



FILM IN GEORGIA

Georgia – Your Eastern European Filming Destination

20-25% Cash Back

“Film in Georgia” is a newly launched film industry incentive program offering a 20% cash rebate on qualified expenses incurred in Georgia. The program aims to support the development of Georgia’s film industry.

An additional rebate of up to 5% is available if a production promotes Georgia as a destination by meeting the program’s “Cultural Test.”

Eligibility Criteria

- International and local productions must be registered as legal entities in Georgia.
- Projects must lead to the production of a feature film, TV film, TV series or mini-series (pilot episodes are eligible), animation, documentary film, commercial, reality show, or music video.
- At least 50% of the total production budget should be in place at the time of application.
- Expenses must be directly related to the filmmaking process to qualify.
- If production qualifies for the rebate, a refund up to 1,000,000 GEL will be approved automatically. Projects requesting a higher rebate require special approval of the government of Georgia.
- Production in Georgia must be completed within 24 months after acceptance to the rebate program.

Additional Rebates

An additional 2-5% rebate is available if projects include elements designed to promote Georgia as a destination. To qualify, projects must meet the program’s “Cultural Test”:

1% – The production is completed and released theatrically or on major television network, and a “Making-of” video is produced that showcases the Georgian shoot.

1% – The production employs Georgian citizens in at least one of the following categories:

1. Lead actress or actor (first three positions in credits), or Director (first two positions in credits)
2. Screenwriter (first two positions in credits) or Composer (first two positions in credits)
3. Two supporting actresses or actors (first ten positions in credits)
4. At least three Heads of Department (DP, first position in credits), Producer (first three positions in credits), Production Designer (first position in credits), Costume Designer (first position in credits), Line Producer (first position in credits), Production Manager or Unit Production Manager (first position in credits, only if the picture does not have a line producer)

1% – Use of one of the following elements in the production:

1. Depiction of Georgia as a location (identified via on-screen title or other indication)
2. Story based on a Georgian work of literature or historical event
3. Depiction of national landmarks commonly associated with Georgia such as:
 - UNESCO cultural heritage sites (and candidate sites)
 - Landmarks from the approved list
 - The Georgian flag (visible on-screen for at least two seconds)

1% – Spending at least 50,000 GEL on post-production services in Georgia within 48 months after acceptance to the rebate program

1% – Distribution of final product in at least two EU member countries, the US, Canada, or India; or participation in the main competition of an FIAPF-accredited film festival, the Sundance Film Festival, or an AMPAS or BAFTA nomination.

A “One Stop Shop” for Film Production

To streamline the production process, the Georgian government will help productions directly with the following services:

- Location scouting
- Assistance in acquiring permits issued by government institutions
- Coordination and communication with various stakeholders

Cash Rebate Scheme

Minimum Expenditures by Category

20% cash rebate on qualified expenses incurred in Georgia.

Products Eligible for Cash Rebate and Minimum Requirements	Min. Local Expenditures	Audience Coverage Requirements (any type of agreement)
Feature Film	GEL 500,000 / ~USD 250,000	N/A
Internet/TV Film		In at least 3 countries outside Georgia
Drama/Series, mini series (including pilots)		
Documentary	GEL 300,000 / ~ USD 150,000	N/A
Animated Film		N/A
Commercials		In at least 3 countries outside Georgia
Reality Show		In at least 1 country outside Georgia
Music Video		In at least 3 countries outside Georgia

Qualified Expenses

* Limit of co-financing, % of total qualified expenses budget

- Rental of audio-visual equipment in Georgia
- Rental of wardrobe/costumes (15%)*
- Hair and make-up services

Qualified Expenses

- Rental of props and set dressing
- Rental of generators
- Rental of grip equipment and accessories (15%)*
- Rental of lighting equipment and accessories (15%)*
- Rental of sound stages, studios, rehearsal rooms, manufactories (property-room, joinery), workshops, sports storage spaces, theatre stages, and event halls
- Rental of office space, office furniture, and office equipment
- Rental of air and water transport in Georgia (15%)*
- Rental, training, feeding, and transportation of animals
- Rental of water tanks and mobile toilets
- Hiring of government employees and rental of state-owned resources (military, emergency services, fire department, security, etc.).
- Rental of land transport, vehicles, and all special transport for film production
- Security and urgent medical assistance services
- Food and catering services if it is in direct relation to the final project (15%)*
- Professional services rendered in Georgia, such as insurance, banking, accounting and legal services. Also, if necessary, expenses incurred in determining the market price of the services provided.
- Special effects (SFX) services, specialists and equipment (10%)*
- Scuba diving, skydiving, hang-gliding equipment and instructors, mountain guide services, and all services related to their use in filmmaking
- Laundry and dry-cleaning services
- Rental of filming locations and the cost of filming permissions
- Cost of set design, construction, and decoration
- Travel expenses in Georgia of administrative personal of the program beneficiary – in accordance with the legislation of Georgia (1%)*
- Accommodation for crew (15%)*
- Expenses of the cast and crew, including wages of personal working full- and half-time, remuneration of contractors (must be residents of Georgia), taxes paid to Georgia, and those hired under the legislation of Georgia and on the territory of Georgia (60%)*

One-Stop-Shop

Provision of Production Services from the State, based on “One-Stop-Shop” principle:

- Location scouting
- Assistance in acquiring permits issued by government institutions
- Coordination and communication with various stakeholders

Procedures – Timeline

State receives online application
www.filminggeorgia.ge

30 days
Granting the applicant a ‘Beneficiary’ Status

Within 2 years
Submission of audited financial statement

Within 90 days
State rebates relevant expenditures

Within 2 years
Request for additional 2-5% rebate

Within 90 days
State rebates relevant expenditures