation
PRODUCERS	by negotiation	by negotiation
EXECUTIVE PRODUCER	by negotiation	by negotiation
PRODUCTION EXECUTIVE	by negotiation	by negotiation
LINE PRODUCER	by negotiation	by negotiation
EXECUTIVE ASSISTANT	50	30
PRODUCTION ASSISTANTS	50	30
DIRECTOR & CASTING		
DIRECTOR	by negotiation	
ACTING / DIALOGUE COACH	100	50
CHOREOGRAPHERS	100	50
CREATIVE / TECHNICAL CONSULTANT	100	50
2ND UNIT DIRECTOR	by negotiation	by negotiation
DIRECTOR'S ASSISTANT	50	30
CASTING DIRECTOR	100	50
CASTING ASSISTANT	50	30
STORYBOARD ARTIST	100	50
CAST		
PRINCIPAL CAST	150	75
SUPPORTING CAST	100	50
CAST DAY PLAYERS	100	50
CHAPARONES	50	30
TUTORS	50	30
PRODUCTION		
PRODUCTION MANAGER	175	90
1ST ASSISTANT DIRECTOR	150	75
2ND ASST DIRECTOR	125	60
3RD ASST. DIRECTOR	100	50
PRODUCTION SUPERVISOR	125	60
PRODUCTION ACCOUNTANT	150	75
ASSISTANT PRODUCTION ACCOUNTANT	125	60
PRODUCTION COORDINATOR	125	60
ASSISTANT PRODUCTION COORDINATOR	100	50
PRODUCTION SECRETARY	80	40
OFFICE PRODUCTION ASSISTANTS	50	30
SET PRODUCTION ASSISTANTS	50	30
STUDIO TEACHER/WELFARE WORKER	50	30
INTERPRETER/TRANSLATIONS	100	50
PRODUCTION TRAINEE	30	30
ASSISTANT DIRECTOR TRAINEE	30	30
CASTING		

BACKGROUND EXTRAS	30	30
PRESENTER	100	50
NARRATOR	100	50
VOICING & REVOICING ARTIST	70	35
ADDITIONAL TEAM		
CONCEPT ART	150	75
PROJECT MANAGER	150	75
LEAD GAME DESIGNER	150	75
LEAD GAME DEVELOPER	150	75
LEAD LEVEL DESIGNER	150	75
SENIOR ANIMATOR	150	75
CINEMATIC DESIGNER	150	75
CONCEPT ARTIST	125	60
SENIOR ENVIRONMENT ARTIST	125	60
SENIOR GRAPHICS PROGRAMMER	150	75
SENIOR SYSTEMS ADMINISTRATOR	125	60
PRINCIPAL SYSTEM ENGINEER	125	60
LIGHTNING ARTIST	125	60
TECHNICAL PRODUCER	150	75
SENIOR ENGINE PROGRAMMER	150	75
SENIOR ANIMATION PROGRAMMER	150	75
COMPANY ART DIRECTOR	125	60
JUNIOR TEST ENGINEER	125	60
LEAD TOOLS PROGRAMMER	125	60
DRAMA CONSULTANT	150	75
SENIOR TOOLS PROGRAMMER	150	75
JUNIOR QA TESTER	100	50
PRINCIPAL WEAPON ARTIST	125	60
HR MANAGER	100	50
MARKETING/PUBLISHING		
MARKETING DIRECTOR	150	75
SENIOR MARKETING MANAGER	125	60
PAID MEDIA MANAGER	100	50
DIRECTOR OF GLOBAL COMMUNICATIONS	150	75
SENIOR PR & EVENT MANAGER	125	60
GLOBAL SUBMISSIONS MANAGER	125	60
BRAND COMMUNITY MANAGER	125	60
SUBMISSIONS & RATINGS MANAGER	125	60
OPERATIONS	100	50

VP OF SALES	125	60
SALES DIRECTOR	125	60
PUBLISHING MANAGER	100	50
SENIOR GLOBAL BRAND MANAGER	150	75
DIRECTOR, BUSINESS DEVELOPMENT	150	75
GLOBAL QA MANAGER	125	60
GLOBAL QA LEAD	100	50
UA EXPERT	125	60
FUNCTIONALITY QA TEAM		
FQA PROJECT MANAGER	150	75
FQA TEST LEAD	125	60
FQA SENIOR TESTER	125	60
FQA	125	60
SOUND RECORDING		
FOLEY ARTIST	125	60
PROP MASTER	100	50
SOUND RECORDIST	150	75
JUNIOR AUDIO PROGRAMMER	100	50
MUSIC		
COMPOSER	by negotiation	by negotiation
MUSIC DIRECTOR	125	60
MUSIC SUPERVISOR	125	60
MUSIC EDITOR	125	60
ANIMATION		
3D MODELER	100	50
ANIMATOR	100	50
ART DIRECTOR	100	50
FLASH ANIMATOR	100	50
STOP MOTION ANIMATOR	100	50
VIDEO GAME DESIGNER	100	50
ANIMATION DIRECTOR	100	50
BACKGROUND PAINTER	100	50
CARTOONIST	100	50
CHARACTER ANIMATOR	100	50
CHARACTER RIGGER	100	50
COLOR KEY ARTIST	100	50
COMPOSITING ARTIST	100	50
CONCEPT ARTIST	100	50
DIGITAL PAINTER	100	50

EFFECTS ANIMATOR	100	50
FORENSIC ANIMATOR	100	50
LIGHTING TECHNICIAN	100	50
MATHEMATICAL MODELER	100	50
RENDER WRANGLER	100	50
TEXTURE ARTIST	100	50
VISUAL DEVELOPMENT ARTIST	100	50
VFX		
VFX PRODUCER	150	75
VISUAL FX. SUPERVISOR	125	60
VISUAL FX. CO-ORDINATOR	100	50
VFX ARTIST	125	60
POST PRODUCTION		
POST PRODUCTION SUPERVISOR	150	75
POST PRODUCTION COORDINATOR	125	60
POST PRODUCTION RUNNER	50	30
RESEARCHER	50	30
TRANSLATOR	100	50
EDIT		
EDITOR	by negotiation	by negotiation
ASSISTANT EDITOR	100	50
2ND ASSISTANT EDITOR	70	35
TRAINEE EDITOR	30	30
POST PRODUCTION SOUND		
SOUND DESIGNER	150	75
SOUND MIXER	150	75
FOLEY ARTIST	125	60
PRE-MIXING ENGINEER	125	60
ADR ENGINEER	125	60
PICTURE POST		
GRADE	150	75
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS	125	60
GRAPHICS	100	50
PUBLICITY		
PUBLICIST	100	50
STILLS PHOTOGRAPHER	100	50
SPECIAL PHOTOGRAPHY	100	50
BEHIND THE SCENES VIDEOGRAPHER	100	50
POSTER DESIGNER	100	50

ANNEX 2 CASH REBATE APPLICATION FORM

REQUIRED INFORMATION		YOUR INPUT
Title of the audio-visual project:	-	
Applicants information:	Business unique number:	
	Registered company name:	
	Address:	
	City, Country:	
	Work phone:	
	Fax:	
	Registration date:	
	Entity type:	
	Activity status:	
Applicants authorized person for submitting the cash rebate application information:	ID number:	
	Name:	
	Title:	
	Work phone:	
	Cellphone:	
	E-Mail:	
Is the authorized person the principal contact for this application:	-	<input type="checkbox"/> YES
		<input type="checkbox"/> NO
Principal contact (if applicable):	ID number:	
	Name:	
	Title:	
	Work phone:	
	Cellphone:	
	E-Mail:	
Tax administration clearance:	Fiscal number:	
	Tax obligation status:	
Are you registered in the Kosovo Cinematography Center?	-	<input type="checkbox"/> YES
		<input type="checkbox"/> NO
		KCC registration number:
Foreign investor information:	Business unique number:	
	Registered company name:	
	Address:	
	City, Country:	
	Work phone:	
	Fax:	
	Registration date:	
	Entity type:	
	Activity status:	

	E-mail:	
Contractual agreement between the local legal entity and the foreign investor: <i>*Attach the co-production or service production deal memo, and/or the agreement or contract between the local legal entity and the foreign investor.</i>	Is there a standing deal memo and/or agreement and/or contract between the local legal entity and the foreign investor regarding the audio-visual work subject to this cash rebate application?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Projects information: <i>*Attach the project schedule.</i>	Project length:	<input type="checkbox"/> Long form <input type="checkbox"/> Medium form <input type="checkbox"/> Short form <input type="checkbox"/> Other
	Type of project:	<input type="checkbox"/> Long-form project / feature film over 60 minutes <input type="checkbox"/> Long-form project / documentary feature film over 60 minutes <input type="checkbox"/> Long-form project / animated feature film over 60 minutes <input type="checkbox"/> Long-form project / experimental film over 60 minutes <input type="checkbox"/> Long-form project / transmedia film over 60 minutes <input type="checkbox"/> Long-form project / multi-media film over 60 minutes <input type="checkbox"/> Long-form project / episode of a television series over 60 minutes <input type="checkbox"/> Long-form project / gaming and other similar audio-visual projects <input type="checkbox"/> Long-form project / other <input type="checkbox"/> Mid-form project / film 30 to 60 minutes <input type="checkbox"/> Mid-form project / documentary film 30 - 60 minutes <input type="checkbox"/> Mid-form project / animated feature film over 60 minutes <input type="checkbox"/> Mid-form project / experimental film 30 to 60 minutes <input type="checkbox"/> Mid-form project / transmedia film 30 to 60 minutes <input type="checkbox"/> Mid-form project / multi-media film 30 - 60 minutes <input type="checkbox"/> Mid-form project / episode of a television series 30 to 60 minutes <input type="checkbox"/> Mid-form project / gaming and other similar audio-visual projects <input type="checkbox"/> Mid-form project / other <input type="checkbox"/> Short-form project / music videos <input type="checkbox"/> Short-form project / commercials <input type="checkbox"/> Short-form project / documentary film less than 30 minutes <input type="checkbox"/> Short-form project / episode of a television series under 30 minutes <input type="checkbox"/> Short-form project / gaming and other similar audio-visual projects <input type="checkbox"/> Short-form project / other

