




EXECUTIVE PRODUCTION SERVICES

TODAY YOU CAN SHOOT ANYWHERE IN THE WORLD

An aerial photograph of a rugged mountain range in New Zealand. The foreground shows a steep, rocky ridge with patches of green moss. Below the ridge, a winding asphalt road curves through a lush green valley. In the background, several sharp, jagged mountain peaks rise against a blue sky with scattered white clouds. The overall scene is a dramatic and scenic landscape.

YOU CAN SHOOT IN THE
MOUNTAINS OF NEW ZEALAND



YOU CAN SHOOT
IN THE DESERT OF MOROCCO

An aerial photograph of a coastal town built on a cliffside overlooking a vibrant turquoise sea. The town features white buildings with colorful accents, perched on a rocky outcrop. The sea is exceptionally clear, showing various shades of blue and green. A large rock formation is visible in the water. In the foreground, the tops of some trees with yellow-green foliage are visible. A semi-transparent blue banner with white text is overlaid in the top right corner.

YOU CAN SHOOT IN
THE BLUE SEA OF GREECE

...OR AMONGST THE MODERN
ARCHITECTURE OF **SINGAPORE**



NOW, WE HAVE TO TELL YOU A SECRET

An aerial photograph of the Dolomites mountain range in Italy. The image shows jagged, rocky peaks in shades of brown and tan, with some snow patches. Below the mountains, a lush green valley is visible, featuring a winding road that snakes through the landscape. The sky is a clear, vibrant blue with some light clouds.

