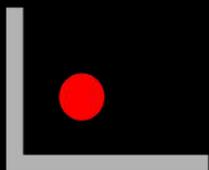




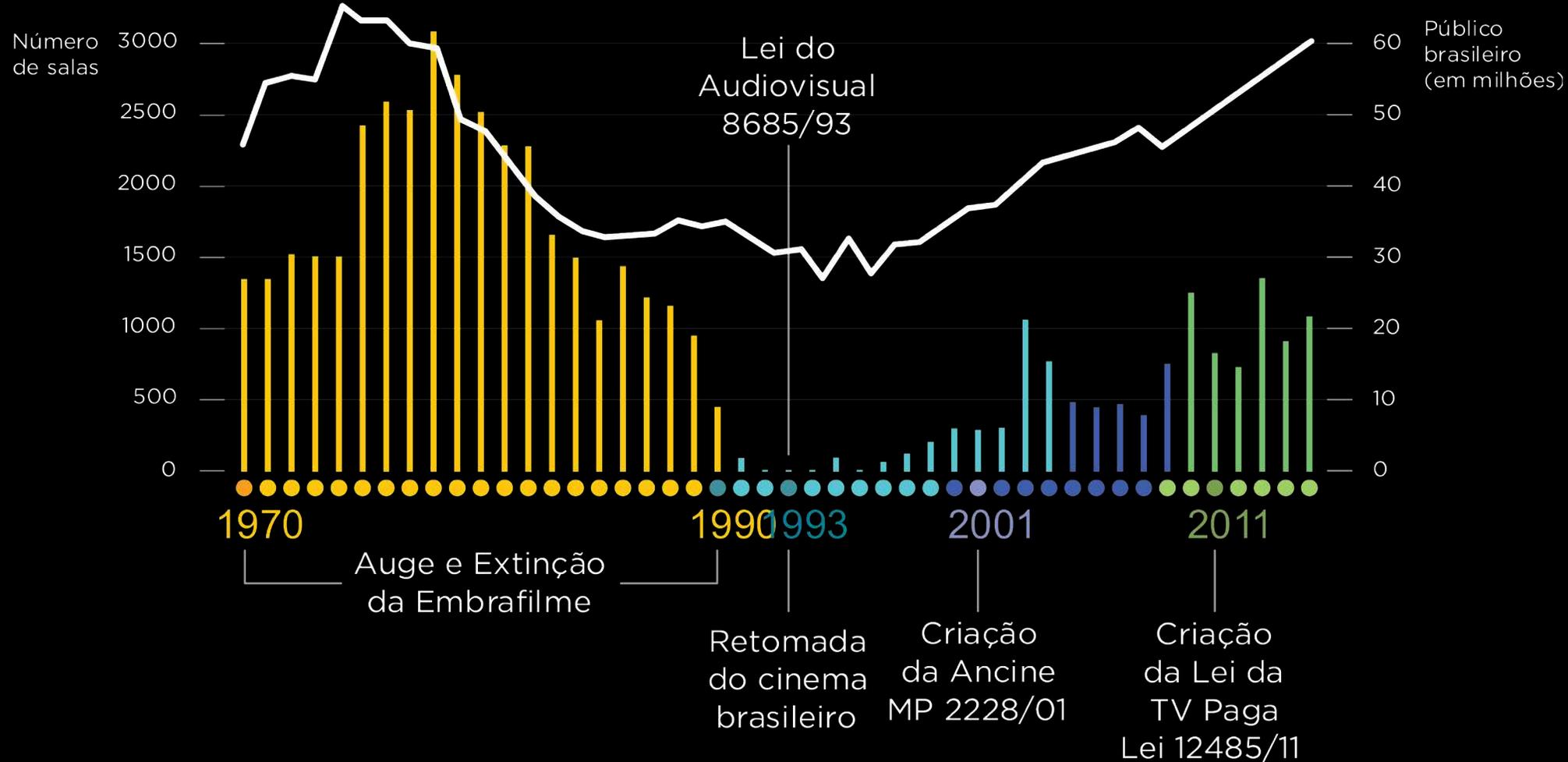
# LEIS DE INCENTIVO FISCAL - RENOVAÇÃO E REGULAMENTAÇÃO



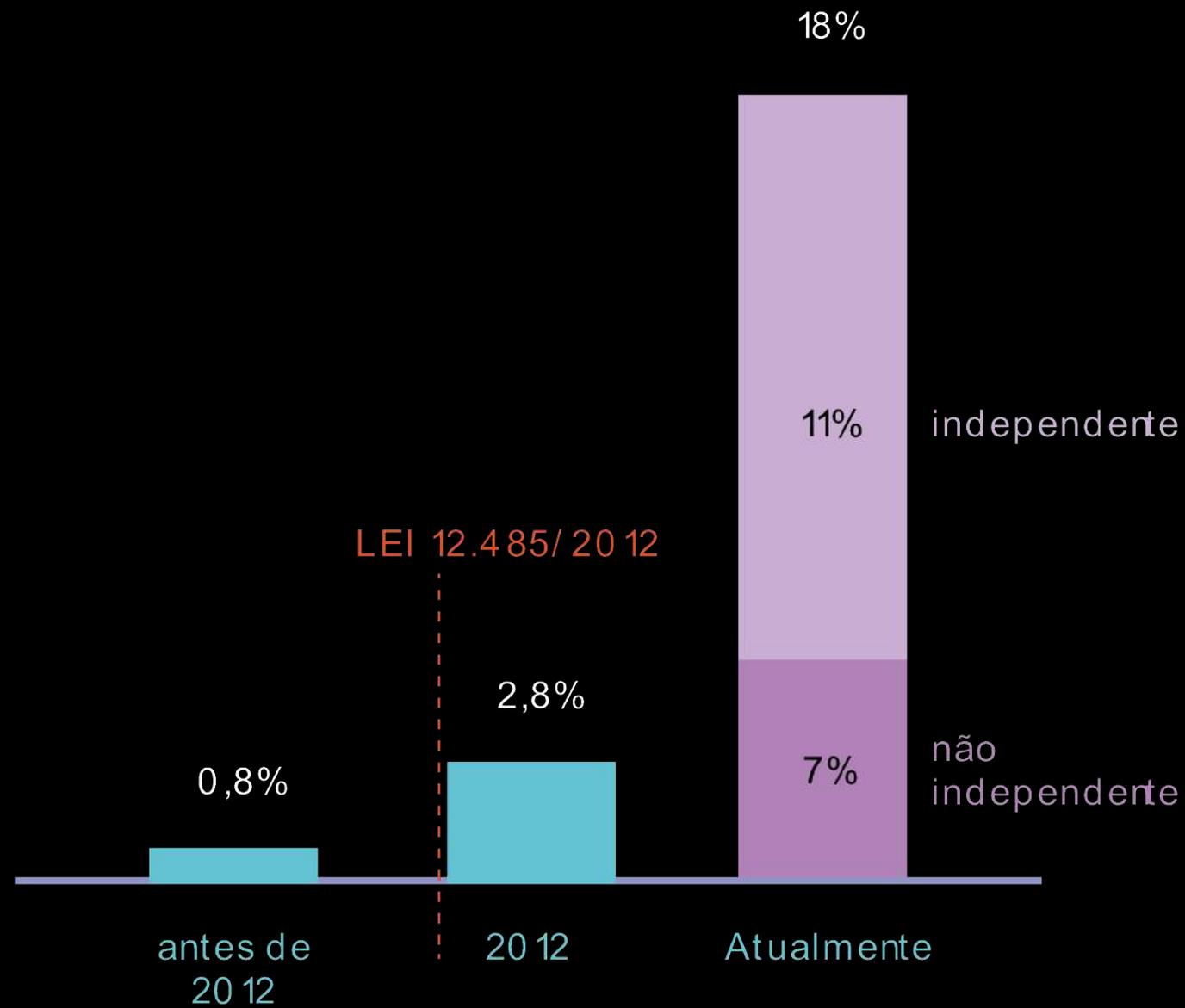
# BASE LEGAL

- 
- 1948 • Declaração Universal dos Direitos Humanos - Art 27  
“Todo ser humano tem o direito de participar livremente da vida cultural da comunidade, de fruir das artes e de participar do progresso científico e de seus benefícios”
  - 1966 • Pacto Internacional de Direitos Econômicos, Sociais e Cultural da ONU - Art 15  
“As medidas que os Estados Partes no presente Pacto tomarem com vista a assegurarem o pleno exercício deste direito deverão compreender as que são necessárias para assegurar a manutenção, o desenvolvimento e a difusão da ciência e da cultura”
  - 1988 • Constituição Federal - Art. 215  
“... Plano Nacional de Cultura, defesa e valorização do patrimônio cultural brasileiro”
  - 2001 • MP 2228 - 1 - Art 2  
“A política nacional do cinema tem como base a garantia da presença de obras cinematográfica e vídeofonográficas nacionais.”
  - 2005 • Convenção da Unesco Sobre Diversidade - Art 5  
“... proteção e promoção da diversidade das expressões culturais”

# A REGULAÇÃO E A INDÚSTRIA



# LEI 12.485/2012 – BRASIL AUDIOVISUAL



# TV PAGA – DADOS GERAIS APÓS A LEI 12/485/2011

## NÚMERO DE ASSINANTES: 17,7 MILHÕES



98 CANAIS HD  
12 CABEQ  
4 CABEQ SB E SBsR  
2 CABEQ INFANTIS  
65 CEQ  
15 CEQ INFANTIS



5.367 títulos brasileiros  
4.084 obras brasileiras independentes  
exibidas em 2017



