



EXECUTIVE PRODUCTION SERVICES

TODAY YOU CAN SHOOT ANYWHERE IN THE WORLD

A breathtaking landscape photograph of the New Zealand mountains. In the foreground, a jagged, light-colored rock formation rises steeply. Below it, a lush green valley is crisscrossed by a winding road that leads towards a small cluster of buildings. The background is dominated by towering, rugged mountain peaks under a blue sky with scattered clouds.

YOU CAN SHOOT IN THE
MOUNTAINS OF **NEW ZEALAND**



YOU CAN SHOOT IN THE
DESERT OF **MOROCCO**



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, some with patches of snow. Below the mountains, a lush green valley is visible, with a winding road that snakes through the landscape. The sky is a clear 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

An aerial photograph of the Blue Sea of Ponza, Italy. The image shows a stunning coastline with white buildings perched on a steep, rocky cliff. The water is a vibrant turquoise color, and a small boat is visible in the distance. The text "THIS IS NOT GREECE" is overlaid in a blue box in the top right corner.

THIS IS NOT GREECE

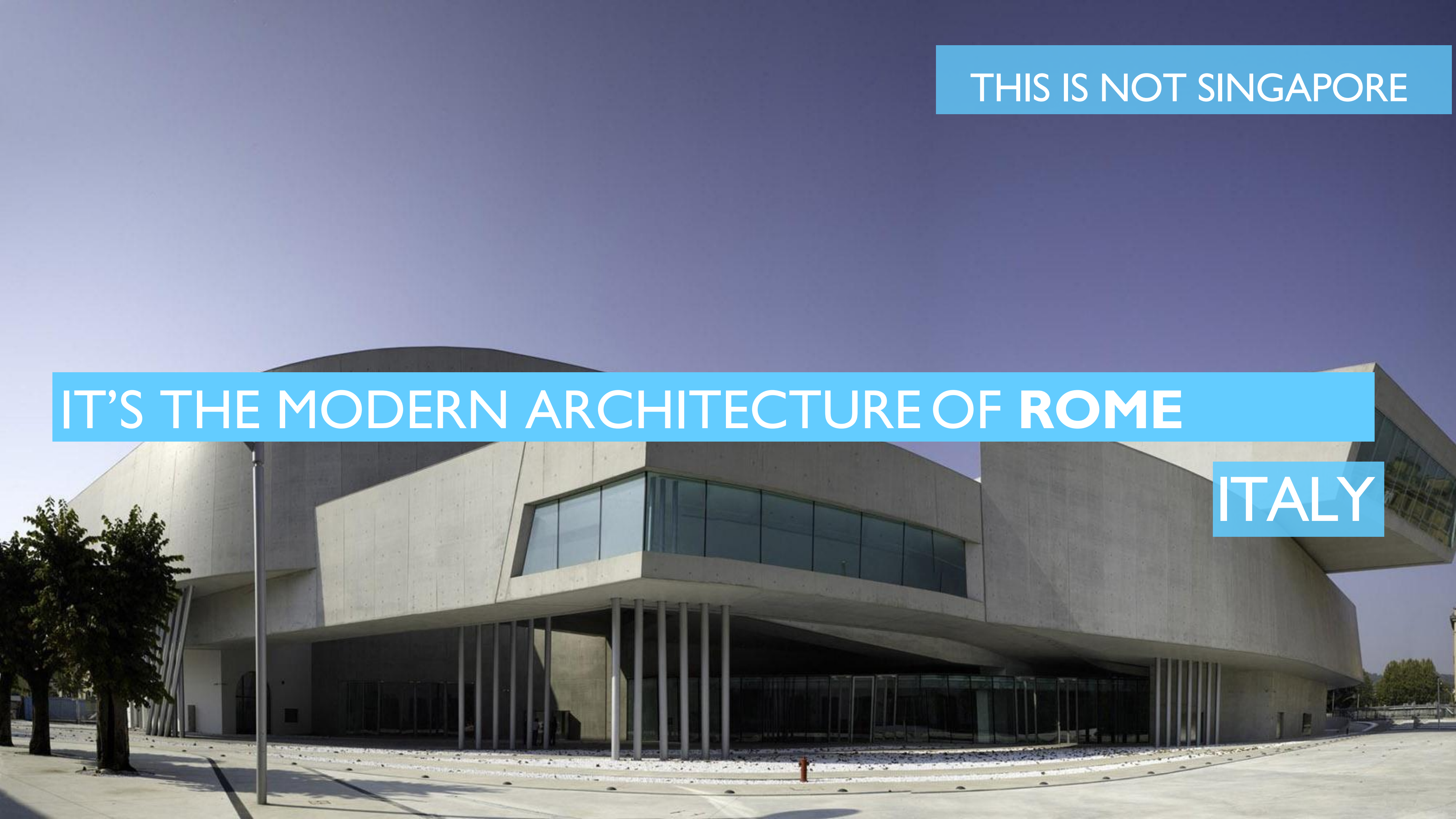
IT'S THE BLUE SEA OF PONZA

ITALY

THIS IS NOT SINGAPORE

IT'S THE MODERN ARCHITECTURE OF ROME

ITALY



ITALY

THE ENTIRE WORLD IN ONE SMALL COUNTRY



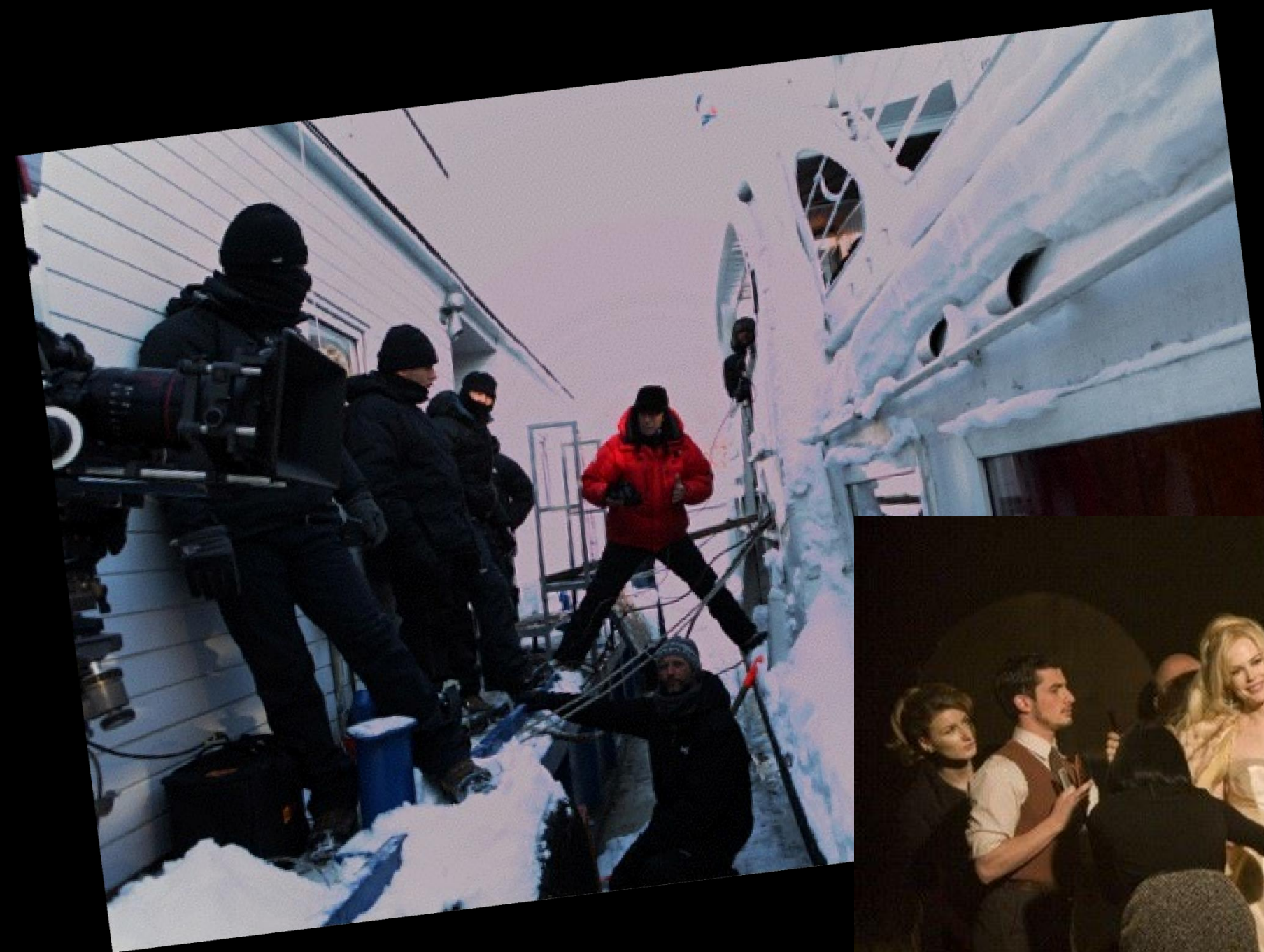
ITALY HAS A WIDE
VARIETY OF LOCATIONS
WITHIN CLOSE REACH

