

**ANNEX II ELIGIBLE****EXPENDITURE****A. Categories of eligible expenditure**

Eligible costs that may be covered by the CRGR FTV aid scheme under Law No. 5105/2024 are those provided for in paragraph 1 of Article 28 of Law No. 5105/2024, subject to the restrictions set out in the same paragraph and in Section B of this Annex. Expenditure shall be stated net of VAT, where VAT is deductible, and expenditure shall be stated inclusive of VAT, where VAT is not deductible in accordance with the legislation in force. For eligible expenditure eligible for the aid scheme under Law No. 5105/2024, the following table shall be taken into account. In the case of costs which, on the basis of their definition as set out below, cannot be included in the existing subcategories of the Table or are not included at all, they may be added only at the end of the existing subcategories of each category of expenditure with a corresponding increase in the ascending numbering (and in any case before the Unforeseeable Expenditure of each category of expenditure).

1.	<b>FEES FOR WRITER, DIRECTOR, PRODUCER, FIRST AND SECOND LEAD ROLES (ABOVE THE LINE) AND COPYRIGHT FEES</b>	<b>IPSCE CODE</b>	<b>DESCRIPTION OF THE WEAPON</b>
1.1	SCRIPTWRITER FEE (incl. social security contributions) [SCRIPTWRITER FEE (incl. social security contributions)]	01.19	<b>Expenditure on screenwriter's, director's, producer's, first and second lead roles (above the line) and copyright fees</b>
1.2	DIRECTOR FEE (incl. social security contributions) [DIRECTOR FEE (incl. social security contributions)]		
1.3	PRODUCER FEE [PRODUCER FEE]		
1.4	LEAD CAST ROLE A' and B' [LEAD CAST ROLE A' and B']		
1.5	MUSIC RIGHTS (FEE for original music) [MUSIC RIGHTS (Fee for original music composition)]		
1.6	FEES FOR PRE-EXISTING WORKS ON WHICH THE SCRIPT IS BASED INCLUDING OPTION AGREEMENT FOR BOOKS etc.))FEES FOR PRE-EXISTING WORKS ON WHICH THE SCRIPT IS BASED INCLUDING OPTION AGREEMENT FOR BOOKS etc.))		
2.	<b>CREW, ACTORS' &amp; ACTRESSES' FEES EXECUTIVE PRODUCER</b>	<b>IPSCE CODE</b>	<b>DESCRIPTION OF THE WEAPON</b>
2.2	PRODUCTION SERVICES' COMPANY FEE	01.20	<b>Expenditure on salaries</b>

2.3	FEEES OF OTHER ACTORS, ACTORS' AGENTS, ACTOR FEES, CHOREOGRAPHER FEES, CHOREOGRAPHER FEES, DIALOGUE COACH etc [SUPPORT ACTOR FEES, AGENT FEES, TRAINER FEES, CHOREOGRAPHER FEES, DIALOGUE COACH FEES etc.]		<b>crew, actors &amp; production executive</b>
2.4	FEEES FOR EXTRAS [FEEES FOR EXTRAS, FEATURED EXTRAS, STAND INS]		
2.5	STUNT COORDINATOR FEE [STUNT COORDINATOR FEE]		
2.6	STUNTS FEES [FEEES FOR ACROBATS, FIGHTERS, PRECISION DRIVERS etc.]		
2.7	PRODUCTION ORGANISATION FEE [LINE PRODUCER FEE]		
2.8	PRODUCTION MANAGER FEE [PRODUCTION MANAGER FEE]		
2.9	PRODUCTION ASSISTANTS (INCL. B.. PRODUCTION DIRECTOR, PRODUCTION ASSISTANTS, PRODUCTION ASSISTANTS IN THE SET, PRODUCTION ASSISTANTS IN THE OFFICE, OFFICE ASSISTANTS, OFFICE SUPPORT, etc.) [PROD. ASSISTANTS INCL. ASSISTANT PROD MANAGER, PROD COORDINATOR, SET PROD ASSISTANTS, PROD OFFICE ASSISTANTS, ADMINISTRATION, RUNNERS etc.]		
2.10	LOCATION MANAGER		
2.11	GROUND ASSISTANTS (UNIT ASSISTANTS, LOCATION ASSISTANTS, UNIT ASSISTANTS, LOCATION MARSHALLS, etc.) [LOCATION ASSISTANTS (INCL. UNIT MANAGERS, LOCATION ASSISTANTS, UNIT ASSISTANTS, LOCATION MARSHALLS etc.)		
2.12	TRAVEL AND TRANSPORT OFFICER [TRANSPORTATION COORDINATOR]		
2.13	ASSISTANTS TO THE ASSISTANT TRANSPORT MANAGER [ASSISTANTS TO TRANSPORTATION COORDINATOR]		
2.14	DRIVERS OF TRANSPORT AND REMOVAL VEHICLES [DRIVERS FOR CREW & CAST TRANSPORTATION]		
2.15	DRIVERS FOR ALL TYPES OF EQUIPMENT [DRIVERS FOR TRANSPORTATION OF ]		
2.16	CATERING AND CRAFT SERVICE PERSONNEL [CATERING & CRAFT PERSONNEL]		

