



Definition of «Eligible expenditure for the Zurich effect»

The Zurich effect reflects the sum of all expenditure incurred in the production of a film project in the Canton of Zurich.

Allowable Zurich expenditure:

Direct expenses incurred for the production of the film project, such as filming permits, motif costs, equipment, costumes, technology, accommodation, per diems (100% of the amount actually paid out), travel, transportation, film and sound material, post-production and other general costs:

- Total payroll of employees of the production company registered in the Canton of Zurich.
- Invoices from service providers and companies based and taxed in the Canton of Zurich.

Non-eligible expenses:

- Invoices that are not made out to the grant recipient or the supported film project or payments that were not made by the grant recipient.
- Value added tax
- Invoicing of filmmakers not resident in the Canton of Zurich
- Offsetting of services provided by companies not based in the Canton of Zurich

Copies of invoices, including the corresponding payment confirmations, are used for the assessment and recognition of eligible expenses in Zurich.