



GRAN CANARIA

film commission

A great natural film set



Gran Canaria, Why?

- A great natural film set.
- A Paradise of filming locations.
- Superb **tax benefits** for audiovisual productions.
- Experienced and qualified crew.

An island... full of possibilities

Connectivity

Connected to major european cities (132 destinations).

1st Airport of the Canary Islands and 5th of Spain. More than **13,6 million passengers** per year.



2h 30'

Madrid or
Barcelona



4h

Germany, France
or the UK



6h

Norway, Sweden
or Poland

Key facts

Las Palmas de Gran Canaria	385.000 population
Gran Canaria	847.000 population
Currency	Euro (€)
Language	Spanish
Time Zone	GMT 0
Land area	1.560 km ²
Km of coastline	236 km
Number of beaches	120

The best weather in the world

- Average **temperature of 22°C** (72°F) year-round.
- Superb light quality, boasting **4800 hours of daylight** per year.
- Make the most of your shooting days.



A Wide Range of Accommodation

First touristic region in Europe.

Tipo	Establecimientos	Plazas
Hotels 5★ and GL ★★★★★	14	8.937
Hotels 4★	53	24.969
Hotels 3★	49	20.036
Large range of apartments		> 90.000

A huge range of hotels and resorts ensuring a peaceful rest and security for the crew and the most demanding film stars

A Paradise of Filming Locations

An island full of contrasts...
A Miniature Continent...

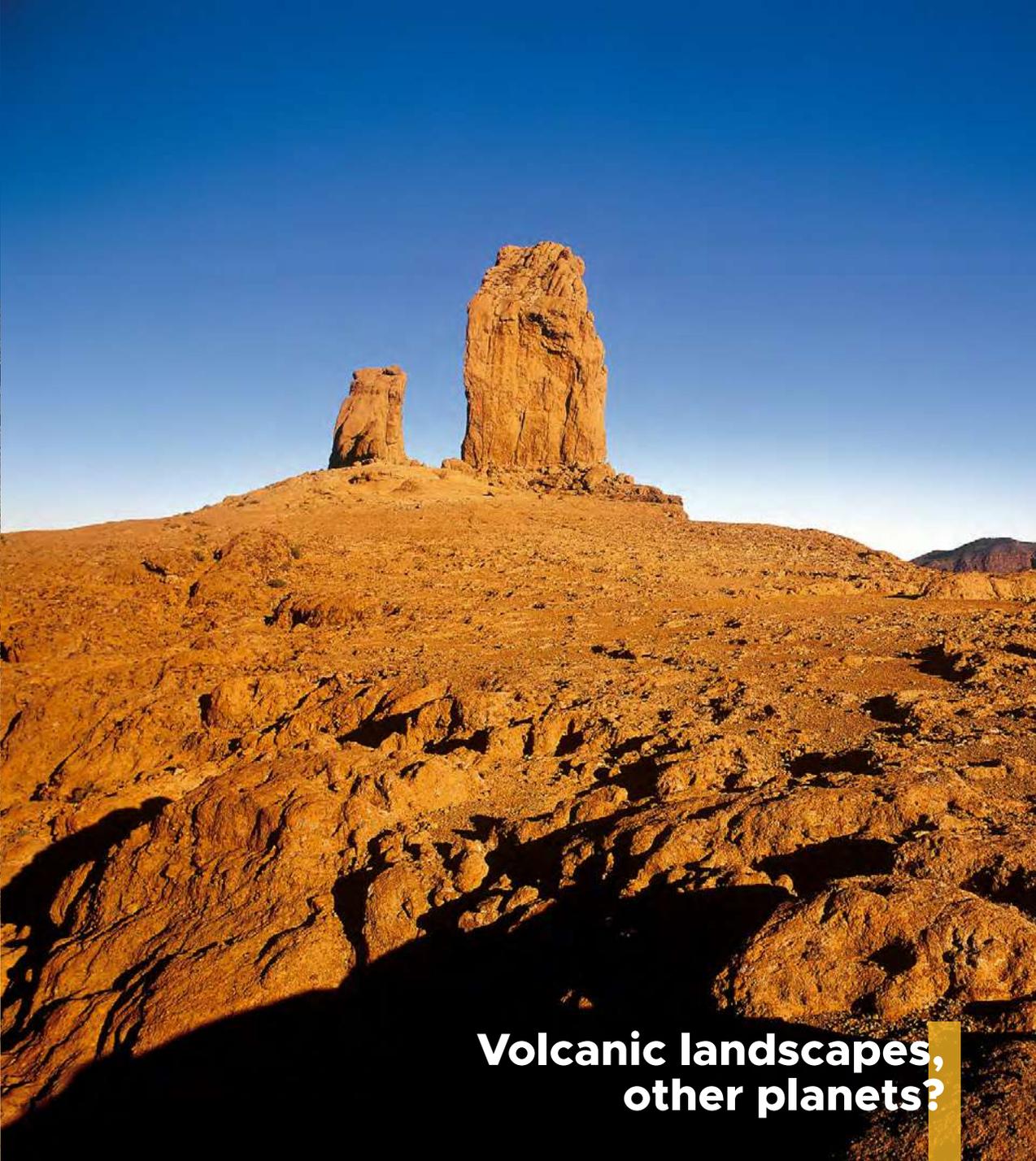
You will be surprised to see how close all the locations are



