GOBIERNO
DE ESPAÑA

TAX INCENTIVES

FOR THE AUDIO-VISUAL SECTOR

IN SPAIN



#Spain
AVSHub



Incentives for National Audio-Visual Productions

State Tax Incentives (art. 36.1 of Law 27/2014)

GOBIERNO DE ESPAÑA

Deduction amount	**30 %** of the **first base million** of the deduction, and **25 %** of the **excess** of this amount.
Maximum deduction limit	The amount of this deduction **must not exceed 20 million euros and, in the case of audio-visual series, 10 million euros per episode**. The amount of this deduction, along with the rest of the aid received, must not exceed 50 percent of the production cost. This limit, however, will be raised to: ✓ **85 %** for **shorts films**. ✓ **80 %** for: • Productions directed by a **newcomer, whose budget does not exceed 1,500,000 euros**. • Productions shot entirely in one of the **co-official languages**. • Productions exclusively directed by **persons with a degree of disability** of or above 33 %. ✓ **75 %:** • Productions **made exclusively by female directors**. • Productions of **special cultural and artistic value** that need exceptional financing support. • Documentaries. • **Animation works** whose production budget does not exceed 2,500,000 euros. ✓ **60 %** : • **Cross-border productions** financed by more than one EU member State with the participation of producers from more than one member State. • **International co-productions** with Ibero-American countries.



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Deduction base	This will be composed of the **total production cost**, as well as the **expenses of obtaining copies** and the **advertising** and **promotion costs borne by the producer** up to the limit for both amounting to **40 %** of the production cost. At least 50% of the deduction base must correspond to expenses incurred within Spanish territory. The deduction base will be reduced by the amount of the subsidies received to finance those investments generating the right to deduction.
Requirements for deduction entitlement	• That the production obtain the corresponding **nationality certificate** and the **certificate accrediting its cultural character.** • That a new copy production in perfect condition be delivered to the Spanish Film Library or to the film library corresponding to each Autonomous Community.
Deduction for participating in the financing of works	Entitlement to deduction will also extend to those entities financing the production of Spanish audio-visual works, whenever financing is contributed to cover all or part of the production costs without acquiring intellectual property or other rights regarding the results of the works, the property of which must, in all cases, correspond to the production company.
Territorial scope	Applicable in all the Autonomous Communities (ACs) with a common tax system.

Incentives for National Audio-Visual Productions

Canary Islands and Autonomous Territories

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Basque Country (Euskadi)

Bizkaia: For more info. **click here.**
Gipuzkoa. For more info. **click here**.
Araba. For more info. **click here**.

Chartered Community of Navarre (Nafarroako Foru Komunitatea)

For more information, click here:

Canarias

- ✓ **Deduction amount:** The deduction amounts to 54% of the first million euros and 45% of the excess, if any, of this amount.

This deduction, along with the rest of the aid for the same production, must not exceed 50% of the production cost.





Incentives for Foreign Audio-Visual Productions

State Tax Incentives (art. 36.2 of Law 27/2014)

GOBIERNO DE ESPAÑA

Deduction amount	**30%** of the **first base million** of the deduction, and **25 %** of the **excess** of this amount.
Maximum deduction limit	**20 million euros** for each audio-visual production and, in the case of audio-visual series, **10 million euros per episode**. The amount of this deduction, along with the rest of the aid received, must not exceed **50 %** of the production cost.
Deduction base	Expenses incurred within Spanish territory, amounting to at least 1 million euros, which bear directly on the production of the work: • **Creative personnel costs**, as long as the persons involved are tax residents in Spain or in another State of the European Economic Area. • **Expenses from using technical industries and other suppliers.**



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Specialties for deduction entitlement	• **Animation productions:** the expenses incurred within Spanish territory must be of at least 200,000 euros. • **Visual effects services:** Should the producer be in charge of performing visual effects services and the expenses incurred within Spanish territory be of less than 1 million euros, the deduction will amount to **30%**. The amount of this deduction may not exceed the amount established in the Community regulations regarding de minimis aid.
Requirements for deduction entitlement	• That the production obtain the corresponding **certificate accrediting its cultural character**. • That the end credits of the production include a **specific reference to its having benefitted from the tax incentive**; to the collaboration, if applicable, of the Government of Spain, the Autonomous Communities, the Film Commissions or the Film Offices. • That the rights holders authorise the use of the title of the work and of graphic and audio-visual press material expressly including specific filming locations or any other production process carried out in Spain
Territorial scope	Applicable in all the Autonomous Communities (ACs) with a common tax system.