







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

www.navarrafilmindustry.com

















The Government of Navarra, is committed to the growth of the emerging documentary 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 Documentary Films was created, aimed at bringing together and giving visibility to all the information related to the documentary 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 documentary 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 most recent projects in development actually actives in our territory.

www.navarrafilmindustry.com

01 Navarra Documentary Films

04

02 Navarra Film Industry

24

03 Events and meetings in Navarre

29

04 Grants
Generazinema 2023

32

05 Tax Incentives

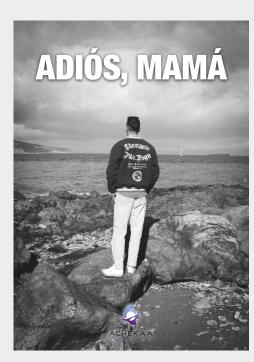
36





IN PRODUCTION

Adiós, mamá



Director: Telmo Ibarburu
Scriptwriter: Telmo Ibarburu
Executive Producer: Male Figueroa
Production / Distribution:
Achekaa Media Content

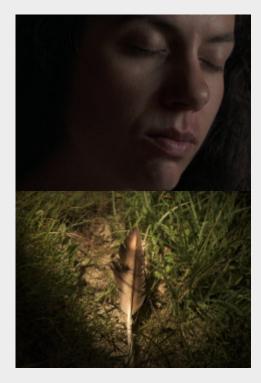
Typology: Social
Original lenguaje: Arab, Spanish
Subtitles: Spanish, English, French, Basque
Length: 18 min
Technique: 4k

Contact:

male.figueroa@nexxyolabs.com

IN DISTRIBUTION SHORTZINEMA

Alas /Tierra



Director: Maddi Barber
Scriptwriter: María Sánchez (poem "Esta es la mano que cuida". Cuaderno de campo. La Bella Varsovia. 2017)
Executive Producer: Cristina Hergueta,
Tasio y Carmen Bellas
Production / Distribution: Esto no es una poesía,

Typology: Short film Original lenguaje: Basque Subtitles: Spanish, English

Length: 10 min

Garde, Pirenaika

Technique: Full HD 1980 × 1080

Contact:

estonoesunapoesia@gmail.com

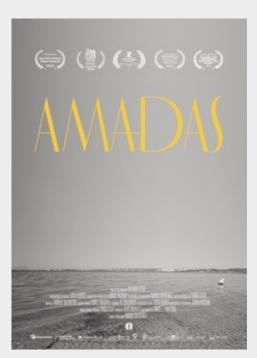
SYNOPSIS

"Goodbye, mum" are the words that Yassine was never able to say to his mother when, aged 18, he embarked on a dinghy on the shores of Ceuta to, without telling anyone, risk his life in search of... what? In 2023, Yassine comes back home and from this return emerges a film that reconstructs a farewell that never existed. A return home to understand a personal quest and to reflect on home, family and migration. A story about emptiness: the emptiness left behind by the migrant and the emptiness found when arriving in the unknown.

SYNOPSIS

Photos of a sunset, holding a book about frogs, a woman's face, reading. A wildcat in several hands. A sunrise passing. Based on the poem Esta es la mano que cuida (This is the hand that gives care) by the veterinarian and writer Maria Sanchez, this film is constructed as a diptych on the learning processes regarding our relationship with other species.

Amadas



Director: Marga Gutiérrez **Scriptwriter:** Marga Gutiérrez

Executive producer: Lucía Benito de la Fuente

Production / Distribution:

En Buen Sitio producciones / Selected Films

Typology: Feature film
Original lenguaje: Spanish
Subtitles: Spanish, French, English

Length: 71 min

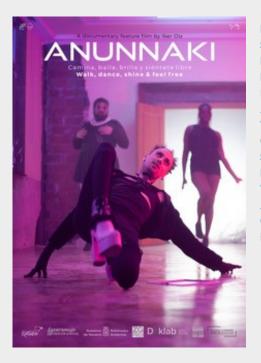
Technique: Scope 2:40 Sonido 5.1 - Proyección DCP,

Digital 4k, HD

Contact: En Buen Sitio producciones hola@enbuensitio.com; +34 639 52 09 65

IN DEVELOPMENT GENERAZINEMA DEVELOPMENT

Anunnaki



Director: Iker Oiz Scriptwriter: Iker Oiz

Executive Producer: Isa Sáez **Production / Distribution:**

Escaramujo producciones, Kontuka

Typology: Social, cultural Original lenguaje: Spanish

Subtitles: Basque, Spanish French, English

Length: 80 min Technique: Digital 4K

Contact: isasaezperez@gmail.com;

ikeroiz@gmail.com

SYNOPSIS

Idoia, Pili, Rosa and Emma live with some sort of disability. They are attending an empowerment workshop where they will work on their self-esteem and the tools to face up to life. Behind their fears, doubts and concerns, we discover that they are united by something deeper: violence. And a question that is always on their minds: Will they ever feel loved?

SYNOPSIS

Anuar has a dream. Learn to dance and shine on the stage.

He founded the "Kiki-House of Anunnaki", the first vogue dance group in Iruñea-Pamplona, a small and traditional city in the north of Spain. Anuar is torn between following his path in a big city or staying and accompanying the learning process of his collective.

With Anuar and his group we delve into the ballroom culture of the LGTBIQ+ community. We travel to Paris to the biggest vogue dance competition, an urban dance of freedom and vindication that rises to ecstasy.

