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[Coat of Arms of the Republic of Poland]

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OF THE REPUBLIC OF POLAND

Warsaw, January 7, 2026

Item 6

REGULATION

OF THE MINISTER OF CULTURE AND NATIONAL HERITAGE[1]

of December 23, 2025

on the publication of the consolidated text of the Regulation of the Minister of Culture and National Heritage on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute

1. Pursuant to Article 16(3) of the Act of July 20, 2000 on the promulgation of normative acts and certain other legal acts (Journal of Laws of 2019, item 1461), the consolidated text of the Regulation of the Minister of Culture and National Heritage of February 11, 2019 on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws of 2022, item 1881), as amended by the Regulation of the Minister of Culture and National Heritage of October 30, 2024 amending the Regulation on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws, item 1643), is published in the Annex to this Notice.

2. The consolidated text of the Regulation set out in the Annex to this Notice does not include § 2 and § 3 of the Regulation of the Minister of Culture and National Heritage of October 30, 2024 amending the Regulation on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws, item 1643), which read as follows:

   "§ 2. Applications for the issuance of a certificate confirming compliance with the criteria of the qualification test and applications for financial support for audiovisual production or provision of services for audiovisual production of audiovisual works submitted and not considered prior to the date of entry into force of this Regulation shall be governed by the provisions previously in force.
   § 3. This Regulation shall enter into force after 14 days from the date of its promulgation."

   Minister of Culture and National Heritage: M. Cienkowska

[1] The Minister of Culture and National Heritage heads the governmental administration department – culture and protection of national heritage, pursuant to § 1(2) of the Regulation of the Prime Minister of July 25, 2025 on the detailed scope of activity of the Minister of Culture and National Heritage (Journal of Laws, item 996).

Annex to the Notice of the Minister of Culture and National Heritage
of December 23, 2025 (Journal of Laws of 2026, item 6)

REGULATION
OF THE MINISTER OF CULTURE AND NATIONAL HERITAGE[2]
of February 11, 2019

on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute

Pursuant to Article 31 of the Act of November 9, 2018 on financial support for audiovisual production (Journal of Laws of 2021, item 198), it is hereby ordered as follows:

§ 1. This Regulation specifies:

1. the detailed list of costs that may constitute Polish qualifying costs and the detailed list of costs excluded from qualification as Polish qualifying costs;
2. minimum planned durations of audiovisual works and minimum values of Polish qualifying costs entitling applicants to apply for financial support – separately for individual types of audiovisual works;
3. the template of the application for issuance of a certificate confirming compliance with the criteria of the qualification test;
4. the template of the application for financial support for audiovisual production or provision of services for audiovisual production of audiovisual works;
5. the template of the qualification test together with detailed criteria of the qualification test and the corresponding scoring;
6. the template of the final report on works covered by financial support for audiovisual production or provision of services for audiovisual production.

§ 2. 1. Financial support shall be granted for the audiovisual production of the following audiovisual works:

1. a feature film with a running time not shorter than 70 minutes, whose value of Polish qualifying costs exceeds the amount of PLN 4,000,000 within the audiovisual production budget;
2. a documentary film with a running time not shorter than 40 minutes, whose value of Polish qualifying costs exceeds the amount of PLN 300,000 within the audiovisual production budget;
3. [3]an animated film with a running time not shorter than 15 minutes, whose value of Polish qualifying costs exceeds the amount of PLN 300,000 within the audiovisual production budget;

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[2] As of the date of promulgation of this Notice in the Journal of Laws of the Republic of Poland, the governmental administration department – culture and protection of national heritage – is headed by the Minister of Culture and National Heritage, pursuant to § 1(2) of the Regulation of the Prime Minister of July 25, 2025 on the detailed scope of activity of the Minister of Culture and National Heritage (Journal of Laws, item 996).

[3] As worded in the version established by § 1 point 1 letter a first indent of the Regulation of the Minister of Culture and National Heritage of 30 October 2024 amending the Regulation on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws item 1643), which entered into force on 27 November 2024.

4. [4]a fiction series with an episode running time not shorter than 25 minutes, whose average value of Polish qualifying costs exceeds the amount of PLN 1,000,000 within the production budget of a series episode;
5. a documentary series with a season running time not shorter than 150 minutes, whose total value of Polish qualifying costs within the season exceeds the amount of PLN 1,000,000;
6. [5]an animated series with a season running time not shorter than 50 minutes, whose total value of qualifying costs within the season exceeds the amount of PLN 1,000,000.

