

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.



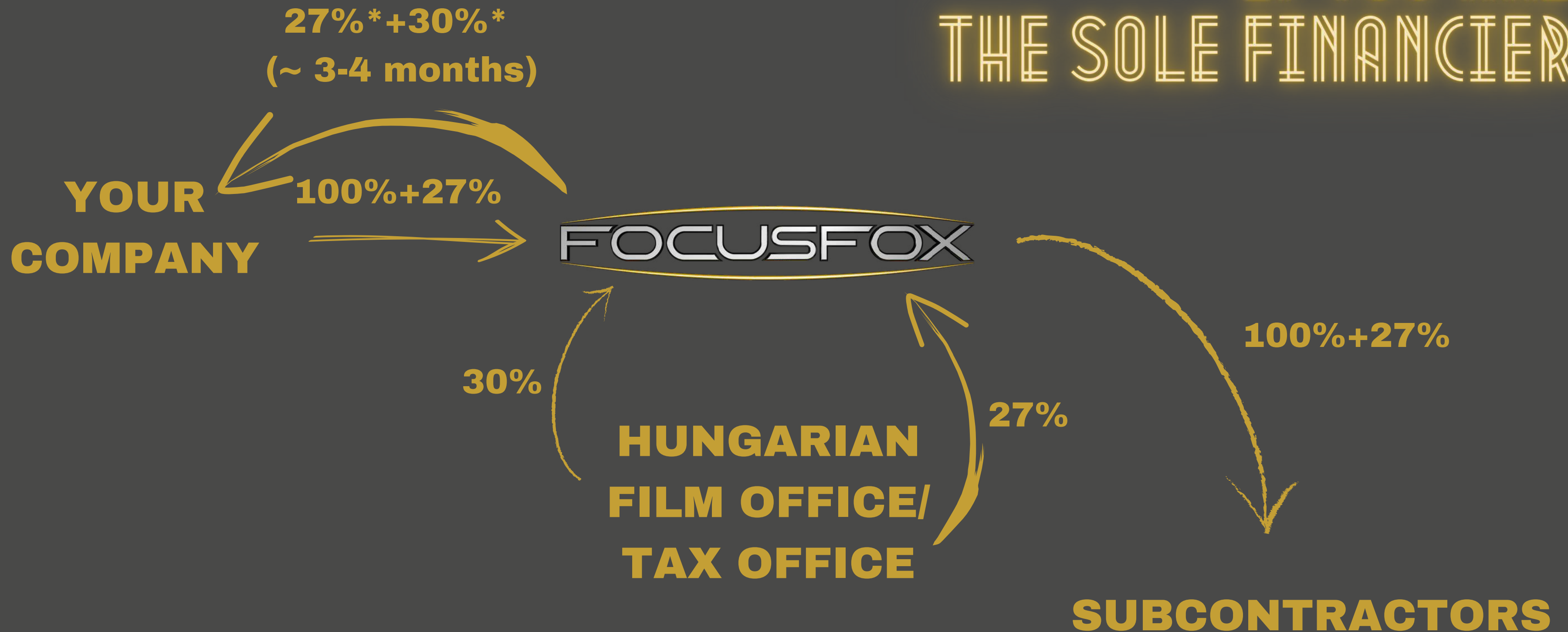
HOW IT WORKS

max 125% of the Hungarian Spending



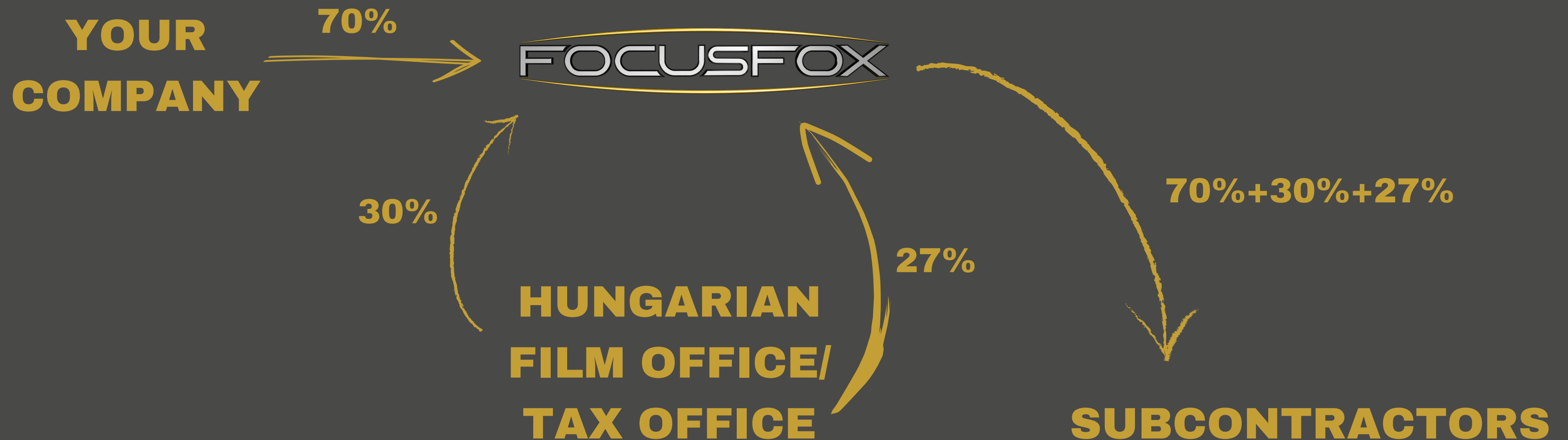
HUNGARIAN SPENDING	NON-HUNGARIAN