THIS IS NOT NEW ZEALAND

IT'S THE DOLOMITES

ITALY

THIS IS NOT MOROCCO

IT'S THE DESERT OF SARDINIA

ITALY



THIS IS NOT GREECE

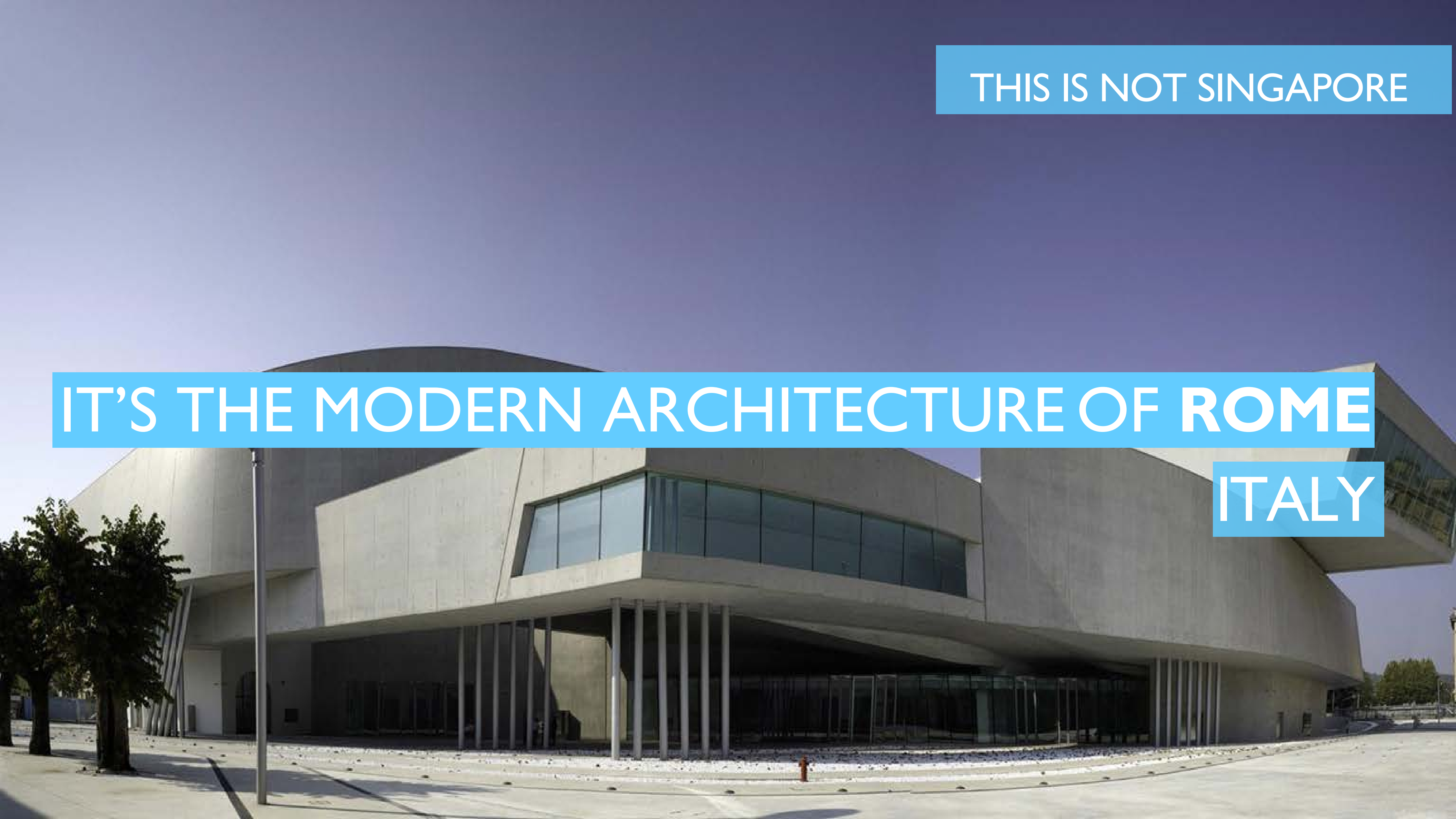
IT'S THE BLUE SEA OF PONZA

ITALY

