



Canary Islands
Up to 54%*

* Under certain conditions



General
Up to 30%



GENERAL

- Up to 30% (first €1m)
25% (excess local expenditure)
- Hiring a Spanish service company
- CAP: €20m film / €10m per episode

CANARY ISLANDS

- Up to 54% (first €1m)
45% (excess local expenditure)
- Hiring a local service company
- CAP: €36m film / €18m per episode

- Minimum expenses: Fiction €1m / Animation & VFX €200k
- Rebate: eligible local expenses up to 50% of the project
- Eligible expenses: creative staff (EEA residents), technical staff and other suppliers
- Cultural certificate is required
- Total worldwide production cost equal or above €2m

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SHOOTING IN SPAIN

NATIONAL SHOOTINGS AND COPRODUCTIONS

TAX CREDIT



Biscay: 35-60%



Guipuzcoa: 35 / 45%



Alava: 30-40% / 25%



**Navarra:
35-40% / 35%**



GENERAL TAX SYSTEM

- Up to 30% (first €1m) / 25% (excess local expenditure)
- Deduction: production cost + P&A up to 40% of the project
- 50% of deduction has to be local expenditure
- Deduction will depend on the respective share in co-productions

COPRODUCTIONS IN SPAIN

256
Feature film
co-productions

In the last
5
years

2.6m
Average
budget

More info about:

- Cultural certificate
- Requirements
- Agreements



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