



GRAN CANARIA

film commission



Gran Canaria, Why?

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

An aerial photograph of Gran Canaria, showing a vast landscape of rugged mountains and valleys. A thick layer of white fog or low clouds fills the valleys, creating a dramatic and ethereal atmosphere. The mountains are covered in sparse vegetation, and some small settlements are visible in the lower parts of the image. The sky is a clear, deep blue.

An island... full of possibilities

Conectivity

Connected to major european cities (132 destinations).

1st Airport of the Canary Islands and 5th of Spain. More than **12,5 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 **4,800 hours of daylight** per year.
- Make the most of your shooting days.



A wide range of Accommodation

First touristic region in Europe.

Type	Hotels	Beds
Hotels 5★ and GL ★★★★★	14	9.506
Hotels 4★	73	35.887
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...

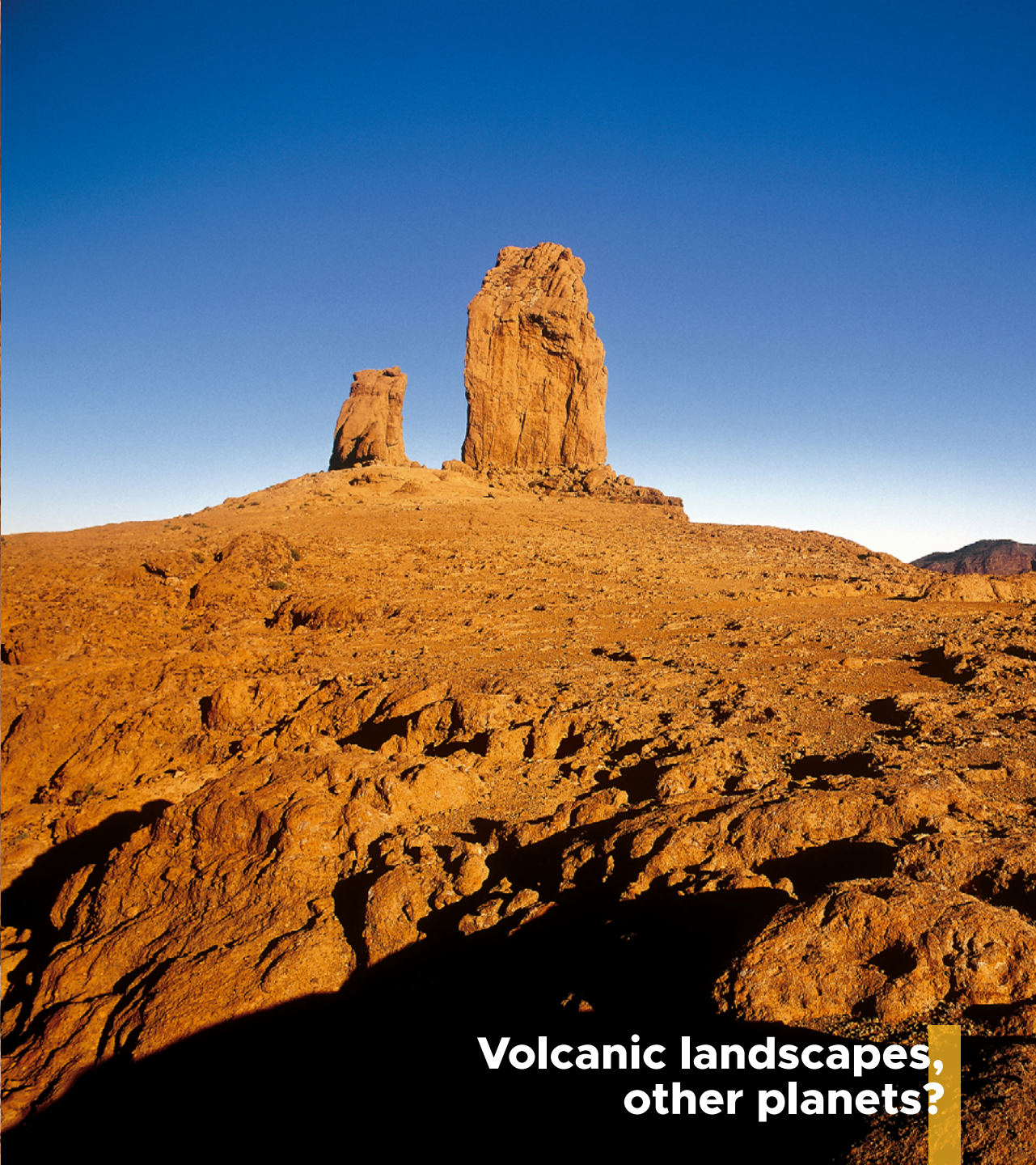
You will be surprised to see how close all the locations are!