THIS IS NOT SINGAPORE

IT'S THE MODERN ARCHITECTURE OF ROME

ITALY



ITALY

THE ENTIRE WORLD IN ONE SMALL COUNTRY



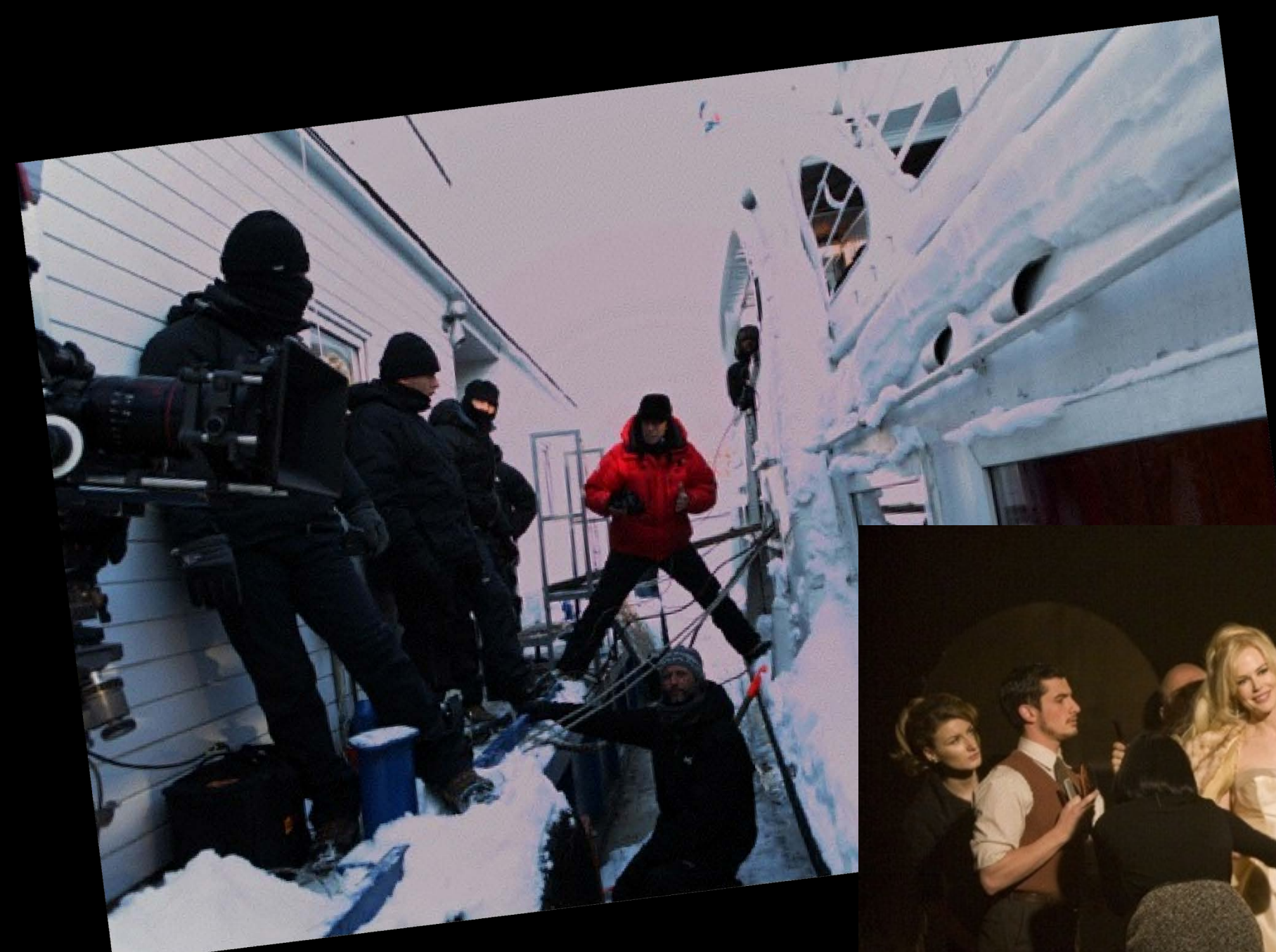
ITALY HAS A WIDE
VARIETY OF LOCATIONS
WITHIN CLOSE REACH

