



Navarra Animation

NAVARRA
FILM
INDUSTRY

Gobierno
de Navarra



Nafarroako
Gobernua



NAVARRA
FILM
COMMISSION

n300

CLAVNA

NAPAR



NAVARRA
FILM
 INDUSTRY

Navarra Film Industry is a platform for the diffusion of audiovisual activity in Navarra, promoted by:

Clavna (Cluster Audiovisual de Navarra), Napar, Navarra Film Commission/NICDO and Government of Navarra.

www.navarrafilindustry.com

Gobierno de Navarra  Nafarroako Gobernua

AGENDA 2030

NAVARRA FILM COMMISSION 

CLAVNA Cluster Audiovisual de Navarra

NAPAR INSTITUCIÓN EDUCATIVA NAVARRA PRODUCCIÓN AUDIOVISUAL NAVARRA

The Government of Navarra, through different departments – Economy, Finance, Culture and Innovation– and public companies –SODENA and NICDO–, is committed to the growth of the emerging animation industry. Under the mark of **Navarra Film Industry** –driven by the Government of Navarra, altogether with public and private agents of the audiovisual sector such as Clavna (Audiovisual Cluster of Navarra), Napar and Navarra Film Commission–, **Navarra Animation** was created, aimed at bringing together and giving visibility to all the information related to the animation industry in Navarra.

Together we work to **show the vitality and diversity** of the audiovisual industry in Navarra. We invite you to discover it.

In this line-up you will find information about the animation films that have received **Generazinema development or production grants** from the Department of Culture and Sports of the Government of Navarra, as well as the **animation projects** that have been produced in our territory with the support of the attractive tax incentives for film and audiovisual production.

www.navarrafilindustry.com



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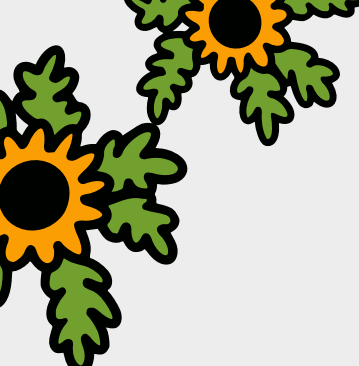
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01

NAVARRA
ANIMATION FILMS



PREMIERED

Another day of life

GENRE - Drama. Historical. 70's

LENGTH - 85 min

TÉCNICA - Animation 3D CGI

FORMAT - HD

ORIGINAL LANGUAGE - English

SUBTITLES- Spanish, French, English, German, Portuguese, Basque

DIRECTORES - Raúl de la Fuente, Damian Nenow

SCRIPTWRITERS - Raúl de la Fuente, Niall Johnson, Amaia Remírez, David Weber

EXECUTIVE PRODUCERS - Jaroslaw Sawko, Amaia Remírez

PRODUCTION / DISTRIBUTION -

Kanaki Films, Platige Image, Walking the Dog, Wüste Film, Puppetworks

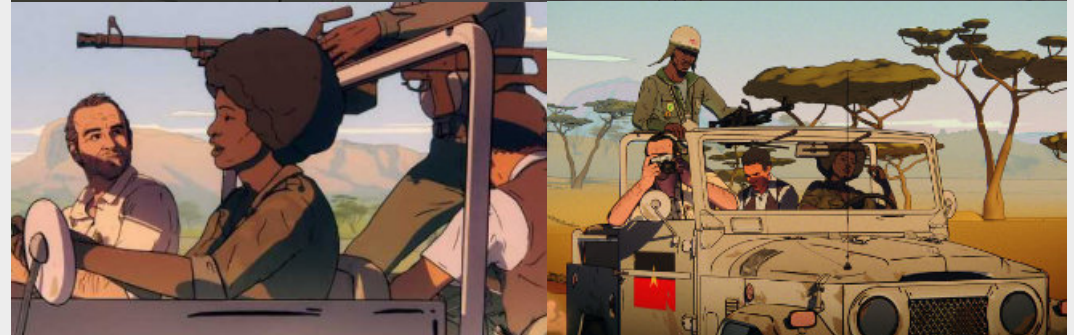
CONTACT -

Amaia Remírez

amaia@kanakifilms.com

SYNOPSIS

Another day of life is a 3D animated feature film for adult audiences based on a well-known book by the legendary writer and war reporter, Ryszard Kapuscinski. It tells the desperate chronicle of a human being at the end of his rope, struggling to survive and to inform the world of the final battle between the United States and the USSR for the control of Africa.



IN PRODUCTION

Cafunè

GENRE - Drama. Human rights

LENGTH - 8 min

TECHNIQUE - Animation 2D

FORMAT - DCP 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English, basque

DIRECTORS - Lorena Ares, Carlos F.de Vigo

SCRIPTWRITERS - Lorena Ares, Carlos F. de Vigo

EXECUTIVE PRODUCER - Carlos F. de Vigo, Carlos Zotes, Mintxo Díaz, Lorena Ares, Damián Perea, Raquel Camacho

PRODUCTION / DISTRIBUTION -

New Gravity Laws SL, White Leaf Producciones SL, Damián Perea Producciones

CONTACT -

Carlos F. de Vigo

carlosfdevigo@gmail.com

SYNOPSIS

Alma, a lonely girl, plays in the pool with her favorite doll. A ball hits her and the doll slips away, sinking quickly into the water. Alma tries to get it back but she loses her balance and falls into the pool, taking her back to the tragic night in which the refugee boat she was traveling in sank. Luna's hand, a young volunteer, leads Alma back in the pool, hugs and reassures her already out of the water. Luna, assuming the role of her mother, will help her regain confidence.



IN DEVELOPMENT

DinoGames Adventures in the Metaverse

GENRE - Fantasy. Comedy. Adventure

LENGTH - 81 min

TECHNIQUE - Animation 3D CGI

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English, basque

DIRECTORS - Lorena Ares, Carlos F. de Vigo

SCRIPTWRITERS - Ángel de la Cruz, Beatriz Iso Soto, Amaia Ruiz, Carlos F. de Vigo, Lorena Ares, Todd Edwards, Timothy Hooten

EXECUTIVE PRODUCER - Carlos F. de Vigo, Fabrice Delville, Mintxo Díaz, Lorena Ares, Daniel Zimmermann

PRODUCTION / DISTRIBUTION -

Dr. Platypus & Ms. Wombat, Beside productions /
Distribución TBD

CONTACT -

Carlos F. de Vigo
carlosfdevigo@gmail.com

SYNOPSIS

The siblings Codi and Vera are teleported to the Metaverse of DinoGames with their group of friends. They will have to work as a team with their DinoPets to defeat the villain PinkOlak and discover that what looked like a video game is nothing more than a new universe.



PREMIERED

Dogtanian, and the Three Muskehounds

GENRE - Adventures

LENGTH - 90 min

TECHNIQUE - Animation 3D CGI

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English

DIRECTOR - Toni García

SCRIPTWRITER - Claudio Biern Boyd

EXECUTIVE PRODUCER - Claudio Biern Boyd

PRODUCTION / DISTRIBUTION -

Apolo Films / A Contracorriente Films

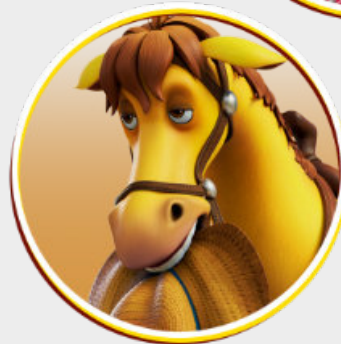
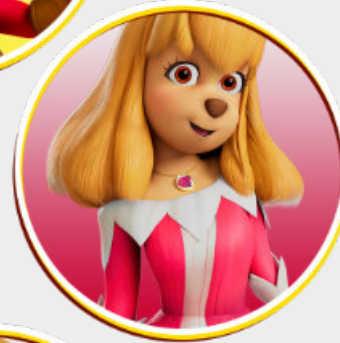
CONTACT -

Toni Garcia

production@polofilms.es

SYNOPSIS

Dogtanian is an impulsive and idealistic young man who lives with his parents in a small village in Gascony. His only goal in life: to become like his father, a King's Muskehound - one for all and all for one!