126 mil horas de conteúdo brasileiro em 2017  
77 mil horas de conteúdo independente

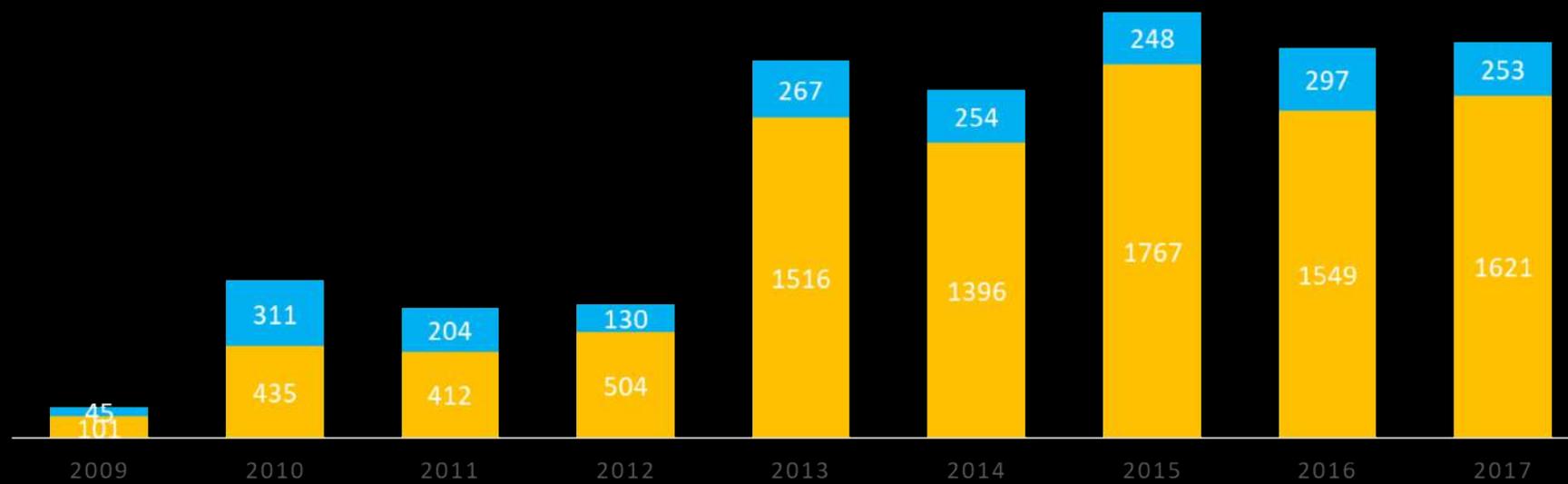


Mais de 8000 produtoras registradas na  
ANCINE

## TV PAGA – OFERTA DE CONTEÚDO

### OBRAS PARA TV REGISTRADAS NA ANCINE, POR ANO DE LIBERAÇÃO DO CPB\*

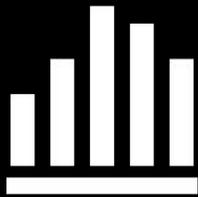
■ TV Paga ■ TV Aberta



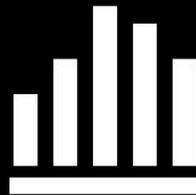
R\$ 1,00  
DE RECURSOS  
PÚBLICOS



ARRECADADAÇÃO > GASTOS

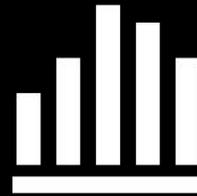


**MAIS DE 12 MIL  
EMPRESAS  
EM TODO PAÍS**



MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

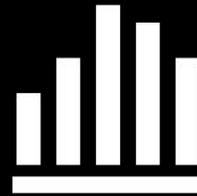
FATURAMENTO  
**45 BILHÕES**  
AO ANO



MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

FATURAMENTO  
**45 BILHÕES**  
AO ANO

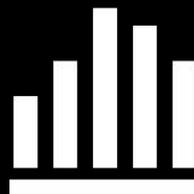
**300 MIL**  
**EMPREGOS**



MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

FATURAMENTO  
**45 BILHÕES**  
AO ANO

300 MIL  
**EMPREGOS**

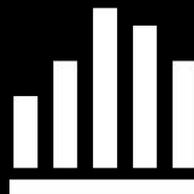


**3,3 BILHÕES**  
EM IMPOSTOS DIRETOS  
E INDIRETOS

MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

FATURAMENTO  
**45 BILHÕES**  
AO ANO

300 MIL  
**EMPREGOS**



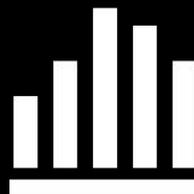
**3,3 BILHÕES**  
EM IMPOSTOS DIRETOS  
E INDIRETOS