	Project development start date:	
	Expected Project release date:	
	Phases of the project that will take place in RKS:	<input type="checkbox"/> Pre-production / entirely;
		<input type="checkbox"/> Pre-production / partially;
		<input type="checkbox"/> Production / entirely;
		<input type="checkbox"/> Production / partially;
		<input type="checkbox"/> Post-production / entirely;
<input type="checkbox"/> Post-production / partially;		
Are you shooting in RKS?	-	<input type="checkbox"/> YES <input type="checkbox"/> NO
Shooting schedule and locations in RKS. <i>*Attach the shooting schedule.</i>	Shooting start date:	
	Shooting end date:	
	Number of shooting days:	
	Number of shooting locations:	
	Shooting locations:	
Budget: <i>*Attach the overall financial plan.</i> <i>*Attach the overall estimated production budget.</i> <i>*Attach proof of available funds.</i> <i>*Attach the estimated production breakdown for foreign investment.</i> <i>*Attach production cash flow.</i>	Total project budget (TPB):	
	Total foreign investment (FI):	
	Total amount of the cash rebate eligible expenditure:	
	Total state fund secured by RKS (excluding cash rebate):	
	Cash rebate percentage:	
	Cash rebate amount:	
	Amount of available funds for project delivery:	
	Share of available funds for project delivery:	
(Total) Foreign investment expenditure in RKS:	Human resources - total	
	Human resources - trainees	
	Human resources - personel	
	Services:	
	Goods:	
	Pre-production:	
	Production:	
	Post-production:	
(Total) Employment information:	Total number of employees while on-location in RKS:	
	Number of local employees while on-location in RKS (excluding trainees):	
	Number of local trainees while on-location in RKS:	
	Total number of production employees while on-location in RKS:	

	Number of local production employees while on-location in RKS (excluding trainees):	
	Number of local production trainees while on-location in RKS:	
	Total number of actors and extras while on-location in RKS:	
	Number of local actors and extras while on-location in RKS:	
	Total number of administrative, logistics and other employees while on-location in RKS:	
	Number of local administrative, logistics and other employees while on-location in RKS (excluding trainees):	
	Number of local administrative trainees while on-location in RKS:	
Project content: <i>*Attach the script, treatment and/or storyboard of the audio-visual project.</i>	The audio-visual project does not in any way reflect adversely on the Republic of Kosova, undermine the legal norms and/or the constitutional principles of the Republic of Kosova or seek to incite war, racial hatred, pornography, terrorism, or any other criminal activities.	<input type="checkbox"/> I CONFIRM
Chain of title: <i>*Attach proof of chain of title.</i>	The principal producer holds the chain of title for the respective audio-visual project with the entities holding the respective copyrights.	<input type="checkbox"/> I CONFIRM
Public screening: <i>*Attach proof of public screening.</i>	The local legal entity and / or the local lead producer has had at least one (1) public screening of audiovisual work in cinemas, festivals, TV, or other public platforms during the last three (3) years.	<input type="checkbox"/> I CONFIRM
Insurance:	The full audio-visual production insurance will be in place by the cash rebate contract signing stage.	<input type="checkbox"/> I CONFIRM

Status: <i>*Attach audited financial statements for the current fiscal year, balance sheets for the current fiscal year, and other legal documents.</i>	The local entity (the applicant) and the international partners are not in the process of pre-bankruptcy, bankruptcy, litigation and/or liquidation.	<input type="checkbox"/> I CONFIRM
Financial obligation:	The local legal entity and the international partners have no history of, are currently undergoing, or have any other unpaid outstanding liabilities due to the public institutions of the Republic of Kosovo.	<input type="checkbox"/> I CONFIRM
Legal clearance: <i>*Attach certificate of clearance (non-investigation).</i>	The lead local producer and the director of the local legal entity, respectively the applicant, must demonstrate that they have not been convicted of any of the following criminal offenses: fraud, fraud in economic business operations, accepting a bribe, offering a bribe, malpractice in procurement procedures, tax or customs evasion, subsidy fraud, money laundering, abuse of office and official authority, illegal preferential treatment, trading in influence, criminal organization and organized criminal offences as defined by the law governing criminal offenses and the execution of criminal penalties.	<input type="checkbox"/> I CONFIRM
Statutory declaration	I do solemnly and sincerely declare that I am the authorized person of the local legal entity authorized by the applicant to conduct the cash rebate application for this audio-visual project. I further declare that I have conscientiously made inquiries as per the requirements of this application form and that to the best of my knowledge and belief that at the time of my declaration those inquiries are true and correct.	<input type="checkbox"/> I CONFIRM

Name and surname

Signature

Date: _____

ANNEX 3

CASH REBATE CONTRACT

The Rebate Contract (hereinafter referred to as “**Contract**”) is made and entered into as of [Date], by and between the Kosova Cinematography Center (“**KCC**”), located at [KCC Address], Republic of Kosova (hereinafter referred to as “**Contracting Authority**”) and [Production/Company Legal Name], located at [Company’s full address], [fiscal number] (hereinafter referred to as “**Contractor**”), referred in the Contract as “**Parties.**”

Preamble

Whereas the Contractor has successfully registered with the Kosova Cinematography Center (KCC) and has fulfilled the necessary eligibility criteria;

Whereas the Cash Rebate Commission has evaluated and voted in favor of the Applicant's submission for a cash rebate;

Now, therefore, the Parties agree to the following terms and conditions:

Article 1. Purpose

1.1 It is the intent of this Contract that the Contractor will receive a Cash Rebate for the [project/case name], [project description]; in addition to rebates received under the no. xx Regulation for the Right in Cash Rebate (Official Gazette No xx) (hereinafter referred to as “**Regulation**”, deriving from the Article 18, Article 19, of Law No. 08_L-202, for Cinematography (Official Gazette No 16, 16.06.2023) (hereinafter referred to as “**Law on Cinematography**”);

1.2 The purpose of this Contract is to outline the terms and conditions under which the Contractor is entitled to receive a cash rebate for foreign investments in the production of audiovisual content [project name] in the Republic of Kosova;

1.3 This Contract defines the responsibilities, criteria, and requirements for the Contractor and KCC in relation to the cash rebate scheme.

Article 2. Definitions

For the purposes of this Contract, the terms outlined in the Regulation and the Law shall apply.

KCC – Kosova Cinematography Center;

Ministry – refers to the relevant ministry for culture;

Cash Rebate - means the scheme of financial reimbursements for foreign legal persons, who create film or audio-visual works in the Republic of Kosova, through financial investments from abroad;

Film or film work - means a visual work with or without sound, such as (featured) played, animated and documentary film of any length and genre;

Audio-visual work - means a work such as: film, experimental film, multi-media and trans-media film project, film series, video games and any other work with visuals and with or without sound, regardless of the technology with which it was created and the way of display;

Film or audio-visual production - means the general production process and the activities undertaken from the stage of concept development, project development, preproduction, production, post-production, display, distribution and promotion of the work;

State fund - funding originating from any public institution in the Republic of Kosova;

Local staff / trainees - natural persons that hold the citizenship and are residents of the Republic of Kosova;

Co-production – refers to a film production carried out by two or more producers;

Majority Co-production – refers to a film or audio-visual work where the Republic of Kosova financially supports an international project with no less than ten percent (10%) and no more than ninety percent (90%) of the total value, taking into account the cultural test;

Minority Co-production – refers to a film or audio-visual work where the Republic of Kosova financially supports an international project with no less than five percent (5%) and no more than twenty percent (20%) of the total value, taking into account the cultural test;

Author – refers to the natural person who creates the work;

Producer – refers to the natural or legal person who organizes, leads, supervises, and/or takes on organizational and financial responsibility for the production of the film or audio-visual work;

Distributor – refers to the natural or legal person who carries out actions or services related to the distribution of the film or audio-visual work;

Exhibitor – refers to the natural or legal person who publicly displays a film or audio-visual work in various forms;

Debut Director – refers to the natural person who directs a feature film for the first time;

Short Film – refers to a film work that lasts up to thirty (30) minutes;

Medium-length Film – refers to a film work that lasts from thirty (30) to sixty (60) minutes;

Feature-length Film – refers to a film work that lasts more than sixty (60) minutes.

Article 3. Rights and conditions to cash rebate

3.1 Reimbursement of Eligible Expenditures

The Contractor is entitled to thirty percent (30%) reimbursement of the eligible expenditure, excluding value-added tax, spent directly in the Republic of Kosova under the conditions set out in this regulation.

3.1.1 The eligible expenditures for the 30% reimbursement of the [project name], based on the Cash Rebate Commission evaluation include:

SPECIFY AS PER THE COMMISSION DECISION

EXAMPLES ↓

i. Pre-Production Costs

Research and Development: Cost of storyboarding, concept art, and location scouting.

Collaborator Fees: Payments to directors, writers, producers, and casting directors.

Permits and Studio Hire: Fees for securing locations and renting studios.

ii. Production Costs:

Personnel Fees: Payments to cast and crew, including lead and supporting actors, directors, production managers, and various crew members such as camera operators, grips, and gaffers.

Set and Costume Design: Costs for props, set dressing, and costumes.

iii. Technical Equipment: Rental or purchase of camera, lighting, and grip equipment.

iv. Travel and Accommodation: Expenses for transportation, accommodation, and catering for cast and crew.

v. Post-Production Costs:

Editing and Visual Effects: Costs for picture, sound, and music editing, as well as visual effects.

Deliverables: Final deliverables required by broadcasters or distributors.

vi. Studio Hire and Location Costs: Additional expenses for location and studio usage.

vii. Insurance and Legal Fees: Insurance for production, legal services, and office expenses.

3.1.2 All expenditures must fall within the categories as per the annex XX and be incurred within Kosova;

3.1.3 The Contractor should deliver the updated final budget version before contract signing.

3.2 Eligibility for Cash Rebate with State Funding and Foreign Investment

The Audiovisual project [*insert name*] that received state funding from the Republic of Kosova, in addition to foreign investment, are eligible for the cash rebate of the foreign investment provided the state funding is entirely spent in the Republic of Kosova.

3.2.1 The Contractor must ensure that all state funds received are fully utilized for expenditures within the Republic of Kosova. This includes costs related to production, post-production, and other eligible expenses as defined in the regulation;

3.2.2 The Contractor shall submit detailed financial records and a comprehensive budget breakdown, demonstrating that all state funds have been spent within Kosova. This documentation must clearly differentiate between state funding and foreign investment expenditures;

3.2.3 An independent audit must verify the expenditures, confirming that state funding has been entirely spent in Kosova and that the foreign investment qualifies for the cash rebate;

3.2.4 Upon verification, the Cash Rebate Commission will approve the rebate for the foreign investment portion. The rebate will be disbursed according to the agreed payment schedule, ensuring all conditions are met.

3.3 Limit on State Funding

The Contractor acknowledges and agrees that the total state funding for the audiovisual project, including all grants, subsidies, and cash rebates, shall not exceed fifty percent (50%) of the project's overall budget.

