

# State Aid: European Commission Approves Amendment to Spanish Scheme Granting Tax Deductions to Film and Other Audio-Visual Work Producers

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On 14 August 2023, the European Commission [announced](#) the approval, under State aid rules, of an amendment to a Spanish scheme to support the production of Spanish and international films and other audio-visual works.

Under the scheme, Spanish and international film and audio-visual work producers receive support in the form of tax deductions in their corporate tax due in Spain.

Spain notified the Commission of the following amendments to the existing scheme:

- increasing the annual budget by EUR 340 million;
- increasing the maximum amount of tax deduction that the beneficiaries can apply to EUR 20 million per film (originally EUR 10 million);
- setting a maximum tax deduction of EUR 10 million per series episode; and
- extending the duration of the scheme until 31 December 2026.

The scheme was originally approved by the European Commission in May 2014 (see [State aid: Commission approves amendments to Spanish scheme on granting tax deductions for cinema and audio-visual production \(19 May 2014\)](#)).