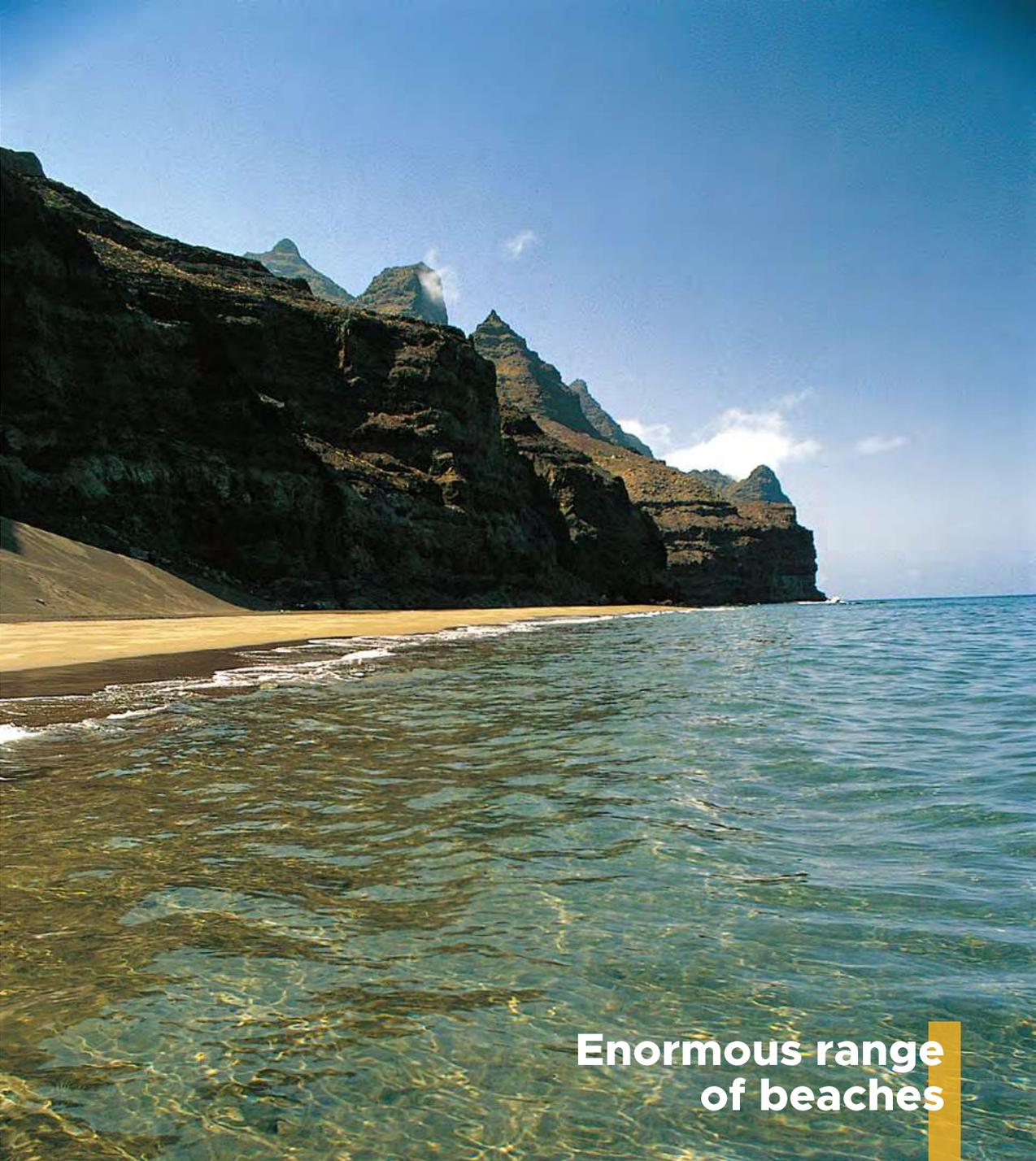
**Arid Landscapes
and Deserts**



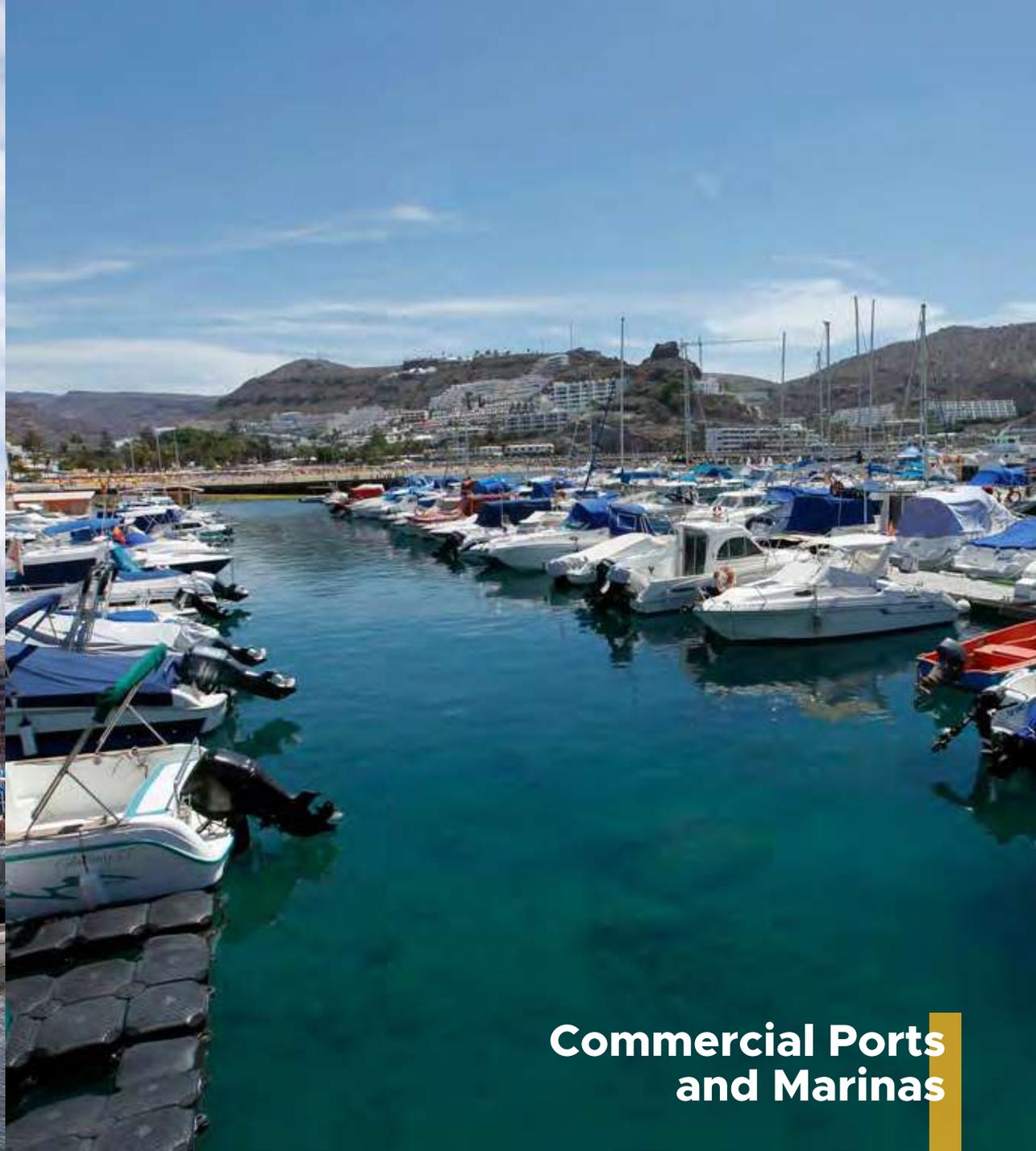
Forests



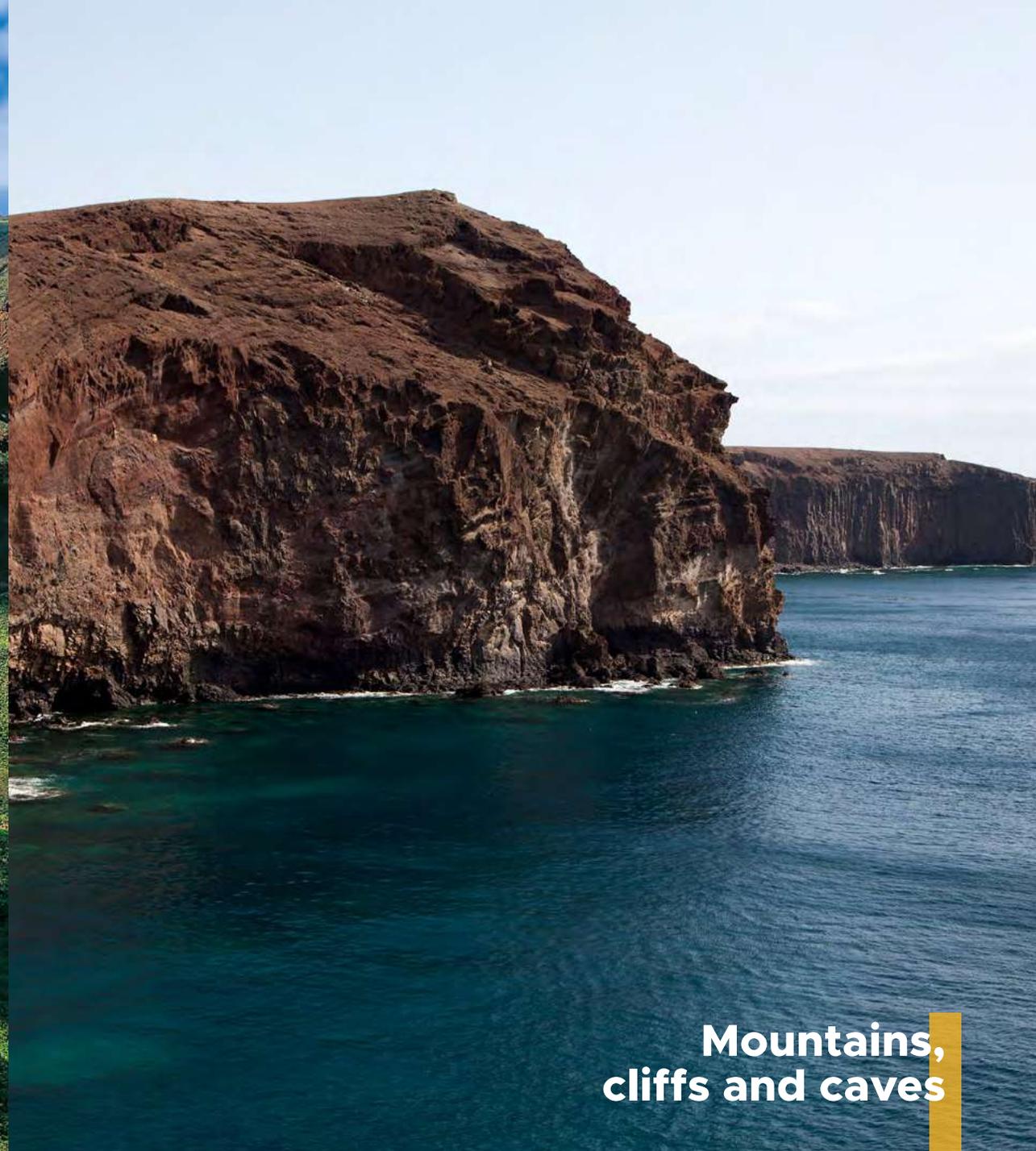
**Volcanic landscapes,
other planets?**



**Enormous range
of beaches**



**Commercial Ports
and Marinas**



**Mountains,
cliffs and caves**



Roads



Rural
environments



Quaint and Colonial villages



**Cosmopolitan cities
and industrial areas**

Tax Benefits

50-45%

Tax Credit

*Spanish productions
and coproductions*

50-45%

Tax Rebate

International productions

0-7%

IGIC (VAT)

4%

**Corporate
Tax (ZEC)**

RIC

Canary Islands
Investment Reserve

▶ 50-45%

Tax Rebate for foreign productions*