2. Financial support shall be granted for the provision of services for audiovisual production in the case of:

1. a feature film with a running time not shorter than 70 minutes, whose value of Polish qualifying costs of the provided services exceeds the amount of PLN 1,000,000;

2. a documentary film with a running time not shorter than 40 minutes, whose value of Polish qualifying costs of the provided services exceeds the amount of PLN 300,000;

3. [6]an animated film with a running time not shorter than 15 minutes, whose value of Polish qualifying costs of the provided services exceeds the amount of PLN 200,000;

4. [7]a fiction series with an episode running time not shorter than 25 minutes, whose average value of Polish qualifying costs of the provided services within a season exceeds the amount of PLN 1,000,000;

5. a documentary series with a running time not shorter than 150 minutes, whose total value of Polish qualifying costs of the provided services within a season exceeds the amount of PLN 300,000;

6. [8]an animated series with a running time not shorter than 50 minutes, whose total value of Polish qualifying costs of the provided services within a season exceeds the amount of PLN 500,000.

§ 3. The detailed list of costs that may constitute Polish qualifying costs and the detailed list of costs excluded from qualification as Polish qualifying costs are set out in Annex No. 1 to the Regulation.

§ 4. 1. The template of the application for issuance of a certificate confirming compliance with the criteria of the qualification test is set out in Annex No. 2 to the Regulation.
2. The template of the application for financial support for audiovisual production or provision of services for audiovisual production of audiovisual works is set out in Annex No. 3 to the Regulation.

§ 5. 1.[9] The minimum number of points required to obtain financial support shall be 25.
1a. (repealed).[10]

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[4] As worded in the version established by § 1 point 1 letter a first indent of the Regulation of the Minister of Culture and National Heritage of 30 October 2024 amending the Regulation on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws item 1643), which entered into force on 27 November 2024.
[5] As worded pursuant to § 1(1)(a), first indent, of the Regulation of the Minister of Culture and National Heritage of October 30, 2024 amending the Regulation on the detailed list of Polish qualifying costs, parameters of audiovisual works, and documents related to the granting of financial support for audiovisual production by the Polish Film Institute (Journal of Laws, item 1643), which entered into force on November 27, 2024.
[6] As worded pursuant to § 1(1)(a), first indent, of the Regulation referred to in footnote 2.
[7] As worded pursuant to § 1(1)(b), first indent, of the Regulation referred to in footnote 2.
[8] As worded pursuant to § 1(1)(b), second indent, of the Regulation referred to in footnote 2.
[9] As worded pursuant to § 1(2)(a) of the Regulation referred to in footnote 2.
[10] Pursuant to § 1(2)(b) of the Regulation referred to in footnote 2.

2. The template of the qualification test together with detailed criteria of the qualification test and the corresponding scoring is set out in Annex No. 4 to the Regulation.

§ 6. The template of the final report on works covered by financial support for audiovisual production or provision of services for audiovisual production is set out in Annex No. 5 to the Regulation.

§ 7. Financial support for the audiovisual production of an audiovisual work referred to in § 2(1)(1) shall be granted in the case of an application submitted in:

1. 2019, where the value of Polish qualifying costs of that work exceeds the amount of PLN 2,500,000 within the audiovisual production budget;
2. 2020, where the value of Polish qualifying costs of that work exceeds the amount of PLN 3,000,000 within the audiovisual production budget;
3. 2021, where the value of Polish qualifying costs of that work exceeds the amount of PLN 3,000,000 within the audiovisual production budget.

§ 8. This Regulation shall enter into force on the day following the date of its promulgation.[11]

Annexes to the Regulation of the Minister of Culture and National Heritage
of February 11, 2019 (Journal of Laws of 2026, item 6)

Annex No. 1[12]

DETAILED LIST OF COSTS THAT MAY CONSTITUTE POLISH QUALIFYING COSTS AND DETAILED LIST OF COSTS EXCLUDED FROM QUALIFICATION AS POLISH QUALIFYING COSTS

1. Polish qualifying costs shall include justified and necessary costs for audiovisual production:

1. preparation for production incurred in the course of searching for off-studio locations for audiovisual production, including costs of:
   a. remuneration of persons engaged in production preparation, including costs of acquiring copyright,
   b. permits for filming,
   c. preparation of visual materials and documentation of facilities used for audiovisual production (in particular photographs, printed and multimedia presentations, printing of materials, design materials, and tests related to animation production),
   d. rental of equipment used for preparation of visual materials,
   e. location scouting for animation production,
   f. translation of documents and materials related to the search for audiovisual production locations,
   g. casting;
2. audiovisual production execution, including costs of:

   a. set design and costumes, including costs of:
   – creation, adaptation, or rental of set design,

[11] This Regulation was promulgated on February 18, 2019.
[12] As worded pursuant to § 1(3) of the Regulation referred to in footnote 2.