2.17	HEALTH AND SAFETY PERSONNEL (INCL. DOCTORS, NURSES, COVID RESPONSIBILITIES, WASHING TEAM, HEALTH AND SAFETY MEASURES, SECURITY STAFF FOR SHOOTING, STORAGE, OFFICES, etc.) [HEALTH & SAFETY PERSONNEL INCL. DOCTORS, NURSES, COVID COORDINATORS, DISINFECTION & ENFORCEMENT OF HEALTH & SAFETY PROTOCOLS COORDINATORS, SECURITY PERSONNEL FOR FILMING LOCATIONS, WAREHOUSES, PROD OFFICES etc.]		
2.18	1ST ASSISTANT DIRECTOR [1ST ASSISTANT DIRECTOR]		
2.19	DIRECTOR ASSISTANTS (INCL. 2nd, 3rd, SET PA's, RUNNERS, SCRIPT CONTINUITY) [ASSISTANT DIRECTORS (INCL. 2nd, 3rd, SET PA, RUNNERS, SCRIPT CONTINUITY)]		
2.20	ACTORS' SEARCH AND MANAGEMENT OFFICERS [CASTING DIRECTORS]		
2.21	RESPONSIBLE FOR THE FINDING AND MANAGEMENT OF ASSISTANT PATIENTS, SPECIAL ASSISTANT PATIENTS, etc. [EXTRAS CASTING DIRECTORS]		
2.22	DIRECTOR OF PHOTOGRAPHY [DIRECTOR OF PHOTOGRAPHY]		
2.23	CAMERA DEPT. (CAMERA ASS. DIT, DIT, 2nd CAMERA ASS., VIDEO ASS., VIDEO OPERATORS, etc.) [CAMERA DEPT. (CAMERA ASS. DIT, 2nd CAMERA ASS., VIDEO OPERATORS, VIDEO ASSIST etc.)]		
2.24	CHIEF ELECTRICIAN [GAFFER]		
2.25	ELECTRICIANS (INCL. BEST BOY, B. ELECTROLOGISTS, GENERATION OPERATORS, PREPARATION ELECTROLOGISTS, etc.) [ELECTRICIANS (INCL. BEST BOY, ASS. ELECTRICIANS, GENERATOR OPERATORS, PRE-PROD & WRAP ELECTRICIANS)]		
2.27	KEY GRIP [KEY GRIP]		
2.28	MAKING DEPARTMENT (BEST BOY, MAKER CARE, MAKER ASSISTANTS, MAKER ASSISTANTS, PREPARATION MAKERS, etc.) [GRIP DEPT. (INCL. BEST BOY, DOLLY GRIP, ASS. GRIPS, PRE-PROD GRIPS etc.)]		
2.29	OPERATORS & OPERATORS DEPARTMENT OPERATORS/TECHNICIANS & TECHNICIANS OF SPECIALISED CAMERA OPERATORS [OPERATORS / TECHNICIANS & ASS. OF STEADICAM, DRONE, HELICOPTER, UNDERWATER CAMERA etc.]		
2.30	STILLS PHOTOGRAPHER & MAKING OF DEPT. PERSONNEL [STILLS PHOTOGRAPHER & MAKING OF DEPT. PERSONNEL]		