IN DEVELOPMENT

Evolution

GENRE - Adventures, comedy

LENGTH - 90 min

TECHNIQUE - Animation 3D CGI

FORMAT - Digital

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English dubbed version available

DIRECTOR - Julio Soto Gúrpide

SCRIPTWRITER - Miguel Morán, Adela Gutiérrez, Julio Soto, José Tatay

EXECUTIVE PRODUCER - Adriana Malfatti Chen

PRODUCTION / DISTRIBUTION -

The Thinklab Media

CONTACT -

The Thinklab Media

info@thethinklab.com

SYNOPSIS

When an alien substance mixes Zoe's DNA with her exotic pets, an incredible team of intelligent animals will emerge, led by a wild girl.



IN DEVELOPMENT

I wish

GENRE -Adventures. Comedy. Coming of age, friendship.

LENGTH - 90 min

TECHNIQUE - Scenery + animation 3D CGI

FORMAT - 4K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - n/a

DIRECTOR - Quim Torrents

SCRIPTWRITER - César Cabañas

EXECUTIVE PRODUCER - César Cabañas

PRODUCTION / DISTRIBUTION - deMiranda Studio

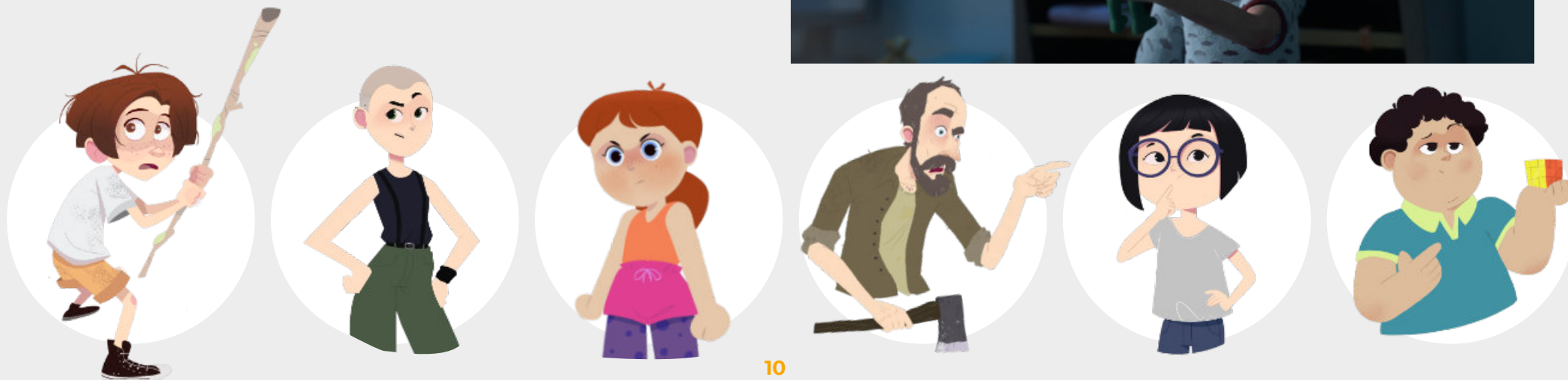
CONTACT -

César Cabañas

cesar@demirandastudio.com

SYNOPSIS

Mary thinks she's smarter than anyone else, but when part of a space station crashes into the small town of Littleton and traps her and seven other children in a "time bubble", she'll have to learn a few things if she wants to get out of it alive.



PREMIERED

Inspector Sun

GENRE - Thriller, comedy

LENGTH - 85 min

TECHNIQUE - Animation 3D CGI

FORMAT - Digital

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English

DIRECTOR - Julio Soto Gúrpide

SCRIPTWRITER - Rocco Pucillo

EXECUTIVE PRODUCER - Adriana Malfatti Chen

PRODUCTION / DISTRIBUTION -

The Thinklab Media, Gordon Box, AIE / Tripictures (España),

Sales Agent: Kapers Animation (International)

CONTACT -

The Thinklab Media

info@thethinklab.com

SYNOPSIS

Shanghai, 1934. In an insect world parallel to that of humans, veteran Inspector Sun, a lone spider, leads his last mission against his archenemy Red Lobster before embarking on a well-deserved retirement. His vacation aboard a Pan Am clipper plane between Shanghai and San Francisco comes to an abrupt end when the millionaire Dr. Spindelthorp is found murdered. What begins as a routine case for Sun, will ultimately decide the fate of humanity...



FINISHED

It dawns the longest night

GENRE - Drama, Fantasy

LENGTH - 9 min

TECHNIQUE - Animation 2D

FORMAT - 2K Cinema

ORIGINAL LANGUAGE - Spanish, english

SUBTITLES - Spanish, english, basque

DIRECTORS - Lorena Ares, Carlos F.de Vigo

SCRIPTWRITERS - Lorena Ares, Carlos F.de Vigo

EXECUTIVE PRODUCER - Mintxo Díaz, Lorena Ares, Damián Perea, Raquel Camacho

PRODUCTION / DISTRIBUTION -

Dr. Platypus & Ms. Wombat, Arquetipo Comunicación, Damián Perea Producciones / Selected Films

CONTACT -

Mintxo Díaz Pereda, Lorena Ares

manudiazpereda@gmail.com; lorenares@gmail.com

SYNOPSIS

The 4 horsemen of the Apocalypse, Death, Famine, Pestilence and War, meet to review the state of humanity and discuss strategies for the future. A weak and dying Death, receives his companions with the intention of convincing them to torment humans less, because so much death is consuming him.



IN DEVELOPMENT

Moonbeam

GENRE - Adventures. Comedy. Musical

LENGTH - 80 min

TECHNIQUE - Animación 3D CGI

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - n/a

DIRECTORS - Lorena Ares, Carlos F.de Vigo

SCRIPTWRITER - Celia González Blanco

EXECUTIVE PRODUCER - Carlos Zotes, Celia Blanco, Mintxo Díaz

PRODUCTION / DISTRIBUTION -

White Leaf Producciones SL

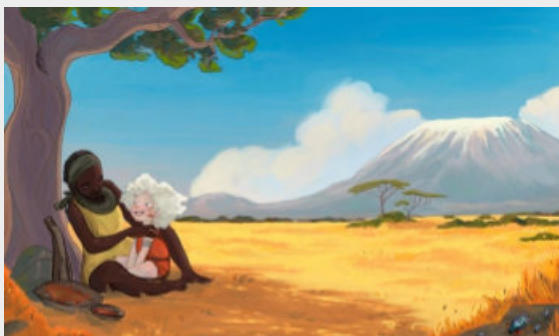
CONTACT -

Sergy Moreno

info@whiteleafproducciones.com

SYNOPSIS

In the heart of a small Maasai tribe, a little girl called Muna is born with albinism. Her tribe thinks she's a witch and want to exile her. When she's twelve years old, Muna hears some talk about some white men and with the help of her only friend, an elephant called Aysha, she goes on a journey to fin them. But far from being a tribe full of people with albinism, it's a group of European who have come to Africa to hunt elephants.



