

## **SUMMARY FOR OBTAINING A CULTURAL CERTIFICATE FOR FOREIGN PRODUCTIONS APPLYING FOR INCENTIVE 36.2 OF THE CORPORATE INCOME TAX ACT**

First additional provision. Cultural certificate for applying for tax incentives\*

### **HOW TO APPLY:**

In the case of the **investments referred to in article 36.2** of Spanish Law 27/2014, dated 27 November, the application procedure and the requirements for obtaining the certificate shall be as follows:

- a) The application shall be made on the website of the Ministry of Culture and Sports using the standard model ([sede electrónica](#)), to be presented with the following documentation:
- 1. Explanatory memorandum detailing the work produced or to be produced and justifying its eligibility and suitability with the criteria detailed in the application.**
  - 2. Credits for the production filmed or to be filmed in Spain.**
  - 3. Detailed account of the number of days, dates and locations for filming. In the case of animation, visual effects, postproduction, a preliminary working schedule of times and places where these tasks will be undertaken.**
  - 4. Signed declaration verifying the truthfulness of the information supplied in the above-detailed documents.**
- b) The certificate shall be issued when the application obtains the minimum score required, in accordance with the scoring detailed in the annexe below.

In the area of action of the Instituto de la Cinematografía y de las Artes Audiovisuales (Institute of Film and the Audiovisual Arts), hereinafter ICAA, the resolution by which the cultural certificate is issued or refused shall conclude the administrative proceedings and the interested party shall be notified within a maximum period of one month from the date of the application. After this period, if the resolution has not been notified, it will be understood that the application has been approved.

The corresponding authority of the Directorate-General of ICAA may revoke the cultural certificate issued if it is proven that the titleholder does not fulfil the criteria under which it was issued, whether it be the proceedings for obtaining the certificate of nationality or qualification of the production, when such proceedings are required, or, otherwise, the process of verification of fulfilment of the corresponding obligations to be undertaken.

### **DETAILS OF SCORING ON THE FOLLOWING TWO PAGES**

\* Source: Consolidated text of Order CUD/582/2020, dated 26 June, outlining the regulatory bases for state subsidies for the production of short and feature-length films and regulating the structure of the Administrative Register  
<https://www.boe.es/eli/es/o/2020/06/26/cud582/con>

**Scoring for accreditation of the cultural character of the production applicable for tax incentives regulated in Article 36.2 of Corporate Tax Law 27/2014, date 27 November**

**Real Image**

<b>Real Image Productions (minimum score required: 15)</b>		Maximum Score 35
I. A	Cultural Content	18
A. 1	At least 5 scenes of the production are set in Spain, in another Council of Europe country, in a Spanish-speaking country (hereinafter understood as a country where Spanish is an official language) or in a fantastic, imaginary or undetermined location.	6
A. 2	At least one main character from Spain or another Council of Europe country, a Spanish-speaking country or undetermined nationality.	3
A. 3	At least 2 locations representative of and recognizable as Spain used as a setting for a scene.	4
A. 4	The plot deals with artistic or cultural heritage, social reality or a relevant historical period, or mythical characters or places.	4
A. 5	The story is inspired by or is an adaptation of an existing work of fiction or non-fiction (for instance, a book, comic, film, television program, opera, play, video game).	4
A. 6	Original dialogue recorded mainly in Spanish or in one of the official languages of Spain or of other countries in the European Economic Space.	8
A. 7	A final version of the production is dubbed or subtitled in Spanish or in one of the official languages of Spain.	2
A. 8	Inclusion in the work of Spanish sign language.	1
I B	Development of production work:	9
B 1	Percentage of main filming in Spain per work or chapter.	8
B. 1. 1	At least 50%	8
B. 1. 2	At least 33%	7
B. 1. 3	At least 25%	6
B. 1. 4	At least 15% or a minimum of 2 weeks	5
B.2	At least 50% of Visual Effects (VFX) or Special Effects (SFX) made in Spain	4
B.3	At least 50% of music recording or audio postproduction or image postproduction is made in Spain.	4
B.4	At least 50% of suppliers of technical elements (cameras, lighting, sound, machinery) of the filming in Spain are Spanish.	4
I. C	Citizen of or resident in Spain or in another country in the European Economic Space (when the post is held by several persons, scoring shall be obtained if at least one person fulfils the requirement).	8
C.1	Director.	4
C.2	Scriptwriter.	2
C.3	Composer.	2
C.4	Director of photography.	2
C.5	Executive producer.	1
C.6	Main actor.	4
C.7	At least 50% of the remainder of cast.	2
C.8	Heads of teams (production design, costume design, editing, sound design, visual effects, makeup and hairdressing)	2
C.9	At least 50 % of technical and production cast, in scenes filmed in Spain.	4

**Scoring for accreditation of the cultural character of the production applicable for tax incentives regulated in Article 36.2 of Corporate Tax Law 27/2014, date 27 November**

**ANIMATION AND VISUAL EFFECTS AND POSTPRODUCTION**

<b>Animation and special effects and postproduction (minimum score required: 15)</b>		Maximum Score 35
II. A	Cultural content	18
A. 1	At least 5 scenes of the production are set in Spain, in another Council of Europe country, in a Spanish-speaking country (hereinafter understood as a country where Spanish is an official language) or in a fantastic, imaginary or undetermined location.	6
A. 2	At least one main character from Spain or another Council of Europe country, a Spanish-speaking country or undetermined nationality.	3
A. 3	At least 2 locations representative of and recognizable as Spain used as a setting for a scene.	4
A. 4	The plot deals with artistic or cultural heritage, social reality or a relevant historical period, or mythical characters or places.	4
A. 5	Original dialogue recorded mainly in Spanish on in one of the official languages of Spain or of other countries in the European Economic Space.	8
A. 6	A final version of the production is dubbed or subtitled in Spanish or in one of the official languages of Spain.	2
A. 7	Inclusion in the work of Spanish sign language.	1
II B	Development of production work:	9
B 1	Percentage of costs of design of characters, backdrops, previsualization and animation / visual effects made in Spain, per work or per chapter.	8
B. 1. 2	At least 50%	8
B. 1. 3	At least 33%	7
B. 1. 4	At least 25%	6
B. 1. 5	At least 15%	5
B. 1. 6	At least 10%	4
B.2	At least 50% of music recording or audio postproduction or image postproduction is made in Spain, per work or per chapter.	4
B.3	The audio-description of the audiovisual work is made in Spain.	1
II. C	Citizen of or resident in Spain or in another country in the European Economic Space (when the post is held by several persons, scoring shall be obtained if at least one person fulfils the requirement).	8
C.1	Director.	4
C.2	Scriptwriter.	2
C.3	Composer.	2
C.4	Director of animation; visual effects supervisor; postproduction supervisor; editor of audiovisuals.	2
C.5	Executive producer; company responsible for all or part of production service.	1
C.6	Character designer; animator; modeller; lighting; VFX composer; Foley artist; sound editor; sound mixer.	2
C.7	Head of modelling, layout, lighting, FX, CFX, compositing, or animation and sound teams.	2
C.8	At least 50 % of technical and production cast of scenes made in Spain.	4