AND TODAY

WITH ITS UPDATED TAX INCENTIVE
REGIONAL FILM FUNDS AND VAT EXEMPTION
ITALY HAS BECOME ONE OF THE
MOST CONVENIENT
SHOOTING DESTINATIONS IN THE WORLD



EVERY FOREIGN PRODUCTION RECEIVES



THE MAXIMUM TAX BENEFIT IT IS ENTITLED TO

ITALIAN TAX CREDIT

Main Points

- The incentive is dedicated to **FOREIGN FILMS AND TV SERIES** that shoot in Italy, pass a cultural test with a minimum score and meet certain conditions (see appendix).
- These productions may receive a **25%** savings on the production costs paid through a local Executive Producer.
- There is **NO CAP** per project but a maximum credit of 10 million euro available for each production service company involved.
- The incentive is a **DISCOUNT ON MONTHLY TAXES** granted to the Italian executive producer that will be paying all the Italian bills of the production.
- The credit is based on the production expenses incurred in Italy which do not exceed 60% of the overall film production budget. Expenses incurred in another EU member country can also be treated as expenses incurred in Italy up to a maximum of 10% of the overall film production budget, provided that they are made by the Italian service company.
- The incentive can be **ADDED TO REGIONAL FILM FUNDS** that work on similar criteria.

ITALIAN TAX CREDIT

A five-star luxury home to audiovisual professionals



FAST

YOU START SAVING CASH FLOW 30 DAYS AFTER THE APPLICATION SUBMISSION. IN ANY OTHER EUROPEAN COUNTRY THE PRODUCTION COMPANY HAS TO WAIT AT LEAST 3 MONTHS FROM THE END OF SHOOTING.



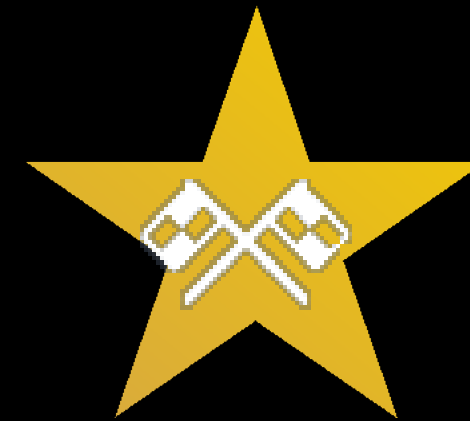
OPEN

THE CREDIT IS OPEN TO ALL AUDIOVISUAL PROJECTS, INCLUDING TV SHOWS, WHICH ARE USUALLY EXCLUDED BY MOST EUROPEAN COUNTRIES.



NO CAP PER PROJECT

BY COMBINING MORE THAN ONE PRODUCTION SERVICE COMPANY EVEN HIGH-BUDGET PRODUCTIONS CAN SHOOT ENTIRELY IN ITALY.



COMBINABLE

THE BENEFIT CAN EASILY BE COMBINED WITH OTHER EUROPEAN INCENTIVES AND REGIONAL FILM FUNDS.

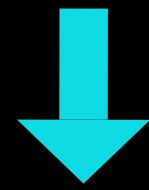


SAFE

THE TAX BENEFIT IS MADE AVAILABLE DURING PRODUCTION AND APPLIED AGAINST EXPENSES INCURRED THE FOLLOWING MONTH. THUS, THE PRODUCER DOES NOT NEED TO FINANCE THE TAX BENEFIT, AS IT FINANCES ITSELF.