Ardiak, ezkontza eta kontrabandoa



Direction: Andrés Salaberri **Scriptwriter:** Andrés Salaberri

Executive producer: Lucía Benito de la Fuente

Production / Distribution:

En Buen Sitio producciones / YAQ Distribución

Typology: Cortometraje

Original lenguaje: Euskera, castellano

Subtitles: Euskera, castellano

Length: 17 min

Technique: Scope 2:40 Sonido 5.1 - Proyección DCP,

Digital 4k, HD

Contact: En Buen Sitio Producciones hola@enbuensitio.com; +34 630 62 07 91

IN DEVELOPMENT

Baroja



Direction: Miguel Ángel Calvo Buttini Scriptwriter: Alvaro Lión-Depetre Executive producer: Maribel Ruiz Production / Distribution:

Salto de Eje PC, Euskadi Movie AIE, GLOBAL SC (producción en Navarra) / BARTON FILMS

Typology: Ficción, documental, biopic

Original lenguaje: Castellano

Subtitles: Inglés Length: 85 min Technique: Digital 4

Technique: Digital 4K

Contact:

saioa@global-sc.net

SYNOPSIS

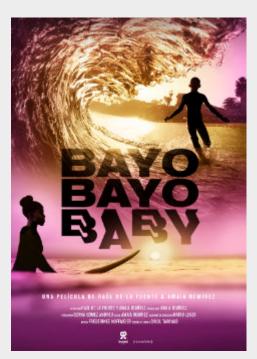
The Mariscos were smugglers, they are livestock farmers. Together with their children, they are the last inhabitants of a valley lost on the border with France and they are celebrating their diamond anniversary.

SYNOPSIS

Ana, a doctoral student at the university, about 25 years old, is interested in the character of Pío Baroja with her final degree project in an almost unhealthy way, her thesis being guided by a young doctor from the same university. With Ana's research on the character of Baroja, we will be taken, combining fiction and documentary, in a non-temporary way to different parts of the life and work of Pío Baroja, a key figure in Spanish literature and beyond, with a life not exempt from contradictions and conflict, all in a very interesting time. All of this produced and directed by the teams behind the successful feature films *El siglo de Galdós* and *Emilia*.

GENERAZINEMA PRODUCTION

Bayo bayo baby



Director: Raúl de la Fuente, Amaia Remírez
Scriptwriter: Amaia Remírez
Executive Producer: Amaia Remírez
Production / Distribution: Bayo Bayo Baby Films
AIE, Kanaki Films, Maracaná Films /
Golem Distribución

Typology: Feature film
Original lenguaje: English, Krió
Subtitles: Spanish, English
Length: 85 min
Technique: HD, 4K

Contact: Amaia Remírez amaia@kanakifilms.com; +34 648 76 48 52

Black water

EN PRE-PRODUCTION



Director: Natxo Leuza **Scriptwriter:** Natxo Leuza

Executive Producer: Lucía Benito de la Fuente

Production / Distribution:

En Buen Sitio Producciones, ECPV

Typology: Medio ambiente, social Original lenguaje: English, Bengali Subtitles: Spanish, English, Basque

Length: 85 min **Technique:** SCOPE, 4K

Contact: En Buen Sitio Producciones hola@enbuensitio.com; +34 639 52 09 65

SYNOPSIS

This documentary aims to delve into the cultural contrasts of Albania. An intimate portrait of those who open the doors of their lives, their world, the walls that become their prison. A bloody reality, a forced confinement to which they are destined from birth and the efforts of a modern society that tries to reconcile itself with its history.

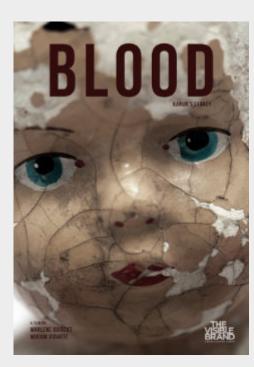
SYNOPSIS

Lookhi, 45, lives in Mongla, a small village in southern Bangladesh, with her husband and two daughters. The last flood destroyed everything they had and they decide to flee to Dhaka, the big city, in search of new opportunities. Life there will not be easy because of the precarious jobs and pollution.

In 2050, Bangladesh will have approximately 220 million inhabitants and a large part of its territory will be submerged under water as a result of climate change, which could lead to the forced displacement of between 10 and 30 million inhabitants. On a planetary scale, we are talking about the largest mass migration in history.

We are sitting on a huge time bomb. Climate change is the third world war.

Blood, Kanun's legacy



Director: Marlene Guibert, Miriam Vidarte

Scriptwriter: Santi San Martín

Executive Producer: —

Production / Distribution: The Visible Brand

Typology: Social, cultural
Original lenguaje: Albanian
Subtitles: Spanish, English

Length: 90 min
Technique: Digital 4K

Contact:

ezequiel@tvman.es; +34 665 64 01 70 marlene@thevisiblebrand.tv; miriam@tvman.es

PREMIERED

GENERAZINEMA DEVELOPMENT

Bolante Baten Historia / Historia de un Volante



Director: Iñaki Alforja, Iban Toledo
Scriptwriter: Iñaki Alforja, Iban Toledo
Executive Producer: Lucia Ezker
Production / Distribution: On produkzioak, Vrai
Vrai films e Iñaki Alforja / Barton Films

Typology: Short film

Original lenguaje: Basque, Spanish

Subtitles: Basque, Spanish, English, French

Length: 90 min **Technique:** DCP / 5k

Contact: Iñaki Alforja Sagone inakias@yahoo.es; +34 629 95 32 70

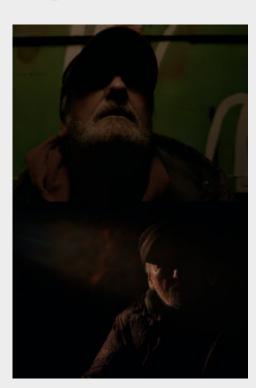
SYNOPSIS

This documentary aims to delve into the cultural contrasts of Albania. An intimate portrait of those who open the doors of their lives, their world, the walls that become their prison. A bloody reality, a forced confinement to which they are destined from birth and the efforts of a modern society that tries to reconcile itself with its history.

SYNOPSIS

A forced disappearance does not only end the life of the person who has disappeared, but also creates, just like the ripples of a stone thrown into the water, a great emotional scar in their families and in society. The early eighties saw the disappearance of José Miguel Etxeberria Álvarez, Naparra, a member of the Anti-capitalist Autonomous Commandos.

