

/The coat of arms of the Republic of Lithuania/

**THE MINISTER OF CULTURE OF THE REPUBLIC OF LITHUANIA THE MINISTER OF
FINANCE OF THE REPUBLIC OF LITHUANIA**

ORDER

**ON THE AMENDMENT OF ORDER No. IV-892/1K-406 DATED 20 DECEMBER 2013 ISSUED
BY THE MINISTER OF CULTURE AND THE MINISTER OF FINANCE “ON THE APPROVAL
OF THE DESCRIPTION OF THE PROCEDURE FOR THE ASSESSMENT OF THE
CULTURAL CONTENT AND PRODUCTION OF A FILM PRODUCED IN THE REPUBLIC OF
LITHUANIA”**

10 September 2024 No. IV-892/1K-406

Vilnius

1. Hereby, we amend the Description of the Procedure for the Assessment of the Cultural Content and Production of a Film Produced in the Republic of Lithuania, approved by Order No. IV-892/1K-406 dated 20 December 2013 issued by the Minister of Culture of the Republic of Lithuania and the Minister of Finance of the Republic of Lithuania “On the Approval of the Description of the Procedure for the Assessment of the Cultural Content and Production of a Film Produced in the Republic of Lithuania” and restate it in a new wording (attached).

2. Hereby, we establish that:

2.1. this Order shall enter into force on 1 October 2024;

2.2. the provisions in force before this Order entered into force shall continue to apply to films for which a film qualification certificate was issued before this Order entered into force.

Minister of Culture of the Republic of Lithuania

Simonas Kairys

Minister of Finance of the Republic of Lithuania

Gintarė Skaistė

APPROVED

by Order No. IV-892/1K-406 dated 20 December 2013 issued by the Minister of Culture of the Republic of Lithuania and the Minister of Finance of the Republic of Lithuania (wording as provided by Order No. IV-892/1K-406 dated 10 September 2024 issued by the Minister of Culture of the Republic of Lithuania and the Minister of Finance of the Republic of Lithuania)

THE DESCRIPTION OF THE PROCEDURE FOR THE ASSESSMENT OF THE CULTURAL CONTENT AND PRODUCTION OF A FILM PRODUCED IN THE REPUBLIC OF LITHUANIA

CHAPTER I GENERAL PROVISIONS

1. The Description of the Procedure for the Assessment of the Cultural Content and Production of a Film Produced in the Republic of Lithuania (hereinafter, the Procedure) outlines the criteria for assessing the cultural content and production of a film produced in the Republic of Lithuania (hereinafter, a film), the procedure for issuing a certificate confirming a film's compliance with the cultural content assessment criteria specified in this Procedure (hereinafter, the film qualification certificate), and the procedure for issuing a certificate confirming that the use of funds granted free of charge to a film producer complies with the requirements outlined in Article 17² of the Law on Corporate Income Tax of the Republic of Lithuania (hereinafter, the investment certificate).

2. Definitions used in the Procedure:

2.1. **Investor** shall mean a Lithuanian or a foreign entity operating through a permanent establishment in Lithuania that has granted, free of charge, funds for the production of a film or part thereof in Lithuania which satisfy the requirements outlined in Article 17²(1) of the Law on Corporate Income Tax of the Republic of Lithuania.

2.2. **Cross-border film production** shall mean the production of a film or part thereof involving a Lithuanian film producer and at least one foreign film producer that have entered into a film production agreement, and such agreement is not considered a co-production agreement within the meaning of Article 2(1) of the Law on Cinema of the Republic of Lithuania.

2.3. **Series** shall mean a cinematographic or television film created on the basis of a script and consisting of episodes which are characterised by the same theme and characters.

2.4. **Service-based film** shall mean a film for which a Lithuanian film producer provides production services for a foreign film producer but does not become the holder of the copyright and related economic rights in the film.

3. Other terms used in this Procedure shall have the meanings assigned to them in the Law on Corporate Income Tax of the Republic of Lithuania, the Law on Cinema of the Republic of Lithuania, the Law on Copyright and Related Rights of the Republic of Lithuania, the Law on Audit of Financial

Statements of the Republic of Lithuania, the Law on the Provision of Information to the Public of the Republic of Lithuania, and the Rules for the State Funding of Film Development and Production Projects.

