



**ITALY  
OFFERS  
EVERY  
THING  
YOU  
NEED**

ATTRACTIVE  
TAX CREDIT

AMAZING  
LOCATIONS

A FANTASTIC  
CLIMATE

EFFICIENT FILM  
COMMISSIONS

GREAT  
PROFESSIONALS

WONDERFUL  
HOSPITALITY

A MARVELLOUS  
LIFESTYLE

AN INCREDIBLE  
CULTURE

**ITALY: A MAGICAL COUNTRY**

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THE INFORMATION IN THIS BROCHURE  
REFERS TO FUNDS IN 2024

## OVERVIEW

**THE ITALIAN INCENTIVE SCHEME** is regulated by Law 220/2016, which envisages a Fund for promoting investment in the film and audiovisual industry (films, TV and web programmes and series, documentaries, animations, shorts and interactive narrative games).

**OVER THE YEARS**, the endowment has increased to a minimum annual budget of 740 million euros and is focused on accelerating export growth, boosting revenues and deepening international relationships. 57% of this national fund is allocated to the support to audiovisual works.

**AN ITALIAN PARTNER** is necessary to have access to national and regional incentives and to tax credits. Finding the right Italian partner with the same creative vision is key to the success of any project. The Directorate General for Cinema and Audiovisual of the Ministry of Culture (DGCA-MiC) cannot recommend specific Italian companies, but several sources will help you identify potential partners, such as <https://filmmitalia.org/en/industryidx/0/>.

# CO-PRODUCTIONS

**AN OFFICIAL ITALIAN CO-PRODUCTION** is a film production made by Italy with one or more countries under one of Italy's official co-production agreements or the European Convention on Cinematographic Co-Production.

**ALL AGREEMENTS HAVE DIFFERENT REQUIREMENTS.** The common principles are:

- A co-producer from each co-producing country needs to make both financial and effective creative, technical and artistic contributions to films, which need to be broadly proportional
- Contributions need to be made mainly by using staff, goods and services from the co-producing countries
- Films need to be made in the co-producing countries (you may be able to shoot in a third country location and third country staff may be allowed, but not in excess of 20-30% of the budget, depending on the applicable agreement)
- The co-production status must be applied before principal photography begins.

**CO-PRODUCING ALLOWS** pooling of creative, financial, technical expertise and resources as well as sharing of risks.

**AN ITALIAN FILM** qualifying as an official co-production is eligible to apply for:

- **Selective contributions: 105,3 million euros**  
Selective contributions are granted for writing, developing, producing and distributing audiovisual works in Italy and abroad, as well as for promoting them. The projects are selected by experts based on qualitative assessments. Works

produced in collaboration with foreign countries receive an automatic score, which is added to the discretionary score awarded by the evaluation commission.

**THE GRANTS AWARDED** are mainly film-oriented, with particular regard to specific categories (young authors, debut and second works, particularly artistic films, short films, animations and documentaries). Since 2024, a new strand dedicated to films and series aimed at promoting national culture and identity has been implemented. Selective contributions are granted to individuals, companies or entities to implement a work or project. They are non-refundable grants and are allocated through appropriate calls.

- **Automatic contributions: 37,6 million euros**

Automatic contributions are granted for the development, production and distribution of new works under the following conditions:

- a) for films, to cover necessary investment during the development, production, national and international distribution and home entertainment distribution;
- b) for television and web works, to cover necessary investment for development, production, international distribution and home entertainment distribution.

**THE VALUES OF RESULTS** are automatically assigned through a scoring system. The work made in cooperation with a foreign producer is considered as a cultural parameter, thus entitling to a score.

- **Tax credits for domestic productions and co-productions: 221 million euros**

**TAX CREDITS ARE WAYS OF OFFSETTING** the tax and social security debts of companies and are automatically calculated based

## BILATERAL FUNDS

on the costs incurred in the development, production and distribution - both in Italy and abroad - of films, TV works, web works and videogames. The rate for film and audiovisual productions may reach 40% of the eligible costs.

- For co-produced works, eligible costs are based on the Italian company's share of participation. If the Italian company, as executive producer, incurs expenses on Italian soil exceeding its own share, those expenses are factored in the eligible cost.

*Information regarding the Official Co-Production Agreements in Force is available on the page 16-17.*

**CO-PRODUCING WITH ITALY** also allows access to the following incentives:

- Eurimages - co-productions with member countries (films).
- Media - co-development films and audiovisuals with member countries.

**THE DGCA - MIC** has set up ad-hoc co-development bilateral funds, in collaboration with the equivalent bodies of individual countries to support the implementation of international co-production projects and promote production relations with target markets.

**THE CO-DEVELOPMENT FUNDS** currently in force include:

1. Italy-Portugal
2. Italy-Tunisia
3. Italy-Baltic Countries
4. Italy-France (the co-development fund applies not only to films but also to TV and web series. In addition, there is also a specific co-production fund with France).