– creation, maintenance, rental of props or purchase of props that were consumed during production,
– creation, maintenance, rental of costumes or purchase of costumes that were consumed during production,
– rental of film studios or sound stages,
– rental of filming locations (shooting facilities),
– preparation of outdoor sets,
– rental of animals,
– rental of vehicles,
– rental of weapons,
– rental of on-set or studio equipment such as: crew trailers, mobile kitchens, power generators,
– rental of set-related rooms, including prop rooms, warehouses, storage facilities,
– set security, including costs of vehicles of security services, ambulances, fire service vehicles,
– costs related to visual effects, character modeling, creation of sets and backgrounds in animation, including service costs and costs of renting or purchasing consumables for audiovisual works,
– on-set special effects, consumables, and film weapons,
– make-up, hairdressing, and character styling,
– technical costs related to film material archiving,
– costs related to on-set film editing,
– costs related to color correction of the image,

b. procurement of technical equipment used for audiovisual production, including costs of:
– rental of lighting equipment, including lifts and towers, and rental or purchase of consumables,
– rental of generators and purchase of fuel for generators,
– rental of cameras, camera equipment, and other equipment used for audiovisual image recording, as well as rental or purchase of consumables,
– rental of camera support equipment (grip equipment) and rental or purchase of consumables,
– rental of sound equipment and rental or purchase of consumables,
– purchase of image and sound media,
– rental of computer equipment for animation production,
– rental of computing power for animation production,
– civil law contract enabling the use, for a fixed term, of software for the creation of animation or special effects,

c) remaining costs of audiovisual production execution, including costs of:

– acquisition of rights to the screenplay and adaptation rights enabling the realization of the audiovisual production,
– literary and artistic works, including graphic and illustrative works, related to the development and realization of the audiovisual work, including costs of acquisition of copyright,
– office and administrative costs incurred at a production location other than the registered office or another place where the entrepreneur conducts business, such as a film set or filming locations, including costs of:
– – rental of office, storage space, and furniture,
– – rental of office equipment, in particular telephone, fax, computer, photocopier,
– – office and stationery supplies,
– – a civil law contract enabling the use for a fixed period of software for managing animation production processes,
– – consumption of electricity, water, gas, telephone, Internet,
– – postal and courier services,
– – costs of maintaining a bank account designated for the audiovisual work and costs of transfers made from that account,

– insurance against accidents and third-party liability insurance for all crew members,
– insurance of the film set and audiovisual production insurance, including property insurance covering in particular protection of equipment necessary for audiovisual production, excluding costs of production completion insurance,
– on-set communications,
– set security and medical security,
– customs duties,
– translation of documents and materials necessary for the realization of audiovisual production,
– legal services, advisory and other consulting and audit services, accounting services performed in connection with audiovisual production by entities having their registered office in the territory of the Republic of Poland, in an amount not exceeding in total 7% of the budget of works covered by financial support,
– banking services related to the management of the escrow account associated with the granting of financial support;

3. costs related to travel, accommodation, and meals during preparation for audiovisual production, production, and post-production, including costs of:

   a. transport, including rental of cars and all other vehicles necessary for the execution of works covered by financial support for audiovisual production or provision of services for audiovisual production of audiovisual works, fuel costs, road tolls,

   b. parking at filming locations, as well as travel or flights in economy class or first class or business class if required by concluded agreements, only where the Republic of Poland is the point of departure or destination, and the travel concerns crew members or persons involved in the audiovisual production, and the travel is directly related to the production, provided that first class or business class travel may take place no more than four times per year for each filming location and may concern only lead cast actors (principal cast), director, director of photography, author of adaptation of a literary work, creator of musical or lyric-musical works created for the audiovisual work, screenwriter, and representatives of the producer and co-producers, executive producer, lead producer, creative producer, financial producer, line producer, and production manager,
   c. accommodation of the crew engaged in the audiovisual production during the preparation period, filming period, and post-production period,
   d. meals;

4. editing and post-production, including costs of:

   a. processing of filmed material,
   b. editing of image, sound, music, synchronization of sound with image,
   c. services related to image quality, including image quality control and image enhancement,
   d. sound design, recording and mixing of sound or music, including preliminary mixing of sound or music,
   e. dubbing, subtitles, recording and mixing of postsynchronization (post-synchronization and dubbing of dialogue or sound effects),
   f. rental of equipment for image editing and sound post-production, rental of editing suites for image and sound,
   g. rental of equipment for animation creation, compositing, and rendering,
   h. preparation of film stock,
   i. civil law contracts for a fixed period authorizing the use of computer software necessary for post-production, including editing, visual or sound effects, or animation, for a given project for a fixed period in accordance with the schedule,
   j. rental of recording studios,
   k. purchase of digital media,

l. post-production audit,
m. preparation of source materials,
n. preparation of materials and archival copies,
o. creation of a master copy,
p. film mixing.

