



# GRAN CANARIA

film commission

A great natural film set

## 50-45% TAX REBATE FOR INTERNATIONAL PRODUCTIONS

For the local service company to carry out the foreign production, like films and TV series, live action, animation or documentaries:

- 50% for the first €1 million of eligible expenditure and 45% for the remainder.
- The productions that qualify for this deduction, must have a minimum budget of 2M€.
- Minimum investment of €1 million on eligible expenses in the Canaries, except for animation and post-production which must be at least €200,000.
- Expenses on the creative crew (with tax residency in any EU country) up to €100.000 per person.
- Expenses on technical industries and other suppliers (expenses to be incurred in the Canary Islands regardless of the supplier's nationality).
- Maximum deduction of €18 million\*.
- The production company supplying local service must be tax resident in the Canaries.

\*Pending publication via subsequent legislative amendments



Father of four (2018)



© By Paramount Pictures Allied (2016)



Palmeras en la nieve (2015)



Los últimos de Filipinas (2016)

## 50% - 45% TAX CREDIT FOR SPANISH PRODUCTIONS AND CO-PRODUCTIONS

Direct deduction for feature films and TV series (live action, animation and documentary):

- 50% for the first million € invested in the production, and the 45% of the remaining amount invested.
- A maximum deduction of €18 million\* on each production.
- Producers' and investors' tax address must be in the Canary Islands.

Requirements:

- The Spanish Nationality Film Certificate issued by the ICAA (Spanish Film and Audiovisual Arts Institute).
- The Canary Islands Audiovisual Production Certificate.

\*Pending publication via subsequent legislative amendments





## CONTACT

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## WHY CHOOSE GRAN CANARIA?

Gran Canaria is clearly one of the best places in Europe to film for many reasons, which include its superb tax advantages for audiovisual productions, its exceptional weather with an average annual temperature of 22°C (72°F), its unique variety of locations, often described as a “Miniature Continent” but also for its advanced communications, road infrastructure and excellent air connections with experienced and qualified professionals in the audiovisual industry.



At all stages of production we offer stable support and assistance services:

- Free advice regarding locations and permits.
- Meetings with local producers and other professionals.
- Contact with all public bodies.