El que no ve



Director: Natxo Leuza
Scriptwriter: Montxo Rejano, Natxo Leuza
Executive Producer: Rosa García Loire,
Juan San Martín
Production / Distribution:
601 Producciones Audiovisuales

Typology: Short film
Original lenguaje: Spanish
Subtitles: English, Spanish, Basque
Length: 25 min
Technique: Digital 2k

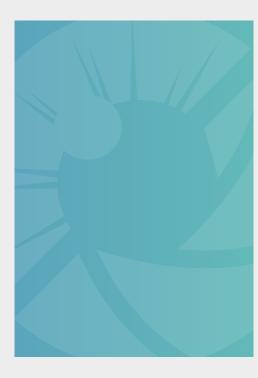
Contact: www.601.es rosa@601.es; javi@601.es; juan@601.es; +34 948 19 89 63

SYNOPSIS

El que no ve is a history of survival. A poetic journey into darkness, where people who are broken, solitary, marginalised wander around like ghosts, away from the light. At some time in the past they had lives like everyone else, but in the cold and in the darkness, it is very easy to forget this.

IN PRODUCTION

El rap del éxodo



Director: Sheila Berrio
Scriptwriter: Sheila Berrio
Executive Producer: Cynthia Deus
Production / Distribution:
La Cachipera Productions

Typology: Social, cultural
Original lenguaje: Spanish
Subtitles: English, Spanish, French

Length: 80 min **Technique:** Digital 4K

Contact: sheila.berrio@gmail.com +53 536 22 679; +34 620 43 58 67

SYNOPSIS

In Cuba, the economic, political and social situation is particularly prominent among the youth, which is causing an exodus to other places in order to survive. In the hip hop cultural scene, its representatives want to express what they are experiencing. However, the possibility of development in their hometown is very difficult, so they are looking for a way out. Through one of the exponents of Cuban rap, Elephanto, we will get to know what characterises this new generation of urban artists, their concerns, their way of expressing themselves and their uniqueness.

Éramos



Director: Marina Lameiro
Scriptwriter: Marina Lameiro
Executive Producer: Marina Lameiro,
Garazi Erburu, Ione Atenea
Production / Distribution: Hiruki Filmak

Typology: Feature film
Original lenguaje: Spanish
Subtitles: Basque, English
Length: 66 min
Technique: Super 8, Hi8, HD

Contact: Ione Atenea hirukifilmak@gmail.com

SYNOPSIS

Éramos reflects on love relationships from pictures which had been haunting me for the past few years: those from my grandfather's super 8 movie archive and that of the grandfather of the man who was my partner for 10 years. Based on this material, the author reviews her own archive and generates new images which enter into dialogue with the pre-existing ones.

CONCEPTO

Festividades del mundo



Director: Iosu Rueda
Scriptwriter: Iosu Rueda
Executive Producer: Iosu Rueda
Production / Distribution: Estudio Kentaro

Typology: Social, cultural

Original lenguaje: Spanish, English

Subtitles: Spanish, English

Length: 40 min Technique: Digital 4k

Contact: estudiokentaro@gmail.com

+34 661 84 66 31

SYNOPSIS

The documentary shows four different celebrations in the world, Inty Raymi, Up Helly AA Festival, Calgary Stampede and San Fermin. The main characters are going to be people who participate in the celebration in different ways, sometimes it can be anonymous or sometimes it can be a famous character who has an important roll in the celebration. Through their stories the audience will know the beauty of the celebration and the main events. It will be characters from different fields, like chefs, organizers, dancers, musicians, bullfighters, cowboys, priest, etc. It will be mandatory to show an equality vision where women and men have their importance.

Hitza



Director: Iñaki Alforja
Scriptwriter: Iñaki Alforja
Executive Producer: Lucía Ezker
Production / Distribution: Sagone films

Typology: Social, cultural
Original lenguaje: Ingles, Basque, Spanish, Arab,
Wolof
Subtitles: Basque, English, Spanish

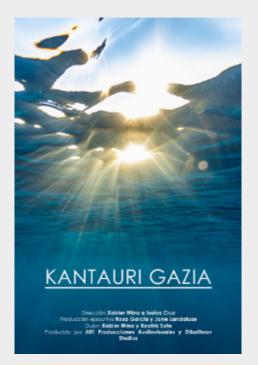
Length: 70 min Technique: 4K

Contact: sagonefilms@gmail.com

IN PRODUCTION

GENERAZINEMA PRODUCTION

Kantauri Gazia



Director: Xabier Mina, Isaías Cruz Scriptwriter: Xabier Mina, Beatriz Iso Executive Producer: Rosa García Loire,

Jone Landaluze

Production / Distribution: 601 Producciones

Audiovisuales, Dibulitoon Studios

Typology: Feature film
Original lenguaje: Basque

Subtitles: English, Spanish, Basque

Length: 80 min
Technique: Digital 2K

Contact: www.601.es

rosa@601.es; juan@601.es; +34 948 19 89 63

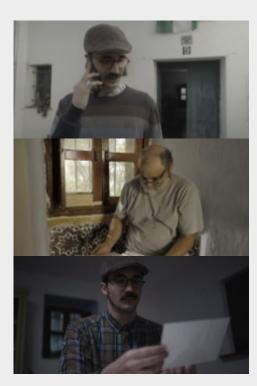
SYNOPSIS

The world of communication is moving towards short sentences, clickbait, 20-second speeches and the artificial creation of Al. This documentary is a real journey and an imaginary journey with the most relevant voices of writing and critical thinking on the planet, a real journey accompanying them in their daily lives, in their struggles, concerns and desires to build a fairer world... An imaginary journey into their creative processes and literary worlds. A journey to what makes us human: storytelling.

SYNOPSIS

Kantauri Gazia reveals a marine ecosystem of great beauty and biodiversity in the Cantabrian Sea. From the coastal waters up to a depth of 20 km, we will learn about the fauna and flora -part of the origin of Basque culture- inviting us to enjoy it, take care of it and protect it.