CHAPTER II

ASSESSMENT OF THE CULTURAL CONTENT OF A FILM

SECTION ONE

APPLICATION FOR THE ASSESSMENT OF THE CULTURAL CONTENT OF A FILM

4. An application for the assessment of the cultural content of a film (hereinafter, the Application) shall be submitted to the Lithuanian Film Centre under the Ministry of Culture (hereinafter, the LFC) by a Lithuanian film producer, who may be a natural person carrying out an individual film production activity registered in Lithuania or a legal person whose one of the principal areas of activity is film production and who is responsible for the creative, organisational, and financial process of film production, excluding television broadcasters (hereinafter, a Lithuanian film producer).

The Application shall be prepared electronically in the Lithuanian language by completing the application form approved by the Director of the LFC.

5. The Application may not be submitted for a completed film or part thereof. No Application regarding another part of the same film may be submitted to the LFC if a request for the issuance of an investment certificate regarding the preceding part of the same film has not yet been submitted.

6. Production costs of a film or part thereof incurred more than 90 calendar days before the submission of the Application shall not be included in the calculation of the total production costs of the film. Where the Application concerns the production of a part of a film other than the first part (for which a film qualification certificate has already been issued), production costs incurred more than 60 calendar days before the submission of the Application shall not be included in the calculation of the total production costs of the film.

7. The production period of a film or part thereof shall be determined on the basis of the supporting documents regarding the production costs of the film or part thereof submitted to the auditor or audit firm. The end of the production period of a film or part thereof may not be later than 90 calendar days after the date of the first public screening of the film.

8. The Application shall not be accepted if the restrictions set out in Article 9(7) to (10) of the Law on Cinema apply to the Lithuanian film producer, and the grounds for the application of those restrictions cannot be eliminated.

9. The Application shall not be accepted where the Lithuanian film producer carries out film production jointly with a film producer registered in one of the states or territories included in the List of States or Territories to Which the Provisions of Article 45(21) of the Law on Public Procurement of the Republic of Lithuania Apply in Respect of Public Procurement Tenders, approved by Resolution No. 280 dated 30 March 2022 issued by the Government of the Republic of Lithuania “On the Implementation of the Provisions Article 92(13), (14), and (15) of the Law on Public Procurement of the Republic of Lithuania”.

10. The Application may be submitted regarding:

10.1. the production of a national film or part thereof (as defined in Article 3 of the Law on Cinema);

10.2. the production of a co-production film or part thereof (as defined in Article 2(1) of the Law on Cinema);

10.3. the production of a service-based film or part thereof;

10.4. the production of a cross-border film or part thereof.

11. The Application may be submitted regarding the production of the following categories of films:

11.1. a fiction, documentary, or animated film, either feature-length or short;

11.2. fiction, documentary, or animated series;

11.3. an interactive film.

12. The Application shall be submitted together with the following annexes (application annexes in a foreign language shall be submitted in the original language and a translation into Lithuanian):

12.1. for the production of a feature-length or short fiction film: the film script; for the production of a fiction series: the script of one episode and the script treatments of all episodes; for the production of a feature-length or short documentary film or series: the film script or film script treatment; for the production of a feature-length animated film: the film script and script visualisation; for the production of a short animated film: the film script or script treatment; for the production of an animated series: the script of one episode and the script treatments of all episodes, script visualisation, and character samples; for the production of an interactive film: the film script or script treatment and graphic or other material revealing the essence and concept of the project (the script or script treatment shall be submitted as a final, edited version in Lithuanian; the submission of the original-language version of these documents is not required);

12.2. for the production of a co-production film and a cross-border film: a copy of the film production agreement or preliminary agreement concluded jointly between the Lithuanian film producer and at least one foreign film producer, together with all its annexes. The agreement shall specify the title and description of the co-produced film (type, planned duration, language, scriptwriter, director, planned start and end dates of filming, and the preliminary completion date of the film), the total budget of the film, and the financial commitments of the co-producers (this requirement shall not apply to film production projects that have received state funding for films);