# MINORITY CO-PRODUCTIONS FUND

**THE 6 MILLION EURO CALL** for proposals governs the granting of contributions for the production of feature films made in co-production or co-participation with other countries, where Italian participation has a minority share. This grant is non-refundable and can be applied for upon completion of the work, with a maximum contribution of 300,000 euros.

**AN ITALIAN COMPANY** applying for the above fund must:

- Be qualified as an independent producer
- Do business under NACE code 59.11
- Own at least 20% of copyrights to the relevant work (10% if companies from more than two countries are involved).

**FOR WORKS TO BE CONSIDERED ELIGIBLE**, certificates must be provided proving that at least 50% of the funds required to cover production costs have been secured.

## **CONTRIBUTIONS ARE PAID AS FOLLOWS:**

- The beneficiary may request a 60% advance payment of the grant within 18 months from the date of publication of selection results
- The DGCA-MiC will release the funds within 90 days
- The remainder of the grant must be claimed within 24 months from the date of publication of selection results (within 36 months for animation projects)
- The DGCA-MiC will release the remaining sums within 90 days.

## **Requirements & details**

**ALL FUNDING APPLICATIONS** must be made using the DGCOL online platform.

<https://www.italyformovies.com/bandi/detail/222/selective-contributions-for-film-with-a-minority-coproduction-or-participation-in-international-partnership-year-2024>

# UNOFFICIAL CO-PRODUCTIONS

# FOREIGN PRODUCTIONS: WHY FILMING IN ITALY

**ITALY CAN ALSO CO-PRODUCE** with countries with whom it does not have any agreements. These works may still be considered Italian

as co-participated works (films) or as international productions (TV and web works). In this case, the granting procedure requires extra steps compared to the procedure followed for co-productions:

- International co-participations – films made with countries with whom NO specific co-production agreements are in force: the minimum share of participation in production is 20%
- International productions – non-film audiovisual works made with countries with whom NO specific co-production agreements are in force: the minimum share of participation in production is 20%.

**TAX CREDITS FOR ATTRACTING INVESTMENT** in films and audiovisual works made in Italy allow companies to offset tax liabilities such as IRES (corporate income tax), IRPEF (personal income tax), IRAP (regional tax on productive activities), VAT, social security and insurance contributions with credits accrued on film production investments. They target Italian Production Service Companies that make films, or portions of films, in Italy on behalf of foreign production companies.

**FOR TAX RELIEF PURPOSES**, qualifying expenditure is defined as that which is used and consumed on Italian soil. All eligible costs need to be incurred by Italian executive producers since the relevant tax relief is claimed through the company's corporate tax return.

## BUDGET 400 MILLION EUROS:

- **Tax Credit Rate:** 40% tax credit on the eligible cost of productions. A 30% rate applies to above-the-line costs related to non-European subjects only;
- **Cap:** A maximum of €20 million per year per company, allocated through an Italian executive producer. There is no maximum limit per work. In any case, the national production tax credit, when used by the same company, is not included for the purposes of calculating the limit of €20 million per year;
- **Availability:** the tax credit is immediately available as a monthly tax deduction and is paid in Italy by a local executive producer;
- **Timeline:** The tax credit is granted ten days after the following conditions have been met:
  - the work has passed the cultural test
  - the credit has been recognised
  - the expenses have been verified.

## ELIGIBLE PROJECTS:

- Feature films
- Short films
- TV series
- Documentaries
- Animations
- Web products

**ELIGIBLE ACTIVITIES:** all forms of production activities are eligible for the tax credit. Shooting in Italy is not mandatory; post-production activities also qualify.

**MINIMUM SPENT:** Production companies must spend at least 250.000 € in Italy.

**ELIGIBLE COSTS:** all production costs are considered eligible for the tax credit, with the following limitations:

- Costs incurred in Italy relating to the use of artificial intelligence are considered ineligible, except for the use of artificial intelligence for special effects relating to the item "Main actors" (this provision concerns only the Italian executive producer);
- financial, insurance and guarantee costs may be considered up to a maximum of 7.5% of the overall production cost;
- producer fees and general company expenses are not eligible.

**TRANSFERABILITY:** the tax credit can be transferred to banks, thus converting it into a direct contribution.

**APPLICATION PROCESS:** Italian line producer can apply for the tax credit starting from 90 days before shooting and up to 180 days after the production process in Italy is completed. They can choose to apply for provisional recognition (if they are about to start the operation process in Italy or are still working on it) or for final recognition, once the production process is completed.