2.31	SOUND MANAGER & SOUND RECORDIST & ASSISTANTS (INCL. BOOMMAN, CABLE ASSISTANT etc.) [SOUND RECORDIST & ASSISTANTS (INCL. BOOMMAN, CABLE PERSON etc.)]		
2.32	ARTISTIC DIRECTOR [PRODUCTION DESIGNER]		
2.33	STAGE DIRECTOR [ART DIRECTOR]		
2.34	ART DEPT. (incl. SET DESIGNER, GRAPHIC ARTIST etc.) [ART DEPT. (incl. SET DESIGNER, GRAPHIC ARTIST etc.)]		
2.35	SET & PROPS DEPT (INCL. ALL ROLES IN SET DRESSING, PROPS ETC.) [SET & PROPS DEPT (INCL. SET DRESSERS, PROPS BUYERS)]		
2.36	CONSTRUCTION DEPARTMENT (IN THE CASE THERE ARE NO MATERIALS FROM THE CONSTRUCTION MATERIALS) Carpenters, painters, etc. [CONSTRUCTION DEPT (INCL. CARPENTERS, PAINTERS etc.)]		
2.37	ARMORY DEPT INCL. WEAPONS MASTER, ARMORER etc.]		
2.38	EDITING DEPARTMENT [EDITING DEPT]		
2.39	SFX MANAGEMENT DEPARTMENT [SFX DEPT.]		
2.40	ANIMAL AND VEHICLE MANAGEMENT DEPARTMENT & ANIMAL WRANGLER & PICTURE VEHICLE DEPT		
2.41	COSTUME DESIGNER [COSTUME DESIGNER]		
2.42	COSTUME MANAGEMENT DEPT (INCL. COSTUME SUPERVISOR, COSTUMERS, ASSISTANTS, SEWERS etc.) [COSTUME & WARDROBE DEPT (INCL. COSTUME SUPERVISOR, COSTUMERS, ASSISTANTS, SEWERS etc.)]		
2.43	MAKE UP AND HAIR STYLING DEPT (MAKE UP AND HAIR STYLING DEPT) (INCL. MAKE UP ARTIST, ASS. MAKE UP ARTIST, HAIR STYLIST, ASS. HAIR STYLIST, SFX AND PROSTHETICS)		
2.44	AUXILIARY WORKERS FOR ALL DEPARTMENTS [DAILIES]		
2.45	PRODUCTION ADMINISTRATION & PRODUCTION ACCOUNTING DEPT (PRODUCTION ACCOUNTANTS & ASSISTANTS) [PRODUCTION ADMINISTRATION & PRODUCTION ACCOUNTING DEPT]		
2.46	POST-PRODUCTION MANAGER (POST-PRODUCTION SUPERVISOR)		
2.47	CONTINGENCIES CATEGORY 2 - CREW, ACTORS' & ACTRESSES' FEES PRODUCER (INCLUDING ACTIVITIES & EXTRAORDINARY PAYMENTS PER PERSON) [CATEGORY 2 CONTINGENCY ALLOWANCE] (max amount 10% category 2)	01.21	Provisions for workshop fees, actors & actresses

			production executive
3.	DESIGN & PRODUCTION IMPLEMENTATION	IPSCE CODE	DESCRIPTION OF THE WEAPON
3.1	CONSTRUCTION OF STAGES AND HIRE OF RELATED EQUIPMENT OR PURCHASE OF CONSUMABLES NOT CONSTITUTING FIXED ASSETS, STAGE DESIGN, SPECIAL CONSTRUCTIONS (INCL. (INCLUDING MATERIALS, TRANSPORT, ERECTION, SUPPORT, MAINTENANCE, ALTERATIONS, ETC. IN THE CASE OF CONTRACTING, INCL. AND FEES OF STAFF AND CRAFTSMEN) [SET CONSTRUCTION, SET DESIGN & DECOR, SPECIAL CONSTRUCTIONS (INCL. MATERIALS, LOGISTICS)]. IN THE EVENT OF INDEPENDENT CONTRACTOR, INCL. FEES FOR PERSONNEL AND TECHNICIANS)	2.25	Production planning and implementation costs
3.2	MATERIALS FOR SET : RENTALS & PURCHASES [SET DRESSING: PURCHASE & RENTAL]		
3.3	TUTORIALS: RENTALS & [PROPS: PURCHASE & RENTAL]		
3.4	SUITS: RENTALS & PURCHASE & RENTAL (INCL. CONSUMABLES, ALTERATION TOOLS, HANGERS, CLOTHING RACKS)]		
3.5	COSTUMES: CLEANING [COSTUMES: CLEANING COSTS]		
3.6	MAKE-UP MATERIALS & HAIRDRESSING (INCLUDING MAKE-UP ADDITIVES, POSTERS, WIGS, CONSUMABLES AND WORK ACCESSORIES) [MAKE UP & HAIR MATERIALS (INCL. MATERIALS FOR PROSTHETICS, EXTENSIONS, WIGS, CONSUMABLES & EQUIPMENT)]		
3.7	SFX MATERIALS ( (INCL. SNOW, RAIN, SMOKE, WINDS, CLP) [SFX MATERIALS (INCL. SNOW, WIND, FOAM RAIN, SMOKE etc.)]		
3.8	RENTAL FEES FOR FILMING LOCATIONS AND ANCILLARY FILMING SUPPORT SPACES (INCLUDING NUISANCE ALLOWANCES, UNIT BASE SPACE, PARKING SPACE, BREAK SPACE) [RENTAL FEES FOR FILMING LOCATIONS & NON-FILMING LOCATIONS (INCL. INCONVENIENCE FEES, TECH BASE LOCATIONS, PARKING SPACES, BREAK LOCATIONS)]		