12.3. for the production of a service-based film: a copy of the production agreement or preliminary agreement for the service-based film or part thereof, together with an annex specifying the budget for the production of the film or part thereof in Lithuania (if such information is not included in the agreement), concluded between the Lithuanian film producer and the foreign commissioning party. The agreement shall specify the title and description of the film (type, planned duration, language, scriptwriter, director, and planned start and end dates of filming in Lithuania) and the budget for the production of part of the film;

12.4. the cost estimate for the film or part thereof and the film financing plan, prepared in accordance with the form approved by the Director of the LFC;

12.5. an authorisation to sign the Application if the Application is submitted by an authorised person.

13. If a preliminary co-production agreement or a preliminary service-based film production agreement has been submitted to the LFC, the Lithuanian film producer shall submit a copy of the relevant agreement to the LFC no later than the date of submission of the request for the issuance of an investment certificate.

14. The Application shall be signed by the submitting Lithuanian film producer (a natural person, the head of the legal person or an authorised representative thereof) using a qualified electronic signature (hereinafter, the electronic signature) meeting the requirements outlined in Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on Electronic Identification and Trust Services for Electronic Transactions in the Internal Market and Repealing Directive 1999/93/EC, and shall be submitted by electronic means of communication, or shall be generated in a manner that enables the person submitting the Application to be identified or the authenticity of the Application to be verified. The Application and the supporting annexes shall be submitted to the LFC as a single file in PDF or ADOC format by email to info@lkc.lt. Applications submitted by any other means shall not be accepted.

15. The date of submission of the Application to the LFC shall be deemed the date on which the LFC receives the Application. The Lithuanian film producer shall be informed of the receipt and registration of the Application by the LFC by a notification sent to their specified email address no later than 3 business days from the date on which the Application is received by the LFC.

SECTION TWO

ADMINISTRATIVE ASSESSMENT OF THE APPLICATION

16. The administrative assessment of the Application (to determine whether the Application has been prepared and submitted in accordance with Section One of Chapter II of the Procedure) shall be carried out by a responsible employee of the LFC.

17. Upon completion of the administrative assessment of the Application, which shall not exceed 10 business days from the date of receipt of the Application by the LFC, or 20 business days in the case specified in Paragraph 18 of the Procedure:

17.1. either the Application shall be forwarded to the Expert Commission for the Assessment of the Cultural Content of Films established by the Director of the LFC (hereinafter, the Expert Commission) for the assessment of the cultural content of the film in accordance with the film cultural content assessment criteria laid down in the Procedure;

17.2. or the Application shall not be forwarded to the Expert Commission (the cultural content of the film will not be assessed), and the LFC shall, no later than 3 business days after the completion of the administrative assessment, inform the applicant of the reasons why the Application has not been forwarded to the Expert Commission and of the appeal procedure for such decision of the LFC.

18. If deficiencies are identified during the administrative assessment of the Application, the LFC shall notify the Lithuanian film producer in writing of the identified deficiencies and shall specify a deadline of not less than 5 business days for remedying them. After the deficiencies have been remedied, an employee of the LFC shall reassess the Application within 5 business days. If the deficiencies are not remedied, the Application shall not be forwarded to the Expert Commission (the cultural content of the film will not be assessed), and the LFC shall, no later than 3 business days after the completion of the administrative assessment, inform the applicant of the reasons why the Application has not been forwarded to the Expert Commission and of the appeal procedure for such decision of the LFC.