La casa de Ana



Director: Iker Oiz
Scriptwriter: Iker Oiz
Executive Producer: Susana González
Production / Distribution: Kontuka

Typology: Social, cultural Original lenguaje: Spanish

Subtitles: English, Spanish, Basque, French

Length: 70 min **Technique:** Digital 4K

Contact: Iker Oiz

ikeroiz@gmail.com; +34 618 34 32 98

IN DEVELOPMENT GENERAZINEMA DEVELOPMENT

La profecía



Director: Amaia Remirez, Raul De la Fuente Scriptwriter: Amaia Remírez Executive Producer: Amaia Remírez Production / Distribution: Maracaná Films

Typology: Feature film
Original lenguaje: Portuguese, English
Subtitles: Spanish, Portuguese, English
Length: 85 min

Technique: HD, 4K

Contact: Amaia Remirez amaia@maracanafilms.com; +34 648 764 852

SYNOPSIS

The story goes that the Moriche Ruiz family recovered the house that was stolen from them by the first Francoist mayor in 1936, in Castellar de la Frontera, Cádiz. After the death of Ana Ruiz Moya, they discovered that the house at Calle Corralete, 9, had been in her name since 1919, but she never said anything.

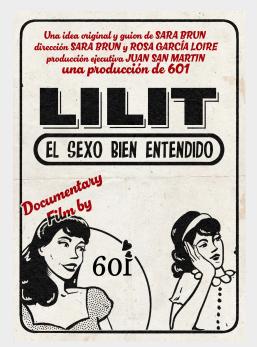
The younger generation of the family managed to recover the house and, with it, part of their family history and collective memory. The house, a silent witness to history, reveals its own past through archive images that are projected onto it, shedding light on the memory.

It puts on the table the despoilment and economic repression of Franco's regime, with its different strategies and effects, which continue to this day.

SYNOPSIS

The goddess of the sea, a black figure, half human, half mermaid, emerges from the waters. Her hypnotic, all-pervading voice announces the prophecy: 'Human beings will become refugees due to the effects of climate change. Soon you will roam the world adrift like lost souls.' A cyclone sweeps through Mozambique, one of the countries most affected by climate change. Then comes the great drought and our protagonists lose everything.

Lilit, el sexo bien entendido



Director: Rosa García Loire, Sara Brun

Scriptwriter: Sara Brun

Executive Producer: —

Production / Distribution:

601 Producciones Audiovisuales

Typology: Feminista, social, cultural

Original lenguaje: Spanish

Subtitles: Spanish Length: 60 min

Technique: Digital 2K

Contact: juan@601.es; rosa@601.es sarabruncomunicacion@gmail.com

IN DISTRIBUTION

GENERAZINEMA PRODUCTION

Living Kultur



Director: Marga Gutiérrez **Scriptwriter:** Marga Gutiérrez

Executive Producer: Lucía Benito de la Fuente

Production / Distribution:En Buen Sitio producciones

Typology: Feature film

Original lenguaje: Spanish, Basque

Subtitles: Spanish, Basque

Length: 61 min

Technique: Scope 2:40 Sonido 5.1 - Proyección DCP,

Digital 4k, HD

Contact: En Buen Sitio producciones hola@enbuensitio.com; +34 639 52 09 65

SYNOPSIS

For our grandmothers, everything related to sex was a sin, even the most innocent thought. Many of them not only never experienced an orgasm, they didn't even know it existed. Half of the women born in the early 1970s admit to having faked orgasms, among other things, to make their partner feel good.

In the new generations sex and love do not go hand in hand, even less commitment and, at the click of a button, they have porn as their greatest teacher. Through the choral and individual testimonies of both generational protagonists and experts in the field, we will try to decipher how and why sexual relations have changed in these three generations and what they still have in common with each other.

SYNOPSIS

An anomalous journey into the living heritage of a territory. An imaginary performance where dantzaris, artisans and dragons play the leading role in a common story as if it were a Puccini opera, materialising immaterial Navarra.

Lobo







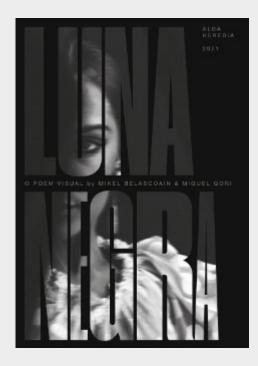
Director: Pablo Iraburu, Migueltxo Molina Scriptwriter: Pablo Iraburu, Migueltxo Molina Executive Producer: Pablo Iraburu, Rosaura Romero

Production / Distribution: Arena Comunicación, 93 Metros

Typology: Feature film Original lenguaje: Spanish Subtitles: English, Basque Length: 90 min **Technique:** Digital 4K

Contact: Beatriz Setuáin beatriz@arenacomunicacion.com +34 948 31 53 36; +34 610 23 05 54

Luna Negra



Director: Mikel Belascoain, Miguel Goñi Scriptwriter: Mikel Belascoain, Miguel Goñi **Executive Producer: Mikel Belascoain,** Miguel Goñi, Jorge Chocarro **Production / Distribution:** Jorge Chocarro (Dreyer Films) /Lili Bravo, Gorka Urzaiz

Typology: Short film **Original lenguaje: Spanish Subtitles:** English Length: 26 min Technique: Aspect Ratio 4:3, Resolución 4K,

Formato cámara Super 35

Contact: Jorge Chocarro jorgechocarro1@outlook.com; +34 616 80 93 86

SYNOPSIS

A flock of sheep grazes in the countryside. It's daytime. This is the side of nature we live on. Our dog watches over it. But when night falls, our dog faces its antagonist: the wolf.

This battle confronts us with central questions about the world we live in. What relationship do we want to have with nature? What relationship do we want to have with the wild? Are you afraid?

SYNOPSIS

Luna Negra dives into the poetic and magical universe of flamenco in Granada, with dancer Alba Heredia as the center of the film, to investigate the nature of the so-called "Duende Flamenco". Over the course of three years, the directors Miguel Goñi and Mikel Belascoain have had access to key milestones in Alba Heredia's life, such as her wedding, celebrated in the gypsy rite, and the birth of her son.