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 **40%** savings on the production costs paid through a local Executive Producer.
- There is **NO CAP** per project but a maximum credit of 20 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 75% 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 1/6 of the 75% of the overall budget, provided that they are processed 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 IMMEDIATELY AFTER RECEIVING THE CONFIRMATION LETTER, APPROXIMATELY 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
COMPANY**

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

ITALIAN TAX CREDIT

Tax credit rates and conditions



ITALIAN FILMS

Rate: 40% of eligible costs

Credit limit: €18.000.000/year/company

Main conditions

Feature: 100% of the credit spent in Italy
Audiovisual: 50% of the credit spent in Italy



FOREIGN FILMS

Rate: 40% of eligible costs

Credit limit: €20.000.000/year/company

Main conditions:

- **Italian expenses must not exceed 75% of the budget**
- **Expenses in other EU countries are eligible up to 1/6 of the 75% of the budget**

ITALIAN TAX CREDIT

How to use it

THE FOREIGN PRODUCER DOESN'T NEED TAXABLE INCOME



THE ITALIAN EXECUTIVE PRODUCTION COMPANY 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

FOREIGN PRODUCER

ITALIAN EXECUTIVE PRODUCER

INQUIRY TO MINISTRY OF CULTURE

FIRST SESSION: FEBRUARY 1 – MAY 15

SECOND SESSION: JUNE 16 – SEPTEMBER 15

THIRD SESSION: OCTOBER 15 – DECEMBER 30

APPROVAL WITHIN 30 DAYS

END OF PRODUCTION

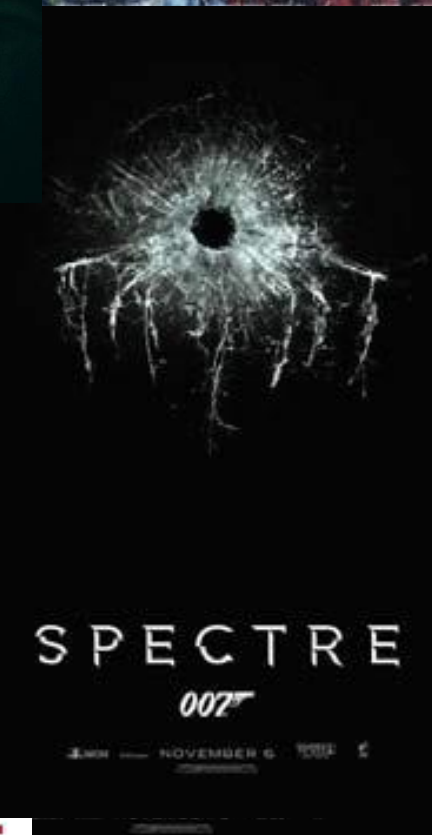
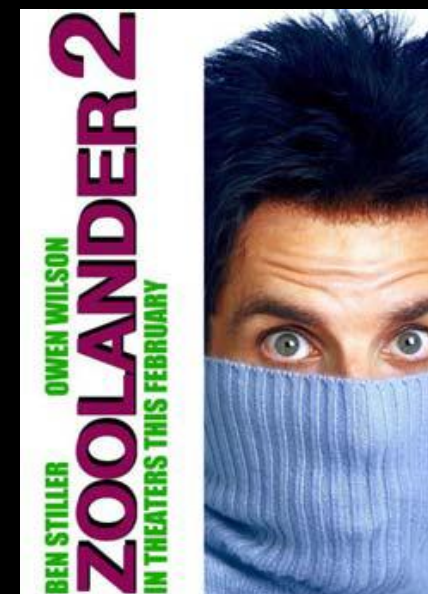
AND FINAL ASSESSMENT BY MINISTRY OF CULTURE