3.3.1 The Contractor shall submit a comprehensive budget breakdown, demonstrating compliance with this funding cap, as part of the application process. This budget must clearly identify all sources of funding, including both state and non-state contributions;

3.3.2 The Cash Rebate Commission shall review and verify the submitted budget to ensure that the total state funding does not exceed the specified limit. Any discrepancies must be resolved before the approval of the rebate;

3.3.3 In the event that additional state funds are received during the project, the Contractor must adjust the budget to maintain compliance with the fifty percent (50%) and notify the Cash Rebate Commission immediately.

3.4 Temporary Import Provision

The audiovisual project [insert name] has been granted the cash rebate upon the signing of this Contract and qualifies for the temporary import provision as regulated by relevant legislation in customs law for non-Kosova goods intended for re-export without having undergone any change except normal depreciation due to the use made of them.

3.4.1 The Contractor shall ensure compliance with all relevant customs regulations for the temporary importation of non-Kosova goods. This includes obtaining necessary approvals and maintaining detailed records of the goods imported, used, and re-exported;

3.4.2 The Contractor shall document all non-Kosova goods temporarily imported for the project, including import declarations, invoices, usage logs, and export declarations;

3.4.3 The Customs Authority reserves the right to audit the use of temporarily imported goods to ensure compliance. The Contractor shall cooperate fully with any audits or inspections;

3.4.4 Goods temporarily imported for the project must not undergo any changes other than normal depreciation from use. The Contractor shall ensure that the condition of the goods upon re-export aligns with expected normal depreciation.

3.5 Major Version Updates and New Seasons (IF APPLICABLE for series and games)

Major version updates and new seasons of the audiovisual project [insert name] are entitled to new application procedures and will be considered as new projects according to the regulation.

3.5.1 The Contractor must submit a new application form and updated project details for each major version update or new season. This includes a detailed project plan, budget breakdown, proof of funding sources, and any additional documentation required by the Cash Rebate Commission;

3.5.2 Each application for a major version update or new season will be evaluated independently based on the eligibility criteria and conditions set out in the regulation;

3.5.3 The Cash Rebate Commission reserves the right to request additional information or documentation to ensure compliance with the regulation and to assess the eligibility of the new application.

3.6 Credit and Acknowledgement Requirements

The KCC and the Republic of Kosova must receive credit on ~~all printed and~~ online production materials and on all positive copies of the audiovisual product. The credit should prominently feature their logos above in the statement in the end roller, "Supported by the Republic of Kosova through the audiovisual cash rebate."

3.6.1 The credit must be included on all physical and digital production materials, including posters, flyers, press kits, and other marketing materials at the distributor's discretion;

3.6.2 The credit must be prominently featured on all positive copies of the audiovisual product, such as DVDs, Blu-rays, and digital downloads. The statement "Supported by the Republic of Kosova." must appear in the end credits or as a visible acknowledgment in non-traditional formats;

3.6.3 For short-form projects where traditional credits are not applicable, such as music videos, commercials, gaming, and other audiovisual works, the acknowledgement must be included on online platforms such as YouTube, Vimeo, and in press releases associated with the project;

Article 4. Contractor eligibility criteria

4.1 The Contractor must be a legal entity registered in the Republic of Kosova for the production of audiovisual content;

4.2 The Contractor can be:

a. Subsidiary of a Foreign Audiovisual Production Company established in the Republic of Kosova in accordance with national legislation

- *Name of Foreign Parent Company: [Insert Name]*

- *Registration Details in Kosova:*

b. Local Audiovisual Production Company

- *Name of Local Production Company: [Insert Name]*

- *Registration Details in Kosova: [Insert Registration Number and Date]*

4.3 Registration and Compliance

4.3.1 The contractor must be registered with the Kosova Cinematography Center (KCC) in the audiovisual production entities registry;

4.3.2 The contractor must fulfill all obligations towards Kosova's Tax Administration and provide a valid Tax Clearance Certificate.

4.4 Financial Requirements

4.4.1 The contractor must demonstrate the availability of at least seventy percent (70%) of the funds required for project completion;

4.4.2 The planned project budget must include foreign investment in the Republic of Kosova;

4.4.3 If the contractor has received Kosova state funds through other public institutions, in addition to foreign investment, the contractor must provide a detailed overview of how these state funds are intended to be utilized within the Republic of Kosova.

Article 5. Audiovisual Project

5.1. The qualifying project is titled "[*Project Title*]" and falls under the category of "[*Category: Feature Film, Documentary, Animated Film, etc.*]", and is considered: a. Long-form / b. short-form/ c. mid-form;

5.2 The project "[*Project Title*]" is intended for public screening and meets the criteria set forth in the relevant legislation;

5.3 The project "[*Project Title*]" plans to spend €[Amount] in foreign investment within Kosova, meeting the minimum required investment for the category of "[*Category*]";

5.4 The project "[*Project Title*]" adheres to all legal and ethical standards, ensuring it does not undermine the legal norms or constitutional principles of the Republic of Kosova.

Article 6: Responsibilities of the Cash Rebate Commission

6.1 The Director of KCC determines the allocation of the Cash Rebate Commission by decision;

6.2 Communicate with the contractor on matters related to the cash rebate;

6.3 Draft legal documents related to the cash rebate, including the Contract;

6.4 Manage this Contract and recommend further action to higher management in accordance with relevant legislation and Contract conditions;

6.5 Assess the final report and recommend further action to the Director of the KCC in accordance with relevant legislation and this Contract conditions;

6.6 The contractor may request clarifications from the Cash Rebate Commission related to the Contract and in facilitating necessary permits, providing information on eligible expenses, and other support as may be necessary for the successful execution of the Project;

6.7 The Cash Rebate Commission, comprising members from the KCC and professionals nominated by the Producers Association of Kosova, is responsible for processing and verifying claims.

Article 7: Contract Signing and Extension

7.1 Before the Contract signing, the Contractor must submit additional documentation as specified in the regulation, including proof of production insurance and statutory declarations;

7.2 The Contract between the KCC and the Contractor is to be signed within ten (10) working days after the notice from the Cash Rebate Commission. The deadline may be extended up to twenty (20) working days upon mutual Contract between the KCC and the contractor;

7.3 If the project delivery timeline extends beyond the submitted project schedule, the contractor must request the cash rebate Contract extension at least one (1) year before the cash rebate contract expiration date. The cash rebate Contract extension must not exceed the originally approved project duration timeline of the respective cash rebate application.

Article 8. Refund Process

8.1 The cash rebate payments will be executed according to the schedule and conditions outlined in the Contract, subject to the completion of project milestones and submission of final reports;

8.1.2 The payments will be executed to the following Contractor's bank information:

- a. Bank Name: [Bank Name]
- b. Account Holder Name: [Account Holder Name]
- c. Account Number: [Account Number]
- d. IBAN: [IBAN]
- e. SWIFT/BIC Code: [SWIFT/BIC Code]
- f. Bank Address: [Bank Address]

8.1.3 Any changes to the bank information must be communicated to the KCC immediately and updated in the Contract.

8.2 The KCC will process payments to the provided bank account as per the agreed schedule:

FOR LONG-FORM

First Installment: Fifteen percent (15%) of the eligible expenditure, respectively fifty percent (50%) of the total reimbursement sum, may be executed once the rebate contract has been signed and the contractor has presented an approved statement from the local bank demonstrating the availability of fifty percent (50%) of the foreign investment fund projected to be spent in the Republic of Kosova for the respective audiovisual project production. The payment should be executed within fifteen (15) working days after the approval by the Contract manager of the first request for payment from the contractor.

Second Installment: Twenty-seven percent (27%) of the eligible expenditure, respectively ninety percent (90%) of the total reimbursement sum, should be executed within fifteen (15) working days after the notice from the cash rebate commission on the final report of the audiovisual project.

Third Installment: Three percent (3%) of the eligible expenditure, respectively ten percent (10%) of the total reimbursement sum, should be executed within fifteen (15) working days after the approval from the cash rebate commission on the final master files of the audiovisual project.

8.2.1 The number of installments for the execution of the cash rebate may be up to three (3) installments;

8.2.2 If the final report reveals that the foreign investments spent directly in the Republic of Kosova are lower than the approved sum, the cash rebate commission shall recommend that the Director approve the reduced cash rebate fund of the eligible expenditure;

8.2.3 If the foreign investment spent directly in the Republic of Kosova is higher than the approved cash rebate fund, the cash rebate commission will evaluate the final report and suggest to the Director the approval of any increase in the cash rebate fund for eligible expenditures. However, the cash rebate increase must not exceed the originally approved sum of the respective cash rebate application;

8.2.4 If an increase is approved, the cash rebate amount shall be executed within twenty-five (25) working days after the approval;

8.2.5 The cash rebate payments by the KCC can only be made between March 1st and December 23rd of every fiscal year.

FOR SHORT-FORM and MID-FORM Audiovisual Projects

Single Installment: Thirty percent (30%) of the eligible expenditure, respectively one hundred percent (100%) of the total reimbursement sum, should be executed within fifteen (15) working days after the notice from the cash rebate commission on the final report and the final master files of the audiovisual project.

8.2.1 The number of installments for the execution of the cash rebate may be up to one (1) installment;

8.2.2 If the final report reveals that the foreign investments spent directly in the Republic of Kosova are lower than the approved sum, the cash rebate commission shall recommend that the Director approve the reduced cash rebate fund of the eligible expenditure;

8.2.3 If the foreign investment spent directly in the Republic of Kosova is higher than the approved cash rebate fund, the cash rebate commission will evaluate the final report and suggest to the Director the approval of any increase in the cash rebate fund for eligible expenditures. However, the cash rebate increase must not exceed the originally approved sum of the respective cash rebate application;

8.2.4 If an increase is approved, the cash rebate amount shall be executed within twenty-five (25) working days after the approval;

8.2.5 The cash rebate payments by the KCC can only be made between March 1st and December 23rd of every.

8.3 The cash rebate eligible expenditure is subject to Article 3 of this Contract, and must include human resources, services, and goods used and consumed in the Republic of Kosova for the purposes of the audiovisual project only.

8.3.1 Pre-application eligible expenditures can only be claimed as part of the rebate application going back a maximum of six (6) months from the date of the submitted application;

Article 9. Final Reporting

9.1 The Contractor must submit a final report to the Kosova Cinematography Center (KCC) detailing the completion of the audiovisual project. The final report must include the following documentation:

- a. Project summary report including key performance indicators (Gender, Age, Disability, Ethnicity, LGBTQ+, total number of Kosovars employed, number of trainees, locations filmed).
- b. Financial report outlining expenditures in comparison to the planned budget and funding sources, highlighting the share of state funding versus the overall production budget.
- c. Detailed cost breakdown for state funds and cost report against the budget of overall expenditure spent directly in the Republic of Kosova.
- d. Bank statements aligned with cash flow and bank transaction confirmations.
- e. Relevant contracts, filled-in time sheets for all trainees, invoices, and receipts.
- f. Kosova Tax Clearance Certificate.
- g. Certified Financial Auditor's report for all income and expenditure in Kosova.
- h. Proof of project insurance.