3.9	HIRE OF RELEVANT EQUIPMENT OR PURCHASE OF CONSUMABLES NOT CONSTITUTING FIXED ASSETS FOR THE SERVICING OF FILMING LOCATIONS AND FILMING BASES & PURCHASE OF CONSUMABLES (INCL. TOILETS, AUXILIARY TRAILERS, TENTS, CHAIRS, TABLES, BASE OPERATION AND MAINTENANCE COSTS, PHARMACY, COVID CONSUMABLES, ETC.) EQUIPMENT RENTAL FOR FILMING LOCATIONS, AND UNIT BASE, & PURCHASE OF CONSUMABLES (INCL. LEASE / RENTAL WC, TRAILERS, TENTS, CHAIRS, TABLES, COSTS FOR OPERATION & MAINTENANCE OF UNIT BASE, FIRST AID KIT, COVID 19 CONSUMABLES etc]		
3.10	STUDIO RENTAL FOR FILMING [SOUND & STAGE RENTAL]		
3.11	CLEANING COSTS & CLEANING & RESTITUTION COSTS FOR FILMING AND ANCILLARY FILMING AREAS (INCLUDING DAMAGE COMPENSATION) [CLEANING & RESTITUTION COSTS FOR FILMING & NON-FILMING LOCATIONS (INCL. COMPENSATION FOR DAMAGES)]		
3.12	FEES FOR SERVICES OF PUBLIC AUTHORITIES (INCL. PERSONNEL AND EQUIPMENT FROM POLICE, FIRE BRIGADE, ARMY, COASTGUARD, ETC.) [FEES FOR SERVICES OF PUBLIC AUTHORITIES (INCL. PERSONNEL & EQUIPMENT OF POLICE DEPT, FIRE DEPT, MILITARY, PORT AUTHORITY etc.)]		
3.13	COSTS FOR ANIMAL PARTICIPATION [COSTS FOR ANIMAL PARTICIPATION]		
3.14	COSTS / RENTAL FEES FOR PICTURE VEHICLES (PICTURE VEHICLES, MOTOR VEHICLES, MOTOR VEHICLES, MARINE & FLYING VEHICLES OF ALL KINDS) [COSTS / RENTAL FEES FOR PICTURE VEHICLES INCL. MOTOR VEHICLES, MARINE & FLYING VEHICLES AERIAL OF WHATSOEVER NATURE]		
3.15	ROYALTY EXPENSES FOR THE USE OF EXISTING AUDIO & VIDEO WORKS PICTURE (INCL. MUSIC, SEGMENTS OF OTHER AUDIOVISUAL WORKS, ARCHIVAL MATERIALS etc.) [FEES FOR THIRD PARTY RIGHTS OF PRE-EXISTING WORKS (PICTURE & SOUND) INCL. MUSIC, SEGMENTS OF OTHER AUDIOVISUAL WORKS, ARCHIVAL MATERIALS etc.]		
3.16	COSTS RELATED TO CASTING PROCESS [COSTS RELATED TO CASTING PROCESS]		
3.17	CATEGORY 3 CONTINGENCIES - PLANNING & DESIGN PRODUCTION IMPLEMENTATION [CATEGORY 3: CONTINGENCY ALLOWANCE] (max amount 10% category 3)	2.26	Provisions for planning and implementation costs production