POSSIBLE ADJUSTMENT OF THE FINAL ASSESSMENT WITH A MAXIMUM INCREASE OF 10%

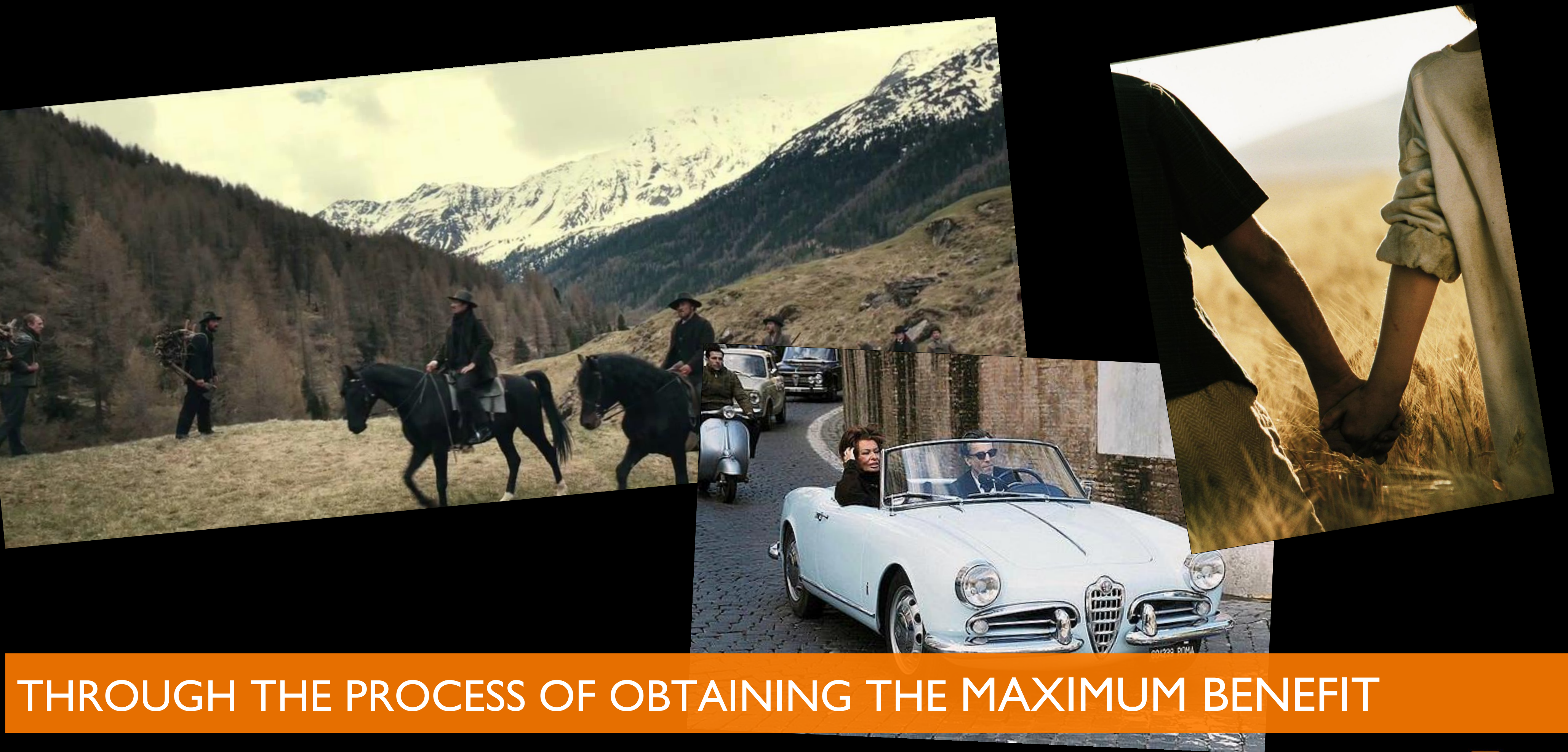
ITALIAN TAX CREDIT

Figures

- 110 FOREIGN WORKS FROM 53 COMPANIES HAVE ALREADY BENEFITTED.
- € 70 MILLION TOTAL VALUE OF CREDITS GRANTED.