9.2 All bank transactions must be made through the dedicated project bank account subject to the Contract signing under Paragraph 8.1.2 Article 8;

9.3 The Contractor must submit the final report and all required documentation within ten (10) working days after the completion of the audiovisual project;

9.4 The Cash Rebate Commission will assess the final report and notify the Contractor of the result within ten (10) working days after the submission date;

9.5 If any discrepancies are identified during the assessment, the Cash Rebate Commission may request rectification of the application's administrative documents. The commission must assess the rectified final report and notify the contractor of the result within ten (10) working days after the resubmission date.

Article 10: Delivery of Final Master Files for the Audiovisual Project

FOR LONG FORMS

The Contractor must deliver the final master files of the audiovisual project, which include:

- a. Final Delivered Audiovisual Project: A copy via screening link or publishing platform link.
- b. Final Poster: The poster in JPG, PDF, and TIFF formats for promotional purposes.
- c. Trailer: A ProRes and MP4 version of the trailer for promotional purposes.

FOR SHORT FORMS

The Contractor must deliver the final master files of the audiovisual project, which include:

- a. Final Delivered Audiovisual Project: A copy via screening link or publishing platform link.

AND/OR IF APPLICABLE

- b. Final Poster: The poster in JPG, PDF, and TIFF formats for promotional purposes.
- c. Trailer: A ProRes and MP4 version of the trailer for promotional purposes.

10.1 The Cash Rebate Commission must assess the final master files and notify the Contractor of the result within ten (10) working days after the submission date.

Article 11. Confidentiality

The Contractor, the KCC, and any other parties involved in the execution and administration of this Contract shall treat all information exchanged or obtained in connection with this Contract as confidential, in accordance with the laws of the Republic of Kosovo.

11.1 Confidential information includes, but is not limited to, all proprietary information, financial data, project details, reports, documents, contracts, and any other information marked or identified as confidential at the time of disclosure;

11.2 The parties shall use confidential information solely for the purposes of executing their obligations under this Contract;

11.3 Confidential information shall not be disclosed to any third party without the prior written consent of the disclosing party, except as required by law or as necessary to fulfill obligations under this Contract;

11.4 If disclosure is required by law, the party required to disclose the information shall notify the disclosing party immediately, providing sufficient time to seek protective measures or other appropriate remedies;

11.5 The confidentiality obligations do not apply to information that:

- a. Is or becomes publicly available through no breach of this Contract;
- b. Is rightfully received from a third party without an obligation of confidentiality;
- c. Is independently developed by the receiving party without use of or reference to the disclosing party's confidential information;
- d. Is approved for release by written authorization of the disclosing party.

11.6 The confidentiality obligations set forth in this article shall remain in effect for a period of *five (5) years* after the termination or expiration of this Contract;

11.7 In the event of a breach of confidentiality, the disclosing party shall have the right to seek injunctive relief and any other remedies available under the laws of the Republic of Kosovo;

11.8 Upon termination or expiration of this Contract, or upon request of the disclosing party, the receiving party shall return or destroy all confidential information and any copies thereof.

Article 12: Termination of the Contract

12.1 The Contract will be nullified upon termination of co-production and/or service Contracts or if the contractor violates any relevant regulations;

12.2 If the contractor and/or respective partners violate this regulation or relevant legislation regulating cinematography and public finance, the cash rebate contract will be terminated;

12.3 In case of project cancellation, the Contractor must notify the cash rebate commission, and the Contract will be terminated;

12.4 The Contract will be terminated if the lead applicant is unable to fulfil their role after signing. An exception to this provision applies if the lead applicant becomes physically or mentally unable, including in the case of serious illness or death; only in this case no penalties may occur;

12.5 If the cash rebate contract is terminated after executing the first cash rebate installment, the applicant is obligated to return the received funds to the KCC.

Article 13: Disputes and Miscellaneous

13.1 Any disputes arising out of or in connection with this Contract shall be resolved amicably between the parties through negotiation;

13.2 If the dispute cannot be resolved through negotiation within thirty (30) days, the parties agree to submit the dispute to mediation in accordance with the rules and procedures of the Kosova Chamber of Commerce Mediation Center;

13.3 If the dispute is not resolved through mediation within sixty (60) days from the date of referral to mediation, either party may submit the dispute to the competent courts of the Republic of Kosova;

13.4 The Basic Court of Pristina shall have exclusive jurisdiction over any disputes arising out of or in connection with this Contract;

13.5 This Contract shall be governed by and construed in accordance with the laws of the Republic of Kosova;

13.6 Any amendment or modification to this Contract must be in writing and signed by both parties;

13.7 This Contract constitutes the entire Contract between the parties and supersedes all prior Contracts, understandings, and negotiations, whether written or oral, relating to its subject matter;

13.8 Any notice or communication required or permitted to be given under this Contract shall be in writing and shall be deemed to have been duly given if delivered personally, sent by registered mail, or sent by email to the respective addresses of the parties as set forth in this Contract;

13.9 If any provision of this Contract is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect;

13.10 The failure of either party to enforce any right or provision of this Contract shall not constitute a waiver of that right or provision.

Article 14: Entry into Force

This Contract enters into force on [*start date*] and remains effective until [*end date*].

The obligations and rights of the parties under this Contract shall commence on the date this Contract enters into force.

This Contract is signed in two (2) original copies, each party receiving one (1) copy.

For the Kosova Cinematography Center (KCC):

For the Contractor:

Name: _____

Name: _____

Title: _____

Title: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

ANNEX 4 ELIGIBLE EXPENDITURES

NON ELIGIBLE EXPENDITURE
ALL TAXES
BANKING INTEREST AND FEES
BUILDING OF PERMANENT STUCTURES
ALCOHOL
CURRENCY FLUCTUATIONS
PURCHASING OF PROPERTY OR LAND
EXPENDITURE SPENT OUTSIDE OF KOSOVA (APART FROM ALLOWABLE PRE APPLICATION COSTS)
FINANCING COSTS AND FEES
EXPENDITURE OUTSIDE THE DATES OF THE CONTRACT FOR RABAT
PAYMENTS FOR ANY PUBLIC SERVICES (TO ADD IN LAW RELATING TOO)
INSURANCE DEDUCTABLES
FEES FOR APPLICATION

FILM & TV (INC COMMERCIALS & MUSIC VIDEOS)
ALLOWABLE PRE-APPLICATION COSTS
STORYBOARDING
CONCEPT ART
DIRECTOR
WRITER
SCRIPT EDITOR
PRODUCER
PRODUCTION MANAGER
1ST ASSISTANT DIRECTOR
CASTING DIRECTOR
CASTING STUDIO
LOCATION SCOUT
PRODUCTION DESIGNER
VEHICLE HIRE AND DRIVER FOR LOCATION SCOUT
SUBSISTANCE (FOOD / DRINK / CATERING)
ACCOMADATION FOR DIRECTORS SCOUT
FUEL FOR DIRECTORS SCOUT
LOCATION PERMITS FOR DIRECTORS SCOUT
LEGAL FEES
WRITER AND STORY
STORY RIGHTS

WRITERS FEES
SCRIPT EDITOR
RESEARCH & CLEARANCE (NEGATIVE CHECK)
SCRIPT PHOTOCOPYING
PRODUCERS
CO-PRODUCERS
PRODUCERS
PRODUCTION SERVICE / CO-PRODUCTION FEE
EXECUTIVE PRODUCER
PRODUCTION EXECUTIVE
LINE PRODUCER
EXECUTIVE ASSISTANT
PRODUCTION ASSISTANTS
DIRECTOR & CASTING
DIRECTOR
ACTING / DIALOGUE COACH
CHOREOGRAPHERS
CREATIVE / TECHNICAL CONSULTANT
2ND UNIT DIRECTOR
DIRECTOR'S ASSISTANT
CASTING DIRECTOR
CASTING ASSISTANT
CASTING EXPENSES INCLUDING CASTING ROOMS, SOFTWARE , UPLOADS, SUBSISTANCE
STORYBOARD ARTIST
CAST
PRINCIPAL CAST
SUPPORTING CAST
CAST DAY PLAYERS
STUNT COORDINATOR
STUNT PERFORMERS & RIGGERS
STUNT TESTS
STUNT MATERIALS
CAST MEDICAL EXAMS
REHEARSAL SPACE
INTIMACY COORDINATOR
CHAPARONES
TUTORS
PRODUCTION
PRODUCTION MANAGER
1ST ASSISTANT DIRECTOR
2ND ASSISTANT DIRECTOR

3RD ASSISTANT DIRECTOR
PRODUCTION SUPERVISOR
PRODUCTION ACCOUNTANT
ASSISTANT PRODUCTION ACCOUNTANT
PRODUCTION COORDINATOR
ASSISTANT PRODUCTION COORDINATOR
PRODUCTION SECRETARY
OFFICE PRODUCTION ASSISTANTS
SET PRODUCTION ASSISTANTS
STUDIO TEACHER/WELFARE WORKER
INTERPRETER/TRANSLATIONS
PRODUCTION TRAINEE
COMPUTER RENTALS FOR PRODUCTION STAFF
CAR RENTAL
ASSISTANT DIRECTOR TRAINEE
COFFEE & CRAFT SERVICE
SOFTWARE ALLOWANCES- PRODUCTION AND ACCOUNTING
CASTING
AUDITION COSTS
STAND-INS
BACKGROUND EXTRAS
STUNTS & LOADINGS
MUSICIANS
WARDROBE EQUIPMENT
TEACHER/WELFARE WORKER
EXTRAS CASTING
EXTRAS SUPERVISION
ATMOSPHERE CARS
CAMERA
DIRECTOR OF PHOTOGRAPHY
CAMERA OPERATOR
1ST ASSISTANT CAMERA (FOCUS PULLER)
2ND ASSISTANT CAMERA
CONTINUITY / SCRIPT SUPERVISOR
STEADICAM OPERATOR
STILLS PHOTOGRAPHER
CAMERA TRAINEE
DIT
VIDEO PLAYBACK OPERATOR
CAMERA PACKAGE / RENTALS
SPECIALITY CAMERA