4.	TECHNICAL EQUIPMENT	IPSCE CODE	DESCRIPTION OF THE WEAPON
4.1	RENTAL OF CAMERA EQUIPMENT AND PURCHASE OF CONSUMABLES FOR THE CAMERA EQUIPMENT (INCL. CAMERA DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. PURCHASE HARD DISKS, RENTAL & PURCHASE FOR CAMERA TESTS, LENS TESTS, MAKE UP etc.) [CAMERA DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. PURCHASE HARD DISKS, RENTAL & PURCHASE FOR CAMERA TESTS, LENS TESTS, MAKE UP etc.]	2.27	Technical equipment costs
4.2	LIGHTS (RENTAL) LIGHTS (RENTAL) RENTAL OF ELECTRICAL EQUIPMENT AND PURCHASE OF CONSUMABLES FOR ELECTRICAL EQUIPMENT [GAFFER/ELECTRICAL EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES]		
4.3	RENTAL OF MAKE-UP EQUIPMENT AND PURCHASE OF CONSUMABLES FOR MAKE-UP EQUIPMENT (INCL. SPECIAL MACHINES SUCH AS CRANES, STENTICAMS, CAR PLATFORMS, RUSSIAN ARMS, DRONES, UNDERWATER SHOOTING EQUIPMENT ETC.) [GRIP EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES INCL. SPECIALIST EQUIPMENT, SUCH AS PLATFORMS, RUSSIAN ARMS, DRONES, UNDERWATER EQUIPMENT etc.]		
4.4	RENTAL OF SOUND EQUIPMENT AND PURCHASE OF CONSUMABLES FOR SOUND EQUIPMENT [SOUND DEPT EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES]		
4.5	RENTAL OF GENERATORS AND EQUIPMENT TO ENABLE ELECTRICAL OPERATION (INCL. PURCHASE OF RELEVANT CONSUMABLES) [RENTAL OF GENERATORS AND EQUIPMENT TO ENABLE ELECTRICAL SUPPLY FOR FILMING]		
4.6	EQUIPMENT RENTAL FOR STUNTS TEAM AND PURCHASE OF CONSUMABLES FOR STUNTS TEAM [EQUIPMENT RENTAL & PURCHASE OF CONSUMABLES FOR STUNT TEAM]		
4.7	RENTAL OF PRODUCTION SERVICE COMPANY OWNED EQUIPMENT (FOR PRODUCTION EXECUTION) [RENTAL OF PRODUCTION SERVICE COMPANY OWNED EQUIPMENT]		
4.8	RENTAL OF WALKIE TALKIES [RENTAL OF WALKIE TALKIES & ANCILLARY EQUIPMENT SUCH AS BATTERIES]		
4.9	MISCELLANEOUS CONSUMABLES (INCL. HARD DISKS) [VARIOUS MATERIALS & CONSUMABLES INCL. HARD DISKS]		
4.10	TAX EXPENSES & LOSS & DAMAGES COSTS TO RENTAL EQUIPMENT SPECIFIED CATEGORY 4 [LOSS & DAMAGES COSTS TO RENTAL EQUIPMENT SPECIFIED CATEGORY 4]		

4.11	CONTINGENCIES CATEGORY 4 - TECHNICAL EQUIPMENT [CATEGORY 4: CONTINGENCY ALLOWANCE] (max amount 10% category 4)	2.28	Provisions for technical expenditure Equipment
5.	<b>TRAVEL, ACCOMMODATION, FOOD</b>	IPSCE CODE	DESCRIPTION OF THE WEAPON
5.1	CREW NUTRITION & TOTAL CATERING COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK [CATERING COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]	5.12	Expenditure on travel, accommodation, meals
5.2	CANTEEN CREW EXPENSES & TOTAL (INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK) [COSTS OF CRAFT SERVICES FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]		
5.3	CREW ACCOMMODATION EXPENSES & ACTORS TOTAL (INCL. THE TOTAL PERSONS ENGAGED IN THE AUDIOVISUAL WORK) [ACCOMMODATION COSTS FOR CAST & CREW INCL. THE TOTAL PERSONS ENGAGED IN THE PRODUCTION OF THE WORK]		
5.4	VEHICLE HIRE COSTS FOR THE TRANSPORT OF EQUIPMENT OF ALL CATEGORIES (INCLUDING CAMERA, ELECTRICAL, MAKE-UP, PRODUCTION AND UNIT, COSTUMES, PROPS, PROPS, TUTORIALS, MAKE-UP AND HAIRDRESSING, ETC.) & OUT-OF-TOWN DRIVERS' COMPENSATION [RENTAL COSTS OF VEHICLES FOR EQUIPMENT TRANSPORTATION (INCL. CAMERA, ELECTRICAL, GRIP, PRODUCTION & UNIT, WARDROBE, ART, PROP MATERIALS, MAKE UP & HAIR etc.) & PER DIEMS COSTS OF DRIVERS]		
5.5	HIRING EXPENSES FOR PERSONNEL TRANSPORT VEHICLES (cars, mini-vans, rental of coaches, motorcycles, private cars, private boats, etc.) [RENTAL COSTS OF VEHICLES FOR TRANSPORTATION OF CAST, CREW, PERSONNEL (INCL. MOTOR VEHICLES, BUSES, TAXI, PRIVATE HELICOPTERS, PRIVATE CRAFT etc.)]		
5.6	TICKETS INCL. FERRY / SHIP, AIR TRAVEL, BUS SERVICES, METRO, TRAINS, ANY MEANS OF PUBLIC TRANSPORT [COST OF TICKETS INCL. FERRY / SHIP, AIR TRAVEL, BUS SERVICES, METRO, TRAINS, ANY MEANS OF PUBLIC TRANSPORT]		
5.7	TOLLS [TOLLS]		