5. production of animation and special effects, including costs of:
a. graphic research,
b. project development,
c. preparation of an animation project folder in the form of a presentation,
d. execution, within 2D or 3D animation, of processes necessary for the production of animation,
e. development of designs for characters, sets, props, and functional objects,
f. preparation of descriptive and storyboard scripts, and creation of animatics,
g. development of character models for animation,
h. preparation of animation designs,
i. execution of animation tests; production of 2D or 3D animation, as well as puppet, stop-motion, and combined animation,
j. materials and tools used for the production of experimental, combined, or puppet animation, and production of special effects (2D or 3D effects animation),
k. component materials for the construction of puppets for puppet or stop-motion animation,
l. painting of animation and sets,
m. computer processing of animation and sets,
n. rendering of animation,
o. color correction of the image,
p. compositing,
q. image editing,
r. production audit,
s. creation of digital skeletons of animated characters;

6. fees, remuneration, and other benefits, including benefits provided through intermediary entities (including income taxes and social security contributions), constituting documented labor costs related to the engagement of persons in the audiovisual work production:

a. in the case of a feature film or documentary film, or a fictional or documentary series:
– actors, including principal cast, supporting cast, extras, stunt performers, doubles, and background performers,
– screenwriter(s),
– director, second unit director, assistant director, casting director, script supervisor,
– executive producer, lead producer, creative producer, financial producer, line producer, production assistant, production manager, second unit production manager, assistant production manager, post-production manager, set manager, assistant set manager, set secretary, set runner, administrator, and persons providing accounting services, if related to the audiovisual production, including those confirmed by accounting note,
– persons engaged in set design work, including those engaged in design, production, construction of sets, rental or production of props, and studio operations, including set designer, second set designer, set designer assistants, construction manager of sets, interior decorator, head prop master, prop master, assistant prop masters, special effects coordinator, pyrotechnicians, set runner, set assistant,
– persons engaged in costume preparation,
– persons engaged in makeup and hairstyling work,

– persons engaged in camera/lighting work,
– persons engaged in sound preparation, including sound director, sound operator, assistant sound operator, as well as persons engaged in sound post-production, including dialogue editors, sound effects creators, synchronous effects creators, ADR recordists, and sound mixing engineers,
– persons engaged in on-set special effects preparation,
– persons engaged in visual effects preparation,
– animation creators,
– graphic designers and illustrators,
– persons engaged in music preparation for the film, including composer, performers, performing artists, lyricists of musical works, and persons engaged in music production,
– persons engaged in picture, sound, and music editing, including editor and assistant editor,
– persons engaged in craft services required for production,
– persons engaged in specialized on-set services, in particular physicians, nurses, and veterinarians,
– consultants, in particular historical, musical, medical consultants, script doctor, technologist,
– persons engaged in screenplay adaptation and dialogue adaptation,
– persons engaged in stunt work,

b. in the case of animated films or animated series:
– persons listed in letter a.,
– creators of character designs,
– creators of character execution,
– creators of set designs,
– creators of prop designs,
– creators of animation in various techniques, including lead animator for various techniques,
– colorists,
– creators of descriptive or storyboard scripts,
– creators of storyboard or presentation materials,
– creators of animatics,
– creators of animation compositing imagery,
– persons performing supervision over individual animation processes (animation supervisors),

c. in the case of post-production services:
– editors,
– colorists,
– image quality specialists,
– creators of 2D animation,
– creators of 3D animation,
– composers,
– performing artists,
– sound directors,
– narrators,
– specialists in sound recording, synchronization, and editing,
– sound mixing engineers,
– specialists in archival material restoration;

7. acquisition of copyright and related economic rights and licenses to works used within the audiovisual production, including:
a. music by Polish authors and performers,
b. archival materials,

c. literary works,
d. musical and literary-musical works;

8. production of formats enabling access to the audiovisual work for persons with disabilities, including costs of:
   a. audio description,
   b. subtitles for the deaf and hard of hearing,
   c. sign language interpretation;