PREMIERED

Robot Dreams

GENRE - Comedy. Drama. Años 80

LENGTH - 102 min

TECHNIQUE - Animation 2D

FORMAT - 2K

ORIGINAL LANGUAGE - no dialogues

SUBTÍTULOS - n/a

DIRECTOR - Pablo Berger

SCRIPTWRITER - Pablo Berger

EXECUTIVE PRODUCER - Sandra Tapia

PRODUCTION / DISTRIBUTION -

Arcadia Motion Pictures, Lokiz Films, Noodles Production,

Les Films du Worso / Elle Driver

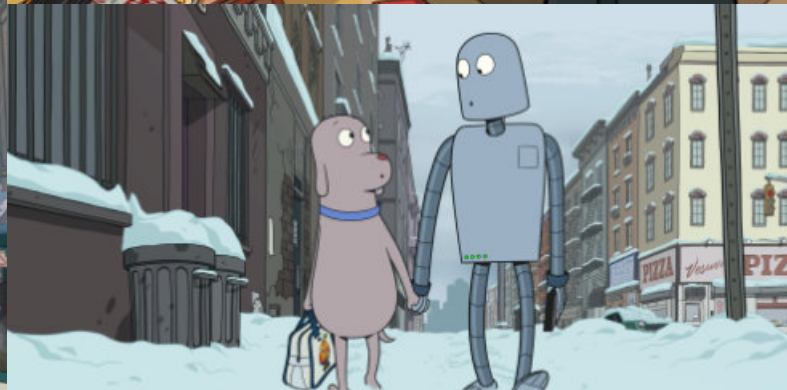
CONTACT -

Arcadia Motion Pictures

info@arcadiamotionpictures.com

SYNOPSIS

DOG lives in Manhattan and he's tired of being alone. One day he decides to build himself a robot, a companion. Their friendship blossoms, until they become inseparable, to the rhythm of 80's NYC. One summer night, DOG, with great sadness, is forced to abandon ROBOT at the beach. Will they ever meet again?



IN PRODUCTION

SKIZO

GENRE - Sci-fi. Horror

LENGTH - 7 min

TECHNIQUE - Animation 2D CGI

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English

DIRECTOR - Lorena Ares, Carlos F. de Vigo

SCRIPTWRITERS - Carlos F. de Vigo, Lorena Ares

EXECUTIVE PRODUCER - Mintxo Díaz

PRODUCTION / DISTRIBUTION -

Dr. Platypus & Ms.Wombat (New Gravity Laws S.L.)

CONTACT -

Mintxo Díaz Pereda

manudiazpereda@gmail.com

SYNOPSIS

K, a controversial artist, is involved in a complex experiment based on quantum theories, which will cause the fusion of our reality with another, based on the nightmares and terrors arising from the traumas of a psychopath.



IN DEVELOPMENT

Super Bernard

GENRE - Slapstick comedy with dialogues

LENGTH - 90 min

TECHNIQUE - Animation 3D CGI

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - English

DIRECTOR - Toni García

SCRIPTWRITER - Alicia Núñez Puerto

EXECUTIVE PRODUCER - Claudio Biern Lliviria

PRODUCTION / DISTRIBUTION - Bernard Animado AIE,
Buzzin Bus Media, Cosmos Maya

CONTACT -

Toni Garcia

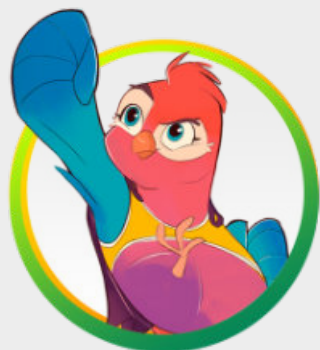
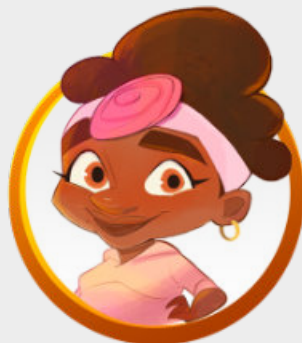
production@apolofilms.es

SYNOPSIS

The most watched bear in history with more than 1,300,000,000 views on YOUTUBE! Who doesn't know Bernard the bear? NOW HE'S BACK... and this time with SUPER POWERS, incredible comic situations... and always ready to save humanity.

Get ready to enjoy SUPER BERNARD.

The most awkward and comical hero of all audiovisual history!



IN PRODUCTION

Tesla 2.0

GENRE - SciFi

LENGTH - 8 min

TECHNIQUE - Animation

FORMAT - 2K

ORIGINAL LANGUAGE - Spanish

SUBTITLES - n/a

DIRECTOR - Lorena Ares, Carlos F. de Vigo

SCRIPTWRITER - Lorena Ares, Carlos F. de Vigo

EXECUTIVE PRODUCER - Mintxo Díaz

PRODUCTION / DISTRIBUTION - Dr. Platypus & Ms. Wombat
(New Gravity Laws)

CONTACT -

Lorena Ares y Carlos F. de Vigo

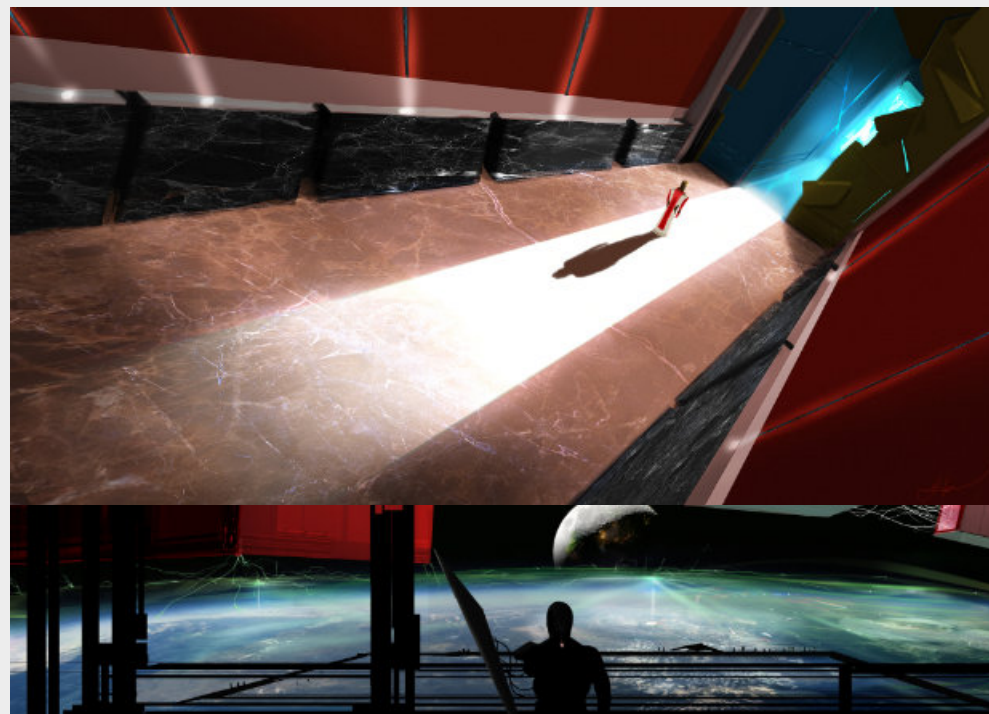
lorenares@gmail.com; carlosfdevigo@gmail.com

SYNOPSIS

Año 1937. Nikola Tesla va a embarcar al dirigible Hindenburg rumbo a Berlín con el objeto de trabajar con los Nazis y hacer realidad su sueño de un mundo con energía eléctrica gratis para todos y sin necesidad de cable.