STILL CAMERA RENTALS
CAMERA DEPARTMENT BOX RENTALS
CAMERA DEPARTMENT CAR RENTAL / ALLOWANCES
VIDEO PLAYBACK EQUIPMENT
LIGHTING
GAFFER
BEST BOY
LIGHTING ELECTRICIANS
LIGHTING TRAINEE
GENERATOR OPERATOR
DIMMER BOARD OPERATOR
SPECIAL MANUFACTURE
GELS & EXPENDABLES
GENERATOR RENTALS
GENERATOR FUEL
LIGHTING PACKAGE / RENTALS
STUDIO CHARGES
LIGHTING CREW BOX RENTALS
LIGHTING CREW VAN & CAR RENTAL / ALLOWANCES
BURN TIME/BULB REPLACEMENT
GRIP
KEY GRIP
BEST BOY GRIP
CRANE / DOLLY GRIPS
GRIP TRAINEE
GRIP ASSISTANT
GRIP TRAINEE
SPECIAL MANUFACTURE OF GRIP EQUIPMENT
GRIP EXPENDABLES
CAMERA CAR
GRIP PACKAGE / RENTALS
DOLLY RENTAL
CAMERA CRANE RENTALS
CONDORS / LIFTS RENTALS
GRIP DEPARTMENT BOX RENTALS
GRIP VAN RENTAL / ALLOWANCES
SOUND RECORDING
SOUND MIXER
BOOM OPERATOR
SOUND ASSISTANT
SOUND TRAINEE

AUDIO PLAYBACK LABOR
VIDEO ASSIST LABOR
SPECIAL MANUFACTURE
EXPENDABLES INC BATTERIES, TAPE AND MEMORY CARDS
SOUND EQUIPMENT PURCHASES
SOUND EQUIPMENT RENTALS
VIDEO ASSIST EQUIPMENT
WALKIE TALKIES
SOUND BOX RENTALS
SOUND CAR & VAN RENTAL / ALLOWANCES
MUSIC
COMPOSER
MUSIC LICENSING & RIGHTS
MUSIC SUPERVISOR
MUSIC LEGAL / CLEARANCE
MUSIC EDITOR
MUSIC PURCHASES
MUSIC RENTALS
MUSIC TRANSFERS
SOUNDTRACK ALBUM
RIGHTS AND CLEARANCES
LICENCE FEES
PRODUCTION DESIGN
PRODUCTION DESIGNER
ART DIRECTOR
ASSISTANT ART DIRECTOR
STORYBOARDS / ILLUSTRATOR
SET DESIGNERS/GRAPHICS ARTISTS
ART ACCOUNTING
ART DEPARTMENT COORDINATOR
ART DEPARTMENT PRODUCTION ASSISTANT
ART DEPARTMENT CLEARANCE
MODEL MAKERS
ART DEPARTMENT PURCHASES & SUPPLIES
ART DEPARTMENT RENTALS
RESEARCH
ART DEPARTMENT BOX RENTALS
ART DEPARTMENT CAR & VAN RENTAL
PROPS BUYER(S)
SET DRESSER(S)
STANDBY PROPS(S)

ART DEPT. RUNNER(S)
STANDBY PROPS TRUCK & EQUIPMENT
ART DEPARTMENT TRAINEES
PROPERTY MASTER
PROPS ASSISTANT
STANDBY PROPS
PICTURE VEHICLE COORDINATOR
PROP MANUFACTURE
PROP EXPENDABLES
PROP PURCHASES & RENTALS
PROP RENTALS (EQUIP)
ARMAMENTS
PROP FOOD
CONSTRUCTION
CONSTRUCTION MANAGER(S)
CONSTRUCTION COORDINATOR
SCENIC ARTISTS
FOREMEN
PLASTERERS
IRONWORKERS
CARPENTERS
INTERPRETER
SHOP SET UP / TESTS / RESEARCH
GREENS
DRAPERY
SIGNAGE
CONSTRUCTION LABOR
CONSTRUCTION MATERIALS
CONSTRUCTION RENTALS
BLUE / GREEN SCREENS
CONSTRUCTION BOX RENTALS
STRIKE COSTS INCLUDING SKIPS AND CLEANING
SET CONSTRUCTION
SET DECORATOR
ON-SET DRESSER
INTERPRETER/PA
ART DEPARTMENT BUYER
DRESSING MANUFACTURE
SET DRESSING - ALTER / MFG
DECORATOR PURCHASES / RENTALS
DECOCARTOR RENTALS (EQUIP)

DRESSING LOCK-UP / STORAGE
CAR RENTAL / ALLOWANCES
TRASH DISPOSAL
FREIGHT & CARTAGE
ANIMALS
ANIMALS & LIVESTOCK
ANIMAL FEED/STABLING/TRANSPORT
VETERINARY FEES
ANIMAL WRANGLER
ANIMAL TRAINER(S)
COSTUME/WARDROBE
COSTUME DESIGNER
WARDROBE SUPERVISOR
KEY COSTUMER
COSTUME ASSISTANTS
COSTUMER BUYER
COSTUME MANUFACTURE
COSTUME TRAINEE
INTERPRETER
COSTUME FX MANUFACTURE
FABRICATION EXPENSES
WARDROBE EXPENDABLES
ALTERATIONS & REPAIRS
CLEANING & DYING
WARDROBE PURCHASES & RENTALS
WARDROBE EQUIPMENT RENTALS
PROTECTIVE GEAR
COSTUME VAN & CAR EXPENSE/ALLOWANCES
SPECIAL MANUFACTURE
SPECIAL EFFECTS
SPECIAL EFFECTS MANAGER
SPECIAL EFFECTS COORDINATOR
SPECIAL EFFECTS FOREPERSON
SPECIAL EFFECTS ASSISTANT
WIRE RIGS
PROSTHETIC EFFECTS
SFX DEPT COORDINATOR
INTERPRETER
SPECIAL EFFECTS MANUFACTURING
SPECIAL EFFECTS EXPENDABLES
SPECIAL EFFECTS PURCHASES

SPECIAL EFFECTS EQUIPMENT RENTALS
SPECIAL EFFECTS VAN EXPENSES / TRANSPORT
ARMOURER
MODEL MAKER
WEAPONS HIRE
WEAPONS EXPENDABLES
WEAPONS PERMITS
HAIR & MAKEUP
KEY MAKE-UP ARTIST
SECOND MAKE-UP ARTIST
MAKE-UP ARTIST
HEAD HAIR STYLIST
ASSISTANT HAIR STYLIST
MAKE UP TRAINEE
WIGS PURCHASE / MANUFACTURE
SPECIAL EFFECTS FX MAKE-UP
SPECIAL EFFECTS MAKE-UP / MANUFACTURE
MAKE UP EXPENDABLES
MAKE UP PURCHASES
MAKE UP RENTALS
VEHICLES
TRANSPORT COORDINATOR
DRIVER CAPTAIN
DRIVERS - TRUCKS/TRAILERS
DRIVERS - VANS/CARS
TRANSPORT PAS
EXPENDABLES FOR VEHICLES
VEHICLE PURCHASES FOR IN PICTURE
VEHICLE RENTALS
TRAILER RENTALS
HONEY WAGONS
EQUIPMENT TRANSPORT
PERMITS & TOLLS
PARKING
VEHICLE MAINTENANCE
TRAILER PUMPING / WASHES
ACTION VEHICLES
ACTION VEHICLE CO-ORDINATOR.
ACTION BOATS, SAFETY BOATS ETC
MARINE CO-ORDINATOR
TOWING, FREIGHT & TRANSPORT

BOAT HIRE
DIVING REQUIREMENTS
HELICOPTER/AERIAL HIRE
HELICOPTER MOUNT
LOCATIONS
LOCATION MANAGER
LOCATION SCOUT
UNIT MANAGER
LOCATION RUNNER
LOCATION TRAINEE
LOCATION SURVEYS
LOCATION PERMIT
LOCATION FEES
UNIT BASE FEES
PARKING
LOCATION CLEANING & TRASH DISPOSAL
LOCATION EQUIPMENT PURCHASE
LOCATION RENTALS
LOCATION SECURITY
LOCATION POLICE
FIRE SAFETY OFFICER
BASE CAMP/CATERING SPACE
GREEN ROOMS
WALKIE TALKIES
MOBILE PHONE
SATELLITE PHONE
LOCATION RECCE STILLS
LOCATION CATERING
SECURITY
SAFETY REPORT
SAFETY SUPERVISOR
POLICE
TRAFFIC & PEDESTRIAN CONTROL
REGISTERED NURSE(S) OR DOCTOR(S)
STUDIO
STUDIO RENTAL: BUILD/STRIKE
STUDIO RENTAL: SHOOT
STUDIO ELECTRICITY, PHONE, CLEANING, SECURITY
REHEARSAL HALL RENTAL
FACILITY SUPPORT
FACILITY PARKING

STUDIO STORAGE SPACE
LOGISTICS
AIRFARES
HOTELS & ACCOMADATION
TAXI/LIMO/AIRPORT TRANSPORT
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VEHICLE HIRE
VEHICLE REPAIRS
EXCESS BAGGAGE
PETROL/OIL/DIESEL
PARKING & TOLLS
VEHICLE REPAIRS
TAXIS
COURIERS
CARNET FEE(S)
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VISAS
DATA
DAILIES PROJECTION AND SCREENING ROOMS
DAILIES SHIPPING
HARD DRIVES
DIGITAL BACK UP AND ARCHIVE
VFX
VFX PRODUCER
VISUAL FX. SUPERVISOR
VISUAL FX. CO-ORDINATOR
VFX ARTIST
MAKE-UP EFFECTS & EFFECTS FABRICATION
MAKE-UP EFFECTS ON-SET UNIT
VISUAL EFFECT CONTRACT PACKAGE
MINIATURE CONSTRUCTION
MINIATURE ACTION PROPS
MINIATURE OPERATIONS
MINIATURE CONTRACTS
POST PRODUCTION
POST PRODUCTION SUPERVISOR
POST PRODUCTION COORDINATOR
POST PRODUCTION RUNNER
RESEARCHER
TRANSCRIPTION
TRANSLATOR

OFFICE RENT - POST-PRODUCTION
POST PRODUCTION EQUIPMENT & FURNITURE HIRE
POST PRODUCTION COMPUTER HIRE & SOFTWARE
PRINTING, POSTAGE & STATIONERY
POST PRODUCTION TRAVEL, ACCOMADATION AND CATERING
EDIT
EDITOR
ASSISTANT EDITOR
2ND ASSISTANT EDITOR
TRAINEE EDITOR
POST PRODUCTION SOUND
SOUND DESIGNER
SOUND MIXER
FOLEY ARTIST
PRE-MIXING STUDIO
PRE-MIXING ENGINEER
FINAL MIXING THEATRE
ADR STUDIO
ADR ENGINEER
SOUND STUDIO
SOUND STUDIO HIRE
ADR STUDIO HIRE
SOUND EQUIPMENT RENTALS
SOUND DELIVERABLES
PICTURE POST
CONFORM
VFX CONFORM
GRADE
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS
CAPTIONS, MAIN AND END TITLES
DELIVERABLES
GRAPHICS
VFX DATA EXTRACTION / RESTORE
ARCHIVAL FOOTAGE
RESEARCH: FOOTAGE LIBRARIES
FEES FOR VIEWING COPIES
ARCHIVE COPYRIGHT FEES
PUBLICITY
PUBLICIST
STILLS PHOTOGRAPHER
SPECIAL PHOTOGRAPHY