9. sustainable audiovisual production, including costs of:
   a. services related to the preparation, verification, and implementation of:
   – a sustainable audiovisual production plan,
   – an environmental transport optimization plan,

   b. preparation of a carbon footprint calculation for audiovisual production during the preparation, production, and post-production periods, including the purchase of licenses for dedicated computer software,
   c. ecological procedures during pre-production, production, and post-production,
   d. sustainable organization of the film set,
   e. fees, remuneration, and other benefits, including benefits of intermediary entities (including taxes and social security contributions), constituting documented labor costs of persons engaged in the preparation and implementation of documents, procedures, or services referred to in this point,
   f. consultations with environmental protection, nature protection, or sustainable development specialists,
   g. leasing or rental of power generators, devices for obtaining energy from sustainable sources, photovoltaic systems,
   h. direct connection to the power grid,
   i. leasing or rental of devices and purchase of materials for energy-efficient lighting,
   j. leasing or rental of devices and software for electronic exchange of documents related to audiovisual production and their archiving,
   k. licensing fees for software used for remote meeting organization,
   l. connection to the water supply system, including leasing or rental of pressure reducers,
   m. leasing or rental of drinking water treatment stations,
   n. reusable containers for storage and distribution of water or food on set,
   o. rental of reusable tableware and equipment for their cleaning,
   p. services related to sustainable waste segregation and collection from the film set or production office, and related costs of containers, bags, and other materials for sustainable waste management during audiovisual production,
   q. transport services using environmentally friendly means of transport, including transport of the production crew during filming and transport of equipment and materials used in audiovisual production, in particular costs of rental of electric, hydrogen, or hybrid vehicles, and bicycles,
   r. ecological materials for set construction and decoration,
   s. ecological materials for makeup and hairstyling,
   t. ecological cleaning agents and materials used to maintain cleanliness on set or in the production office,
   u. disposal of materials used during production,
   v. marking of film set spaces related to sustainable audiovisual production procedures.

2. Polish qualifying costs shall not include costs not directly related to audiovisual production or the provision of services for audiovisual production that is the subject of financial support, such as:

1. costs related to the conduct of business activities by producers or co-producers;

2. value added tax;

3. entertainment costs;

4. costs of legal services and other consulting and auditing services, and accounting services, in an amount exceeding 7% of the budget of works covered by financial support;
5. costs of court proceedings;
6. costs of fines, pecuniary penalties, contractual penalties, and interest on overdue obligations;
7. costs of acquisition of fixed assets, including acquisition of film and recording studio infrastructure and other equipment used for film production;
8. costs of acquisition of real property;
9. costs of acquisition of consumer electronic devices;
10. value of in-kind contributions to production;
11. depreciation costs;
12. costs of non-bank loans, leasing, banking services, including credits or bank guarantees, not directly allocated to the production covered by financial support;
13. production completion insurance costs;
14. costs of other insurance not related to audiovisual production;
15. costs of software acquisition and development (except for software licenses used for animation or special effects production);
16. costs of distribution of audiovisual production;
17. costs of promotion and marketing related to audiovisual production;
18. costs related to the conduct of business activity by the applicant, producer, or co-producer and not directly related to the audiovisual production covered by financial support, including remuneration costs, costs of office furniture and equipment, rent payments or mortgage repayment, secretarial costs, administrative costs, excluding managerial functions forming part of the executive production process;
19. costs related to the preparation of stills, an artistic poster, and the production of making-of materials required by the Polish Film Institute.

Annex 2

TEMPLATE

The application for issuing a certificate confirming the fulfilment of the qualification test criteria

(date)

1. Details of the applicant:

Business name	
Registered office and address	
Telephone number and e-mail address	
The number of the entry in the register of entrepreneurs of the National Court Register or information on the entry in the Central Register and Information on Economic Activity	
NIP tax identification number	
REGON business identification number	

2. Definition of the audio-visual work

Project category *(tick the right box)*	□ an audio-visual production; □ an audio-visual production service
Type of the audio-visual work *(tick the right box)*	□ a feature film □ a documentary film □ an animated film □ a series □ a documentary series □ an animated series
A difficult audio-visual work within the meaning of Article 13 Section 2 of the Act of 9 November 2018 on financial support for an audio-visual production; (Journal of Laws of 2021, item 198). *(tick the right box)*	Yes □ No □

The score obtained in the qualification test	
Title of the audio-visual work	
Language of the audio-visual work	
Genre of the audio-visual work	
Literary basis (if applicable)	
Date of conclusion of the contract for the acquisition of rights to the screenplay or the literary basis	
Date of conclusion of the contract with the director	
Planned duration of the audio-visual work (in the case of the series - duration of each episode)	
Director	
Screenwriter	
Director of Photography	
Composer of music composed for the audio- visual work	
Main animator	

3. Financial information on the audio-visual work

Total planned production budget for the audio- visual work (in PLN)	
Planned production budget for the audio-visual work in terms of the works covered by the application (in PLN)	
Estimated amount of financial support (in PLN)	

4. Description of the audio-visual work, including content (max. 4,000 characters).

Appendices:

1. Completed qualification test form
2. Screenplay of the audio-visual work

(signature of the applicant or a person authorized to represent them)