5.8	FUEL AND DRIVING AND OPERATING EXPENDITURE OF ANY TYPE OF HIRED VEHICLES FOR TRANSPORT OF EQUIPMENT AND PERSONNEL (INCLUDING FUEL, OIL, GAS, GENERATOR FUEL, etc.) [FUEL & TRANSPORTATION & OPERATION COSTS OF WHATSOEVER NATURE RELATING TO LEASED VEHICLES FOR TRANSPORTATION OF EQUIPMENT & PERSONNEL INCL. FUEL, PETROL, GAS, FUEL FOR GENERATORS etc.]		
5.9	RENTAL COSTS FOR PARKING OF ALL TYPES OF VEHICLES NOT INCLUDED [RENTAL COSTS FOR PARKING OF ALL TYPES OF VEHICLES NOT INCLUDED IN FILMING LOCATIONS]		
5.10	SHIPPING COSTS FOR ALL TYPES OF EQUIPMENT AND ARTICLES REQUIRED FOR PRODUCTION (SHIPPING FOR EQUIPMENT & SUPPLIES) MATERIALS OF WHATSOEVER NATURE REQUIRED FOR THE PRODUCTION]		
5.11	RESTITUTION COSTS FOR LOSS & DAMAGE OF LEASED VEHICLES IN CATEGORY 5 VEHICLES IN CATEGORY 5]		
5.12	COSTS & FEES FOR VISAS OF NON GREEK RESIDENTS, INCLUDING ISSUANCE OF VISAS, SERVICES FOR PROCEDURE MANAGEMENT [COSTS & FEES FOR VISAS OF NON GREEK RESIDENTS, INCLUDING ISSUANCE OF VISAS, SERVICES FOR MANAGEMENT OF PROCESS]		
5.13	CATEGORY 5 - TRAVEL, ACCOMMODATION, FOOD [SCOUT / PREPRODUCTION / PRODUCTION / WRAP] [CATEGORY 5: CONTINGENCY ALLOWANCE] (max amount 10% category 5)	5.13	Provisions for travel and subsistence expenses, Alimony
6.	<b>EDITING - PROCESSING</b>	<b>IPSCE CODE</b>	<b>DESCRIPTION OF THE WEAPON</b>
6.1	HIRE OF AUDIO AND VIDEO EDITING SERVICES AND EQUIPMENT (INCL. MANAGEMENT AND DELIVERY OF FILMING MATERIALS, PICTURE AND SOUND EDITING EQUIPMENT, ETC.) [PROVISION OF EDITING SERVICES & RENTAL OF EDITING EQUIPMENT (PICTURE & SOUND) INCL. UPLOAD OF DAILY FOOTAGE TO DEDICATED PORTAL FOR DOWNLOAD, EQUIPMENT FOR EDITING]	4.31	Editing costs - processing

6.2	PICTURE COLOR AND TONE CORRECTION SERVICES and PICTURE AND AUDIO CONFORMING SERVICES and PRODUCTION OF FINAL OUTPUTS OF VISUAL AUDIO PRODUCTION MATERIALS (MASTER DCP, MP4, MXF etc.) [PICTURE COLOR CORRECTION SERVICES, CONFORMING SERVICES FOR PICTURE & SOUND, PRODUCTION OF DELIVERABLES INCL. MASTER DCP, MP4, MXF etc.]		
6.3	SCREENING, CONSTRUCTION & DUPLICATION SERVICES FOLEY DUBBING, FOLEY EDITING, SOUND DESIGN [DIALOGUE DUBBING, DIALOGUE EDITING, FOLEY RECORDING & EDITING, SOUND DESIGN etc.		
6.4	ALL STAGES OF SOUND MIX SERVICES [ALL STAGES OF SOUND MIX SERVICES INCL. PREMIX, FINAL MIX]		
6.5	SERVICES FOR TITLE SEQUENCE DESIGN & EDITING [SERVICES FOR TITLE SEQUENCE DESIGN & EDITING]		
6.6	SERVICES FOR TRANSLATION, CREATION AND CONFORM OF SUB-TITLES [SERVICES FOR TRANSLATION, CREATION AND CONFORM OF SUB-TITLES]		
6.7	VFX SERVICES [VFX]		
6.8	PRODUCTION SERVICES FOR ORIGINAL MUSIC AND SONGS [PRODUCTION SERVICES FOR ORIGINAL MUSIC SCORE & SONGS]		
6.9	PROVISION OF SERVICES, RENTAL OF SPACES AND EQUIPMENT FOR TEST SCREENINGS [PROVISION OF SERVICES, RENTAL OF SPACES AND EQUIPMENT FOR TEST SCREENINGS]		
6.10	CATEGORY 6 - CONTINGENCY ALLOWANCE (POST - PRODUCTION) [CATEGORY 6: CONTINGENCY ALLOWANCE] (max amount 10% category 6)	4.32	Provisions for editing - processing costs
<b>7.</b>	<b>OTHER EXPENSES</b>	<b>IPSCE CODE</b>	<b>DESCRIPTION OF THE WEAPON</b>
7.1	LEGAL SERVICES OF ALL KINDS IN MATTERS CONCERNING THE PRODUCTION OF AUDIOVISUAL WORKS & FEES FOR LEGAL SERVICES OF WHATSOEVER NATURE IN RELATION TO THE PRODUCTION & PER DIEMS FOR LEGAL PRACTITIONERS ON LOCATION]	5.07	Other operating costs directly linked to the outcome of the project
7.2	SERVICES OF OTHER CONSULTANTS OTHER THAN LEGAL ADVISERS & FEES FOR CONSULTANTS OTHER THAN LEGAL CONSULTANTS & PER DIEMS FOR CONSULTANTS ON LOCATION]		
7.3	INSURANCE PREMIUMS [INSURANCE PREMIUMS]		