SECTION THREE

CRITERIA FOR THE ASSESSMENT OF THE CULTURAL CONTENT OF A FILM

19. The cultural content of a film shall be assessed in accordance with the following criteria:

19.1. the film script is based on themes (motifs) of the culture, history, religion, or mythology of Lithuania or another European State (or States);

19.2. the film depicts events from the social or political life of Lithuania or another European State (or States);

19.3. the film depicts a story of a prominent figure in the culture, history, religion, or society of Lithuania or another European State (or States), or of a mythological character;

19.4. the film script or the principal theme is based on a significant work of Lithuanian or other European literature, or on a work of art from another cultural field (for example, visual arts, music, film, architecture, or a computer game);

19.5. the film promotes values of importance to Lithuania or another European State (or States): cultural and religious diversity, human rights and civic responsibility, democracy and solidarity, minority rights and tolerance, and respect for cultural and family traditions;

19.6. the film explores issues of national or European identity;

19.7. the film is set in Lithuania or another European State (or States);

19.8. the film creates artistic value in the context of the art of cinema (for example, through the originality of the film, its enduring value, aesthetic qualities, subjectivity of the perspective or the author's distinctive style).

20. A film shall be deemed to satisfy the cultural content assessment criteria where it meets at least two of the criteria listed in Paragraph 19 of the Procedure.

21. A film shall not be deemed to satisfy the cultural content assessment criteria in the following cases:

21.1. it is an advertising film, advertising video clip, television programme or programme cycles, reality show, lifestyle programme, music video clip, computer game, or a series characterised by recurring character patterns and dramaturgical rules enabling it to continue indefinitely and lacking artistic value;

21.2. the film is violent or pornographic;

21.3. the film incites hatred;

21.4. the film disseminates disinformation or war propaganda, incites war, or calls for the use of force to violate the sovereignty of the Republic of Lithuania by altering its constitutional order, encroaching upon its independence, or violating its territorial integrity;

21.5. the film promotes or incites terrorist offences;

21.6. the film promotes or advertises the use of narcotic drugs, psychotropic substances, and/or other substances causing psychological dependence, as well as psychological dependence on gambling;

21.7. the film disseminates information that defames or insults a person or demeans their honour and dignity;

21.8. the film disseminates information that violates the presumption of innocence.

SECTION FOUR

ASSESSMENT OF THE CULTURAL CONTENT OF FILMS BY THE EXPERT COMMISSION

22. The work of the Expert Commission shall be organised in accordance with the Regulations of the Expert Commission for the Assessment of the Cultural Content of a Film, approved by the Director of the LFC.

23. Within 15 business days from the date of receipt of the Application or, where applicable, from the expiry of the time limit for submitting additional information, the Expert Commission shall assess the cultural content of the film in accordance with the cultural content assessment criteria (Section Three of Chapter II of the Procedure) and shall submit its opinion to the Director of the LFC.

24. If the Expert Commission determines that the Application does not contain sufficient information to assess the cultural content of the film, the LFC shall request in writing that the Lithuanian film producer who submitted the Application provide additional information within a deadline specified by the LFC, which shall not be less than 5 business days.

SECTION FIVE

ISSUANCE OF THE FILM QUALIFICATION CERTIFICATE

25. Within 3 business days from the date of receipt of the conclusion of the Expert Commission stating that the film satisfies the cultural content assessment criteria, the LFC shall issue a film qualification certificate in the form approved by the Director of the LFC to the Lithuanian film producer; the certificate shall be signed by the Director of the LFC and shall certify that the film satisfies the cultural content assessment criteria.

26. If the conclusion of the Expert Commission states that the film does not satisfy the cultural content assessment criteria or the additional information outlined in Paragraph 24 of the Procedure is not submitted, the LFC shall, within 3 business days, inform the Lithuanian film producer of its decision not to issue a film qualification certificate, provide an anonymised copy of the conclusion of the Expert Commission, and indicate the appeal procedure for such decision of the LFC.

27. If the Lithuanian film producer decides to change the title of a film for which a film qualification certificate has been issued, they shall notify the LFC thereof in writing without delay, but no later than 7 business days from the decision to change the title.

28. If an Application is submitted regarding the production of another part of the same film for which a film qualification certificate has already been issued, or if an Application is submitted regarding a film that has been granted state funding for cinema by the LFC, the film's compliance with the cultural content assessment criteria shall not be reassessed, and the LFC shall decide on the issuance of the film qualification certificate within the deadline specified in Paragraph 17 of the Procedure.

29. If a film qualification certificate is not issued for the reason specified in Paragraph 26 of the Procedure, an Application in respect of the same film may be submitted only once more after the film script or the script treatment has been modified.