## Requirements and details

<https://www.italyformovies.com/bandi/detail/79/tax-credits-for-attracting-investments-in-film-and-audiovisual-products-to-italy-law-n-2202016-article-19>

## REGIONAL FUNDS

**IN ADDITION TO THAT**, there are Regional Funds for a total amount of about 70 million euros at a national level, dedicated to support national and international productions.

**THESE FUNDS ARE MANAGED** by the Regions and/or the 20 film commissions that are members of the IFC (Italian Film Commissions) and are located all over Italy. IFC members provide locations and services, logistic assistance, access to financial resources, assistance on permits, qualified crews and service providers.

**REGIONAL FILM COMMISSIONS** will help you find creative co-producers, pristine locations and source local talent and crews. In many instances they also provide information and networking opportunities for industry professionals and help liaise with local film festivals, workshops and other events.

**THE AMOUNT OF FUNDING PROVIDED** can vary depending on the project and the commission involved. Most film commissions award funding on a points basis via a panel of industry experts who evaluate productions using criteria such as artistic merit, potential impact on the local industry and the amount of time spent shooting in the region.

**Details:**

<https://www.italyformovies.com/bandi>

## FILM DISTRIBUTION FUND

**THE FILM DISTRIBUTION FUND** is a support scheme introduced into the Italian legislation by Law no. 220 of 2016, Art. n. 10, n. 26 and n. 27, for the granting of contributions to support the distribution of Italian films with primary theatrical exploitation beyond Italian borders. The contribution is part of the Fondi Internazionalizzazione and is regulated by the 2024 Guidelines published with Directorial Decree of September 13th, 2024 n. 3091.

**THE 2024 FUND IS EQUAL** to 1,600,000 euros, divided into 2 calls of 800,000 euros each for requests relating to theatrical distribution. The beneficiaries are foreign distributors with registered offices throughout the world except Italy, San Marino and Vatican City. For applications relating to theatrical distribution, the maximum contribution that can be requested is 50,000 euros.

**Details:**

<https://cinecitta.com/en/fondi-cinema/contributi-opere/fondi-internazionalizzazione/film-distribution-fund/>



# OFFICIAL CO-PRODUCTION AGREEMENTS IN FORCE:

COUNTRY	DATE AND PLACE OF SIGNATURE OF THE AGREEMENT	DATE OF ENTRY INTO FORCE	DURATION OF THE AGREEMENT	EXTENSION TO AV	NOTES
ALBANIA	10.5.2002 Tirana	1.6.2004	2 years / tacit renewal every 2 years	NO	
ARGENTINA	6.10.2006 Rome	14.03.2011	5 years / tacit renewal every 5 years	NO	
AUSTRALIA	28.6.1993 Rome	12.12.1996	3 years / tacit renewal every 3 years	NO	
AUSTRIA	24.4.1968 Vienna	1.7.1968	1 year / tacit renewal every year	NO	
BRAZIL	23.10.2008 Rome	17.01.2018	5 years / tacit renewal every 5 years	NO	
BULGARIA	29.7.1967 Sofia	29.7.1967	3 years / tacit renewal every year	NO	On 25 May 2015, a new bilateral agreement was signed in Rome, extending to the audiovisual sector.
CANADA	13.11.1997 Rome	14.12.1999	5 years / tacit renewal every 5 years	YES	
CHILE	6.10.2004 Rome	30.6.2006	2 years / tacit renewal every 2 years	YES	
CROATIA	10.9.2007 Zadar	10.4.2018	5 years / tacit renewal every 5 years	NO	
CUBA	4.2.1997 Rome	23.8.1999	3 years / tacit renewal every 3 years	NO	
CZECH REPUBLIC	25.3.1968 Prague	25.3.1968	1 year / tacit renewal every year	NO	The Agreement refers to the Agreement with the former Czechoslovak Socialist Republic.
DOMINICAN REPUBLIC	14.2.2019 Rome	20.07.2023	5 years / tacit renewal every 5 years	YES	
FRANCE	6.11.2000 Paris	1.6.2003	2 years / tacit renewal every 2 years	NO	
GERMANY	23.9.1999 Rome	5.11.2002	2 years / tacit renewal every 2 years	NO	
HUNGARY	08.06.2007 Rome	04.04.2018	5 years / tacit renewal every 5 years	NO	
INDIA	13.5.2005 Rome	12.6.2008	3 years / tacit renewal every 3 years	YES	The Agreement was implemented on 29 October 2020, when the "Rules of Procedure" came into force.
ISRAEL	2.12.2013 Rome	22.1.2018	5 years / tacit renewal every 5 years	YES	
JAPAN	28.6.2023 Tokyo	9.8.2024	5 years / tacit renewal every 5 years	NO	
KYRGYZSTAN	3.10.2024 Rome		5 years / tacit renewal every 5 years	YES	
MACEDONIA	15.11.2002 Skopje	19.8.2005	2 years / tacit renewal every 2 years	NO	
MEXICO	19.11.1971 Mexico City	28.6.1974	2 years / tacit renewal every year	NO	On 17 October 2017, a new bilateral Agreement was signed in Rome, concerning the film industry only.
MOROCCO	28.7.1991 Rabat	4.6.1999	4 years / tacit renewal every 4 years	NO	
NEW ZEALAND	30.7.1997 Rome	15.2.2000	3 years / tacit renewal every 3 years	NO	
PORTUGAL	19.9.1997 Lisbon	27.7.2000	2 years / tacit renewal every 2 years	NO	
ROMANIA	8.8.1967 Bucharest	5.12.1967	2 years / tacit renewal every 2 years	NO	
RUSSIAN FEDERATION	28.11.2002 Rome	15.6.2006	2 years / tacit renewal every 2 years	YES	
SERBIA	21.3.2023 Belgrade	4.8.2024	5 years / tacit renewal every 5 years	YES	
SLOVAKIA	25.3.1968 Prague	25.3.1968	1 year / tacit renewal every year	NO	The Agreement refers to the Agreement with the former Czechoslovak Socialist Republic.
SOUTH AFRICA	13.11.2003 Cape Town	11.6.2007	5 years / tacit renewal every 5 years	YES	
SPAIN	10.9.1997 Bologna	3.6.1998	2 years / tacit renewal every 2 years	NO	
SWEDEN	24.7.1968 Rome	24.7.1968	1 year / tacit renewal every year	NO	
SWITZERLAND	15.5.1990 Luqano	23.12.1993	2 years / tacit renewal every 2 years	NO	The Agreement was amended by an exchange of letters between Minister Francesco Rutelli and Pascal Couchepin, Federal Councillor of the Swiss Confederation, on 26 October 2006. The amendment came into force on 10 July 2007.
TUNISIA	29.10.1988 Tunis	3.8.2005	2 years / tacit renewal every 2 years	NO	
TURKEY	30.3.2006 Ankara	21.7.2011	5 years / tacit renewal every 5 years	NO	
URUGUAY	13.3.2001 Montevideo	6.5.2004	2 years with tacit renewal every 2 years	NO	
VENEZUELA	19.12.1984 Caracas	28.8.1986	2 years with tacit renewal every 2 years	NO	