7.4	LEASE OF PRODUCTION OFFICES / WAREHOUSE SPACES / OFFICE FURNITURE / WAREHOUSE EQUIPMENT [LEASE OF PRODUCTION OFFICES / WAREHOUSE SPACES / OFFICE FURNITURE / WAREHOUSE EQUIPMENT]		
7.5	CLEANING & MAINTENANCE OF OFFICES AND STORES (OTHER THAN THE PERMANENT SEAT) [CLEANING & MAINTENANCE MAINTENANCE OF ALL PRODUCTION OFFICES / WAREHOUSE SPACES]		
7.6	ELECTRICITY, WATER, HEATING, COMMON USAGE FEES FOR OFFICES, WAREHOUSES (OTHER THAN PERMANENT ESTABLISHMENT) [COST OF OFFICE UTILITIES INCL., ELECTRICITY, WATER, HEATING, COMMON USAGE FEES]		
7.7	OFFICE SUPPLIES, STATIONERY, STATIONARY, PHOTOCOPIES & LEASE OF EQUIPMENT (NON-PERMANENT ESTABLISHMENT) [OFFICE SUPPLIES, STATIONARY, PHOTOCOPIES & LEASE OF EQUIPMENT]		
7.8	TELECOMMUNICATION EXPENSES OF ALL TYPES (OTHER THAN FIXED ESTABLISHMENT) (INCL. LANDLINE & MOBILE TELEPHONES & INTERNET) [LANDLINE & MOBILE TELEPHONES]		
7.9	POSTAL CHARGES & POSTAL & COURIER CHARGES [POSTAL & COURIER CHARGES]		
7.10	EXPENSES FOR TECHNICAL SECURITY & SAFETY SERVICES SAFETY DOCTOR (FOR PREMISES OTHER THAN THE PERMANENT SEAT) (LABOUR INSPECTION OBLIGATIONS) [SAFETY MANAGER & HEALTH AND OCCUPATIONAL HEALTH PHYSICIAN (AS REQUIRED BY LAW)]		
7.11	ACCOUNTING SERVICES AS A WHOLE (INCL. PRODUCTION ACCOUNTANT & ACCOUNTING ASSISTANTS ΠΑΡΑΓΩΓΗΣ, ΥΠΕΥΘ. PAYROLL, DOCUMENT REGISTRARS, ETC.) & OUTSIDE THEIR PLACE OF EMPLOYMENT (PRODUCTION ACCOUNTING SERVICES IN THEIR ENTIRETY (INCL. PRODUCTION ACCOUNTANT, ASSISTANT TO PROD. ACCOUNTANT, PAY ROLL OFFICER, DATA ENTRY PERSONNEL) AND PER DIEMS FOR PROD. ACCOUNTING PERSONNEL ON LOCATION]		
7.12	FEES FOR CHARTERED ACCOUNTANT SERVICES [FEES FOR CHARTERED ACCOUNTANT SERVICES]		
7.13	COVID 19 TESTS [COVID 19 TESTS]		
7.14	MEDICAL SERVICES & MEDICAL TESTS [COSTS FOR MEDICAL TESTS & MEDICAL SERVICES OTHER THAN COVID 19]		
7.15	DOCUMENTS TRANSLATIONS (DOCUMENTS TRANSLATIONS)		