**Arid Landscapes
and Deserts**



Forests



**Volcanic landscapes,
other planets?**



**Enormous range
of beaches**



Commercial Ports and Marinas



**Mountains
and cliffs**



Roads



**Rural
environments**



Quaint and Colonial villages



**Cosmopolitan cities
and industrial areas**

Tax Benefits

50¹-45%

Tax Credit

*Spanish productions
and coproductions*

50¹-45%

Tax Rebate

International productions

0-7%

IGIC (VAT)

4%

**Corporate
Tax (ZEC)**

RIC

**Canary Islands
Investment Reserve**

▶ 50¹-45% Tax Rebate for foreign Productions²

Feature, animation or documentary films, motion pictures and TV series.

- A 50%¹ deduction on the first million € and a 45% on the rest of eligible expenditure.
- Local service production company with tax domicile in the Canary Islands.
- The productions must have a minimum global budget of €2M.
- The **eligible expenditure** incurred in the Canary Islands must be at least €1 million, €200.000 for animation.
- **Expenses on the creative crew** (with tax residency in Spain or any EU country).
- Expenses on technical industries and other suppliers (expenses to be incurred in the Canary Islands regardless of the supplier's nationality).
- **Maximum deduction** of €36M for each feature film and €18M per episode in the case of series.

1. Up to 54% on the first million euros, depending on the total budget and the eligible expenditure incurs in the Canary Islands

2. Art. 36.2 of Law 27/2014, 27 of November, on [Corporate Income Tax](#).

► 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. The creative crew needs to have tax residency in any EU country in order to be eligible.
- 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.

▶ 50¹-45%

Tax credit for Spanish productions and Co-productions²

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

- A 50%¹ allowance for the first million € and a 45% deduction for the rest of the budget.
- Production companies whose tax residence is in the Canary Islands or taxpayers who participate in the financing of the audiovisual work.
- At least a 50% of the production must be carried out in Spain.
- A maximum deduction of €36M for each feature film and €18M per episode in the case of series.
- 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***

1. Up to 54% of the first million, depending on the type of production and the intensity of the public aids.

2. Art.36.1 of Law 27/2014, 27 of November, on [Corporate Income Tax](#).

* Requirements of the *Canarian Certificate of Audiovisual Production*

- Spanish Nationality Film Certificate
- The production company must be registered in 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 production
- Minimum shooting time in the Canary Islands:
 - For **live action** feature films: 11 to 18 days, depending on the total budget (< 2M€ > 8M€).
Exception: Only 9 days, if 15% of the total budget is spent in post-production costs in the Canary Islands.
 - For **TV series**: 20% of the shooting time for a season.
Exception: Only 15% of the time, if 15% of the total budget is spent for post-production 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 animation lead, or senior animator or voice artist.

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%



► 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).

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



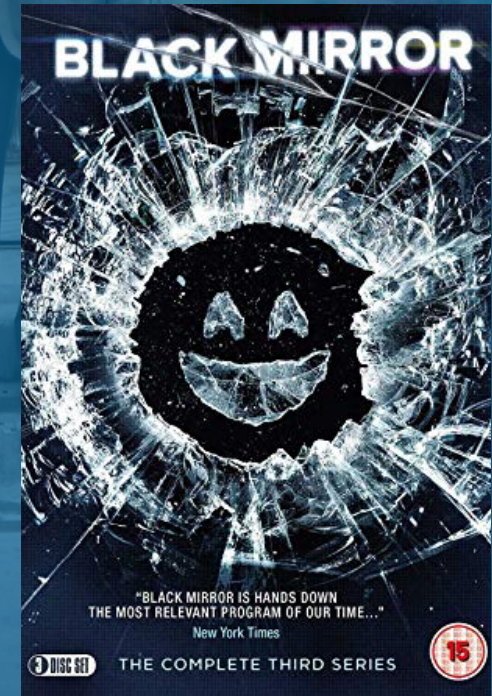
Fast & Furious 6 (2013)



Palmeras en la nieve (2015)



Allied (2016)



Black Mirror (2016)

Produced in Gran Canaria



Red Avispa (2019)



The Witcher (2019)



Peacemaker (2019)



Paradise Hills (2019)

Rodajes en Gran Canaria



The Curse (2022)



Jack Ryan (2022)



The Mother (2023)



Zorro (2023)





Infrastructures supporting the Audiovisual sector



Gran Canaria
Studios



Filming Studios
(1.800m² y 1.200m²)



Pasarela Building
Space for Digital
Content Companies

A safe destination

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





**GRAN
CANARIA**
film commission



spegc
Sociedad de
Promoción Económica

www.grancanariafilm.com

+34 630 647 248

grancanariafilm@spegc.org

Avda. de la Feria nº1 - INFECAR
35012 Las Palmas de Gran Canaria



Fiscal Guide



List of eligible
cost tax rebate



Locations
Gran Canaria



Professional Directory



Gran Canaria
Studios