ITALIAN TAX CREDIT

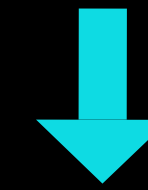
Tax credit framework for foreign film and TV producers



ITALIAN FILMS

Qualified by the Ministry of Culture, under any co-production treaty or EU Convention

**BENEFIT GRANTED TO:
ITALIAN PRODUCER**



FOREIGN FILMS

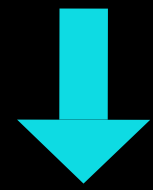
Not qualified as Italian under any co-production treaty or EU Convention

**BENEFIT GRANTED TO:
ITALIAN EXECUTIVE PRODUCTION**

**ALL CATEGORIES MUST PASS A “CULTURAL” TEST
(EU REQUIREMENT FOR STATE AID)**

ITALIAN TAX CREDIT

Tax credit rates and conditions



ITALIAN FILMS

Rate: 25% of eligible costs

Credit limit: €6.000.000/year/company

**Main condition:
80% of the credit spent in Italy**



FOREIGN FILMS

Rate: 25% of eligible costs

Credit limit: €10.000.000/year/company

Main conditions:

- **Italian expenses must not exceed 60% of the budget**
- **Expenses in other EU countries are eligible up to 10% of the budget**

ITALIAN TAX CREDIT

How to use it

THE FOREIGN PRODUCER DOESN'T NEED TAXABLE INCOME



THE ITALIAN EXECUTIVE PRODUCTION MAKES THE TAX CREDIT AVAILABLE TO THE FOREIGN PRODUCER, OFFSETTING IT AGAINST ITS OWN TAX DEBTS

INCLUDING:

VAT

CORPORATE INCOME TAX (IRES)

REGIONAL INCOME TAX (IRAP)

PENSION, HEALTH AND WELFARE (ENPALS/INPS)

EMPLOYEES TAX WITHHOLDINGS

ITALIAN TAX CREDIT

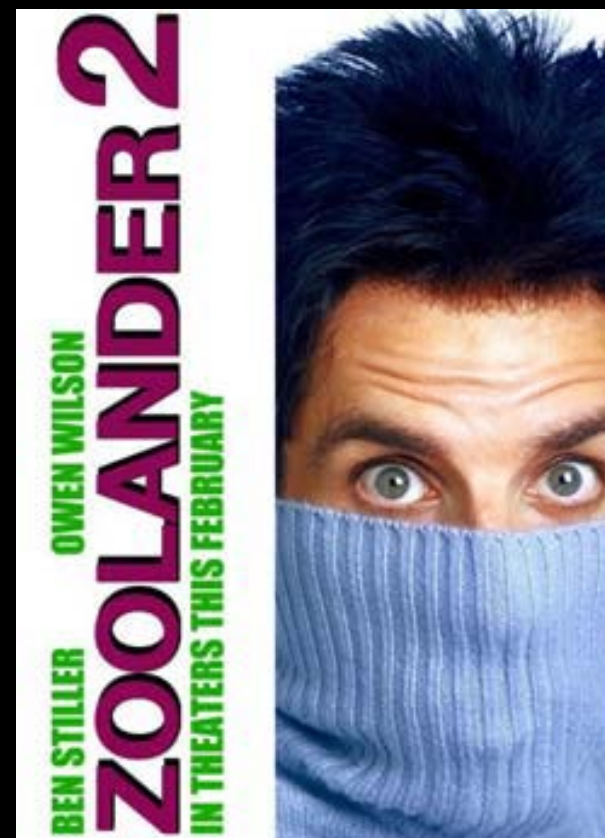
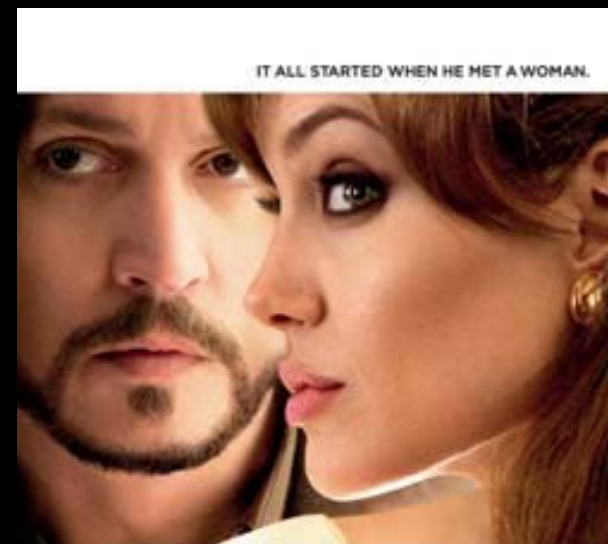
Application process



ITALIAN TAX CREDIT

Figures

- 104 FOREIGN WORKS FROM 49 COMPANIES HAVE ALREADY BENEFITTED.
- € 54.2 MILLION TOTAL VALUE OF CREDITS GRANTED.
- € 357 MILLION TOTAL VALUE OF INVESTMENTS.