Mugak



Director: Itsaso Echeverria
Scriptwriter: Itsaso Echeverria
Executive Producer: Itsaso Echeverria
Production / Distribution: Idoia Calvo,
Itsaso Echeverria

Typology: Short film
Original lenguaje: Basque
Subtitles: Spanish
Length: 50 min
Technique: Digital 4K

Contact: Itsaso Echeverria

info@mugakdokumentala.com; +34 679 79 10 37

FINISHED

No amanecerá sin ti



Director: Quim Torrents
Scriptwriter: Quim Torrents
Executive Producer: Quim Torrents
Production / Distribution:
Clau Creative

Typology: Social, arte, cultura Original lenguaje: Spanish Subtitles: English Length: 53 min Technique: Digital 4K

Contact: hola@claucreative.com quim@claucreative.com

SYNOPSIS

Mugak is a short documentary about smuggling as told by its protagonists. But it's also about their own stories: their experiences, reflections and lives. Men and women from the border valleys of Bortziriak, Baztan and Ultzama tell us what smuggling was like and how they lived it. They talk about borders and war, family memory, secrets. Stories which, while personal, are common and shared.

SYNOPSIS

The performance of a musical based on Les Miserables serves as a guiding thread, with special emphasis on working from the capacity of the people and not from necessity. What began as a simple recording of workshops and training classes in props, costumes, make-up, choir, etc. has ended up becoming a 53' piece that shows the enthusiasm and effort of all the users and volunteers of Cáritas. An example of the transformative power of culture and the arts.

Our Voices



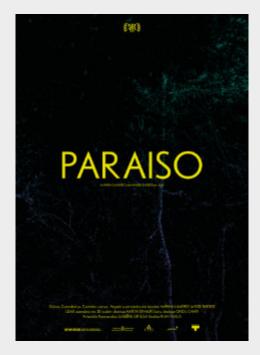
Director: Natxo Leuza Scriptwriter: Natxo Leuza, Raúl Goñi **Executive Producer:** Etnia Barcelona Foundation, Natxo Leuza, Raúl Goñi **Production / Distribution:**

Typology: Short film Original lenguaje: English Subtitles: English, Spanish Length: 18 min **Technique: DCP 2K SCOPE**

Natxo Leuza, Raúl Goñi

Contact: Natxo Leuza natxoleuza@gmail.com; +34 679 815 199

Paraíso



Director: Maddi Barber, Marina Lameiro Scriptwriter: Maddi Barber, Marina Lameiro **Executive Producer: Maddi Barber,** Marina Lameiro **Production / Distribution: Hiruki Filmak**

Typology: Short film Original lenguaje: Basque

Subtitles: Spanish

Length: I - 21 min / II - 21 min

Technique: 16mm proyectado en DCP. 4/3

Contact: Marina Lameiro marina.lameirog@gmail.com

SYNOPSIS

Fadia, Wais and Emram are running away from the hell of one of the worst humanitarian crisis of the 21st century: the armed conflict in Afghanistan. They have spent all their families' savings and are risking their lives to reach Europe. Their journey will transform them into other people, They will never be the same again.

SYNOPSIS

Four men go into a pine forest and start to measure the height of the pines. They have scanned the forest with a 3D scanner. In the same forest, a woman sits listening to what the trees have to tell us. The pines have said we can ask. Nearby, children from the village set up a camp. They always called this place Paradise.

Película Nº1



Director: Telmo Ibarburu

Scriptwriter: Pablo Iraburu, Telmo Ibarburu

Executive Producer: Pablo Iraburu

Production / Distribution: Arena Comunicación

Typology: Short film
Original lenguaje: Spanish, huaorani
Subtitles: Spanish, English, Basque
Length: 52 min

Technique: Digital 4K

Contact: Beatriz Setuáin

beatriz@arenacomunicacion.com +34 948 31 53 36; +34 610 23 05 54

Petrus

IN PRODUCTION



Director: Helena Bengoetxea Guelbenzu
Scriptwriter: Helena Bengoetxea Guelbenzu
Executive Producer: María Guzmán Ligorit
Production / Distribution: Haruru Filmak

Typology: Feature Film

Original lenguaje: Basque, Spanish Subtitles: Esukera, Spanish, French

Length: 80 min Technique: 4K - DCP

Contact: Helena Bengoetxea info@harurufilmak.com +34 652 71 58 80; +34 659 63 95 21 www.petrus-film.com

SYNOPSIS

In the farthest reaches of the Amazon rainforest arrives Telmo, a young man who aspires to become a filmmaker. The pandemic will turn the trip into a rite of cinematic initiation. Telmo witnesses poetic and absurd moments. He is at the same time Colonel Kurtz and a Huaorani videoclip maker. Nuns with a raccoon, dancing monkeys, a refrigerator possessed by the spirit of an ancient warrior all join the party

SYNOPSIS

Joseba, a stone artist, sculpts exclusive pieces of art for the world of gastronomy with a success that has crossed borders. Immersed in an exclusive market where art and culture are only within the reach of a few, Joseba is determined to maintain the craft of artisanal stonecutters in an increasingly computerised world. Simeón, a retired teacher with a passion for rural Romanesque art, barely maintains the Petrus museum, a tiny and exciting cultural project in the middle of nowhere. Elsa, mayoress of the area, has made the survival of the Izagaondoa valley, in Navarre, her crusade, regardless of political parties. The paths of Joseba, Simeón and Elsa come together, paths in which, each in their own way, they make everyday life a form of resistance.

