

## LEGAL ALERT

# NEW FUNDING PROGRAMME FOR THE AUDIOVISUAL AND FILM INDUSTRY

On 19 February, [Decree-Law no. 57/2026](#) was published, establishing the Audiovisual and Film Industry Funding Programme (SCRI.PT) – comprising the **Audiovisual and Film Production Incentive Scheme** (*Regime de Incentivos à Produção Audiovisual e Cinematográfica*, RIPAC) and the **Mutual Guarantee Line for the support of Credit to Audiovisual and Cinematographic Production** (*Linha de Garantia Mútua de apoio ao Crédito à Produção Audiovisual e Cinematográfica*) – and thereby bringing the Tourism and Cinema Support Fund to an end.

The rapid development of the film industry has shown that the production incentives previously in force – the Production Incentive (Cash Rebate), the Big-Budget Production Incentive (Cash Refund) and the Scouting Programme – required review and strengthening to respond to the current needs of market participants and the increasing competitiveness of the sector. The objective continues to be the promotion of sustained growth in the industry.

### I. Audiovisual and Film Production Incentive Scheme (RIPAC)

SCRI.PT first establishes RIPAC, which is notable for combining the existing incentives known as Cash Refund and Cash Rebate into a single scheme.

RIPAC therefore covers the **Financial Incentive for Big-Budget Film and Audiovisual Production** (*Incentivo Financeiro à Grande Produção Cinematográfica e Audiovisual*), which remains unchanged under Article 17-A of [Law no. 55/2012, of 6 September](#), and the **Financial Incentive for Medium-Budget Film and Audiovisual Production** (*Incentivo Financeiro à*

*Produção Cinematográfica e Audiovisual de Médio Orçamento*), introduced by Decree-Law no. 57/2026.

Article 17-A of Law no. 55/2012 of 6 September, maintained by Decree-Law no. 57/2026, regulates the main aspects of the **Financial Incentive for Big-Budget Film and Audiovisual Production**, namely: (i) access conditions; (ii) cultural and eligibility requirements; (iii) eligible expenditure; (iv) the applicable aid percentages and limits; (v) rules on cumulation with other public aid; and (vi) the procedures for allocation and payment by the Institute of Cinema and Audiovisual, I.P. (*Instituto do Cinema e Audiovisual, I.P.*, ICA).

The new **Financial Incentive for Medium-Budget Film and Audiovisual Production** is defined by reference to the previous regime and is aimed at productions with eligible expenditure incurred in national territory of less than EUR 2,500,000.00 per film or audiovisual work or per season. Expenditure exceeding this threshold falls within the scope of big-budget production.

RIPAC has an annual budget of EUR 50,000,000.00 for a four-year period, from 2026 to 2029, corresponding to a total allocation of EUR 200,000,000.00.

RIPAC's annual funding derives from several sources, allocated as follows: (i) EUR 2,000,000.00 from the culture component of the State Budget; (ii) EUR 20,000,000.00 from the ICA, pursuant to Article 17-A(13) of Law no. 55/2012; and (iii) EUR 28,000,000.00 to be provided by *Turismo de Portugal*, which may be supplemented by reallocated revenue from the audiovisual sector.

The annual allocation of EUR 50,000,000.00 is distributed as follows: (i) EUR 15,000,000.00 allocated to the Financial Incentive for Medium-Budget Film and Audiovisual Production; (ii) EUR 20,000,000.00 to the Financial Incentive for Big-Budget Film and Audiovisual Production; and (iii) the remaining EUR 15,000,000.00 preferably allocated to big-budget production and, subsidiarily, to RIPAC as a whole.

## **II. Mutual Guarantee Line for the Support of Credit to Audiovisual and Cinematographic Production**

SCRI.PT also establishes and regulates the Mutual Guarantee Line for the Support of Credit to

Audiovisual and Cinematographic Production, with an allocation of EUR 150,000,000.00 for the four-year period from 2026 to 2029.

This Guarantee Line will be set up by *Banco Português de Fomento* in cooperation with *Turismo de Portugal*, the ICA and the #PortugalMediaLab Mission Structure, and will be available to all film and audiovisual productions supported under the RIPAC incentives.

### **III. Rules governing the cumulation of aid**

Under SCRI.PT, the same project may not benefit simultaneously from both financial incentives forming part of RIPAC.

However, obtaining one of these incentives may be combined with other public aid, under the terms and within the limits applicable to State aid (Article 7(2) of Decree-Law no. 57/2026 – SCRI.PT – referring to Article 5 of [Decree-Law no. 74/2021, of 25 August](#) – Cinema Law), and may also be complemented by access to the Portugal Events programme ([Ordinance no. 101/2023, of 11 April](#), as amended).

Furthermore, obtaining one of the incentives forming part of RIPAC is a condition for access to the Mutual Guarantee Line for the Support of Credit to Audiovisual and Cinematographic Production, with which it may be cumulated.

### **IV. Implementation and management of SCRI.PT**

Responsibility for the management and operational support of the new incentives lies with the ICA, except for the final decision on the selection of supported applications, which is entrusted to the Selection Committee, composed of three experts appointed by order of the members of the Government responsible for the areas of media, tourism and culture.

### **V. Next steps**

Following publication of the long-awaited SCRI.PT, the drafting and publication of the Ordinance regulating several matters essential to its operation are still pending, namely: (i) the procedures

governing applications for the new incentives and their final assessment by the Selection Committee; *(ii)* the minimum threshold of eligible production expenditure required to obtain the Financial Incentive for Medium-Budget Film and Audiovisual Production; and *(iii)* the terms and conditions for access to the Mutual Guarantee Line for the Support of Credit to Audiovisual and Cinematographic Production.

SCRI.PT entered into force on 20 February 2026.

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