- € 380 MILLION TOTAL VALUE OF INVESTMENTS.



CATTLEYA CAN GUIDE ANY FOREIGN PRODUCER



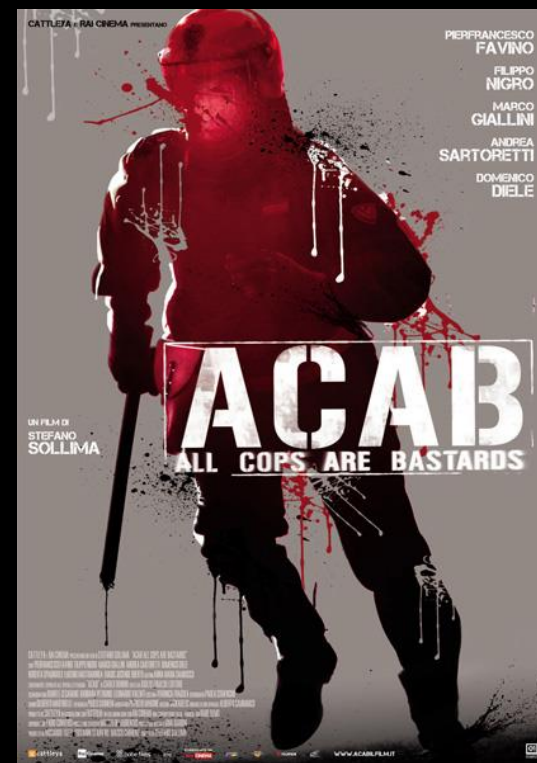
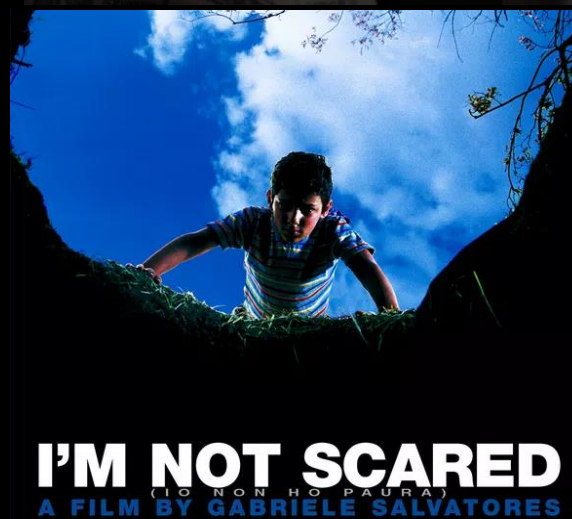
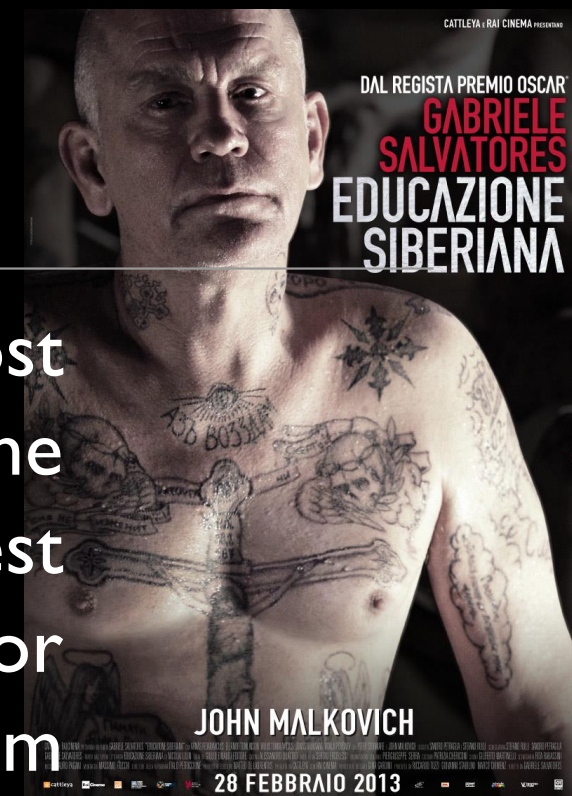
THROUGH THE PROCESS OF OBTAINING THE MAXIMUM BENEFIT