CATTLEYA CAN GUIDE ANY FOREIGN PRODUCER



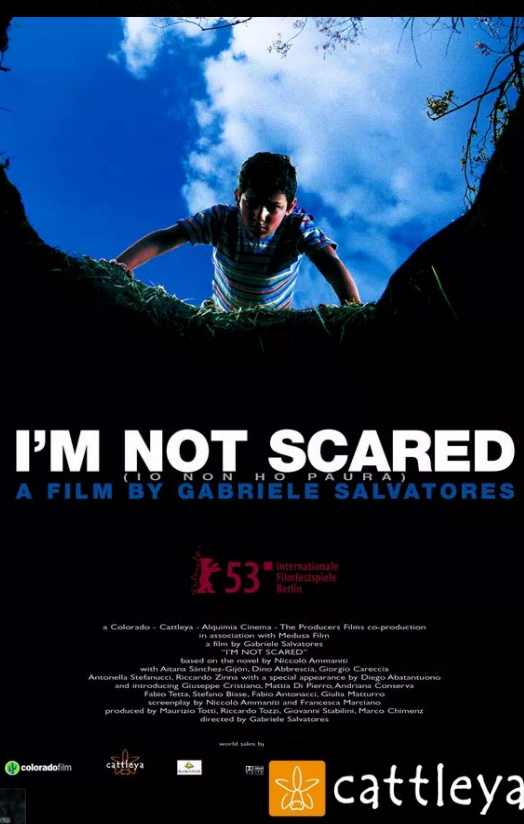
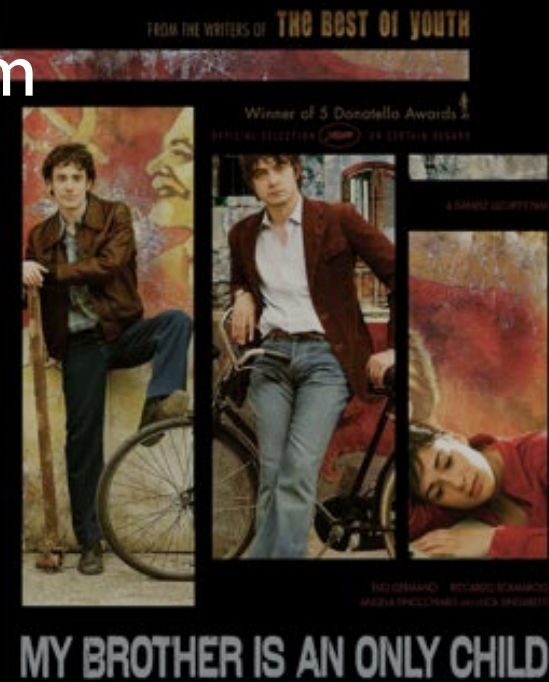
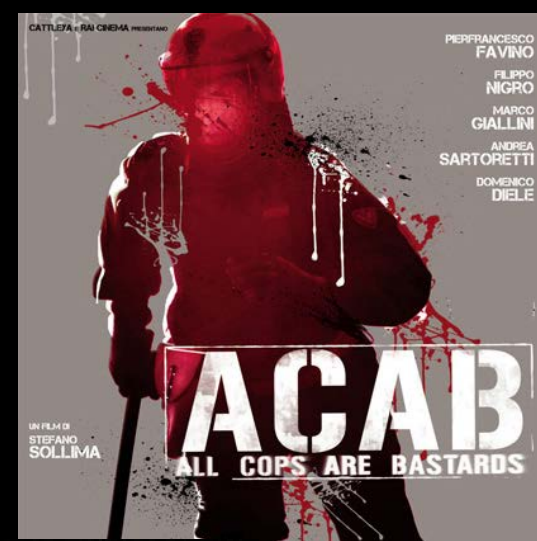
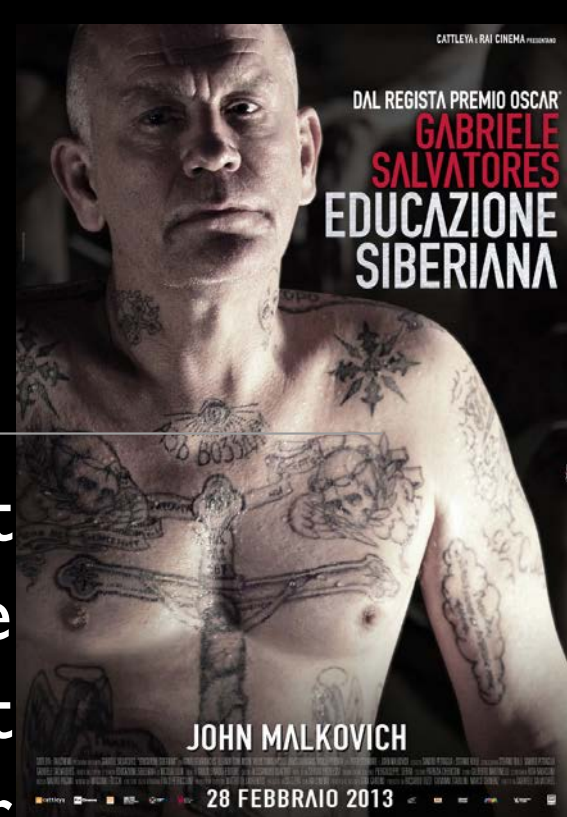
THROUGH THE PROCESS OF OBTAINING THE MAXIMUM BENEFIT