1.000 años más tarde, se celebra el milenio de la victoria del III Reich. El mundo distópico que vemos está dominado por un evolucionado universo Nazi en el que el propio Tesla sigue existiendo como forma de energía consciente. Arrepentido de haber contribuido a la victoria nazi, Tesla busca la forma de enmendar su error. Para ello, entra en contacto con el Tesla de 1937, y en una conversación imposible, intenta convencerle sin éxito de que abandone su idea de aliarse con la Alemania del III Reich.

Ante la incapacidad de convencer a su versión del pasado de dominar su "ego", opta por una decisión radical: provocar la explosión del Hindenburg, dando lugar a una nueva realidad y una nueva historia, tal y como nosotros la conocemos.

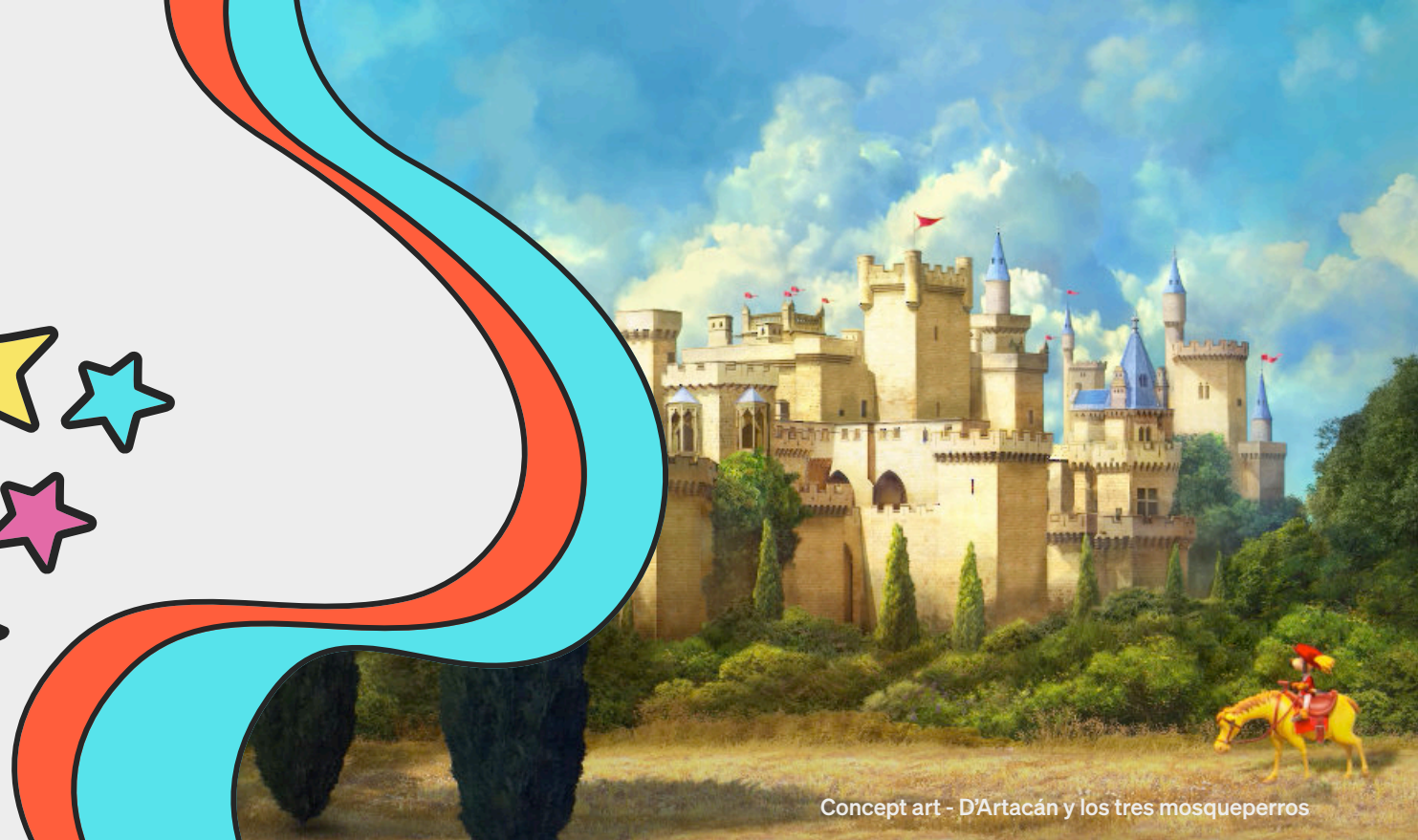


02

NAVARRA FILM INDUSTRY



Palacio Real de Olite



Concept art - D'Artacán y los tres mosqueperros




Gobierno
de Navarra



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Gobernua



The Audiovisual and Digital Projects Area, dependant on the Government of Navarra's Directorate-General for Culture, **aims to develop lines of work, strategies and programmes in the field of audiovisual and digital creation.** Working in collaboration with Services from the Directorate-General for Culture and with various organisations from the Chartered Community of Navarra's governmental Administration, **its work enables to establish it as a creative territory, a generator of knowledge and a producer of content.**



www.culturanaavarra.es | cine@navarra.es





Mission

Navarra Film Commission is the film office created by the Government of Navarra in 2009 with the aim of making the work of companies and professionals in the audiovisual sector who wish to shoot in our region easier.

Navarra Film Commission — integrated in NICDO, public company of the Government of Navarra — is responsible for providing information and promoting agreements and actions directed at consolidating and facilitating filming and it serves as a link between the Government of Navarra, public administrations and private individuals, and the audiovisual industry.

Its services are free of charge and include the provision of information and advice to producers, agencies and audiovisual companies, as well as dealing with permit formalities, in order to make it easier for them to make decisions with regard to shooting, recording or picture-taking, helping interested companies to optimise their human, material and financial resources.

Services



Location scouting



Assistance in production logistics



Coordination with Institutions and organisations of interest



Advice on, and dealing with the formalities for filming permits



Information on the funding of audiovisual projects

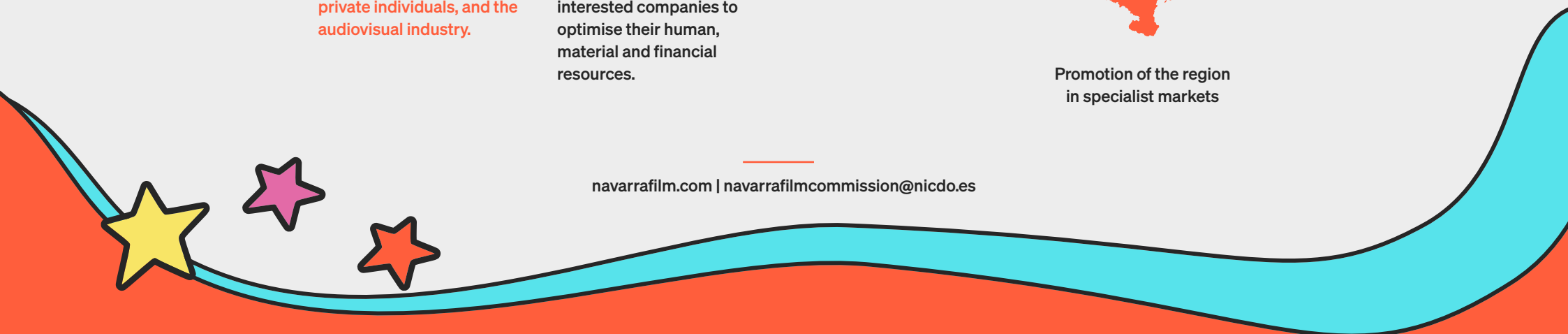


Contact with professionals and companies in the sector



Promotion of the region in specialist markets

navarrafilm.com | navarrafilmcommission@nicdo.es



CLAVNA

cluster
audiovisual
de navarra

nafarroako
ikusentzunezkoen
Klusterria

audiovisual
cluster of
navarre

The AUDIOVISUAL CLUSTER OF NAVARRA is a non-profit association, formed in January 2017, with the aim of offering a professional, forward-looking response to the audiovisual sector within the framework of the Smart Specialisation Strategy of Navarra. CLAVNA seeks to be **a channel for projects, funders, investments and training proposals** that directly affect the Audiovisual sector and that include Navarra in the international audiovisual scene.

