



# ASSISTANCE GENERAZINEMA 2022

For more info:  
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## GENERAZINEMA DEVELOPMENT

Assistance for development of **fiction, creative documentary or animation** projects carried out between 1 January 2022 and 31 October 2023.

Total budget allocation:

# €150.000

### CATEGORIES

- >> Fiction or documentary projects (A).
- >> Animation projects (B)

### AIMED AT

Independent producers, including EIGs (Economic Interest Groups) established in Spain and entered in the Register of Cinematographic and Audiovisual Companies of the ICAA.

### ASSISTANCE

Maximum sum of subsidy: **60% of the accepted budget.**

Upper limit: €20,000 for fiction or documentary projects (A); €40,000€ for animation projects (B).



## GENERAZINEMA PRODUCTION

Assistance for the **production of fiction, creative documentary or animation** projects carried out between 1 January 2022 and 31 October 2024.

Total budget allocation:

# €840.965

### CATEGORIES

- >> In budgets above €500,000 (A.1)
- >> in budgets below €500,000 (A.2)
- >> In fiction and documentary projects (B.1)
- >> In animation projects (B.2)

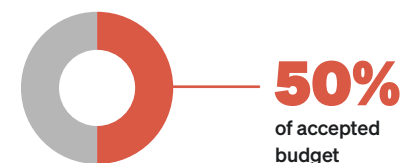
### AIMED AT

Independent producers, including EIGs (Economic Interest Groupings) established in Spain and entered in the Register of Cinematographic and Audiovisual Companies of the ICAA (Institute of Cinematography and Audiovisual Arts).

### ASSISTANCE

Maximum sum of subsidy: **50% of the accepted budget.**

Upper limit: €100,000 (A.1); €60,000 (A.2); €25,000 (B.1); €40,000€ (B.2).



## GENERAZINEMA PROMOTION

Assistance for the **promotion and dissemination of audiovisual works of the audiovisual sector in Navarra.** Carried out between 1 November 2021 and 31 October 2022. Individualised evaluation system.

Total budget allocation:

# €20.000

### ASSISTANCE

Maximum sum of subsidy: **50% of the accepted budget** (upper limit €3,000).



## GENERAZINEMA FESTIVALS

Assistance for the **organisation of festivals and competitions held in Navarra.** Carried out between 1 November 2021 and 31 October 2022.

Total budget allocation:

# €55.000

### ASSISTANCE

Maximum sum of subsidy: **70% of the accepted budget** (upper limit €15,000).



## GENERAZINEMA EXHIBITION

Assistance for **cinematographic programming of cultural interest in both privately and publicly owned movie theaters,** carried out between 1 October 2021 and 30 September 2022.

Total budget allocation:

# €110.000

- >> Private ownership (A)
- >> Public ownership (B)

### ASSISTANCE

Maximum sum of subsidy: **70% of the accepted budget.**

Upper limit: €10,000 in individual movie theatres; €15,000 in cinema complexes (in A) and €10,000 (in B).



# TAX INCENTIVES

Rebate for investment in cinematographic films or other audiovisual works.  
(Regional Law 26/2016 on Corporation Tax in Navarra, article 65).



**Productoras o coproductoras** de producciones españolas de películas cinematográficas y de otras obras audiovisuales de ficción, animación o documental: regulado en el **artículo 65.1**.

## % TAX REBATE

**General:** 35% of the basis of assessment.

**Special:** 40% on the first million of the basis of assessment, in the following cases: Productions whose **only original version is in Basque**; are made exclusively by **women directors**; are **documentaries or animation films**; are headed by a person who has **not directed or co-directed** any cinematographic feature film or audiovisual series of fiction, animation or documentary.

## LIMITS AND REQUIREMENTS

Maximum sum of the rebate:  
5 million euros.

The expenses in the territory of Navarra should reach 40% of the investment.

If the expenditure percentage is lower, the basis of assessment will be calculated by dividing the expenses made in the territory of Navarra by 0.4.

## NEW PROCEDURE FOR RECOGNITION OF INVESTMENT:

Conducted by the Directorate-General of Culture of the Government of Navarra, under Regional Order 69/2021 of 7 May 2021.



**Services** for the production of cinematographic films or audiovisual works, either national or international, that have a certificate to accredit their cultural nature: regulated in **Article 65.2**.

## % TAX REBATE

**General:** 35% of expenditure made in the territory of Navarra.

## LIMITS AND REQUIREMENTS

The basis of assessment may not exceed 80 per cent of the total cost of the production.

Maximum sum of the rebate: 5 million euros.

This rebate is not applicable when the producer receiving the services applies the rebate established in Article 65.1.

**Minimum of one week's filming in interior or exterior locations in Navarra.**



**Payers** of Corporation Tax or Non-resident Income Tax, that participate in the financing of specific productions of cinematographic films and other audiovisual works of fiction, animation or documentary: regulated in **Article 65 bis**.

## TAX REBATE

The taxpayer who participates in the funding will be entitled to accredit the rebate envisaged for producers in Article 65.1, with a ceiling resulting from multiplying the sum of the sums paid out for the financing of the audiovisual work by 1.25.

## LIMITS AND REQUIREMENTS

Not applicable when the taxpayer is linked to the producer.

Signing of a financing contract between the the producer and the taxpayer.

Taxpayers may not acquire intellectual property or kinds of rights regarding the results of the production.

The sum of the rebate and other assistance may not exceed 50% of the cost of production.  
This limit can reach 80% in some cases.

For more info:  
[www.culturana Navarra.es/es/informacion-general](http://www.culturana Navarra.es/es/informacion-general)  
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