CATTLEYA Cinema

Cattleya is Italy's **LEADING INDEPENDENT FILM PRODUCER** and has grown in the last few years into a prestigious international reality.

For **TWENTY YEARS** the company has been working with the best local and international talents, producing **OVER 60 FEATURE FILMS**, including several high-profile pictures in English for worldwide release.

Cattleya's films have been distributed in almost every territory of the world, nominated for the Academy Award, represented Italy in the Best Foreign Language Film Oscar race and won major awards at Cannes, Toronto and Venice Film festivals

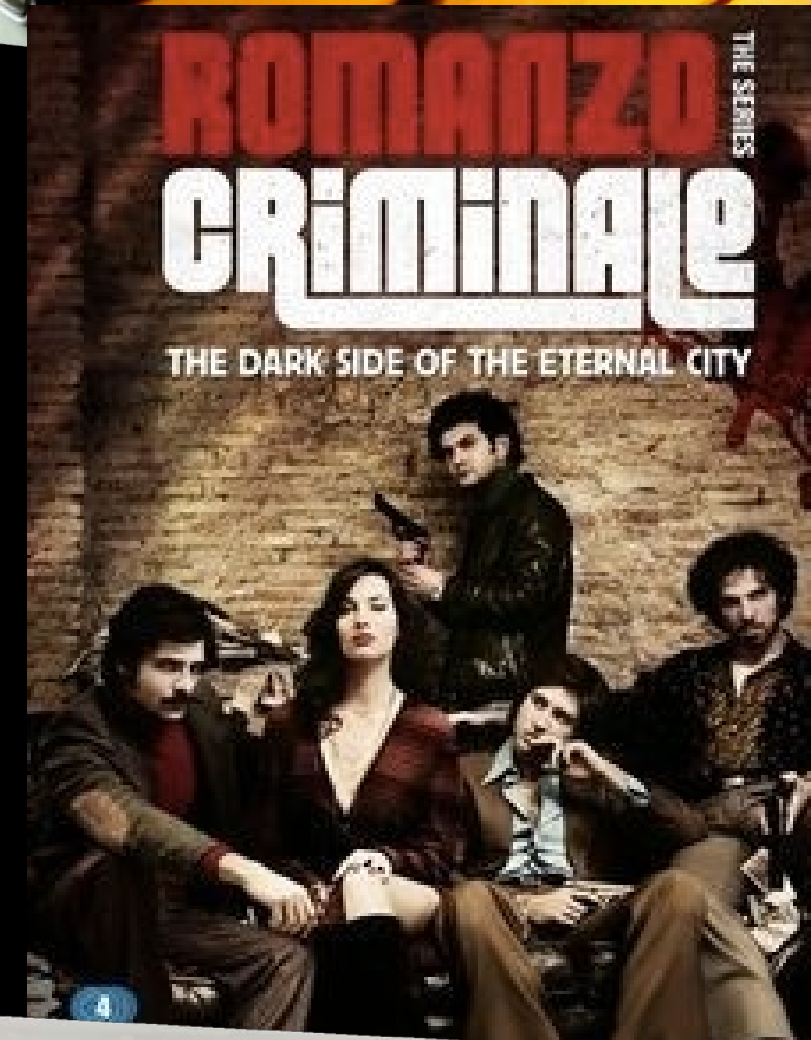
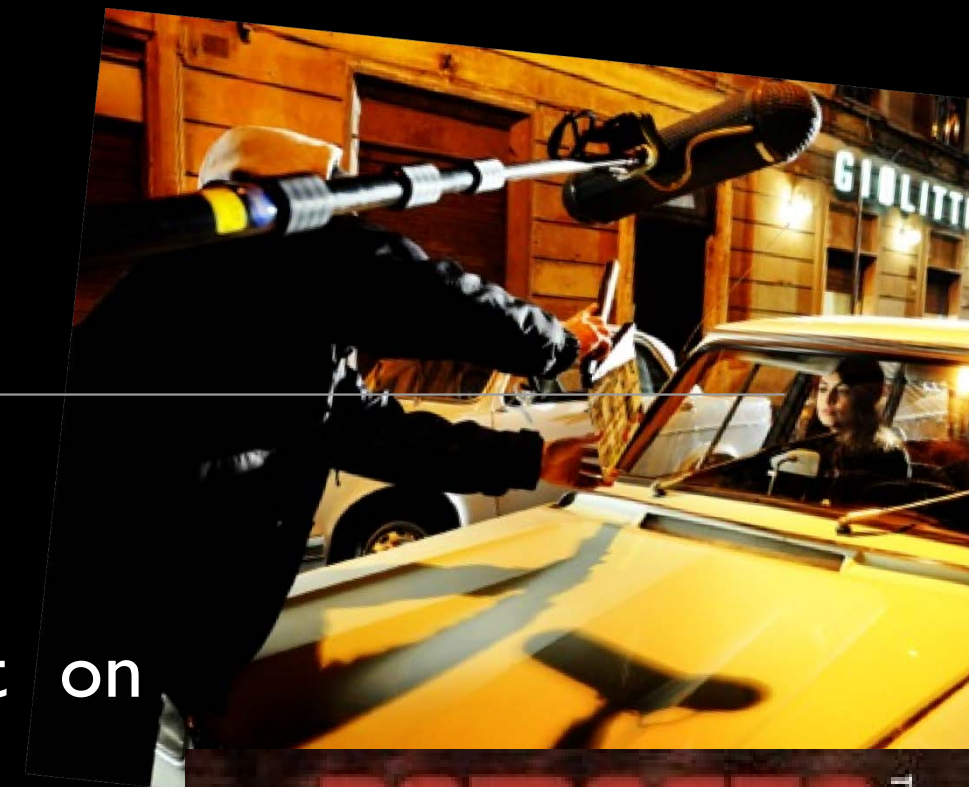


CATTLEYA TV

Over the last several years, Cattleya has become **ONE OF EUROPE'S MOST ACTIVE PRODUCERS OF TV DRAMA**, working with various networks and satellite platforms, as well as with OTT groups such as Netflix.

The company is aiming to become one of the most active players in the English language arena with several series in development for Sky Europe and Canal+:

- DJANGO
- SUSPIRIA DE PROFUNDIS
- ZEROZEROZERO, which will be shot on three continents and in more languages.