Objectives

- > To drive innovation and knowledge in order to increase the competitiveness of our companies
- > To create collaboration synergies between public institutions, private companies, knowledge centres and industrial development
- > To provide strategic advice and monitoring services for the sector
- > Presence and networking for internationalization and sale of regional products and projects
- > To collaborate in far-reaching projects with a united structure for the creation of employment, good practices and to improve the positioning of the region within the culture industries
- > To raise the visibility of the audiovisual sector in Navarra, as an own quality brand

clavna.com | info@clavna.com



NAPAR is an **association of companies and professionals from the audiovisual sector in Navarra**, with members ranging from pioneers in the audiovisual sector in Navarra, with extensive experience, to young start-ups full of energy and drive. **The association was established for the purpose of contributing to the growth of the audiovisual sector**, supporting new projects and rooting this activity in the heart of the industrial and creative fabric of the Autonomous Community of Navarra.

Another goal **is giving visibility to the professionals from Navarra and their projects**. To this end, it has a catalog of companies and professionals with which to respond to the needs of the productions that come to Navarra, and also acts as an advisor for festival programmers or cultural centers.

NAPAR also acts as an **advisory body**, representing its members with regard to enquiries from the public sector: advice in the drafting of standards, consultancy services for specific projects, mentoring and support for everything related to the audiovisual sector, always giving voice to the companies and professionals based in Navarra.

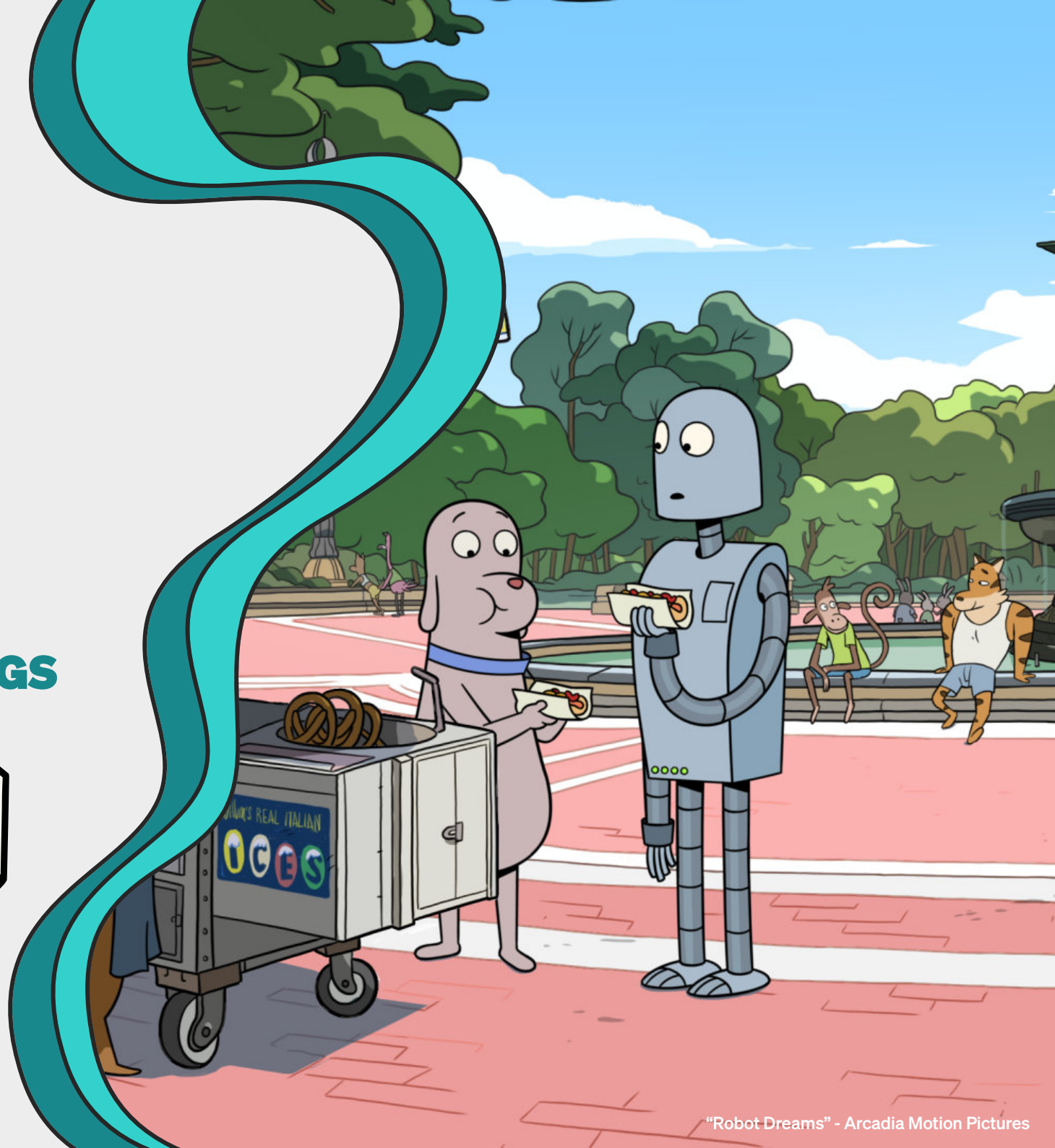
Independently, and as a key member of the Audiovisual Cluster of Navarra, NAPAR **acts as an observatory, to ensure compliance with the regulations in force in all aspects relating to our industry**.

www.napar.eu | info@napar.eu



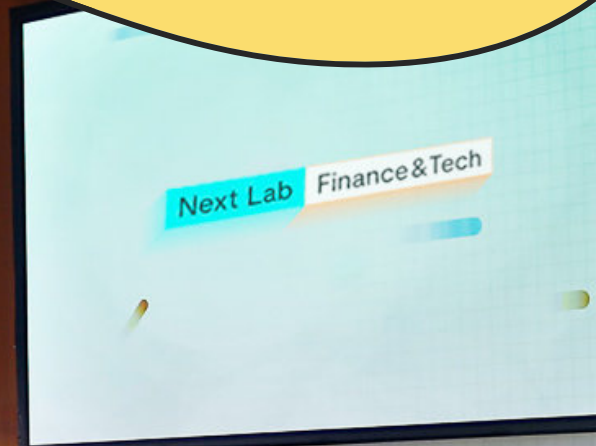
03

ANIMATION EVENTS AND MEETINGS





NEXT LAB FINANCE & TECH NAVARRA



Event around financing, investments and the incorporation of new technological tools in the animation and video game industry that takes place annually in Pamplona. During its celebration, workshops, discussion tables, conferences and case studies with experts take place.



**+100
professionals
from 8 countries**



**+150
meetings**



**+ 70
companies**



**A meeting
point without
precedents
in the country**



**Workshops,
discussion tables,
and case studies**



04

GRANTS - GENERAZINEMA 2022

Grants from by the Government of Navarra - Department of Culture and Sport
Audiovisual and digital projects section

→ More info in:

www.culturana Navarra.es/es/ayudas-generazinema
cine@navarra.es



GENERAZINEMA DEVELOPMENT



Includes aid for the development of individual or serial **animation projects**, carried out between November 1st, 2022 and October 31st, 2024.

