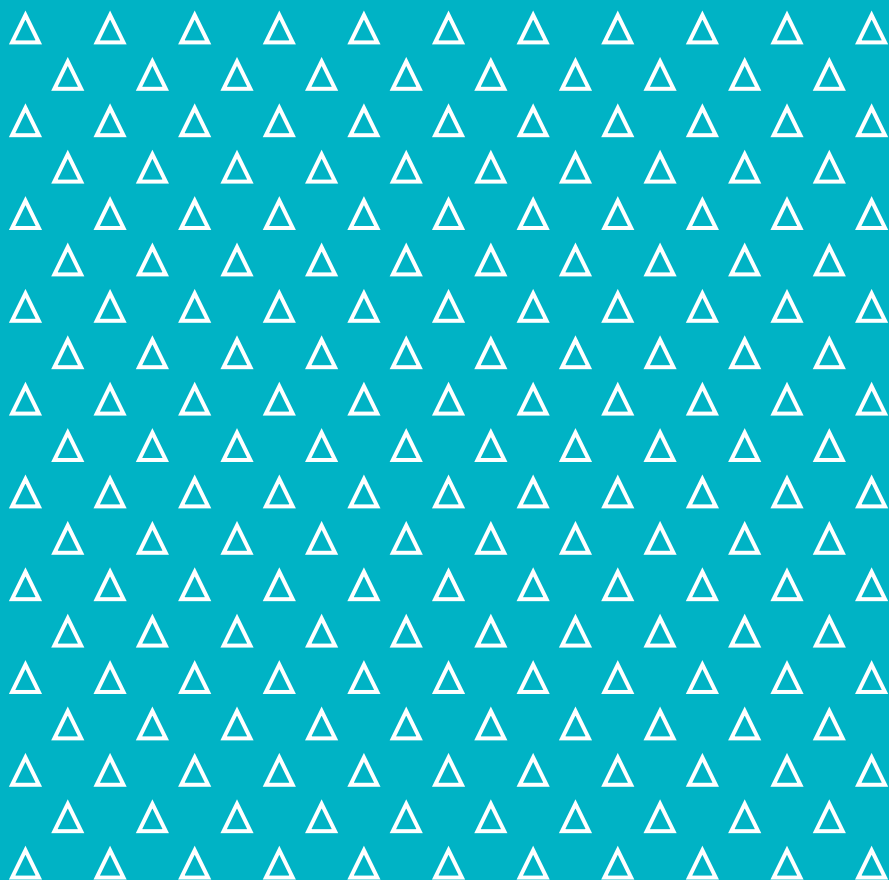


SPANISH TAX INCENTIVES



SPANISH TAX INCENTIVES

30% Tax Rebate for International Productions

Foreign film and TV Productions (fiction, animation, documentary) can access a **30% tax** deduction of the **first million** of the basic amount for deduction and **25%** on the **excess** of said amount, for the **expenses incurred in Spanish territory**, if they meet the following requirements:

- _ The production must **not qualify as Spanish**
- _ There must be a **minimum eligible spend of 1 million euros** or **€200,000** for pre-production or post-production for **animation** and **VFX** projects
- _ Executive production must be carried out by **producers registered in the official Catalan and/or Spanish Registry of Film Companies**, that will collect the rebate from the Spanish Tax Authorities

Eligible expenditure:

- _ Creative staff with tax residence in Spain or another Member State of the European Economic Area, with a limit of 100,000€ per person
- _ Expenses derived from the use of technical industries and other suppliers

Maximum rebate limit: 10 million euros

Procedure: the refund must be applied for by the Spanish company, during the month of July of the year after the end of filming. E.g. end of shooting: October 2020 / tax rebate request: July 2021 / Tax rebate refund: within the next six months after the submission of the request.

30% Tax Credit for National Shoots and Coproductions

Spanish productions and international coproductions can gain access to tax credit on Corporation Tax of 30% in the first million euros and 25% for the rest of the expenditure once they have obtained their Spanish nationality and cultural certificates.

_ 50% of the deduction base must correspond to expenses incurred in Spain.

_ In case of a coproduction, the amounts will be determined for each coproducer, according to their respective share-percentage of the coproduction.

Eligible expenditure:

_ The total production cost, including P&A; which cannot exceed 40% of the production cost

Maximum rebate limit: 10M€

******This text briefly summarizes the highlights of the Spanish Tax Incentives. It is strongly advised to take any accounting, legal or investment decisions upon further consultation with legal advisors and / or a local production company that can assess your production in deeper detail. We recommend you read the full text of [Article 36 Law 27/2014](#) dated the 27th of November, on Corporation Tax. Rebates for investments in film and series audiovisual productions, live performances and musical shows. (Translation [is available here](#))

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