- Feature films and TV series: live action, animation and documentaries.
- A 50% deduction on the first million € and a 45% on the rest of eligible expenditure in the Canary Islands for the company to carry out the foreign production.
- The production company supplying local service must be a tax resident in the Canary Islands.
- The productions must have a minimum global budget of €2 million.
- The eligible expenditure incurred in the Canary Islands must be at least €1 million except for animation and post-production which must be at least €200,000.
- Expenses on the creative crew (with tax residency in Spain or any EU country) rise to a maximum of €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 per production.

* Art.36.1 of Law 27/2014, 27 of November, on [Corporate Income Tax](#). Law 3/2017, 27 of June, on [Presupuestos Generales del Estado para el año 2017](#) and RD-Law 15/2014 19 of December, amending the [Canary Islands Economic and Tax Regime](#). [Spanish Royal Decree-Law 17/2020 of 5 May](#)

** Pending publication via subsequent legislative amendments.

► Eligible expenses incurred in the Canary Islands

- Expenses related to the **Creative Crew** include payment to the director, scriptwriter, DoP, music composer, actors and other artists, chief editor, art director, sound manager, costume designer and key make-up and hair artists.
- Expenses related to **suppliers and technical industries**: executive producer, line producer and production assistant, assistant directors, stage-manager, script supervisor, casting crew and casting director.
- Expenses related to **set construction, costume department and Hair and Make-up**. Camera, lighting and sound crews.
- **Post-production**: Equipment and technicians. Dubbing, copies, promotion and publicity.

New!

*Zero rate Canary Islands General Indirect Tax (IGIC)**

* Order 2560 of 23 may 2017 for audiovisual productions

► 50-45%

Tax Credit for Spanish productions and Co-productions*

For feature films, short films and TV series of live action, animation and documentaries.

