

# HUNGARIAN TAX REBATE PROGRAM

*for films*

FOCUSFOX





# PRODUCTIONS THAT CAN QUALIFY

**FEATURE FILMS AND  
DOCUMENTARIES**

**SHORT FILMS**

**ANIMATION**

**TV FILMS AND SERIES**

**MUSIC VIDEOS**

**POST-PRODUCTION**



- Films, produced in Hungary, are eligible for a 30% rebate based on their expenditure emerged in the country.
- The incentive is applicable through local incorporated companies registered at the National Film Office.
- The incentive is guaranteed by the Hungarian state and approved by the European Commission.
- The rebate is provided in the form of a cash refund.





# HOW IT WORKS

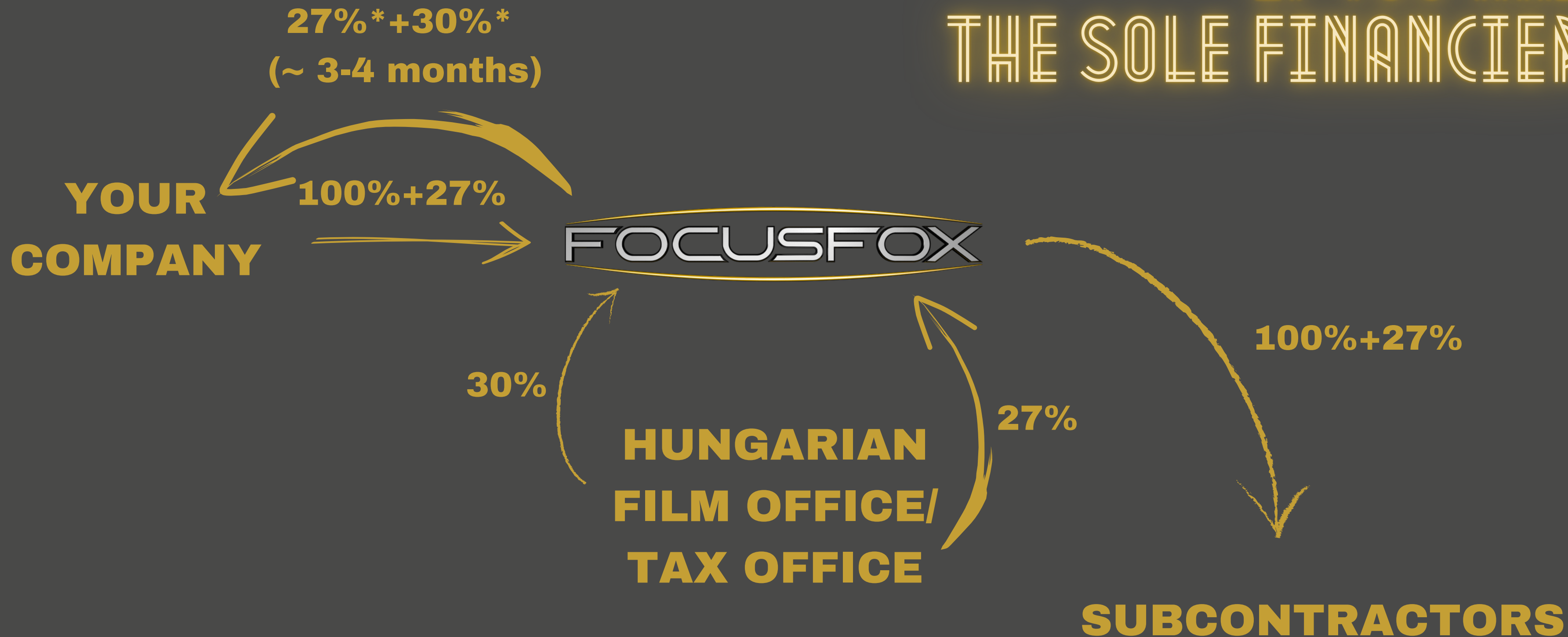
max 125% of the Hungarian Spending



HUNGARIAN SPENDING	NON-HUNGARIAN SPENDING	BASIS OF TAX REBATE	TAX REBATE (30%)
1000	0	1000	300
1000	250	1250	375

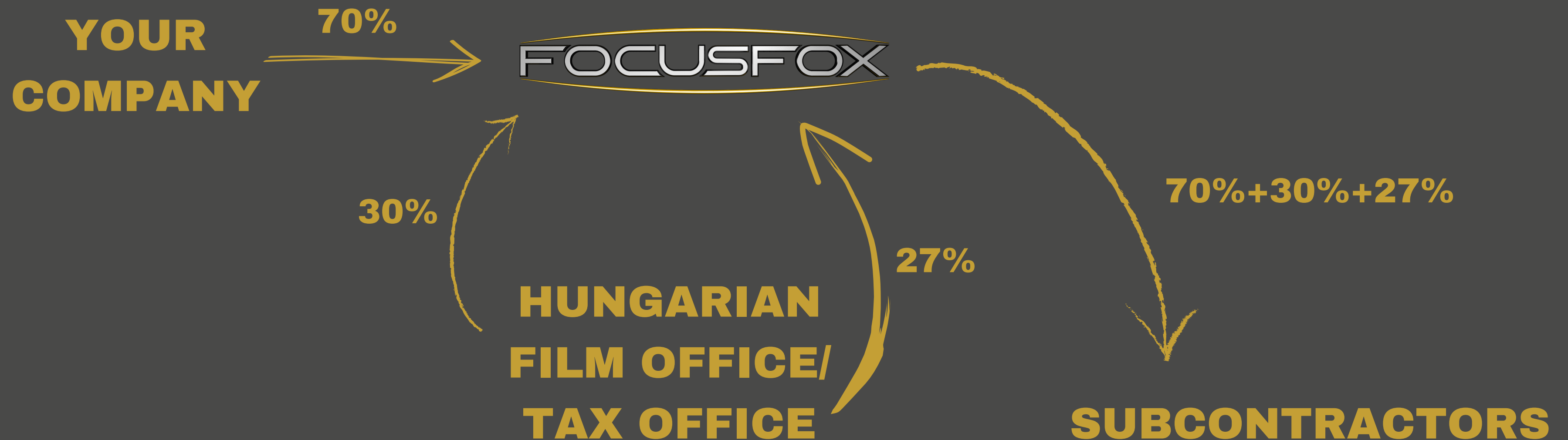


IF YOU ARE  
THE SOLE FINANCIER



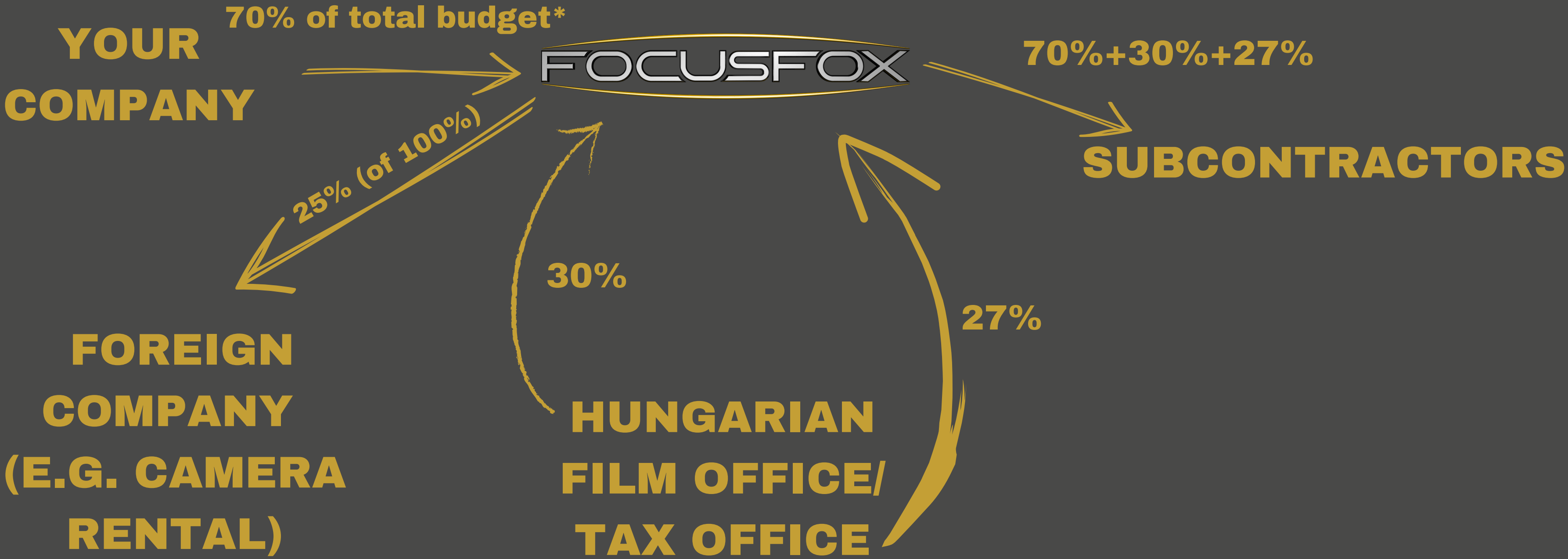
\*27%=VAT    \*30%=tax rebate

IF FOCUSFOX FINANCES THE VAT  
AND ADVANCES THE TAX REBATE





IF YOU HAVE FOREIGN SPEND AND FOCUSFOX FINANCES THE DOMESTIC VAT, AND  
ADVANCES THE TAX REBATE



**\*total budget=100% Hungarian spend + 25% foreign spend**



# Eligible expenses

The producer is allowed to spend 25% of their budget outside Hungary without reducing their suitability for the rebate. By that, some of the services provided by foreign taxpayers - up to 25% of the total production budget will qualify above the spend made to Hungarian taxpayers.

Let's see the Hungarian and Non-Hungarian eligible costs:

## LOCAL SPENDING

Every spend paid to vendors with a Hungarian tax number.

## FOREIGN SPENDING

Foreign spending is strictly regulated except for rentals (locations, equipment, etc.) so we advise you to utilize this opportunity.



## **HUNGARY HAS...**

World-famous, advanced studios with LED stages and pools.

Trained professionals who are fluent English.

Beautiful cities that can play even Berlin, Barcelona, or Rome.

## **AND WE HAVE OUR OWN POST-PRODUCTION STUDIO COMPLEX**

with a DI grading and sound mixing theater that complies with Dolby Atmos and THX standards and Foly studio among others, we can do VFX and sell you film stock with lab services.

**IF  
YOU  
ARE  
STILL  
THINKING**







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We are happy to meet you in person or online to inform you about further details.