***Annex 3**

TEMPLATE

The application for the audio-visual production or providing services
for audio-visual production of audio-visual works,

(date)

1. Details of the applicant:

Business name	
Registered office and address of the applicant	
Telephone number and e-mail address	
The number of the entry in the register of entrepreneurs of the National Court Register or information on the entry in the Central Register and Information on Economic Activity	
NIP (tax identification number):	
REGON (business identification number):	
Information on the turnover in the tax year preceding the submission of the application	
The information specified in Article 37 Section 5 of the Act of 30 April 2004 on proceedings in matters concerning state aid (Journal of Laws of 2025, item 468 and 1652)	
Business name, registered office and address of co-producers of the audio-visual work	
Business name, registered office and address of the main producer of the audio-visual work or an entity ordering services for the audio-visual production;	

* As amended by § 1 point 4 of the Regulation referred to in footnote 2.

2. Basic information on the audio-visual work

Project category *(tick the right box)*	□ an audio-visual production; □ an audio-visual production service
Type of the audio-visual work *(tick the right box)*	□ a feature film □ a documentary film □ an animated film □ a series □ a documentary series □ an animated series
A difficult audio-visual work within the meaning of Article 13 Section 2 of the Act of 9 November 2018 on financial support for the audio-visual production; *(tick the right box)*	Yes □ No □
The score obtained in the qualification test	
Title of the audio-visual work	
Language of the audio-visual work	
Genre of the audio-visual work	
Literary basis (if applicable)	
The date of conclusion of the contract for the acquisition of rights to the screenplay or the literary basis	
Date of conclusion of the contract with the director	
Planned duration of the audio-visual work (in case of a series - duration of each episode)	
Period of audio-visual production (dates from ... to ...) inducing the number of shooting days, period of audio-visual post-production (dates from ... to ...) within the territory of the Republic of Poland and in other particular states.	Republic of Poland

3. Information confirming fulfilment of the criteria related to the participation in the audio-visual production of employees, co-workers or entities performing services for the audio-visual production

Director	
Screenwriter	
Director of Photography	
Composer of music composed for the audio- visual work	
Main animator	
Lead actor or lead actress or supporting actors or in the case of an animation - an actor dubbing the voice in the lead role or main voice-over or two actors dubbing the voice in supporting roles or voice-overs (dubbing)	
Cast (speaking roles) or in the case of an animation actors dubbing the voice or voice- overs	
Creators or professionals from among the following professions: a) editor, b) production designer, c) costume designer, d) make-up artist, e) executive producer, f) post-production producer or VFX special effects coordinator, g) sound mixer, h) sound designer, i) animator (*other than main animator*), j) storyboard maker, k) author of the artistic development of animation, l) creator of animation layouts. *(indicate the relevant ones)*	

Technical crew members or animators involved for shooting or animation processes or post- production services performed in the Republic of Poland	

4. Financial information on the audio-visual work

Total planned production budget (in PLN) (not applicable to services)	
Total planned production budget within the Republic of Poland	
Amount of planned Polish eligible costs (in PLN) and percentage of share in the total planned production budget	
Requested amount of support in PLN and percentage of share in planned Polish eligible costs	
Amount of public funds together with requested amount of support (in PLN) and percentage of share in total planned production budget	
Current confirmed level of financing (in PLN)	
Current confirmed level of financing in percentage points	

5. Description of the audio-visual work, including content (max. 4,000 characters).

6. Specification of works covered by the financial support (max. 4,000 characters).

7. Information on the production, including production countries

<table>
<tr><td rowspan="4">Planned start date of the shooting period (animation period) in individual countries involved in the production</td><td colspan="2">PL</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td>Planned end date of the shooting period (animation period) in individual countries involved in the production</td><td colspan="2"></td></tr>
<tr><td>Co-producers of the audio-visual work (in case of financial support of the audio-visual production) or producers (in case of financial support for the audio-visual production service)</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Planned number of film crew members</td><td>Number of film crew members</td><td>Number of film crew members from the Republic of Poland</td></tr>
<tr><td></td><td></td></tr>
</table>

Appendices:

1) a copy of the co-production contract or the contract for the provision of audio-visual production services translated into Polish by a sworn translator;
2) a certificate from the tax office on no arrears in taxes and other levies governed by the provisions of the Act of 29 August 1997 - Tax Ordinance (Journal of Laws of 2025 item 111, as amended[14]) issued no earlier than 30 days prior to submitting the application;
3) a certificate from the Social Insurance Institution on no arrears in social security contributions issued no earlier than 30 days prior to submitting the application;
4) declaration on the absence of circumstances referred to in Article 10 of the Act of 9 November 2018 on financial