Total budget allocation Animation modality (B):

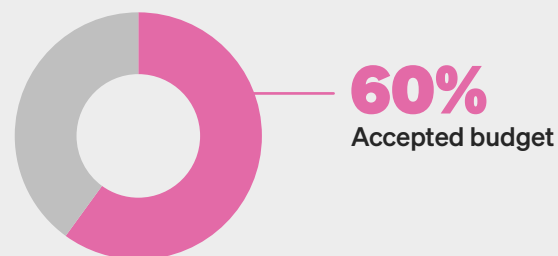
203,575.96 €

INTENDED FOR

Independent production companies including AIEs established in Spain and registered in the Registry of Film and Audiovisual Companies of the ICAA.

GRANT

Limit: **60%** of the amount of the accepted budget.
Maximum: 40.000 €.

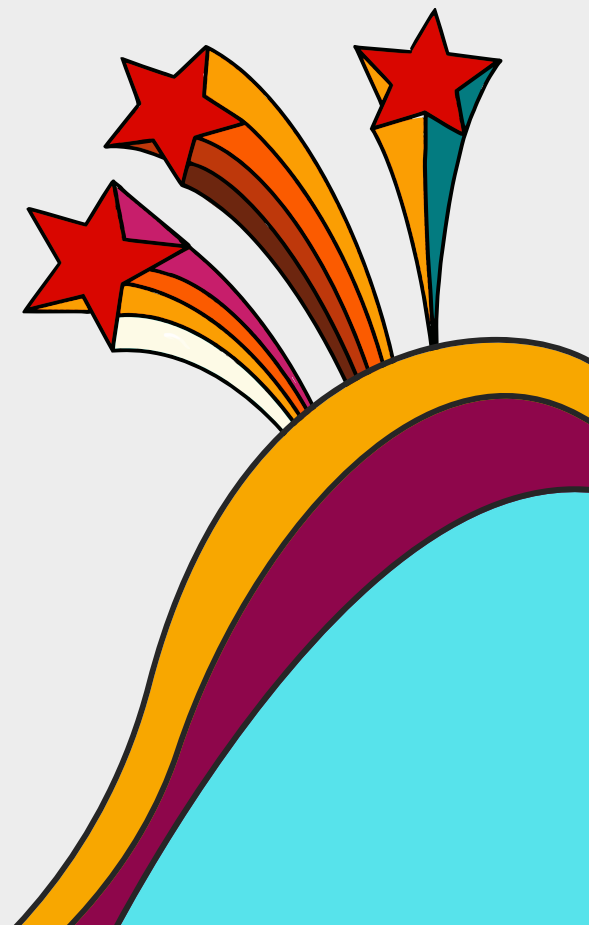
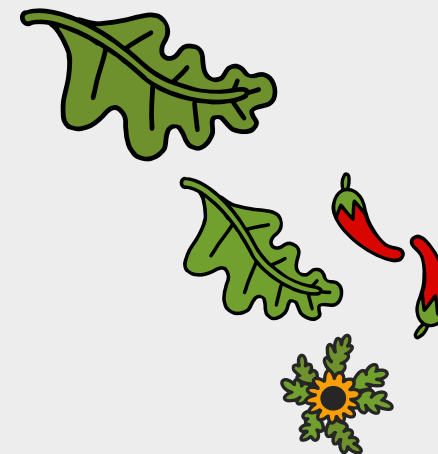


REQUIREMENTS

- 1** No shooting has begun **at the time of application**.
- 2** In co-productions, the applicant must have a **minimum participation of 20%** of the total budget.
- 3** **Minimum expenditure of 40%** of the applicant production company's accepted budget in Navarra*.
* For the consideration of expenses in Navarra, the provisions of Article 2 of Regional Order 69/2021 will be taken into account.
- 4** The **production company** must be domiciled for tax purposes in Navarra during the entire project process.
- 5** Applications that do not meet one of the last two requirements may be accepted if the project **has a special impact or a special link with Navarra**.



20%



GENERAZINEMA PRODUCTION



Includes aid for the production of individual or serial **animation projects**, carried out between November 1st, 2022 and 30th September, 2025.

Total budget:

949,251.56 €

MODALITIES

>> (A.1) Feature films budget > 500,000€: 480,000€

>> (A.2) Feature films budget < 500,000€: 220,000€

>> (B.2) Animated short films: 99,251.56€

>> (C) Animated pilot episodes of a series: 150,000€



INTENDED FOR

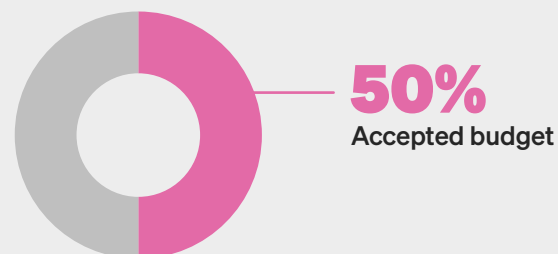
Independent production companies, including AIEs established in Spain and registered in the Registry of Film and Audiovisual Companies of the ICAA.

GRANT

Limit: **50%** of the amount of the accepted budget.

Maximum according to modality:

100.000€ (A.1) / 60.000€ (A.2) / 40.000€ (B.2) / 75.000€ (C)



REQUIREMENTS

1 Not having submitted the application for qualification to the ICAA **at the time of application.**



2 In co-productions, the applicant must have a **minimum participation of 20%** of the total budget.

20%

3 **Minimum expenditure of 40%** of the applicant production company's accepted budget in Navarra.*



* For the consideration of expenses in Navarra, the provisions of Article 2 of the Foral Order 69/2021 shall be taken into account.

4 Applicant production company **must be domiciled for tax purposes in Navarra** during the entire project process.



5 Applications that do not meet one of the last two requirements may be accepted if **the project has a special impact or a special link with Navarra.**



GENERAZINEMA PROMOTION



Includes aid for the promotion and dissemination of **animated audiovisual works from the audiovisual professional sector** in Navarra, developed between November 1st, 2022 and October 31st, 2023.

Individualized evaluation regime.

Accepted budget:

30,000 €

MODALITIES

- >> (A) Promotional actions in the run-up to the Goya Awards 2023: 15,000€
- >> (B) Participation in festivals with prior invitation: 15,000€

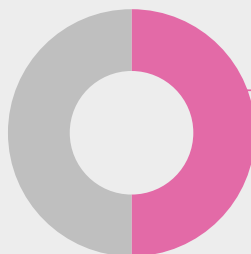
INTENDED FOR

Natural or registered natural individuals registered in the **Comunidad Foral de Navarra (CFN)** at least since 1 January 2022.

Legal entities or any other type of economic unit or **separate patrimony without legal personality** with registered office or carrying out their activity in the CFN from 1 January 2022.

GRANT

Limit: **50% of the amount** of the accepted budget.
Maximum: 3.000€.



50%

Accepted budget

REQUIREMENTS

1 **Object or corporate purpose** the development of audiovisual or cinematographic activities.