7.16	COSTS FOR ACCESSIBILITY OF PEOPLE WITH DISABILITIES		
7.17	CONTINGENCIES CATEGORY 7 - OTHER EXPENSES [CATEGORY 7: CONTINGENCY ALLOWANCE] (max amount 10% category 7)	5.14	<b>Provisions for other operating costs directly linked to the result of the project</b>

### B. Rules for calculating eligible production costs - limitations

B.1. Based on the above, eligible production and/or post-production costs of a project are those that have been incurred for its implementation, have been paid by the organisation or the beneficiary and are documented by invoices (or documents of equivalent probative value) and by evidence of the payment of the relevant amounts by the organisation or the beneficiary, as well as by its accounting records, in accordance with the provisions of Greek legislation and specified in Law No. 4308/2014 on Greek Accounting Standards, mention in their justification the specific audiovisual work which is the subject of the aid and are carried by the body of the investment project with the care of the operator of the investment project on their body, the unique code of submission of the application will be indicated either in the original or with a stamp. .

B.2. Eligible production and/or post-production costs of an audiovisual work shall be taken into account under the following conditions:

- i. Travel and travel expenses are recognised if they are related to travel to and from the Greek territory as well as within the Greek territory and related to the eligible production.
- ii. Costs relating to the use of pre-existing equipment used by the producer itself are not eligible expenditure. Costs of transporting the producer's own equipment, which must be supported by the relevant legal movement documents, shall constitute eligible costs, subject to the restrictions set out in point (a). (i) above and (vi) below.
- iii. Employee remuneration. The remuneration of full-time and/or part-time, permanent and/or fixed-term workers employed in the production process of the assisted investment project in the Greek territory is recognised. In the case of employment, in the production process of the assisted investment project, of regular staff of the producer, only that part of the remuneration of such staff corresponding to their employment in the production process of the assisted investment project shall be eligible for aid. In order for the relevant remuneration of regular staff to be eligible expenditure, the operator of the investment project must submit detailed time sheets showing the hourly employment of the regular staff concerned in the production process of the investment project, the

the subject of the employment and the part of the salary paid to the staff member corresponding to that employment. The accuracy of the above time-sheets shall be certified by the affidavit provided for in Annex III, Section 3.b. of this call for applications. For the affiliation of the wages and insurance contributions of foreign employees, Greek law, EU law as incorporated into Greek law and bilateral agreements between Greece and EU and/or third countries apply. Especially for the inclusion of investment projects concerning a) post-production, b) animation, c) VFX, the entity may submit, for services to be produced and offered in the Greek territory on the basis of private agreements, a detailed list of man-hours and/or man-days, together with the way they are calculated per stage/service of the investment project.

- iv. With regard to the recognition of the production contractor's fee and its inclusion in eligible costs, the following shall be observed: the production contractor's fee shall be recognised as eligible up to 10% of the total cost of the budget of the project it has undertaken to carry out, as set out in Section C.2 of paragraph 2(b) of Annex 1.
- v. Fuel costs are eligible up to a maximum of 0,02 % of the total eligible costs presented in the application for subsidy.
- vi. For the expenditure referred to in par. 1 of article 26 of Law 4487/2017 as in force, relating to the fees of the scriptwriter and director for the costs relating to the rights of use of images - voice and fees of the 2 main actors (cast), it is allowed to receive invoices issued by natural persons or companies or other legal entities with registered office or permanent establishment in a foreign country, provided that it is not a non-cooperative state within the meaning of par. 3 of Article 65 of the Income Tax Code (Law 4172/2013, A' 167). Η αξία των αλλοδαπών τιμολογίων του προηγούμενου εδαφίου, μη συμπεριλαμβανομένου του Φ.Π.Α., δεν δύναται να ξεπερνά το ποσοστό του συνόλου των επιλέξιμων δαπανών του επενδυτικού σχεδίου, όπως αναφέρεται στην παρ. 3 of Article 26 of Law 5105/2024. It should be clarified that copyright costs for music and costs for the acquisition of licences for pre-existing works are not eligible costs.

B.3. The following limitations apply to the calculation of total eligible production costs:

- a) insurance premiums and guarantee costs are counted in their entirety, with a maximum eligible cost corresponding to 5% of the total eligible production costs,
- b) music rights, as well as the director's, the scriptwriter's and the two leading actors' fees are counted up to thirty percent (30%) of the total eligible costs and cannot exceed this percentage.
- (c) the costs of financial assets, fixed assets and depreciation thereof, such as technological equipment, land and buildings, borrowing costs, bank charges, interest charges, foreign exchange differences, taxes, fees, duties, customs duties and customs clearance fees shall not be included in the total eligible costs of production.
- (d) the costs of promotion, publicity and communication activities shall not be included in the total eligible production costs.