[14]Amendments to the consolidated text of the aforementioned Act have been published in the Journal of Laws of 2025, items 497, 621, 622, 769, 820, 1203, 1235, 1414, 1417, 1669, 1804, and 1863.

support for an audio-visual production;

5) information on the experience of the applicant's employees or associates involved in the audio- visual production;
6) the audio-visual production schedule;
7) the production financing plan, referred to in Article 18 section 4 item 7 of the Act of 9 November 2018 on financial support for audio-visual production;
8) the cost estimate of the audio-visual production with a plan of expenses related to the audio- visual production within the Republic of Poland and territories of other countries;
9) the synopsis and screenplay of the audio-visual work;
10) confirmation of the acquisition of rights to the screenplay or the literary basis of the audio-visual work;
11) the qualification test completed.

(signature of the applicant or a person authorized to represent them)

***Annex 4**

TEMPLATE

Qualification test

I	**Detailed criteria related to the use of cultural output in an audio-visual work.**	**Score**
1. 1	The plot or main theme of the audio-visual work concerns Polish or European culture, religion, history, mythology or an interpretation of the past or future coherent in narrative terms	2
2. 1	The audio-visual work concerns a person or a figure belonging to Polish or European culture, history or society or assumes participation of a contemporary Polish or European creator or artist whose contribution to the creation of a film is significant	2
3.	The audio-visual work refers to important cultural values (e.g. human rights, tolerance, equality, ecology) or exposes the Polish or European creative potential, or Polish or European creativity or innovation	2
4.	The plot or main theme of the audio-visual work is based on a Polish or European literary work or on other Polish or European cultural works (e.g. in the field of fine arts, music, film, architecture, video games)	2
5.	The audio-visual work uses Polish locations, architectural objects or landscapes or motifs characteristic of Polish culture and architecture (landmarks) or their equivalents in the form of models of objects used in animation	2
6.	The audio–visual work is produced using innovative or culture-generating elements in the field of technology, narrative, artistic style, developed or implemented in a member state of the European Union or a member state of the European Free Trade Agreement (EFTA) - parties to the agreement on the European Economic Area	2
7	The final version of the audio-visual work is produced in Polish or another language of a member state of the European Union or a member state of the European Free Trade Agreement (EFTA) - parties to the agreement on the European Economic Area	2
	In total for I	**14**
II	**Detailed criteria related to the performance of the audio-visual work within the territory of the Republic of Poland.**	

*As amended by § 1 point 5 of the Regulation referred to in footnote 2.

1.	Percentage of shooting days or days of animation production or post- production days taking place within the territory of the Republic of Poland:	
	- at least 10%	2
	- at least 30%	3
	- at least 50%	4
2.	Number of shooting days or days of animation production or post-production days taking place within the territory of the Republic of Poland:	
	- at least 10 days	1
	- at least 20 days	3
	- at least 30 days	5
3.	Number of shooting days or days of animation production processes, or post-production days taking place on the territory of the Republic of Poland using infrastructure located in Poland:	
	a. for filming or animation production	
	– at least 10	1
	– at least 20	2
	– at least 30	3
	b. for post-production services	
	– at least 10	1
	– at least 20	2
	– at least 30	3
4.	Performance of special effects within the territory of the Republic of Poland	1
5.	Recording music within the territory of the Republic of Poland	1
6.	Sound editing and re-recoding within the territory of the Republic of Poland	1
7.	Post-production within the territory of the Republic of Poland	
	- at least 10% of post-production costs are spent on the territory of the Republic of Poland	1
	- at least 30% of post-production costs are spent on the territory of the Republic of Poland	2
	- at least 50% of post-production costs are spent on the territory of the Republic of Poland	3
	In total for II	**21**
III	**Detailed criteria related to the participation in the audio-visual production of employees, co-workers or entities performing services for the audio- visual production**	
	The persons who make the film shall be: 1) Polish citizens or 2) citizens of other European Union Member States or member states of the European Free Trade Agreement (EFTA) - parties to the agreement on the European Economic Area; or	

	3) citizens of other countries who have obtained a statutory award at least at one international film festival accredited by the International Federation of Film Producers Associations (FIAPF) in the last 10 years or an equivalent award:	
1.	Director	1
2.	Screenwriter	1
3.	Director of Photography	1
4.	Main animator	1
5.	Composer of music composed for the audio-visual work	1
6.	Lead actor or lead actress or at least 2 supporting actors or in the case of animation - the actor dubbing the voice in the lead role or the main voice-over or two actors dubbing the voice in supporting roles or voice-overs (dubbing)	1
7.	At least 50% of the cast (spoken roles) or in the case of at least 50% of the cast of actors dubbing the voice or voice-overs	1
8.	Share of a certain number of creators or professionals:	
	- participation of at least 4 creators or professionals from the following professions: a) editor, b) production designer, c) costume designer, d) make-up artist, e) executive producer, f) post-production producer or VFX special effects coordinator, g) sound mixer, h) sound designer i) animator (other than main animator), j) storyboard maker, k) author of the artistic development of the animation, l) creator of animation layouts.	3
	- at least 3 creators or professionals from the following professions: a) editor, b) production designer,	