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 has been filmed on three continents and in more languages.

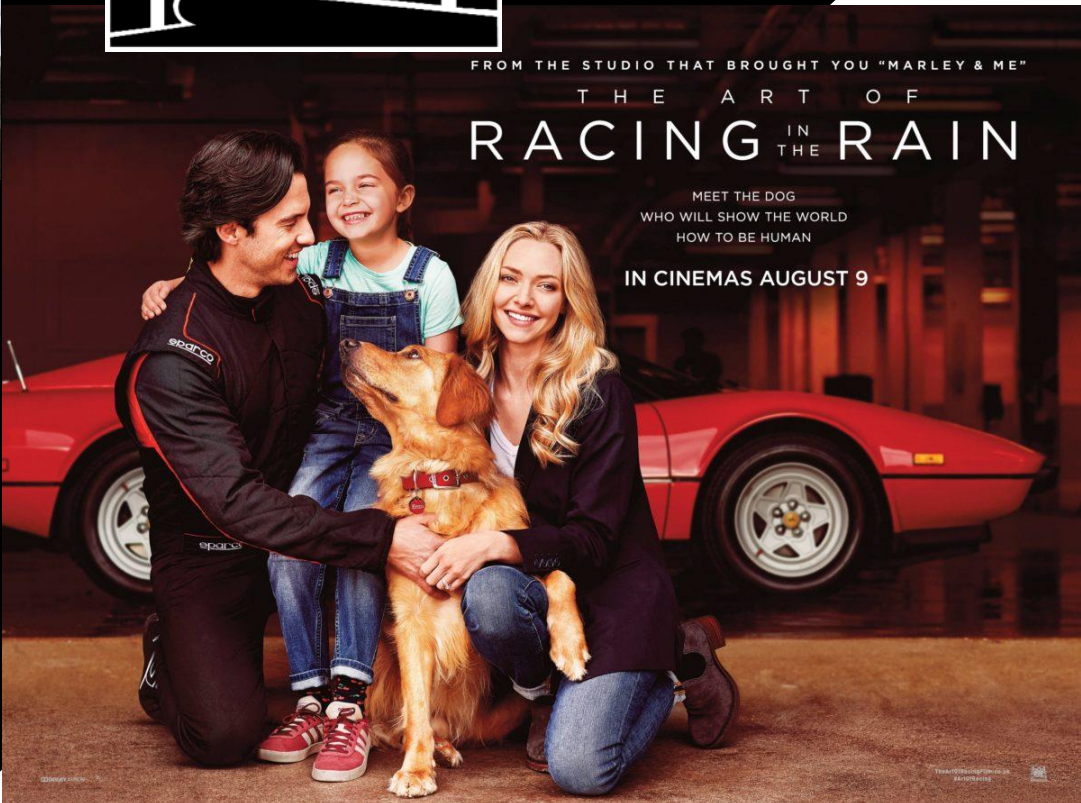