30. A film qualification certificate may be declared invalid, and the Lithuanian film producer shall be notified thereof in writing within 3 business days from the date of the decision of the Director of the LFC, in the following cases:

30.1.if, in case of the production of a co-production film, cross-border film or a service-based film, a copy of the agreement has not been submitted to the LFC by the date of submission of the request for the issuance of an investment certificate, as provided for in Paragraph 13 of the Procedure;

30.2.if it becomes known that the restrictions specified in Article 9(7) to (10) of the Law on Cinema apply to the Lithuanian film producer and the grounds for the application of those restrictions cannot be eliminated;

30.3.if a written request from the Lithuanian film producer is received;

30.4.if it becomes known that no agreement has been concluded with the scriptwriter or the author of the script treatment specified in the Application for the creation of the script or script treatment, or that no agreement has been concluded with the film director specified in the Application for directing the film.

31. If 5 years have elapsed since the issuance of the film qualification certificate and no request for the issuance of an investment certificate has been submitted to the LFC during that period, the film qualification certificate shall be declared invalid without notifying the Lithuanian film producer.

CHAPTER III

INVESTMENT CERTIFICATE

SECTION ONE

REQUEST FOR AN INVESTMENT CERTIFICATE

32. A request for the issuance of an investment certificate (hereinafter, the Request) shall be submitted to the LFC by the Lithuanian film producer in respect of whose film a film qualification certificate has been issued no later than 30 calendar days after the end of the production period of the film. The following documents shall be submitted to the LFC together with the Request:

32.1.certified copy or copies of the agreement(s) between the Lithuanian film producer and the investor(s) on the grant of funds free of charge for the production of the film or part thereof, indicating the amount of the funds granted free of charge for the production of the film or part thereof for the purpose of benefiting from the income tax incentive for film production specified in Articles 17² and 46² of the Law

on Corporate Income Tax; the planned amount of the production costs of the film; and the title of the film being produced;

32.2. copy or copies of the transaction statement(s) confirming that the funds were credited to the account of the Lithuanian film producer during the production period of the film or part thereof;

32.3. the auditor's conclusion and the audit report on the production costs of the film or part thereof incurred by the Lithuanian film producer during the production period (which shall comply with the requirements specified in Paragraphs 6 and 7 of the Procedure) and the film's compliance with the requirements specified in Article 17²(1)(2) and (3) of the Law on Corporate Income Tax and the film production assessment criteria specified in Paragraph 38 of the Procedure (hereinafter, the Audit Report).

33. If the production of a film is divided into several parts, the Audit Reports for all parts shall be prepared by the same auditor or audit firm, unless the audit firm that prepared the report(s) on the production costs of the previous part(s) of the same film has ceased its activities.

34. If the Lithuanian film producer changes the production plans and decides not to divide the production into several parts, a written notification informing the LFC of that change shall be submitted together with the Request.

35. The administrative assessment of the Request (to determine whether the Request has been prepared and submitted in accordance with Paragraph 32 of the Procedure and whether the agreement referred to in Paragraph 13 of the Procedure was submitted before the date of submission of the Request) shall be carried out by a designated employee of the LFC within 12 business days from the date of receipt of the Request by the LFC.

36. If deficiencies are identified during the administrative assessment of the Request, the LFC shall notify the Lithuanian film producer in writing of the identified deficiencies and shall specify a deadline of not less than 5 business days for remedying them. The LFC shall also have the right to request that the Lithuanian film producer provide explanations or clarifications regarding the information provided in the Request within 5 business days. The additional documents shall be assessed by an employee of the LFC within 5 business days.