IN DISTRIBUTION PUNTO DE VISTA - X FILMS / SHORTZINEMA

Renacuajos



Director: Blanca Camell Scriptwriter: Blanca Camell **Executive Producer: Blanca Camell**

Production / Distribution: Punto de Vista

Typology: Short film

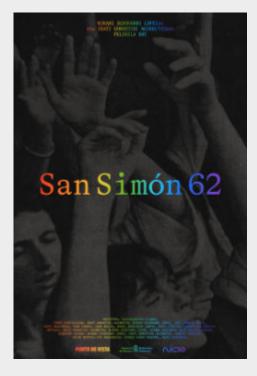
Original lenguaje: Spanish, French, Catalan

Subtitles: Spanish. English

Length: 16 min Technique: HD color

Contact: Blanca Camell blancacamellgali@gmail.com

San Simón 62



Director: Irati Gorostidi Agirretxe, Mirari Echávarri López Scriptwriter: Irati Gorostidi Agirretxe, Mirari Echávarri López Executive Producer: Punto de Vista, Salvoconducto filmak **Production / Distribution:** Irati Gorostidi Agirretxe, Mirari Echávarri López

Typology: Short film

Original lenguaje: Spanish, Basque

Subtitles: Spanish, English

Length: 29 min

Technique: 16mm transferido a digital (DCP)

Contact: info@salvoconducto.eus

SYNOPSIS

In the early 2000s, when I was a pre-teen, I travelled with my family to Navarra. Twenty years later I'm looking for the photos of this trip and I can't find them. Starting out from a family story, Renacuajos (which means little squirts) reflects on the transmission of family memories and how family pictures accumulate. How do I film or photograph my son? How do we relate to family images?

SYNOPSIS

In the 1980s, a convent in the village of Lizaso housed the Arco Iris (Rainbow) community, which experimented with New Age practices. The filmmakers visit the location attracted by what they heard from their mothers, who passed through the community as a way of leaving behind the aftermath of Francoism.

Sharenting



Director: Maite Tabar **Scriptwriter:** Maite Tabar

Executive Producer: Pablo Iraburu

Production / Distribution: Arena Comunicación S.L.

Typology: Short film
Original lenguaje: Spanish
Subtitles: English, Basque

Length: 80 min
Technique: Digital

Contact: www.arenacomunicacion.com

beatriz@arenacomunicacion.com; +34 610 23 05 54

IN DEVELOPMENT

Si me muero-Se eu morrer



Director: Esther Vital
Scriptwriter: Esther Vital
Executive Producer: —
Production / Distribution: —

Typology: Polític, human rights Original lenguaje: Portuguese Subtitles: Spanish, English

Length: 65 min

Technique: 4k / Super8

Contact: Esther Vital

esthervitalgarcia@gmail.com; +34 602 67 66 15

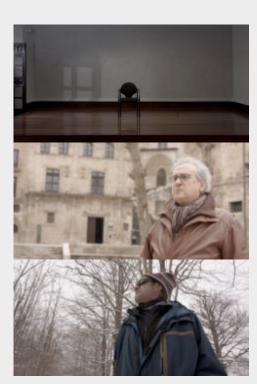
SYNOPSIS

Sharenting means sharing photos and videos of minors on the social media without their consent. This booming phenomenon is carried out by the parents themselves and leaves an involuntary digital footprint, the consequences of which are not yet known... What is our responsibility as creators, consumers or parents?

SYNOPSIS

Inês Etienne Romeu was held captive, raped and tortured for more than three months in the House of Death, a clandestine centre for torturing, killing and disappearing dissidents under the command of the Brazilian Army's Information Centre during the dictatorship. She was the only survivor and managed to denounce and expose the horrors she witnessed and those responsible for them.

Todos lo sabían



Director: Iratxe Pérez Barandalla
Scriptwriter: Iratxe Pérez Barandalla
Executive Producer: Elena Okáriz
Production / Distribution:
Simetría Producciones S.L.

Typology: Feature Film
Original lenguaje: Spanish
Subtitles: English, French, Basque
Length: 105 min

Technique: DCP 4K Ratio 1.89:1

Contact: Iratxe Pérez Barandalla iratxeperezcine@gmail.com; +34 696 05 06 63

Voces del silencio



Director: Julio Mazarico
Scriptwriter: Julio Mazarico, Leire Izaguirre
Executive Producer: Marta Arias
Production / Distribution: Escorzo Films

Typology: Short film
Original lenguaje: Spanish
Subtitles: Basque
Length: 20 min

Technique: HD color

Contact: jmazarico@gmail.com

SYNOPSIS

March 2022, the Congress of Deputies gives the green light to investigate cases of child abuse within the Church. José Luis' sister-in-law gives him a farewell letter from his brother Javier. In it, he tells him about the sexual abuse he suffered at the boarding school where they both studied as children. After failing to get a response from the bodies responsible for the school, José Luis decides to make the account public.

SYNOPSIS

Art, social activism, the problem of suicide come together to give visibility to a serious, unspoken problem. Paco Carcavilla, who lost his son Mario, gives awareness-raising talks on suicide, Leire Izaguirre, criminologist, helps at the Suicide Survivors Association of Navarra (Besarkada Abrazo); Jesús Manuel García (Fitín), has created six pictorial works that take their inspiration from Leire's TFG (final degree project).

Volver



Director: Pablo Iraburu, Migueltxo Molina
Scriptwriter: Pablo Iraburu, Migueltxo Molina
Executive Producer: Pablo Iraburu
Production / Distribution: Arena Comunicación S.L.

Typology: Short film
Original lenguaje: Spanish
Subtitles: English, Basque
Length: 90 min
Technique: Digital 4K

Contact: Beatriz Setuáin beatriz@arenacomunicacion.com +34 948 31 53 36; +34 610 23 05 54

IN DEVELOPMENT

We are sinking!



Director: Julio Soto
Scriptwriter: Julio Soto
Executive Producer: Julio Soto, Eneko Gutiérrez
Production / Distribution: The Thinklab

Typology: Social, medio ambiente Original lenguaje: Spanish, English Subtitles: Spanish, English, Basque

Length: 54 min **Technique:** Digital 4K

Contact: Beatriz Setuáin beatriz@arenacomunicacion.com +34 948 31 53 36; +34 610 23 05 54

SYNOPSIS

The belonging home is a documentary film. Four stories about returning to rural life address issues which are highly relevant to our society: isolation, the family, the illusion of a better world, contact with nature, our ignorance of it, utopia, the wild, fear, the earth. A reflection on what kind of relationship we want to establish with nature.