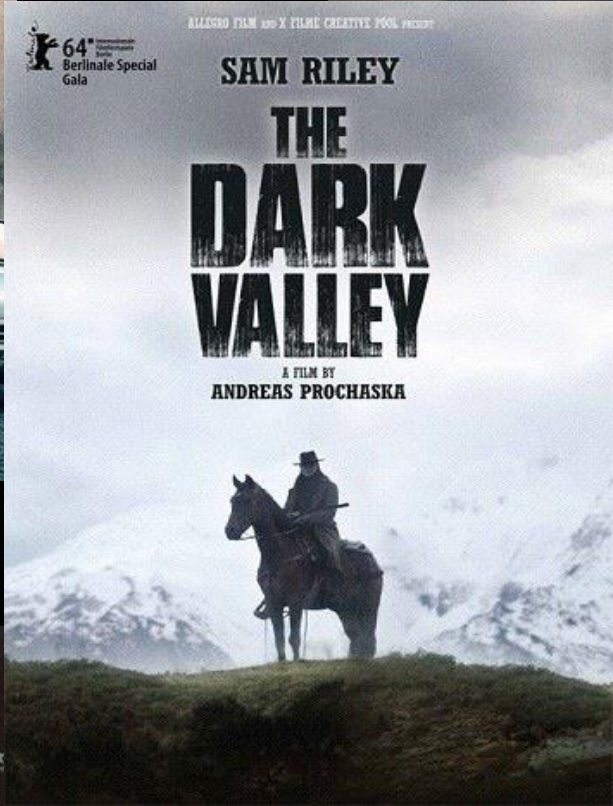
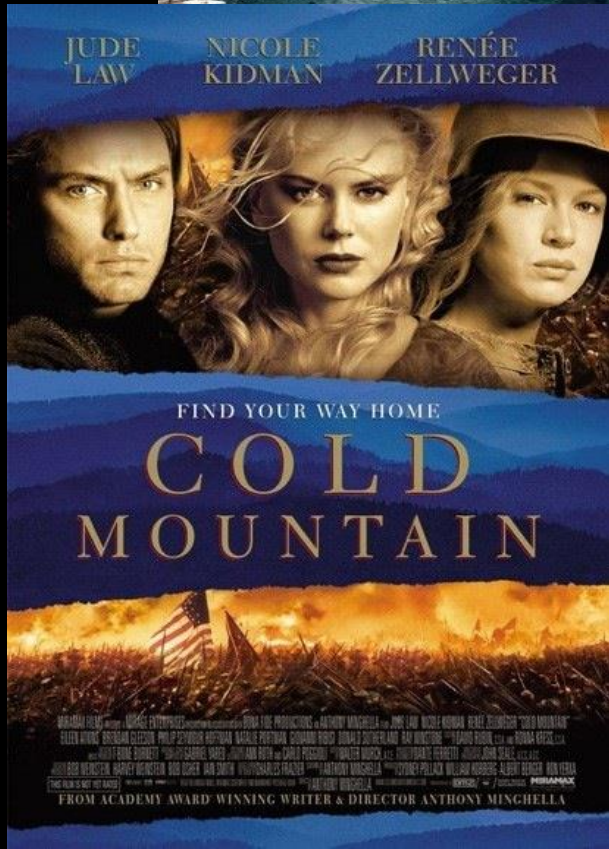
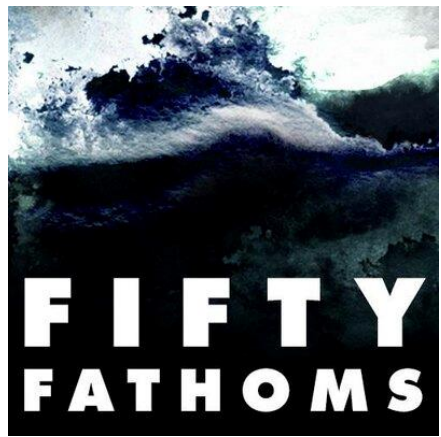
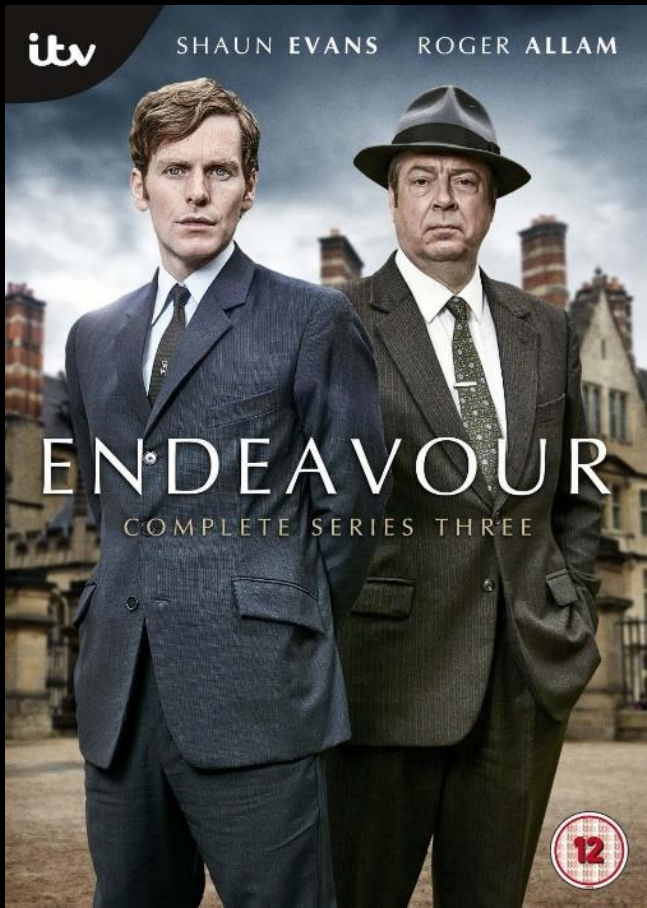


