## INTERNATIONAL SHOOTINGS TAX REBATE

### General
- Up to 30%
- Up to 54% (first €1m)
- 25% (excess local expenditure)
- Hiring a Spanish service company
- CAP: €20m film / €10m per episode
- Minimum expenses: Fiction €1m / Animation & VFX €200k
- Rebate: eligible local expenses up to 50% of the project
- Elegible expenses: creative staff (EEA residents), technical staff and other suppliers
- Cultural certificate is required
- Total worldwide production cost equal or above €2m

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

*Under certain conditions
National Shootings and Co-productions Tax Credit

In collaboration with

Biscay: 35-60%

Guipuzcoa: 35 / 45%

Navarra: 35-40% / 35%

Alava: 30-40% / 25%

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

Co-productions 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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