ELECTRONIC PRESS KIT
PUBLICITY FIRM
PUBLICITY PRINTS/DELIVERY
BEHIND THE SCENES VIDEOGRAPHER
POSTER DESIGNER
CINEMA HIRE
PUBLICITY TRAVEL & ACCOMADATION
INSURANCE
PRODUCTION INSURANCE
LEGAL
LEGAL FEES
TITLE SEARCHES/CLEARANCES
OFFICE
OFFICE RENT
OFFICE SUPPLIES
OFFICE FURNITURE PURCHASE/HIRE
OFFICE EQUIPMENT PURCHASE/HIRE
COMPUTERS & SOFTWARE PURCHASE/HIRE
PRINTING & STATIONERY
POSTAGE / SHIPPING / FREIGHT
MOBILE PHONES
OFFICE CLEANING
OFFICE STORAGE
OFFICE SUPPLIES
RESEARCH MATERIAL
OFFICE TELEPHONE/ELECTRICITY/WATER/INTERNET
FINANCIAL AUDIT
COMPANY ACCOUNTANT

DOCUMENTARY
ALLOWABLE PRE-APPLICATION COSTS
RESEARCHERS
ARCHIVE MATERIAL
DIRECTOR
PRODUCER
ASSISTANT PRODUCER
EDITOR
EQUIPMENT HIRE INCLUDING CAMERA AND EDITING
VEHICLE HIRE AND DRIVER FOR LOCATION SCOUT
SUBSISTANCE (FOOD / DRINK / CATERING)

ACCOMODATION FOR LOCATION SCOUT
FUEL FOR LOCATION SCOUT
LEGAL FEES
DOCUMENTARY
WRITER AND STORY
STORY RIGHTS
WRITERS FEES
RESEARCHERS
RESEARCH & CLEARANCE (NEGATIVE CHECK)
SCRIPT & ARCHIVE PHOTOCOPYING
PRODUCERS
CO-PRODUCERS
PRODUCERS
PRODUCTION SERVICE / CO-PRODUCTION FEE
EXECUTIVE PRODUCER
ASSISTANT PRODUCER
LINE PRODUCER
PRODUCTION ASSISTANTS
DIRECTOR & CASTING
DIRECTOR
ACTING / DIALOGUE COACH
CHOREOGRAPHERS
CREATIVE / TECHNICAL CONSULTANT
2ND UNIT DIRECTOR
DIRECTOR'S ASSISTANT
CASTING DIRECTOR
CASTING ASSISTANT
CASTING EXPENSES INCLUDING CASTING ROOMS, SOFTWARE , UPLOADS, SUBSISTANCE
STORYBOARD ARTIST
STORY CONSULTANT
INTERVIEWEE /ONSCREEN EXPERT
CONSULTANT/ADVISOR
POST STORY CONSULTANT
RESEARCHER
INTERPRETER AND TRANSLATORS
CAST
PRINCIPAL CAST
SUPPORTING CAST
CAST DAY PLAYERS
STUNT COORDINATOR
STUNT PERFORMERS & RIGGERS

STUNT TESTS
STUNT MATERIALS
CAST MEDICAL EXAMS
REHEARSAL SPACE
INTIMACY COORDINATOR
CHAPARONES
TUTORS
PRODUCTION
PRODUCTION MANAGER
1ST ASSISTANT DIRECTOR
2ND ASSISTANT DIRECTOR
3RD ASSISTANT DIRECTOR
PRODUCTION SUPERVISOR
PRODUCTION ACCOUNTANT
ASSISTANT PRODUCTION ACCOUNTANT
PRODUCTION COORDINATOR
ASSISTANT PRODUCTION COORDINATOR
PRODUCTION SECRETARY
OFFICE PRODUCTION ASSISTANTS
SET PRODUCTION ASSISTANTS
STUDIO TEACHER/WELFARE WORKER
INTERPRETER/TRANSLATIONS
PRODUCTION TRAINEE
COMPUTER RENTALS FOR PRODUCTION STAFF
CAR RENTAL
ASSISTANT DIRECTOR TRAINEE
COFFEE & CRAFT SERVICE
SOFTWARE ALLOWANCES- PRODUCTION AND ACCOUNTING
CASTING
AUDITION COSTS
STAND-INS
BACKGROUND EXTRAS
STUNTS & LOADINGS
MUSICIANS
WARDROBE EQUIPMENT
TEACHER/WELFARE WORKER
EXTRAS CASTING
EXTRAS SUPERVISION
ATMOSPHERE CARS

CAMERA
DIRECTOR OF PHOTOGRAPHY
CAMERA OPERATOR
1ST ASSISTANT CAMERA (FOCUS PULLER)
2ND ASSISTANT CAMERA
CONTINUITY / SCRIPT SUPERVISOR
STEADICAM OPERATOR
STILLS PHOTOGRAPHER
CAMERA TRAINEE
DIT
VIDEO PLAYBACK OPERATOR
CAMERA PACKAGE / RENTALS
SPECIALITY CAMERA
STILL CAMERA RENTALS
CAMERA DEPARTMENT BOX RENTALS
CAMERA DEPARTMENT CAR RENTAL / ALLOWANCES
VIDEO PLAYBACK EQUIPMENT
LIGHTING
GAFFER
BEST BOY
LIGHTING ELECTRICIANS
LIGHTING TRAINEE
GENERATOR OPERATOR
DIMMER BOARD OPERATOR
SPECIAL MANUFACTURE
GELS & EXPENDABLES
GENERATOR RENTALS
GENERATOR FUEL
LIGHTING PACKAGE / RENTALS
STUDIO CHARGES
LIGHTING CREW BOX RENTALS
LIGHTING CREW VAN & CAR RENTAL / ALLOWANCES
BURN TIME/BULB REPLACEMENT
GRIP
KEY GRIP
BEST BOY GRIP
CRANE / DOLLY GRIPS
GRIP TRAINEE
GRIP ASSISTANT

GRIP TRAINEE
SPECIAL MANUFACTURE OF GRIP EQUIPMENT
GRIP EXPENDABLES
CAMERA CAR
GRIP PACKAGE / RENTALS
DOLLY RENTAL
CAMERA CRANE RENTALS
CONDORS / LIFTS RENTALS
GRIP DEPARTMENT BOX RENTALS
GRIP VAN RENTAL / ALLOWANCES
SOUND RECORDING
SOUND MIXER
BOOM OPERATOR
SOUND ASSISTANT
SOUND TRAINEE
AUDIO PLAYBACK LABOR
VIDEO ASSIST LABOR
SPECIAL MANUFACTURE
EXPENDABLES INC BATTERIES, TAPE AND MEMORY CARDS
SOUND EQUIPMENT PURCHASES
SOUND EQUIPMENT RENTALS
VIDEO ASSIST EQUIPMENT
WALKIE TALKIES
SOUND BOX RENTALS
SOUND CAR & VAN RENTAL / ALLOWANCES
MUSIC
COMPOSER
MUSIC LICENSING & RIGHTS
MUSIC SUPERVISOR
MUSIC LEGAL / CLEARANCE
MUSIC EDITOR
MUSIC PURCHASES
MUSIC RENTALS
MUSIC TRANSFERS
SOUNDTRACK ALBUM
RIGHTS AND CLEARANCES
LICENCE FEES
PRODUCTION DESIGN
PRODUCTION DESIGNER

ART DIRECTOR
ASSISTANT ART DIRECTOR
STORYBOARDS / ILLUSTRATOR
SET DESIGNERS/GRAPHICS ARTISTS
ART ACCOUNTING
ART DEPARTMENT COORDINATOR
ART DEPARTMENT PRODUCTION ASSISTANT
ART DEPARTMENT CLEARANCE
MODEL MAKERS
ART DEPARTMENT PURCHASES & SUPPLIES
ART DEPARTMENT RENTALS
RESEARCH
ART DEPARTMENT BOX RENTALS
ART DEPARTMENT CAR & VAN RENTAL
PROPS BUYER(S)
SET DRESSER(S)
STANDBY PROPS(S)
ART DEPT. RUNNER(S)
STANDBY PROPS TRUCK & EQUIPMENT
ART DEPARTMENT TRAINEES
PROPERTY MASTER
PROPS ASSISTANT
STANDBY PROPS
PICTURE VEHICLE COORDINATOR
PROP MANUFACTURE
PROP EXPENDABLES
PROP PURCHASES & RENTALS
PROP RENTALS (EQUIP)
ARMAMENTS
PROP FOOD
CONSTRUCTION
CONSTRUCTION MANAGER(S)
CONSTRUCTION COORDINATOR
SCENIC ARTISTS
FOREMEN
PLASTERERS
IRONWORKERS
CARPENTERS
INTERPRETER

SHOP SET UP / TESTS / RESEARCH
GREENS
DRAPERY
SIGNAGE
CONSTRUCTION LABOR
CONSTRUCTION MATERIALS
CONSTRUCTION RENTALS
BLUE / GREEN SCREENS
CONSTRUCTION BOX RENTALS
STRIKE COSTS INCLUDING SKIPS AND CLEANING
SET CONSTRUCTION
SET DECORATOR
ON-SET DRESSER
INTERPRETER/PA
ART DEPARTMENT BUYER
DRESSING MANUFACTURE
SET DRESSING - ALTER / MFG
DECORATOR PURCHASES / RENTALS
DECOCARTOR RENTALS (EQUIP)
DRESSING LOCK-UP / STORAGE
CAR RENTAL / ALLOWANCES
TRASH DISPOSAL
FREIGHT & CARTAGE
ANIMALS
ANIMALS & LIVESTOCK
ANIMAL FEED/STABLING/TRANSPORT
VETERINARY FEES
ANIMAL WRANGLER
ANIMAL TRAINER(S)
COSTUME/WARDROBE
COSTUME DESIGNER
WARDROBE SUPERVISOR
KEY COSTUMER
COSTUME ASSISTANTS
COSTUMER BUYER
COSTUME MANUFACTURE
COSTUME TRAINEE
INTERPRETER
COSTUME FX MANUFACTURE