- A 50% allowance for the first million € and a 45% deduction for the rest of the budget.
- Producers' and investors' tax address must be in the Canary Islands.
- At least a 50% of the production must be carried out in Spain.
- A maximum deduction of €18 million** on each production
- To Obtain the Spanish Nationality Film Certificate issued by the ICAA (Spanish Film and Audiovisual Arts Institute), the confirmation of cultural nature and the **Canarian Certificate of Audiovisual Production.**

* Art.36.2 of Law 27/2014, 27 of november, on [Corporate Income Tax](#). Law 3/2017, 27 of june, on [General State Budget](#) and Royal Decree-Law 15/2014, 19 of december, amending the [Islands Economic and Tax Regime](#).

** (**) Pending publication via subsequent legislative amendments.

** Requirements of the *Canarian Certificate of Audiovisual Production*

- Spanish Nationality Film Certificate
- The production company must be based in the Canary Islands and entered in the Canary Islands Register of Audiovisual Companies
- In the case of a co-production, the Canary producer's amount must be higher than a 20% of the total cost of the Audiovisual Work.
- Minimum shooting time in the Canary Islands:
 - For **live action** feature films: Between 11 and 18 days, depending on the total budget (< 2M€ > 8M€).
Exception: Only 9 days, if 15% of the total budget is certified as post-production costs in the Canary Islands.
 - For **TV series**: 20% of the shooting time for a season.
Exception: Only 15% of the time for a season, if 15% of the total budget is certified as post-production costs in the Canary Islands.
 - For **animation** productions: Between 15 – 20%, depending on the budget (> €5M < €5M).
The rendering work cannot exceed 20% of the total production time.
- Hiring local professionals with tax residence in the Canary Islands
 - For live action feature films and TV series: 1 creative + 9 technicians of 5 different departments.
 - For animation productions: Studio coordinator or the animation lead, or the senior animator or the voice artist for the main character or supporting role.

ZEC

Canary Islands Special Zone

Tax Advantages

FRANCE	36,1%
BELGIUM	34%
SPAIN	30%
GERMANY	29,8%
ITALY	27,5%
GREECE	26%
PORTUGAL	25%
NETHERLANDS	25%
DENMARK	25%
FINLAND	24,5%
AVERAGE IN EUROPE	23%
UK	23%
POLAND	19%
GRAN CANARIA	4%

**A Corporation Tax
of only**

4%

**Low Taxation on
indirect taxes**

0-7% IGIC

Compatibilidad con las deducciones fiscales

50-45%

a producciones audiovisuales

► ZEC Requirements:

- Starting a new company in Gran Canaria.
- Investment of a minimum of **€100,000 in tangible/intangible fixed assets** within a period of two years from the registration of the ZEC company (flexible amount according to employment volume).
- Creation of at least **five jobs in the first six months** of activity, maintaining this annual average during the entire term of the ZEC company.
- At least **one of the administrators must be tax resident** in the Canary Islands.
- The activity must be authorized by the ZEC (including the audiovisual industry and ICT).

An Experienced and qualified Crew

A booming audiovisual sector and an excellent crew with proved experience at your service at very competitive prices.

- Film, TV and Advertisement Production Companies.
- Production Companies providing Services.
- Professional Equipment Rental.
- Actors and extras Agencies.
- Post-production companies.
- Facilities for interior shootings.
- Special Services: catering, stunts, rent-a-car, security services, legal advice, etc.
- Film Commission Services: free advice, support and institutional confidence to producers.



Produced in Gran Canaria



Allied (2016)



Durante la Tormenta (2018)



The Witcher (2019)



Palmeras en la nieve (2015)

Produced in Gran Canaria



Fast & Furious 6 (2013)



Black Mirror (2016)



Red Avispa (2019)



4 Latas (2019)

Produced in Gran Canaria



**Father of four in
the sun (2018)**



Blackwood (2018)



La sala (2019)



Paradise Hills (2019)







Infrastructures supporting the Audiovisual sector



Pasarela Building
Space for Digital
Content Companies



Filming Studios
(1.800m² y 1.200m²)
Under construction, operating in 2021

A safe destination

- University Hospital.
- Universities.
- Port of Las Palmas.
- Security.





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www.grancanariafilm.com



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