CENTRAL EUROPE CASH REBATES 2026

POLAND 30% | CZECH REPUBLIC 25–35% | SLOVAKIA 33% | HUNGARY 30%

	POLAND	CZECH REPUBLIC	SLOVAKIA	HUNGARY
CASH REBATE	**30%**	**25% live action** **35% animation / digital**	**33%**	**30%** **(no separate animation rate)**
FOREIGN CAST / CREW	Eligible if Polish cost rules are met	66% of Czech withholding tax actually paid	14% on qualifying untaxed foreign professional fees	Foreign fees ≤HUF 3m (~$9.7k)/person: 100% eligible Above threshold: 50% eligible 15% flat tax if paid via Hungarian entity
FOREIGN COST LIMIT	—	Separate international-cost mechanism	14% category max 10% of approved eligible costs	Non-Hungarian costs eligible up to 25% of Hungarian spend (~20% of total)
FEATURE – MIN. SPEND	~$1.09m co-production ~$271k service	~$874k	~$117k	No minimum spend threshold
DOC – MIN. SPEND	~$81k	~$121k	~$59k	No minimum spend threshold
ANIMATION – MIN. SPEND	~$271k co-prod. ~$136k service	~$243k	~$59k	No minimum spend threshold
CULTURAL TEST	Yes	Yes	Yes	Yes
MAX. CALCULATION BASE	80% of total budget	80% of total budget	—	Hungarian spend + foreign costs up to 25% of Hungarian spend (≈80:20 split)
PROJECT CAP	~$4.07m support / project	~$21.84m incentive / project	No general nominal cap stated by SFC	No per-project cap ~$225.6m annual disbursement account (HUF 70bn, 2026)
FEE	0.05% of requested support max ~$271	~$2,912	~$1,171 registration	2.5% of rebate amount (deducted by NFI at payout)
TIMING	Rolling basis until annual allocation is used	Year-round; payment after production & audit	3-year eligibility period after registration	Registration required before production start; principal photography within 6 months of approval Registrations reopened without cap from 1 Jul 2026
PAYMENT	After completion / settlement under PISF agreement	After Czech production is completed and audited	After eligible costs are paid + final balance + audit	Post-financing cash refund after audited Tax Certificate; ~50–90 days to fund receipt