FABRICATION EXPENSES
WARDROBE EXPENDABLES
ALTERATIONS & REPAIRS
CLEANING & DYING
WARDROBE PURCHASES & RENTALS
WARDROBE EQUIPMENT RENTALS
PROTECTIVE GEAR
COSTUME VAN & CAR EXPENSE/ALLOWANCES
SPECIAL MANUFACTURE
SPECIAL EFFECTS
SPECIAL EFFECTS MANAGER
SPECIAL EFFECTS COORDINATOR
SPECIAL EFFECTS FOREPERSON
SPECIAL EFFECTS ASSISTANT
WIRE RIGS
PROSTHETIC EFFECTS
SFX DEPT COORDINATOR
INTERPRETER
SPECIAL EFFECTS MANUFACTURING
SPECIAL EFFECTS EXPENDABLES
SPECIAL EFFECTS PURCHASES
SPECIAL EFFECTS EQUIPMENT RENTALS
SPECIAL EFFECTS VAN EXPENSES / TRANSPORT
ARMOURER
MODEL MAKER
WEAPONS HIRE
WEAPONS EXPENDABLES
WEAPONS PERMITS
HAIR & MAKEUP
KEY MAKE-UP ARTIST
SECOND MAKE-UP ARTIST
MAKE-UP ARTIST
HEAD HAIR STYLIST
ASSISTANT HAIR STYLIST
MAKE UP TRAINEE
WIGS PURCHASE / MANUFACTURE
SPECIAL EFFECTS FX MAKE-UP
SPECIAL EFFECTS MAKE-UP / MANUFACTURE
MAKE UP EXPENDABLES

MAKE UP PURCHASES
MAKE UP RENTALS
VEHICLES
TRANSPORT COORDINATOR
DRIVER CAPTAIN
DRIVERS - TRUCKS/TRAILERS
DRIVERS - VANS/CARS
TRANSPORT PAS
EXPENDABLES FOR VEHICLES
VEHICLE PURCHASES FOR IN PICTURE
VEHICLE RENTALS
TRAILER RENTALS
HONEY WAGONS
EQUIPMENT TRANSPORT
PERMITS & TOLLS
PARKING
VEHICLE MAINTENANCE
TRAILER PUMPING / WASHES
ACTION VEHICLES
ACTION VEHICLE CO-ORDINATOR.
ACTION BOATS, SAFETY BOATS ETC
MARINE CO-ORDINATOR
TOWING, FREIGHT & TRANSPORT
BOAT HIRE
DIVING REQUIREMENTS
HELICOPTER/AERIAL HIRE
HELICOPTER MOUNT
LOCATIONS
LOCATION MANAGER
LOCATION SCOUT
UNIT MANAGER
LOCATION RUNNER
LOCATION TRAINEE
LOCATION SURVEYS
LOCATION PERMIT
LOCATION FEES
UNIT BASE FEES
PARKING
LOCATION CLEANING & TRASH DISPOSAL

LOCATION EQUIPMENT PURCHASE
LOCATION RENTALS
LOCATION SECURITY
LOCATION POLICE
FIRE SAFETY OFFICER
BASE CAMP/CATERING SPACE
GREEN ROOMS
WALKIE TALKIES
MOBILE PHONE
SATELLITE PHONE
LOCATION RECCE STILLS
LOCATION CATERING
SECURITY
SAFETY REPORT
SAFETY SUPERVISOR
POLICE
TRAFFIC & PEDESTRIAN CONTROL
REGISTERED NURSE(S) OR DOCTOR(S)
STUDIO
STUDIO RENTAL: BUILD/STRIKE
STUDIO RENTAL: SHOOT
STUDIO ELECTRICITY, PHONE, CLEANING, SECURITY
REHEARSAL HALL RENTAL
FACILITY SUPPORT
FACILITY PARKING
STUDIO STORAGE SPACE
LOGISTICS
AIRFARES
HOTELS & ACCOMADATION
TAXI/LIMO/AIRPORT TRANSPORT
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VEHICLE HIRE
VEHICLE REPAIRS
EXCESS BAGGAGE
PETROL/OIL/DIESEL
PARKING & TOLLS
VEHICLE REPAIRS
TAXIS
COURIERS

CARNET FEE(S)
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VISAS
DATA
DAILIES PROJECTION AND SCREENING ROOMS
DAILIES SHIPPING
HARD DRIVES
DIGITAL BACK UP AND ARCHIVE
VFX
VFX PRODUCER
VISUAL FX. SUPERVISOR
VISUAL FX. CO-ORDINATOR
VFX ARTIST
MAKE-UP EFFECTS & EFFECTS FABRICATION
MAKE-UP EFFECTS ON-SET UNIT
VISUAL EFFECT CONTRACT PACKAGE
MINIATURE CONSTRUCTION
MINIATURE ACTION PROPS
MINIATURE OPERATIONS
MINIATURE CONTRACTS
POST PRODUCTION
POST PRODUCTION SUPERVISOR
POST PRODUCTION COORDINATOR
POST PRODUCTION RUNNER
RESEARCHER
TRANSCRIPTION
TRANSLATOR
OFFICE RENT - POST-PRODUCTION
POST PRODUCTION EQUIPMENT & FURNITURE HIRE
POST PRODUCTION COMPUTER HIRE & SOFTWARE
PRINTING, POSTAGE & STATIONERY
POST PRODUCTION TRAVEL, ACCOMADATION AND CATERING
EDIT
EDITOR
ASSISTANT EDITOR
2ND ASSISTANT EDITOR
TRAINEE EDITOR
POST PRODUCTION SOUND
SOUND DESIGNER

SOUND MIXER
FOLEY ARTIST
PRE-MIXING STUDIO
PRE-MIXING ENGINEER
FINAL MIXING THEATRE
ADR STUDIO
ADR ENGINEER
SOUND STUDIO
SOUND STUDIO HIRE
ADR STUDIO HIRE
SOUND EQUIPMENT RENTALS
SOUND DELIVERABLES
PICTURE POST
CONFORM
VFX CONFORM
GRADE
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS
CAPTIONS, MAIN AND END TITLES
DELIVERABLES
GRAPHICS
VFX DATA EXTRACTION / RESTORE
ARCHIVAL FOOTAGE
RESEARCH: FOOTAGE LIBRARIES
FEES FOR VIEWING COPIES
ARCHIVE COPYRIGHT FEES
PUBLICITY
PUBLICIST
STILLS PHOTOGRAPHER
SPECIAL PHOTOGRAPHY
ELECTRONIC PRESS KIT
PUBLICITY FIRM
PUBLICITY PRINTS/DELIVERY
BEHIND THE SCENES VIDEOGRAPHER
POSTER DESIGNER
PUBLICITY TRAVEL & ACCOMADATION
CINEMA HIRE
INSURANCE
PRODUCTION INSURANCE
LEGAL

LEGAL FEES
TITLE SEARCHES/CLEARANCES
OFFICE
OFFICE RENT
OFFICE SUPPLIES
OFFICE FURNITURE PURCHASE/HIRE
OFFICE EQUIPMENT PURCHASE/HIRE
COMPUTERS & SOFTWARE PURCHASE/HIRE
PRINTING & STATIONERY
POSTAGE / SHIPPING / FREIGHT
MOBILE PHONES
OFFICE CLEANING
OFFICE STORAGE
OFFICE SUPPLIES
RESEARCH MATERIAL
OFFICE TELEPHONE/ELECTRICITY/WATER/INTERNET
FINANCIAL AUDIT
COMPANY ACCOUNTANT

ANIMATION
ALLOWABLE PRE-APPLICATION COSTS
STORYBOARDING
CONCEPT ART
DIRECTOR
WRITER
SCRIPT DOCTOR
PRODUCER
PRODUCTION MANAGER
CASTING DIRECTOR
SUBSISTANCE (FOOD / DRINK / CATERING)
LEGAL FEES
ANIMATION
WRITER AND STORY
STORY RIGHTS
WRITERS FEES
SCRIPT EDITOR
RESEARCH & CLEARANCE (NEGATIVE CHECK)
SCRIPT PHOTOCOPYING
PRODUCERS
CO-PRODUCERS

PRODUCERS
PRODUCTION SERVICE / CO-PRODUCTION FEE
EXECUTIVE PRODUCER
PRODUCTION EXECUTIVE
LINE PRODUCER
EXECUTIVE ASSISTANT
PRODUCTION ASSISTANTS
DIRECTOR & CASTING
DIRECTOR
ACTING / DIALOGUE COACH
CHOREOGRAPHERS
CREATIVE / TECHNICAL CONSULTANT
2ND UNIT DIRECTOR
DIRECTOR'S ASSISTANT
CASTING DIRECTOR
CASTING ASSISTANT
CASTING EXPENSES INCLUDING CASTING ROOMS, SOFTWARE , UPLOADS, SUBSISTANCE
STORYBOARD ARTIST
CAST
PRINCIPAL CAST
SUPPORTING CAST
CAST DAY PLAYERS
CAST MEDICAL EXAMS
REHEARSAL SPACE
CHAPARONES
TUTORS
PRODUCTION
PRODUCTION MANAGER
1ST ASSISTANT DIRECTOR
2ND ASST DIRECTOR
3RD ASST. DIRECTOR
PRODUCTION SUPERVISOR
PRODUCTION ACCOUNTANT
ASSISTANT PRODUCTION ACCOUNTANT
PRODUCTION COORDINATOR
ASSISTANT PRODUCTION COORDINATOR
PRODUCTION SECRETARY
OFFICE PRODUCTION ASSISTANTS
SET PRODUCTION ASSISTANTS
STUDIO TEACHER/WELFARE WORKER

INTERPRETER/TRANSLATIONS
PRODUCTION TRAINEE
COMPUTER RENTALS FOR PRODUCTION STAFF
CAR RENTAL
ASSISTANT DIRECTOR TRAINEE
COFFEE & CRAFT SERVICE
SOFTWARE ALLOWANCES- PRODUCTION AND ACCOUNTING
CASTING
AUDITION COSTS
BACKGROUND EXTRAS
STUNTS & LOADINGS
PRESENTER
NARRATOR
VOICING & REVOICING ARTIST
MUSIC
COMPOSER
MUSIC LICENSING & RIGHTS
MUSIC SUPERVISOR
MUSIC LEGAL / CLEARANCE
MUSIC EDITOR
MUSIC PURCHASES
MUSIC RENTALS
MUSIC TRANSFERS
SOUNDTRACK ALBUM
RIGHTS AND CLEARANCES
LICENCE FEES:
ANIMATION
3D MODELER
ANIMATOR
ART DIRECTOR
FLASH ANIMATOR
STOP MOTION ANIMATOR
VIDEO GAME DESIGNER
ANIMATION DIRECTOR
BACKGROUND PAINTER
CARTOONIST
CHARACTER ANIMATOR
CHARACTER RIGGER
COLOR KEY ARTIST
COMPOSITING ARTIST
CONCEPT ARTIST
DIGITAL PAINTER