SPENDING	BASIS OF TAX REBATE	TAX REBATE (30%)
1000	0	1000	300
1000	250	1250	375

IF YOU ARE
THE SOLE FINANCIER

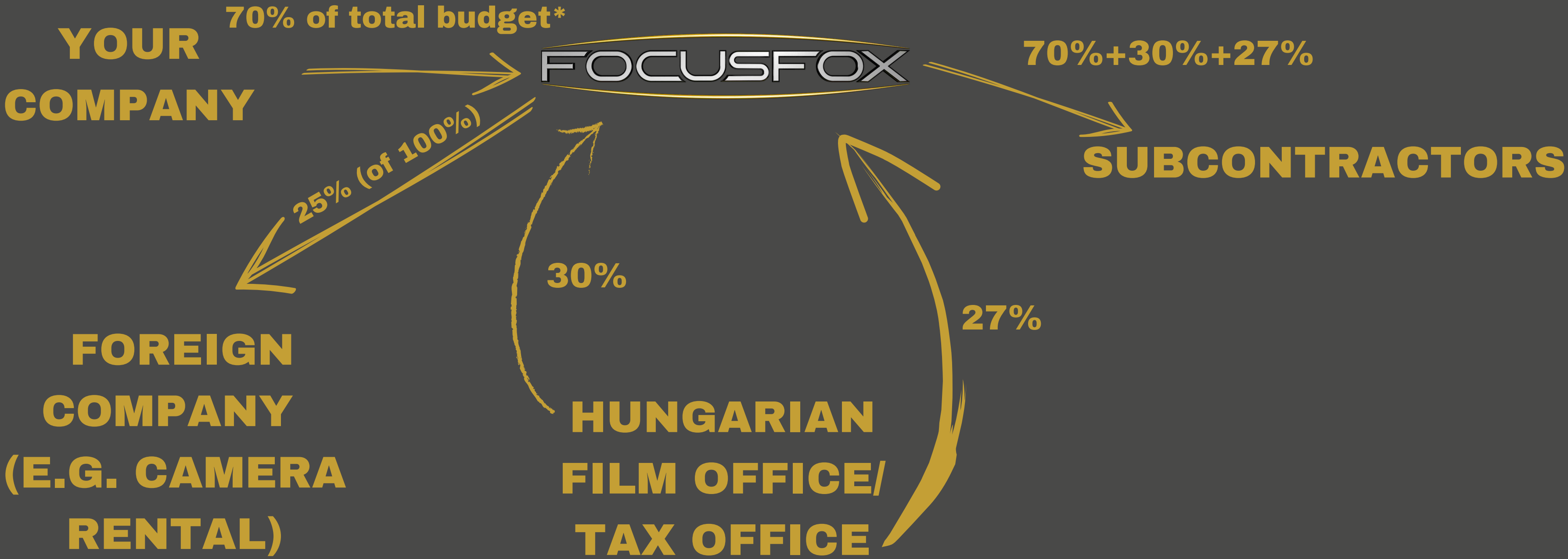


*27%=VAT *30%=tax rebate

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.