CATTLEYA

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



A film set scene with smoke and a burning car. In the foreground, a man in a blue t-shirt is operating a smoke machine, releasing a large plume of white smoke. To his left, a man in a red t-shirt is holding a camera. In the background, a car is on fire, and several other people are visible, including a man in a suit and tie. The scene is set on a city street with a yellow building in the background.

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

Ministerial decree on tax credits/Cultural eligibility

CRITERIA	MAXIMUM SCORE
BLOCK A: CONTENT	
A.1 Film script/screenplay adapted from an Italian or European literary work or play	5
A.2 Film script/screenplay concerning a historical, mythological, legendary, religious, social, fantastic, artistic or cultural event	30
A.3 Film script/screenplay concerning a celebrity of artistic, historical, mythological, legendary, religious, social, fantastic or cultural import	25
A.4.1 Film script set in Italy or in other European countries (minimum threshold: 15% of the scenes contained in the screenplay) or A.4.2 Outdoor scenes of the film shot in Italy (minimum threshold: 15% of the scenes contained in the screenplay)	5
A.5 Original dialogue recorded, post-synchronized or subtitled in Italian or Italian dialect (minimum threshold: 30% of the scenes contained in the screenplay)	5
TOTAL MAX SCORE A	70

Minimum score block A required: 35/70

APPENDIX

Ministerial decree on tax credits/Cultural eligibility

BLOCK B: PRODUCTION	
B.1 Presence of an Italian or European creative talent (production designer, set decorator, art director, costume designer, director of photography, line producer, make-up and hair artist, editor)	3
B.2 Scenes shot in a studio in Italy (minimum 20% of the interior scenes contained in the screenplay)	5
B.3 Digital effects in Italy	4
B.4 Special effects in Italy	4
B.5 Music recording in Italy	3
B.6 Sound editing and mix in Italy	3
B.7 Laboratory work in Italy	5
B.8 Final editing in Italy	3
TOTAL MAX SCORE B	30
TOTAL OVERALL	100
Minimum TOTAL score block A+B required: 50/100	