

# Minority co-production scheme with Spain

As an independent body ascribed to the Secretary of State for Culture which programmes policies are aimed to support the film industry and audiovisual production, the Institute of Cinematography and Audiovisual Arts' (ICAA) main goals are funding, fostering and promoting the international visibility of the Spanish audiovisual works and industry.

## ICAA lines of support for film production

The Institute of Cinematography and Audiovisual Arts offers three different lines of support for film production:

- **General Grants**  
Destined to production companies aiming with their projects for a wider audience and higher budget productions. 1 to 1.4 million euro support per project.
- **Short Film Grants**  
The main goal of this line is to support emerging filmmakers and also a new generation of independent producers.
- **Selective Grants**  
Aimed to support projects with a special cinematographic, cultural or social value, documentaries, experimental films or new or emerging filmmakers. Max. of 800K support per project, 300K for minority co-productions. 5% of the total budget of the line is reserved for minority co-productions.

## Co-producing with Spain

### Financial coproduction

- Co-production project involving one of more contributions limited to a financial contribution may be approved in the frame of the following parameters:
  - The project is able to obtain approval from the country of the majority co-producer. This may be asked once the filming has begun or has been completed but always before requesting the qualification and nationality. Both countries must proceed in the same way and time.
  - Financial contributions may be not less than 10% and not more than 25% of the project's budget.
  - That the co-production contributes to promote the cultural diversity of the film.

### Technical – artistic coproduction

- Request approval of the co-production prior to filming. Spain approves financial co-productions after the start of the filming, but it must be verified that the co-producing countries accept the financial co-production and approve it after filming has started.
- The film must be considered national in both of the co-producing countries.
- Creative and technical staff and service companies must be from the co-producing countries.
- Exceptionally, 15% of the creative staff may be of non-EU nationality or from outside the co-producing countries.
- Percentage participation of each country:
  - Between 20 and 80% of the films budget.
  - Multilateral co-productions between 10 and 70% of the films budget.

It is also necessary to provide documentation, such as proof of the cession of the author on the script, certification of the inscription in the Intellectual Property Registry; script and shooting plan; financial plan / budget; nominal list of creative, artistic and technical crew by nationality; co-production contract, etc.



**General**  
Up to 30%

**Canary Islands**  
Up to 54%\*  
\*UNDER CERTAIN CONDITIONS



## Canary Islands

- Up to 54% (first €1m) 45% (excess local expenditure)
- Hiring a local service company
- CAP: €36m film / €18m per episode

## General

- Up to 30% (first €1m) 25% (excess local expenditure)
- Hiring a Spanish service company
- CAP: €20m film / €10m per episode

- Minimum expenses: Fiction €1m / Animation & VFX €200K
- Rebate: eligible local expenses up to 50% of the project
- Eligible expenses: creative staff (EEA residents), technical staff and other suppliers
- Cultural certificate is required
- Total worldwide production cost equal or above €2m

# National shootings and coproductions

**Biscay**  
35-60%



**Alava**  
30-40% / 25%



**Guipuzcoa**  
35/45%



**Navarra**  
35-40% / 35%



## General tax system

- Up to 30% (first €1m) / 25% (excess local expenditure)
- Deduction: production cost + P&A up to 40% of the project
- 50% of deduction has to be local expenditure
- Deduction will depend on the respective share in co-productions

## Coproductions in Spain

- 256 Feature film co-productions
- In the last years 5
- 2.6m Average budget
- Deduction will depend on the respective share in co-productions

## More info about:

- Cultural certificate
- Requirements
- Agreements



In collaboration with