CO-PRODUCTIONS WITH ARMENIA, AZERBAIJAN, BELARUS, KAZAKHSTAN, KYRGYZSTAN, MOLDOVA, TAJIKISTAN, TURKMENISTAN, UKRAINE, AND UZBEKISTAN ARE SUBJECT TO THE FORMER AGREEMENT WITH THE SOVIET UNION.

BOSNIA AND HERZEGOVINA, MONTENEGRO, AND SLOVENIA ARE SUBJECT TO THE FORMER AGREEMENT WITH YUGOSLAVIA.

## USEFUL LINKS

### ALL THE FUNDING OPPORTUNITIES FOR SHOOTING AUDIOVISUAL WORKS IN ITALY:

<https://www.italyformovies.com/bandi>

### INTERNATIONALISATION FUNDS:

<https://cinecitta.com/en/fondi-cinema/contributi-opere/fondi-internazionalizzazione/>

### CREATIVE EUROPE MEDIA STRAND:

<https://culture.ec.europa.eu/creative-europe/creative-europe-media-strand>

### EURIMAGES:

<https://www.coe.int/en/web/eurimages>

### ITALIAN FILM COMMISSIONS ASSOCIATION:

<https://www.italianfilmcommissions.it>

## ABOUT US

### THE DIRECTORATE GENERAL FOR CINEMA AND AUDIOVISUAL OF THE ITALIAN MINISTRY OF CULTURE DGCA - MIC

promotes the creation, production, distribution and circulation of film and audiovisual works, professional training, the opening and modernisation of cinemas and the adaptation of the film industry to technological developments.

**DGCA - MIC REPRESENTS ITALY** before the EU, the Council of Europe, other international bodies and international funds that issue supranational support to the sector (Creative Europe - MEDIA sub-programme, Eurimages).

It also manages bilateral funds with similar institutions in other countries to sustain the development of international co-productions.

**DGCA - MIC SUPPORTS** Cinecittà, Fondazione La Biennale di Venezia, Centro Sperimentale di Cinematografia, Museo nazionale del Cinema Fondazione Maria Adriana Prolo-Archivi di fotografia, cinema ed immagine, Fondazione Cineteca di Bologna, Cineteca italiana di Milano and Cineteca del Friuli di Gemona del Friuli.

**DGCA - MIC HOSTS** the Film Commissions' Coordination Body and oversees the portal for locations and national and regional production incentives [www.italyformovies.com](http://www.italyformovies.com) run by Cinecittà in partnership with the Italian Film Commissions Association.

### MINISTERO DELLA CULTURA

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