

State Aid: Commission Approves Spanish Scheme Supporting Audiovisual Works and Live Shows in Gipuzkoa and Alava

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On 24 November 2023, the European Commission [announced](#) the approval, under State aid rules, of two Spanish schemes (amounting to EUR 300 million) to support the production of audiovisual works and the production and exhibition of live shows of performance and music arts in the provinces of Gipuzkoa and Alava (case numbers SA.107200 and SA.107201).

According to the schemes:

- the aid will take the form of deductions in corporate tax due in Gipuzkoa and Alava;
- they will be open to producers of audiovisual works, as well as producers and exhibitors of live shows of performance and music arts; and
- they will run until 31 December 2028.

The European Commission concluded that the Spanish schemes are proportionate and will have a limited impact on competition and trade between Member States. In light of the above, the schemes are in line with article 107(3)(b) of the [Treaty on the Functioning of the European Union \(TFEU\)](#) and the [2013 Communication on State aid for films and other audiovisual works](#).