EFFECTS ANIMATOR
FORENSIC ANIMATOR
LIGHTING TECHNICIAN
MATHEMATICAL MODELER
RENDER WRANGLER
TEXTURE ARTIST
VISUAL DEVELOPMENT ARTIST
EQUIPMENT PURCHASES
EQUIPMENT RENTALS
ROOM RENTALS
STUDIO
STUDIO RENTAL: BUILD/STRIKE
STUDIO RENTAL: SHOOT
STUDIO ELECTRICITY, PHONE, CLEANING, SECURITY
REHEARSAL HALL RENTAL
FACILITY SUPPORT
FACILITY PARKING
STUDIO STORAGE SPACE
LOGISTICS
AIRFARES
HOTELS & ACCOMADATION
TAXI/LIMO/AIRPORT TRANSPORT
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VEHICLE HIRE
VEHICLE REPAIRS
EXCESS BAGGAGE
PETROL/OIL/DIESEL
PARKING & TOLLS
VEHICLE REPAIRS
TAXIS
COURIERS
CARNET FEE(S)
CUSTOMS DUTIES/ CHARGES & AGENCY FEES
VISAS
CATERING
DATA
DAILIES PROJECTION AND SCREENING ROOMS
DAILIES SHIPPING
HARD DRIVES
DIGITAL BACK UP AND ARCHIVE

VFX
VFX PRODUCER
VISUAL FX. SUPERVISOR
VISUAL FX. CO-ORDINATOR
VFX ARTIST
MAKE-UP EFFECTS & EFFECTS FABRICATION
MAKE-UP EFFECTS ON-SET UNIT
VISUAL EFFECT CONTRACT PACKAGE
MINIATURE CONSTRUCTION
MINIATURE ACTION PROPS
MINIATURE OPERATIONS
MINIATURE CONTRACTS
POST PRODUCTION
POST PRODUCTION SUPERVISOR
POST PRODUCTION COORDINATOR
POST PRODUCTION RUNNER
RESEARCHER
TRANSCRIPTION
TRANSLATOR
OFFICE RENT - POST-PRODUCTION
POST PRODUCTION EQUIPMENT & FURNITURE HIRE
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EDIT
EDITOR
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2ND ASSISTANT EDITOR
TRAINEE EDITOR
POST PRODUCTION SOUND
SOUND DESIGNER
SOUND MIXER
FOLEY ARTIST
PRE-MIXING STUDIO
PRE-MIXING ENGINEER
FINAL MIXING THEATRE
ADR STUDIO
ADR ENGINEER
SOUND STUDIO
SOUND STUDIO HIRE
ADR STUDIO HIRE

SOUND EQUIPMENT RENTALS
SOUND DELIVERABLES
PICTURE POST
CONFORM
VFX CONFORM
GRADE
ONLINE EDITOR - ONLINE PICTURE FIXES, CLEAN UP AND OPTICALS
CAPTIONS, MAIN AND END TITLES
DELIVERABLES
GRAPHICS
VFX DATA EXTRACTION / RESTORE
ARCHIVAL FOOTAGE
RESEARCH: FOOTAGE LIBRARIES
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ARCHIVE COPYRIGHT FEES
PUBLICITY
PUBLICIST
STILLS PHOTOGRAPHER
SPECIAL PHOTOGRAPHY
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PUBLICITY FIRM
PUBLICITY PRINTS/DELIVERY
BEHIND THE SCENES VIDEOGRAPHER
POSTER DESIGNER
CINEMA HIRE
PUBLICITY TRAVEL & ACCOMADATION
INSURANCE
PRODUCTION INSURANCE
LEGAL
LEGAL FEES
TITLE SEARCHES/CLEARANCES
OFFICE
OFFICE RENT
OFFICE SUPPLIES
OFFICE FURNITURE PURCHASE/HIRE
OFFICE EQUIPMENT PURCHASE/HIRE
COMPUTERS & SOFTWARE PURCHASE/HIRE
PRINTING & STATIONERY
POSTAGE / SHIPPING / FREIGHT
MOBILE PHONES
OFFICE CLEANING

OFFICE STORAGE
OFFICE SUPPLIES
RESEARCH MATERIAL
OFFICE TELEPHONE/ELECTRICITY/WATER/INTERNET
FINANCIAL AUDIT
COMPANY ACCOUNTANT

GAMING & XR (VR/AR)
ALLOWABLE PRE-APPLICATION COSTS
GAME DESIGN DOCUMENT
CONCEPT ART
DIRECTOR
WRITER
PRODUCER
PROJECT MANAGER
LEAD GAME DESIGNER
LEAD GAME DEVELOPER
LEAD LEVEL DESIGNER
CASTING DIRECTOR
AUDIO DIRECTOR
MUSIC DIRECTOR
SUBSISTANCE (FOOD / DRINK / CATERING)
LEGAL FEES
GAMING & XR (VR/AR)
WRITER AND STORY
STORY RIGHTS
WRITERS FEES
SCRIPT EDITOR
RESEARCH & CLEARANCE (NEGATIVE CHECK)
SCRIPT PHOTOCOPYING
PRODUCERS
CO-PRODUCERS
PRODUCERS
PRODUCTION SERVICE / CO-PRODUCTION FEE
EXECUTIVE PRODUCER
PRODUCTION EXECUTIVE
LINE PRODUCER
EXECUTIVE ASSISTANT
PRODUCTION ASSISTANTS
DIRECTOR & CASTING

DIRECTOR
ACTING / DIALOGUE COACH
CHOREOGRAPHERS
CREATIVE / TECHNICAL CONSULTANT
2ND UNIT DIRECTOR
DIRECTOR'S ASSISTANT
CASTING DIRECTOR
CASTING ASSISTANT
CASTING EXPENSES INCLUDING CASTING ROOMS, SOFTWARE , UPLOADS, SUBSISTANCE
STORYBOARD ARTIST
CAST
PRINCIPAL CAST
SUPPORTING CAST
CAST DAY PLAYERS
CAST MEDICAL EXAMS
REHEARSAL SPACE
CHAPARONES
TUTORS
PRODUCTION
PRODUCTION MANAGER
1ST ASSISTANT DIRECTOR
2ND ASST DIRECTOR
2ND 2ND ASST. DIRECTORS
3RD ASST. DIRECTOR
PRODUCTION SUPERVISOR
SCRIPT SUPERVISOR
PRODUCTION ACCOUNTANT
ACCOUNTING STAFF
PRODUCTION COORDINATOR
ASSISTANT PRODUCTION COORDINATOR
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INTERPRETER/TRANSLATIONS
COMPUTER RENTALS FOR PRODUCTION STAFF
CAR RENTAL
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STORAGE - PRODUCTION ELEMENTS
COFFEE & CRAFT SERVICE

PROJECTION
SOFTWARE ALLOWANCES- PRODUCTION AND ACCOUNTING
CASTING
AUDITION COSTS
BACKGROUND EXTRAS
PRESENTER
NARRATOR
VOICING & REVOICING ARTIST
ADDITIONAL TEAM
CONCEPT ART
PROJECT MANAGER
LEAD GAME DESIGNER
LEAD GAME DEVELOPER
LEAD LEVEL DESIGNER
SENIOR ANIMATOR
CINEMATIC DESIGNER
CONCEPT ARTIST
SENIOR ENVIRONMENT ARTIST
SENIOR GRAPHICS PROGRAMMER
SENIOR SYSTEMS ADMINISTRATOR
PRINCIPAL SYSTEM ENGINEER
LIGHTNING ARTIST
TECHNICAL PRODUCER
SENIOR ENGINE PROGRAMMER
SENIOR ANIMATION PROGRAMMER
COMPANY ART DIRECTOR
JUNIOR TEST ENGINEER
LEAD TOOLS PROGRAMMER
DRAMA CONSULTANT
SENIOR TOOLS PROGRAMMER
JUNIOR QA TESTER
PRINCIPAL WEAPON ARTIST
HR MANAGER
MARKETING/PUBLISHING
MARKETING DIRECTOR
SENIOR MARKETING MANAGER
PAID MEDIA MANAGER
DIRECTOR OF GLOBAL COMMUNICATIONS
SENIOR PR & EVENT MANAGER
GLOBAL SUBMISSIONS MANAGER

BRAND COMMUNITY MANAGER
SUBMISSIONS & RATINGS MANAGER
OPERATIONS
VP OF SALES
SALES DIRECTOR
PUBLISHING MANAGER
PUBLISHING COSTS
SENIOR GLOBAL BRAND MANAGER
DIRECTOR, BUSINESS DEVELOPMENT
CREATIVE SERVICES
GLOBAL QA MANAGER
GLOBAL QA LEAD
UA EXPERT
UA COSTS
FUNCTIONALITY QA TEAM
FQA PROJECT MANAGER
FQA TEST LEAD
FQA SENIOR TESTER
FQA
SOUND RECORDING
FOLEY STUDIO
FOLEY ARTIST
PROP MASTER
SOUND RECORDIST
JUNIOR AUDIO PROGRAMMER
MUSIC
COMPOSER
MUSIC LICENSING & RIGHTS
MUSIC SUPERVISOR
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MUSIC PURCHASES
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MUSIC TRANSFERS
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ADR ENGINEER
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SOUND STUDIO HIRE
ADR STUDIO HIRE
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SOUND DELIVERABLES
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PUBLICITY FIRM
PUBLICITY PRINTS/DELIVERY
BEHIND THE SCENES VIDEOGRAPHER
POSTER DESIGNER
PUBLICITY TRAVEL & ACCOMADATION
INSURANCE
PRODUCTION INSURANCE
LEGAL
LEGAL FEES

TITLE SEARCHES/CLEARANCES
OFFICE
OFFICE RENT
OFFICE SUPPLIES
OFFICE FURNITURE PURCHASE/HIRE
OFFICE EQUIPMENT PURCHASE/HIRE
COMPUTERS & SOFTWARE PURCHASE/HIRE
PRINTING & STATIONERY
POSTAGE / SHIPPING / FREIGHT
MOBILE PHONES
OFFICE CLEANING
OFFICE STORAGE
OFFICE SUPPLIES
RESEARCH MATERIAL
OFFICE TELEPHONE/ELECTRICITY/WATER/INTERNET
FINANCIAL AUDIT
COMPANY ACCOUNTANT