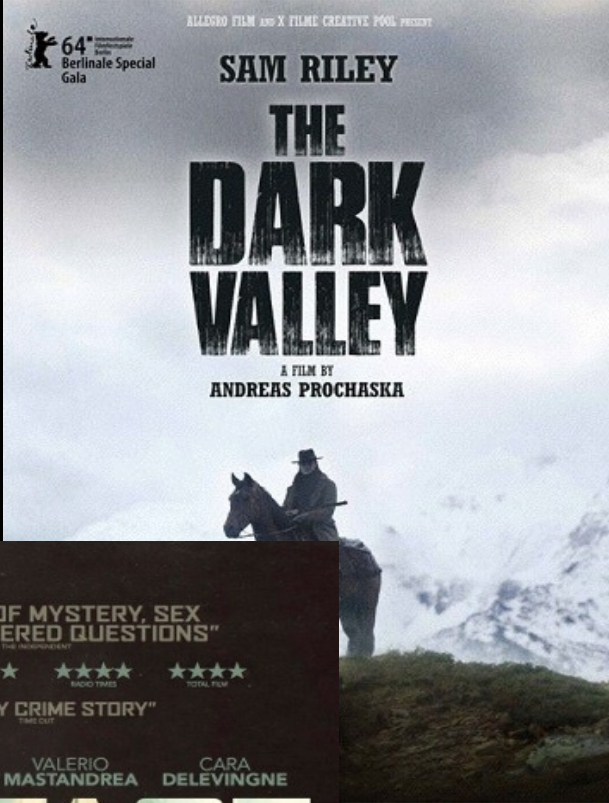


CATTLEYA

Executive Production Services

Our team has offered five-star assistance to several foreign productions

CURRENTLY SERVING



CATTLEYA IS ITSELF A
HIGHLY-EXPERIENCED PRODUCTION COMPANY

ANTICIPATING YOUR NEEDS AND TAKING
CARE OF YOUR FILM AND TV PRODUCTIONS
AS IF THEY WERE OUR OWN.

YOUR HOME AWAY FROM HOME



YOU CAN SLEEP WELL AT NIGHT



WE TAKE CARE OF EVERYTHING

- TAX CREDIT ADMINISTRATION
- BUDGETING
- PRODUCT PLACEMENT AND SPONSORSHIP
- STAFF RECRUITING
- CASTING
- LOCATION SCOUTING
- TRANSPORTATION
- ACCOMMODATIONS

WE ARE JUST A CLICK AWAY

CONTACT US

CRISTINA GIUBBETTI

Executive Producer cristina@cattleya.it

<http://www.cattleya.it/productionservice/>

APPENDIX 1/3

Ministerial decree on tax credits/Cultural eligibility

CRITERIA	MAXIMUM SCORE
BLOCK A: CONTENT	
A.1 Film script/screenplay adapted from literary work	10
A.2 Film script/screenplay concerning a historical, legendary, religious, social, artistic or cultural event	10
A.3 Film script/screenplay concerning a celebrity of artistic, historical, legendary, religious, social or cultural import	10
A.4 Italian or European main characters of the script/screenplay	10(4.6)
A.5.1 Film script set in Italy or in other European countries (up to 30% of screenplay scenes set in Italy = 6 points; over 30% = 15 points; minimum threshold: 15% of the scenes) or	15(6)
A.5.2 Outdoor scenes of the film shot in Italy with the aim of valorizing artistic, architectural and archeological assets (up to 30% of the outdoor scenes contained in the screenplay shot in Italy = 6 points; over 30% = 15 points; minimum threshold: 15% of the	
A.6 Original dialogue recorded, post-synchronized or subtitled in Italian or Italian dialect (minimum threshold: 50% of the scenes contained in the screenplay)	5
TOTAL MAX SCORE A	60

APPENDIX 2/3

Ministerial decree on tax credits/Cultural eligibility

BLOCK B: CREATIVE TALENTS

B.1 Presence of a filmmaker originating from or citizen of the countries of the European Economic Space - EES (producer, director, scriptwriter, composer)

8 (max)
(2 points for each individual)

B.2 Presence of a creative talent originating from or citizen of the countries of the European Economic Space - EES (interior designer, art director, chief make-up artist, costume designer, photograph director, line producer, editor, set designer)

8 (max)
(1 point for each individual)

B.3 Presence of at least one lead actor originating from or citizen of the countries of the European Economic Space - EES

2

B.4 Presence of at least two supporting actors originating from or citizens of the countries of the European Economic Space - EES

2

TOTAL MAX SCORE B

20

APPENDIX 3/3

Ministerial decree on tax credits/Cultural eligibility

BLOCK C: PRODUCTION

C.1 Scenes shot in a studio in Italy (up to 20% of the scenes contained in the screenplay shot in Italian studios = 4 points; over 20% = 8 points)

8 (4)

C. 2 Digital effects in Italy

2

C. 3 Special effects in Italy

2

C. 4 Music recording in Italy

2

C. 5 Sound editing and mixing in Italy

2

C. 6 Laboratory work in Italy

2

C. 7 Final editing in Italy

2

TOTAL MAX SCORE C

20

TOTAL OVERALL

100

At least 2 from among requisites A.1, A.2, A.3 and A.5 of Block A are compulsory

Minimum total score 50/100 required for the purpose of enforcing art.1, paragraph 335, of law no. 244 dated December 24, 2007