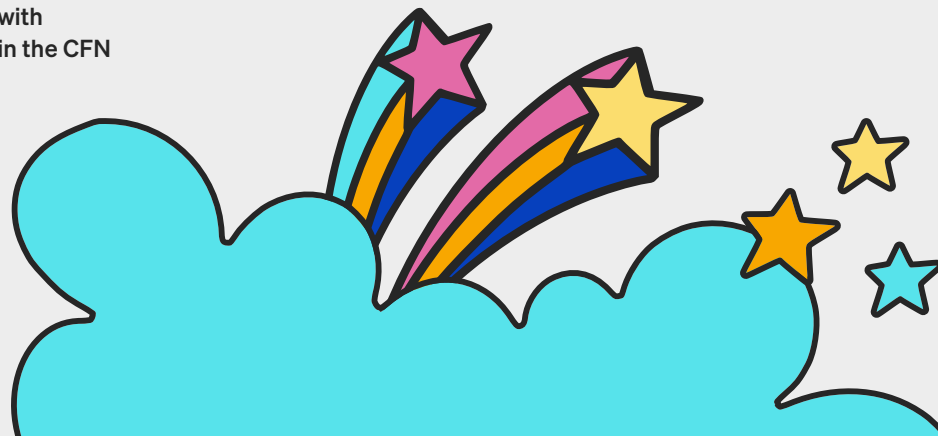


2 **Registration in the IAE:**

- **Section 1.^a** (business activities): Groupings 96 or 99.
- **Section 2.^a** (professional activities): Group 85 or 89.* Section 3.
- **Section 3.^a** (artistic activities): Groupings 1, 2 or 3*.



*At the time of submission of the application.



05

TAX INCENTIVES

Deduction for investments in cinematographic films and other audiovisual works.
(Navarra Corporate Income Tax Law 26/2016, Article 65).

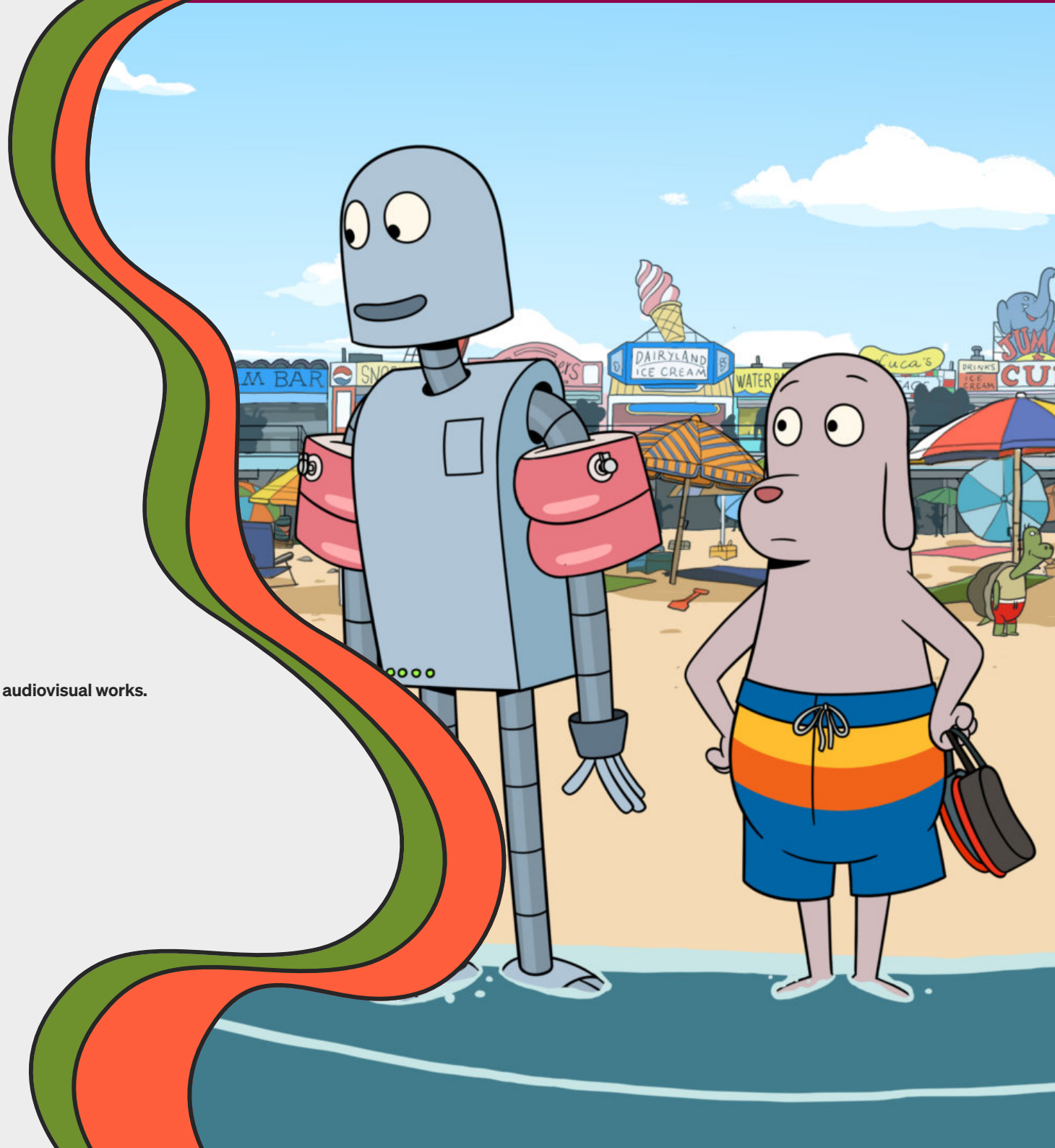
→ More info in:

www.culturana Navarra.es/es/informacion-general

www.navarrafilmsindustry.com/en/come-to-navarra/incentive

validacion.incentivo.audiovisual@navarra.es

Tel: 848 43 35 05 | 848 42 47 58



Deduction for investments first time directors

This is a tax credit for investments in productions and other audiovisual works of animation, cinematographic and other audiovisual works of fiction, animation or documentary (Foral Law 26/2016 on Corporate Income Tax in Navarra, Article 65).

RECIPIENTS



Production companies or co-producers of Spanish productions, of cinematographic films and other animated audiovisual works regulated in **Article 65.1**.

% TAX DEDUCTION

Special: 40% on the first million of the deduction base.

Other cases with special deduction:

Productions whose only O.V. is in Basque; are made exclusively by female directors; documentaries; directed by a person who has not directed.

DEDUCTION BASE

- > The production costs of the audiovisual work up to the achievement of the standard copy or digital master, with certain specialties and limits.
- > Advertising and promotion expenses, up to a limit of 40% of production costs.
- > The costs of adapting to a support or system, of making supports to preserve the work and obtaining copies, necessary and intended for the exhibition in theaters or cinematographic exploitation, or, in the case of series, for the retransmission on television or on platforms that offer streaming content.
- > The costs of the special audit report.



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

% TAX DEDUCTION

General: 35% on the first million of the deduction base.

DEDUCTION BASE

Expenses incurred in Navarra territory directly related to the production related to:

- > The expenses of creative personnel, provided that they are resident for tax purposes in Spain or in a Member State of the European Economic Area, up to a limit of 50,000 euros per person.
- > Expenses derived from the use of technical industries and other suppliers, transportation, lodging and meals necessary for production.



Taxpayers of Corporate Income Tax or Non-Resident Income Tax who **participate in the financing** of Spanish productions of cinematographic films and other audiovisual works of fiction, animation or documentary: regulated in **Article 65 bis**.

TAX DEDUCTION

The taxpayer participating in the financing will be entitled to credit the deduction foreseen for the production company in Article 65.1, (with a maximum resulting from multiplying by 1.20 the amount of the amounts disbursed for the financing of the audiovisual work).

The excess may be applied by the production company.





LIMITS AND REQUIREMENTS

Maximum amount of the deduction: 5 million euros.

Expenditures in Navarra must reach 40% of the investment.