SYNOPSIS

The tiny island nation of TUVALU in the Pacific Ocean is facing an existential threat - it is slowly disappearing under the rising sea levels caused by climate change. But what will happen to its inhabitants, their culture, their traditions when the waterstake over? Would they cease to exist?

Why



Director: Natxo Leuza **Scriptwriter:** Natxo Leuza

Executive Producer: Lucía Benito de la Fuente

Production / Distribution:

En Buen Sitio Producciones / Selected films

Typology: Short film

Original lenguaje: Ukrainian Subtitles: Spanish, English

Length: 22 min

Technique: Blanco y negro, Digital 4:3

Contact: En Buen Sitio Producciones lucia@enbuensitio.com; +34 639 52 09 65

IN DEVELOPMENT GENERAZINEMA DEVELOPMENT

Young and beautiful 2



Director: Marina Lameiro
Scriptwriter: Marina Lameiro
Executive Producer: Marina Lameiro

Executive Producer: Marina Lameiro **Production / Distribution:** Hiruki Filmak

Typology: Short film

Original lenguaje: Spanish Subtitles: English, Basque

Length: 70 min **Technique:** Digital 4K

Contact: hirukifilmak.com

hirukifilmak@gmail.com; +34 622 67 11 60

SYNOPSIS

Why this war in Ukraine? Why do they destroy everything? Why am I afraid? Weren't they our brothers and sisters? Why do they want to kill us? Why so much hatred? Why do they murder our children? Why do they take everything away from us? Why do I have to flee? Why has someone decided to erase everything?

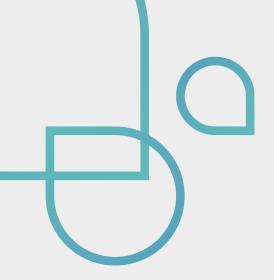
SYNOPSIS

10 years ago, we, the stars of Young & Beautiful, started to move into adult life, now we're fully part of it. Many of our points of defiance have been overturned, others still continue. I ask myself whether these were overturned due to conviction or to weariness, defeat or resignation.



02

NAVARRA FILM INDUSTRY









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.culturanavarra.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.



Location



Advice on, and dealing with the formalities for filming permits

Services



Assistance in production logistics



Coordination with Institutions and organisations of interest



Information on the funding of audiovisual projects



Contact with professionals and companies in the sector



Promotion of the region in specialist markets

www.navarrafilmindustry.com/en/services | navarrafilmcommission@nicdo.es



cluster audiovisual de navarra

nafarroako ikusentzunezkoen klusterra

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.

Objetives

- 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



www.clavna.com | info@clavna.com



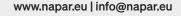


NAPAR is an association of companies and professionals from the audiovisual sector in Navarra, with members ranging from pioneers in the audiovisual sector in Navarra, with extensive experience, to young start-ups full of energy and drive. The association was established for the purpose of contributing 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.

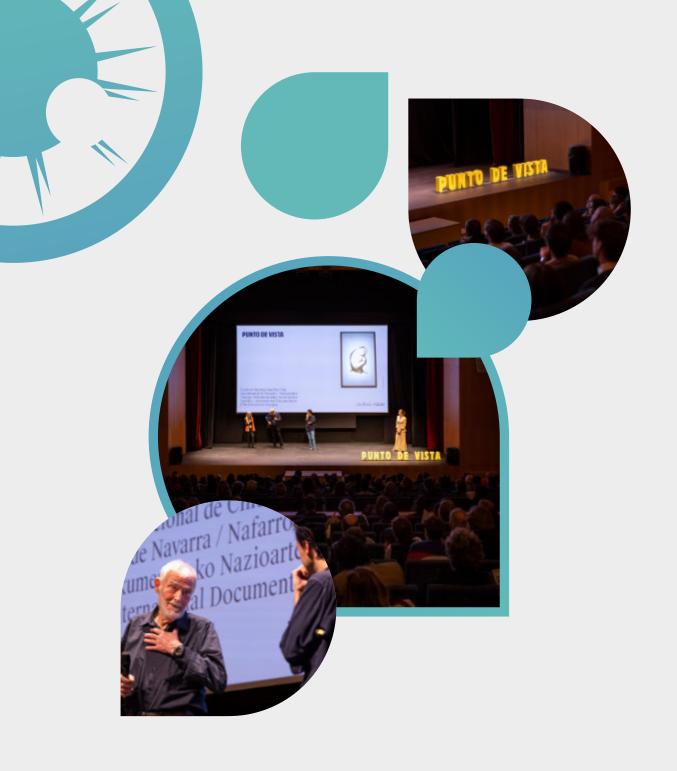
Another goal is giving visibility to the professionals from Navarra and their projects. To this end, it has a catalog of companies and professionals with which to respond to the needs of the productions that come to Navarra, and also acts as an advisor for festival programmers or cultural centers.

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.







PUNTO DE VISTA

International Documentary Film Festival of Navarra March 11th to 16th, 2024

Annual meeting point that since 2005 brings together the public, filmmakers, artists and documentary film professionals in the city of Pamplona. It has established itself in its 17 editions as an essential international event of its kind, which gives space to both established and emerging creators, and pays special attention to the most innovative and risky proposals, the result of the conception of documentary film as a tool to understand the socially necessary reality.

