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## TAX INCENTIVES FOR INVESTING IN FILM PRODUCTIONS | COMPARISON OF HISTORICAL TERRITORIES

		ÁLAVA	BIZKAIA	GIPUZKOA		
CHARACTERISTICS	Tax Credit (TC)	<b>30%</b> deduction <b>40%</b> if Basque is the original language	<b>30%</b> deduction	<b>30%</b> deduction, <b>40%</b> if Basque is the original language (production cost must not exceed <b>60%)</b>		
	Tax Rebate (TR)	<b>25%</b> deduction for costs incurred in the Basque Autonomous Community	-	<b>25%</b> deduction (with a limit of 2.5M of costs incurred in the Basque Autonomous Community)		
	Deduction base	<b>Deduction Base:</b> *Production Cost + Cost of Copies + Advertising and Promotion Costs (up to a limit of 40% of the production cost)		Deduction Base: Production Cost + Cost of Copies + Advertising and Promotion Costs (limit of <b>40%</b> of the production cost)		
LIMIT 1	Maximum amount	Maximum deduction (TC & TR): <b>2.5 million euros</b>	No maximum amount	Maximum deduction (TC & TR): <b>2.5 million euros</b>		
LIMIT 2	Territorial regime	TC: <b>50%</b> of the deduction base must correspond to costs incurred in the Basque Autonomous Community and for a minimum of 2 weeks of filming in the Basque Autonomous Community TR: Minimum expenditure in Álava of 500,000 euros	No territorial obligation	At least <b>50%</b> of the deduction base for costs incurred in the Basque Autonomous Community. Additional requirements of Basque technical/artistic involvement		
LIMIT 3	Allocation of tax loss carry- forwards and tax deductions in economic interest groupings	In Álava limited to multiplying the paid-up contribution <b>by 1</b>	The amount of paid-up contributions by the shareholder to the grouping's capital is limited to being multiplied <b>by 1.2.</b> The excess cannot ever be allocated to shareholders.	The amount of paid-up contributions by the shareholder to the grouping's capital is limited to being multiplied <b>by 1.2</b> . The excess cannot ever be allocated to shareholders.		
LIMIT 4	Other grants	Deduction + grants must not exceed <b>50%</b> of the production costs; <b>60%</b> for cross-border productions	Deduction + grants must not exceed 50% of the production costs; 60% for cross-border productions and no limit for difficult audiovisual works or co-productions with the involvement of countries on the list of the Development Assistance Committee for the Organisation for Economic Co-operation and Development	Deduction + grants must not exceed <b>50%</b> of the production costs. Excluding cross-border productions <b>(60%)</b> . Difficult work and countries that are members of the DAC (no limit).		
Official Gazette of the Historical Territory of Álava						

no. 149. Regional Regulation 25/2019, from 20 December

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