If the percentage of expenses is lower, the deduction base will be calculated by dividing the expenses in Navarra by 0.4.

NEW INVESTMENT RECOGNITION PROCEDURE:

To be carried out by the General Directorate of Culture of the Government of Navarra, according to Foral Order 69/2021 of May 7.

The sum of the deduction and the rest of the grants may not exceed 50% of the eligible expenditure.
This limit will be raised in the following cases:

85% for short films

80% for productions directed by a person who has not directed or co-directed more than two feature films graded for commercial exploitation in single movie theatres whose production budget is not higher than €1,500,000.

80% for productions entirely filmed in Basque

80% for productions exclusively directed by people with a degree of disability equal to or higher than 33% recognised by the competent body.

75% for productions exclusively made by women directors.

75% for productions of special cultural and artistic value that need exceptional financing support according to the criteria established through a Regional Order or in the corresponding calls for assistance.

75% for documentaries.

75% for animated film works whose production budget does not exceed 2.500,000 euros.

60% for certain cross-border productions

60% for international productions with Latin American countries.



LIMITS AND REQUIREMENTS

The basis for the deduction may not exceed 80% of the total cost of production.

Maximum amount of the deduction: 5 million euros.

Deduction not applicable when the producer receiving the services applies the deduction established in article 65.1.

Minimum of one week of indoor or outdoor shooting in Navarra.



LIMITS AND REQUIREMENTS

- > Not applicable when the taxpayer is related to the production company.
- > Subscription of a financing contract between the production company and the taxpayer participating in the financing of the production, prior to the end of the tax period in which the deduction is generated.
- > Taxpayers may not acquire intellectual property rights or any other rights with respect to the results of the production.
- > The production company shall not be entitled to the application of the deductions provided for in Article 65.1 if the total amount deducted by the financier is the same.



Two-step investment recognition procedure

A new procedure is established for the recognition of the investment made by the Department of Culture of the Government of Navarra, according to the Foral Order 69/2021 of May 7th.

1º PREVIOUS REPORT request on the fulfillment of the requirements and conditions of the deduction.

OBJECTIVE

That the taxpayer, as soon as he/she submits the request, can include the deduction generated in your tax return.

It is not necessary for the prior report request to be resolved at the time the subsequent validation is requested.

In the case of co-productions, in addition, the simplified budget (presentation and production cost tabs) of the applicant co-producer from Navarre.

REQUIRED DOCUMENTATION

- ▶ Request for prior report.
- ▶ Basic project data.
- ▶ Explanatory report of the project.
- ▶ Responsible statement for deduction of 40%, if applicable.
- ▶ Responsible statement of certificate of nationality and certificate of cultural character.
- ▶ Responsible statement of compliance with the conditions for applying an aid intensity limit higher than 50%, if applicable.
- ▶ Project expenditure budget.

ISSUANCE OF THE REPORT

Within a maximum period of 3 months from the date of filing of the application.

The General Directorate of Culture will determine whether the project meets the conditions to qualify for the deduction and will establish that the 40% deduction is applicable.

2º Justification of the investment made and compliance with the established requirements.

OBJECTIVE

VALIDATION of the investment made and determination of the DEDUCTION BASE.

REQUIRED DOCUMENTATION

The application for subsequent validation must be processed within six months of the application for the certificate of nationality for the audiovisual project.

It is not necessary that the application of a preliminary report to be resolved by the time the subsequent validation is requested.

- ▶ Request for validation report.
- ▶ Declaration of the cost of the audiovisual work. In the case of co-productions, in addition simplified cost statement of the applicant co-producer.
- ▶ Special audit report of review and verification of the cost of the film OR series.
- ▶ Certificate of nationality.
- ▶ Certificate of cultural character.
- ▶ Communication of start and end date of production.
- ▶ Proof of delivery of a copy of the audiovisual work issued by the archive of the Filmoteca of Navarra.
- ▶ Accreditation of compliance with the obligations established in the article 65.6 of the provincial corporate income tax law.
- ▶ Declaration of responsibility for the tax regime of the components of the AIE, if applicable.
- ▶ In the case of co-productions: last co-production contract signed by all the co-producers, expressly stating the percentages of execution and ownership of the film.

DETERMINATION OF THE DEDUCTION BASE

Within a maximum period of 6 months from the presentation of the documentation justifying the deduction.

The General Directorate of Culture will determine the amount of the deduction base taking into account the investment of the production company, the expenses incurred in Navarra and the grants received.

Composition of the deduction base



EXPENSES

- 1** The cost of production up to the achievement of the standard copy or digital master, **with certain specialties and limits.**
- 2** Promotion and advertising expenses (up to 40% of production cost).
- 3** Expense of the special audit report.
- 4** Cost of adapting to the support.*
- 5** Cost of making supports for preserving the work and obtaining copies.*

All expenses incurred between **24 months prior to the start date of filming and 24 months after** the end date of filming.

* Necessary for theatrical exhibition or cinematographic exploitation, or in the case of series, for retransmission on television or on platforms that offer streaming content.

They are NOT part of the deduction base:
Financial expenses and indirect taxes.

SPECIALTIES

Remuneration of the executive producer (with specific contract + corporate purpose executive production + effective participation).

Amount of the general expenses.

Expenses corresponding to supplies (water, electricity, gas, cleaning).

The cost of amortization (technical equipment owned by the production company).

Catering, hotel, travel, transportation, telephone and internet services).

LIMITS

It may not exceed the greater of the following limits:
a) 10 percent of the production cost.
b) 100.000 euros.

Up to 10% of the production cost.
To be charged to general expenses:

Expenses of the staff personnel who do not have a specific labor contract for the work that is the object of the deduction.

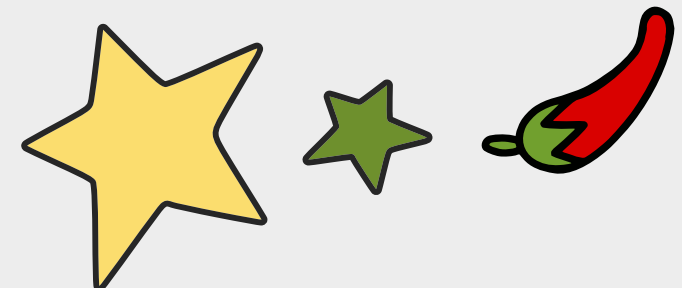
The costs of supplies incurred at the registered office of the production company and this is not the premises directly linked to the filming.

Expenses for restaurant services, hotel services, travel and transportation, telephone and internet services, incurred outside the filming period.

Produced, within the filming period, in premises or facilities directly linked to the filming.

The corresponding to the time of use in the production of the audiovisual work.

Within the production period.



Expenses in Navarra

Services rendered from Navarra, when the person rendering them has their tax domicile in Navarra.

Expenses corresponding to acquisitions of goods used in Navarra territory and made to persons or entities that have their tax domicile in Navarra.

Depreciation expenses derived from tangible or intangible fixed assets, when their effective use takes place in Navarra and the person making the delivery has their tax domicile in Navarra.

The following expenses will also be considered to have been incurred in Navarra:

- 1** Expenses derived from the payment of salaries of workers under the labor regime, when the work or services are rendered in Navarra.
- 2** The expenses derived from water, gas or electricity supplies, when the supply is made available to the purchaser from Navarra, this being understood as the place where the meter or connection is located.
- 3** Expenses derived from the payment of insurance, when the location of the risk or commitment occurs in Navarra.
- 4** Expenses related to the transfer of use or lease of real estate, when such property is located in Navarra.
- 5** Hotel and catering expenses, when the service is rendered in establishments located in Navarra. Except for services provided by catering companies.





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