	c) costume designer, d) make-up artist, e) executive producer, f) post-production producer or special effects coordinator, g) sound mixer, h) sound designer, i) animator (other than main animator), j) storyboard maker, k) author of the artistic development of the animation, l) creator of animation layouts.	2
9.	Number of members of a technical crew or animators involved in the photography or processes of animation or post-production services implemented in Poland, who are Polish citizens or citizens of other European Union Member States or member states of the European Free Trade Agreement (EFTA) - parties to the agreement on the European Economic Area, in relation to the total number of members of a technical crew or animators involved in the photography or processes of animation or post-production services implemented in Poland.	
	- at least 50%	3
	- at least 40%	2
	- at least 30%	1
	In total for III	**13**
	TOTAL for parts I, II and III	**48**

Annex 5

TEMPLATE

The final report on works covered by financial support for an audio-visual production or provision of audio-visual production services

1. Details of the entrepreneur that has received financial support

Business name	
Registered office and address	
Telephone number and e-mail address	
The number of the entry in the register of entrepreneurs of the National Court Register or information on the entry in the Central Register and Information on Economic Activity	
NIP tax identification number	
REGON business identification number	
Confirmation of no changes to the legal status of the entrepreneur that has received financial support *(tick the right box)*	Yes □ No □

2. Summary information on the audio-visual work

Project category *(tick the right box)*	□ an audio-visual production; □ an audio-visual production service
Type of the audio-visual work *(tick the right box)*	□ a feature film □ a documentary film □ an animated film □ a series □ a documentary series □ an animated series

A difficult audio-visual work within the meaning of Article 13 Section 2 of the Act of 9 November 2018 on financial support for an audio-visual production; *(tick the right box)*	Yes □ No □
The score obtained in the qualification test	
Title of the audio-visual work	
Language of the audio-visual work	
Genre of the audio-visual work	
Literary basis (if applicable)	
Acquisition of copyrights to the screenplay or the literary basis (if applicable) and allied and ancillary rights *(tick the right box)*	Yes □ No □
Duration of the audio-visual work	

3. Financial information on the audio-visual work

Total production budget for the audio- visual work (in PLN) If the settlement refers to part of the audio- visual production conducted within the territory of Republic of Poland, and the production is not closed in other countries the required total budget (not applicable to services)	
Total planned budget of the audio-visual work within the Republic of Poland (in PLN)	
Amount of incurred Polish eligible costs (in PLN) and percentage of share in the total production budget	
Requested amount of financial support (in PLN) and percentage of share in the amount of incurred Polish eligible costs	

Summary amount of public means together with the requested amount of financial support (in PLN) and percentage of share in the total production budget for the	

4. Brief description of the course of individual stages of production of the audio-visual work covered by financial support (up to 6,000 characters)

5. Information on the audio-visual production, including production countries

Date of commencement of the works covered by the contract	
Date of termination of the works covered by the contract	
Co-producers of the audio-visual work (in case of financial support of the audio-visual production) or producers (in case of financial support for the audio-visual production service)	
Number of Polish cast members or animators:	Number of Polish film crew members or animators:
Number of Polish residents with the cast:	Number of Polish residents with the film crew:
Number of foreign cast (not eligible as Polish eligible costs):	Number of foreign film crew members (not eligible as Polish eligible costs):
Number of shooting days or weeks of the animation processes or post-production services performed, including ones in the Republic of Poland:	Number of performed (or still planned) shooting days or weeks of animation processes or post-production services in other countries (what countries):
Polish towns/geographical areas where photography was implemented	
Polish landmarks used while implementing photography	

Appendices:

1. List of Polish eligible costs incurred together with supporting documents confirming:

1. incurring of goods or services purchase costs, in particular invoices, bills and receipts for payment for goods or services

2. payment of fees, remuneration and other benefits constituting labour costs of persons engaged in the audio-visual production during the period of the audio-visual production, in particular contracts concluded with natural persons (employment contracts, service contracts, mandate contracts or contracts for specific work), and also confirmations of payment of remuneration for the performance of these contracts.

2. The qualification test completed on the basis of data current at the time of submission of the report.

3. List of names, surnames and functions of individual members of the film crew, as well as the number of shooting days within the Republic of Poland.

(signature of the applicant or a person authorized to represent them)