SECTION TWO

FILM PRODUCTION ASSESSMENT CRITERIA AND ELIGIBLE PRODUCTION COSTS

37. Film production shall be assessed in accordance with the criteria specified in Paragraph 38 of the Procedure.

38. A film or part thereof shall be considered to satisfy the production assessment criteria in the following cases:

38.1. in the production of the film (except for an animated film or series) or part thereof, filming has taken place in the Republic of Lithuania for at least 3 days;

38.2. in the production of the film or part thereof, ineligible costs account for no more than 1 per cent of the total production costs of the film or part thereof;

38.3. in the production of an animated film, at least 30 per cent of the total production costs of the film or part thereof incurred in the Republic of Lithuania have been incurred in relation to the following activities:

38.3.1. filming works (where required by the film script);

38.3.2. creation of visual (character and/or environment) design;

38.3.3. creation of shot composition and/or creating storyboards;

38.3.4. creation of visual effects;

38.3.5. production of 2D, 3D, stop-motion, frame-by-frame and other forms of animation;

38.4. in the production of an interactive documentary film or an interactive fiction film, filming shall take place in the Republic of Lithuania for at least 3 days. For the production of an interactive animated film, the production criterion specified in Subparagraph 38.3 of the Procedure shall apply.

38.5. at least 51 per cent of the members of the film crew hired by the Lithuanian film producer (creative and technical personnel assembled by the Lithuanian film producer for the creation and production of the film, excluding personnel engaged for crowd scenes) are citizens of the Republic of Lithuania or of another State of the European Economic Area.

39. The following shall be regarded as eligible production costs:

39.1. costs directly related to the implementation of the project and necessary for the production of the film (necessity shall be determined based on the overall context (content) of the costs, their nature and amount, the use of materials, equipment or services, and other relevant factors);

39.2. costs incurred during the production period of the film, including costs incurred during the development period;

39.3. costs that are verifiable, identifiable, and supported by accounting documents complying with the requirements of legal acts.

40. The following shall be regarded as ineligible production costs:

40.1. costs unrelated to the production of the film or part thereof;

40.2. all other costs identified in the Audit Report as not complying with the specific provisions of legal acts of the Republic of Lithuania.

SECTION THREE

ISSUANCE OF THE INVESTMENT CERTIFICATE

41. Having assessed the documents submitted by the Lithuanian film producer in accordance with the film production assessment criteria outlined in Section Two of Chapter III of the Procedure and having established that the film or part thereof produced by the Lithuanian film producer complies with the requirements specified in Article 17² of the Law on Corporate Income Tax, the LFC shall issue an investment certificate, in the form approved by the Director of the LFC and signed by the Director of the LFC, to the investor no later than 15 business days from the date of receipt of all required documents related to the Request. The investment certificate shall be sent to the Lithuanian film producer no later than 3 business days.

42. The investment certificate shall contain:

42.1. details of the Lithuanian film producer:

42.1.1. the name of the taxable entity (hereinafter, the entity) or the name and surname of the natural person;

42.1.2. the identification number of the entity or natural person (taxpayer identification number);

42.1.3. the address and contact details;

42.2. details of the film produced, in whole or in part, by the Lithuanian film producer:

- 42.2.1. the title of the film and, in case of a part of the film, the number of the part of the film;
- 42.2.2. confirmation that the produced film, regarding which a film qualification certificate has been issued, complies with the requirements specified in Article 17²(1)(1) of the Law on Corporate Income Tax;
- 42.3. details of the investor that granted funds free of charge to the Lithuanian film producer:
 - 42.3.1. the name of the entity;
 - 42.3.2. the taxpayer identification number;
 - 42.3.3. the registered office address and contact details of the entity;
- 42.4. details confirming that the funds granted free of charge by the investor to the Lithuanian film producer for the production of the film or part thereof comply with the requirements specified in Article 17²(1)(3) of the Law on Corporate Income Tax:
 - 42.4.1. the total production costs of the film or part thereof;
 - 42.4.2. the total amount of funds granted free of charge by all investors to the Lithuanian film producer for the production of the film or part thereof;
 - 42.4.3. the amount of funds granted free of charge by the investor to whom the investment certificate is issued to the Lithuanian film producer for the production of the film or part thereof that complies with the requirements outlined in Article 17²(1)(3) of the Law on Corporate Income Tax;
- 42.5. details confirming that the production costs of the film or part thereof incurred by the Lithuanian film producer comply with the requirements specified in Article 17²(1)(2) of the Law on Corporate Income Tax:
 - 42.5.1. ineligible production costs specified in Article 17²(3) of the Law on Corporate Income Tax;
 - 42.5.2. eligible production costs: the amount of the production costs of the film or part thereof obtained by deducting the amount of the ineligible production costs from the total production costs of the film or part thereof;
 - 42.5.3. the amount of eligible production costs incurred in the Republic of Lithuania and their percentage of the total eligible production costs;
- 42.6. details of the audit firm or, if the auditor practises individually, the auditor:
 - 42.6.1. the name of the entity or the name and surname of the natural person;
 - 42.6.2. the taxpayer identification number;
 - 42.6.3. the address and contact details.
- 43. The investment certificate shall be issued separately to each investor and shall be valid only for the investor specified who granted funds free of charge to the Lithuanian film producer for the production of the film or part thereof. The investor shall not receive any other economic benefit apart from the reduction of taxable income and income tax provided for in Articles 17² and 46² of the Law on Corporate Income Tax.
- 44. An investment certificate shall not be issued, and the Lithuanian film producer shall be notified in writing within 3 business days from the date of the decision in the following cases:
 - 44.1. the Lithuanian film producer has failed to submit to the LFC all documents required in support of the Request or the explanations or clarifications concerning the submitted documents within the deadlines specified by the LFC;
 - 44.2. the Audit Report states that the film does not comply with the requirements outlined in Article 17²(1)(2) and (3) of the Law on Corporate Income Tax and/or the film production assessment criteria outlined in Paragraph 38 of the Procedure.

45. An investment certificate shall become invalid after issuance, and the Lithuanian film producer shall be notified in writing within 3 business days from the date of the LFC decision in the following cases:

45.1. the film qualification certificate has been declared invalid in accordance with Paragraph 30 of the Procedure;

45.2. it is established that the Lithuanian film producer submitted forged documents or concealed or submitted false information due to which the investment certificate would not have been issued;

45.3. the online screening link for the film has not been submitted as specified in Paragraph 48 of the Procedure.

SECTION III

FINAL PROVISIONS

46. The opening or closing credits of the film specified in the investment certificate shall contain the following statement in Lithuanian or in the language used in the film: “Filmas pagamintas pritaikius Lietuvos Respublikos pelno mokesčio lengvatą filmų gamybai”. In English: “Film Tax Incentive of the Republic of Lithuania was used for a production of this film”.

47. The LFC shall submit to the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania a list of entities that granted funds free of charge for film production by the end of the first quarter of each calendar year.

48. Within 4 years from the issuance of the investment certificate, the Lithuanian film producer shall submit, in writing, an online link for viewing the film to the LFC. In case of a series or part thereof, all episodes of the series that were produced in Lithuania shall be submitted. Where the production of a film is divided into several parts and several audits of the film production costs are carried out, the deadline for submitting the link shall be calculated from the date of submission of the documents related to the last part. The online link must remain active for at least 15 calendar days from the date of submission of the written notification.

49. The LFC shall take the necessary measures to verify that the use of the income tax incentive for film production is justified.

50. The personal data specified in the Application (name, surname, residential address, email address, telephone number, and other contact details) shall be processed by the LFC, as the data controller, for the purposes of the allocation of funding to applicants, obtaining the conclusions of the Expert Commission required for the adoption of decisions by the LFC, and document management. Personal data shall be processed in the public interest and for the purpose of complying with the legal obligations applicable to the LFC, in accordance with Article 6(1)(c) and (e) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the Protection of Natural Persons with Regard to the Processing of Personal Data and on the Free Movement of Such Data, and Repealing Directive 95/46/EC (General Data Protection Regulation). Personal data shall be retained for the periods specified in the LFC Documentation Plan and the Description of the Procedure for the Processing of Personal Data by the LFC.

51. Decisions of the LFC may be appealed in accordance with the procedure outlined in the Law on Public Administration of the Republic of Lithuania, or to the Lithuanian Administrative Disputes Commission in accordance with the procedure outlined in the Law on Pre-trial Administrative Disputes of the Republic of Lithuania, or to the Regional Administrative Court in accordance with the procedure outlined in the Law on Administrative Proceedings of the Republic of Lithuania.