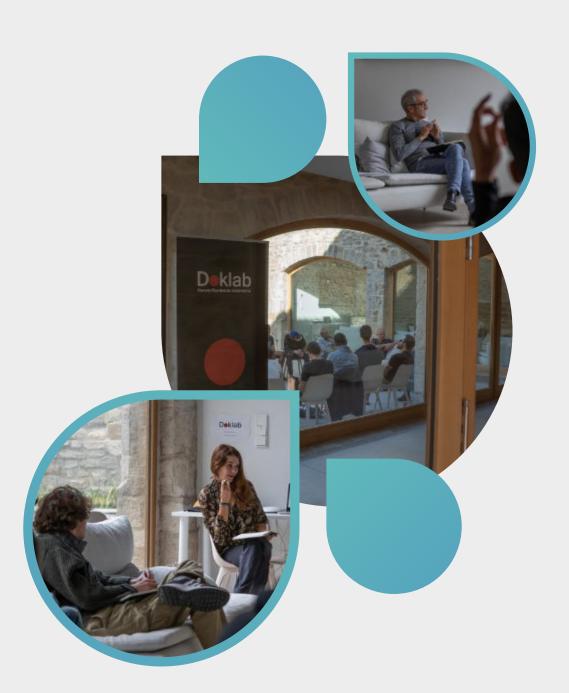
In addition to the screenings, Punto de Vista hosts round tables, conferences, activities that encourage dialogue and build bridges with other artistic disciplines, among other actions.

2023 edition:

- More than 100 films screened.
- More than 65 sessions between screenings and other activities.
- 8 locations.
- More than 30 national and international collaborators.

Registration period for the Official Section 2024 open until September 6th, 2023.

→ + Info: www.puntodevistafestival.com



Deklab

Navarra Residencia Documental

DokLab Navarra is an immersive documentary film residency. The goal is to explore the unique and intimate voices of emerging documentarians to reach a global audience. Through projections and gatherings, visits from professionals, workshops and different meetings with market professionals, the selected filmmakers will be able to question and solidify their documentary project.

For two weeks they will live together in a memorable space, acquiring tools that allow them to grow as professionals in the sector and position their project in the industry. This mentoring also lasts six months after the residence, where follow-up will be done and clear indications will be given so that the project finds its voice and niche in the market. Finally, they will meet again to present their projects before a jury at the Navarra International Documentary Film Festival, Punto de Vista.

+ Info: www.doklabnavarra.com



04

GRANTS GENERAZINEMA 2023

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

More info in:

→ www.culturanavarra.es/es/ayudas-generazinema cine@navarra.es

GENERAZINEMA DEVELOPMENT



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

Total budget for modality Documentary (A):

100,000 €

INTENDED FOR

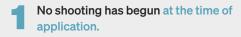
Independent production companies, including AIEs established in Spain and registered in the Registry of Film and Audiovisual Companies of the ICAA.

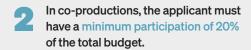
GRANT

Limit: 60% of the amount of the accepted budget. Maximum: 30,000 €.



REQUIREMENTS







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



28%





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 PRODUCTION



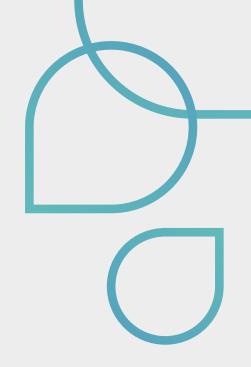
Includes aid for the development of projects individual or serial documentaries, carried out between November 1st, 2022 and 30th September, 2025.

Total budget:

900,000€

MODALITIES

- (A.1) Feature films budget > 500,000€: 480,000€
- >> (A.2) Feature films budget < 500,000€: 220,000€</p>
- >> (B.1) Fiction and Documentary short films: 50,000€
- ⇒ (C) Fiction and Documentary 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) / 25,000€ (B.1) / 75,000€ (C)



REQUIREMENTS

- Not having submitted the application for qualification to the ICAA at the time of application.
- In co-productions, the applicant must have a minimum participation of 20% of the total budget.
- 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.



2\(\%\)

during the entire project process.



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.

domiciled for tax purposes in Navarra





GENERAZINEMA PROMOTION



Includes aid for the promotion and dissemination of audiovisual fiction or documentary 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€.



REQUIREMENTS





- 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.culturanavarra.es/es/informacion-general 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; animation; 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.

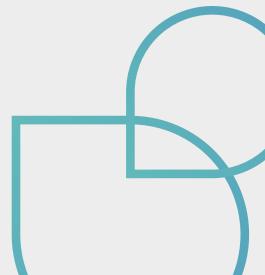


Taxpayers of Corporate Income Tax or Non-Resident Income Tax who participate in the financing of Spanish productions of cinematographic films and other audiovisual works of fiction, animation or documentary: regulated in Article 65 bis.

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.



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.

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 codirected 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.



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.

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

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

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 REQUIRED DOCUMENTATION 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.

OBJECTIVE

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

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

Financial expenses and indirect taxes.

EXPENSES	SPECIALTIES	LIMITS
The cost of production up to the achievement of the standard copy or digital master, with certain specialties and limits.	Remuneration of the executive producer (with specific contract + corporate purpose executive production + effective participation).	It may not exceed the greater of the following limits: a) 10 percent of the production cost. b) 100.000 euros.
Promotion and advertising expenses (up to 40% of production cost).	Amount of the general expenses.	Up to 10% of the production cost. To be charged to general expenses:
Expense of the special audit report.		Expenses of the staff personnel who do not have a specific labor contract for the work that is the object of the deduction.
Cost of adapting to the support.*		The costs of supplies incurred at the registered office of the production company and this is not the premises directly linked to the filming.
Cost of making supports for preserving the work and obtaining copies.* All expenses incurred between 24 months prior to the start		Expenses for restaurant services, hotel services, travel and transportation, telephone and internet services, incurred outside the filming period.
* Necessary for theatrical exhibition or cinematographic	Expenses corresponding to supplies (water, electricity, gas, cleaning).	Produced, within the filming period, in premises or facilities directly linked to the filming.
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:	The cost of amortization (technical equipment owned by the production company).	The corresponding to the time of use in the production of the audiovisual work.
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Within the production period.

Catering, hotel, travel, transportation,

telephone and internet services).

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:

- Expenses derived from the payment of salaries of workers under the labor regime, when the work or services are rendered in Navarra.
- 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.
- Expenses derived from the payment of insurance, when the location of the risk or commitment occurs in Navarra.
- Expenses related to the transfer of use or lease of real estate, when such property is located in Navarra.
- Hotel and catering expenses, when the service is rendered in establishments located in Navarra. Except for services provided by catering companies.