**AUTOSSUSTENTÁVEL**

MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

FATURAMENTO  
**45 BILHÕES**  
AO ANO

300 MIL  
**EMPREGOS**



**3,3 BILHÕES**  
EM IMPOSTOS DIRETOS  
E INDIRETOS

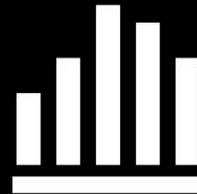
**AUTOSSUSTENTÁVE**  
**L**

**CRESCER 8.8% ANO**

MAIS DE 12 MIL  
**EMPRESAS**  
EM TODO PAÍS

FATURAMENTO  
**45 BILHÕES**  
AO ANO

300 MIL  
**EMPREGOS**



**3,3 BILHÕES**  
EM IMPOSTOS DIRETOS  
E INDIRETOS

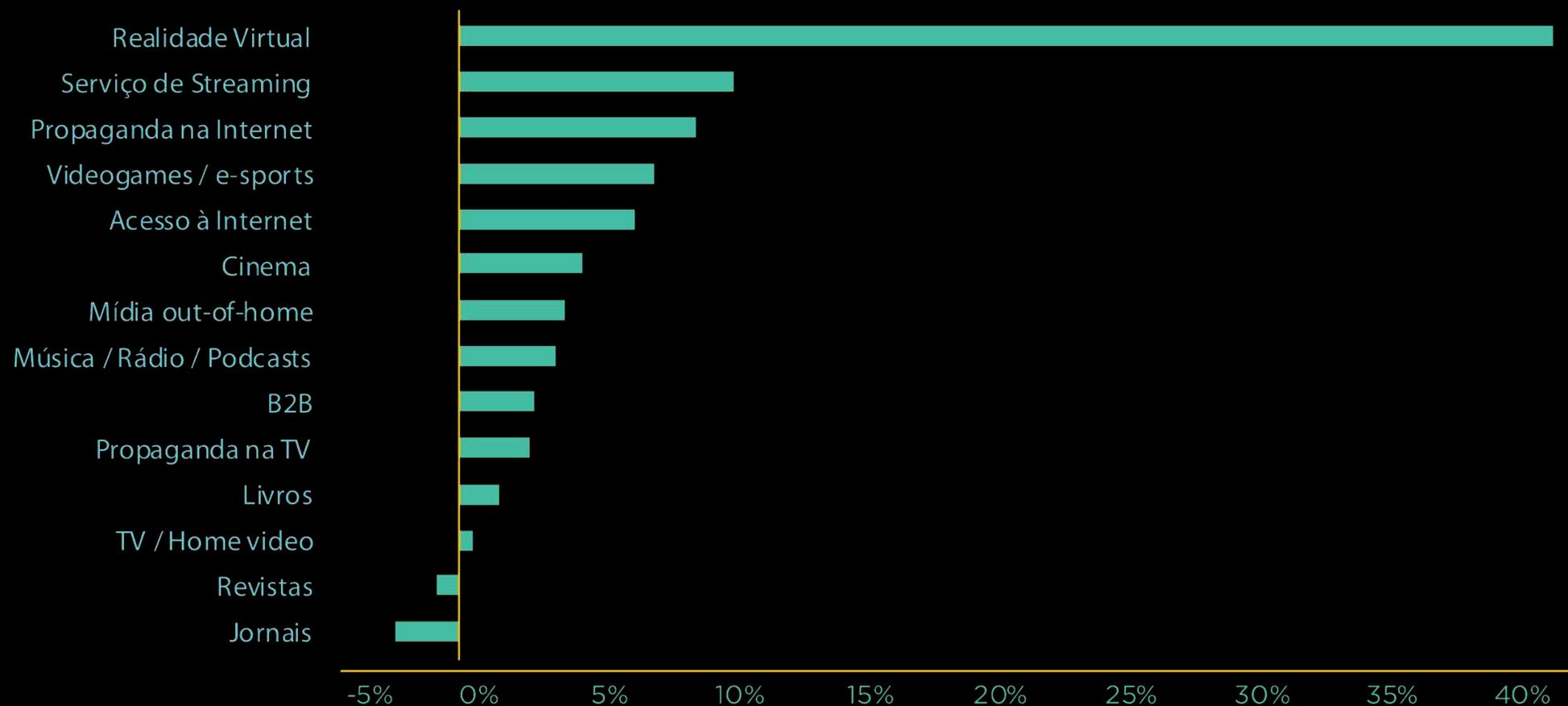
**AUTOSSUSTENTÁVE**  
**L**

CRESCER **8,8**% ANO

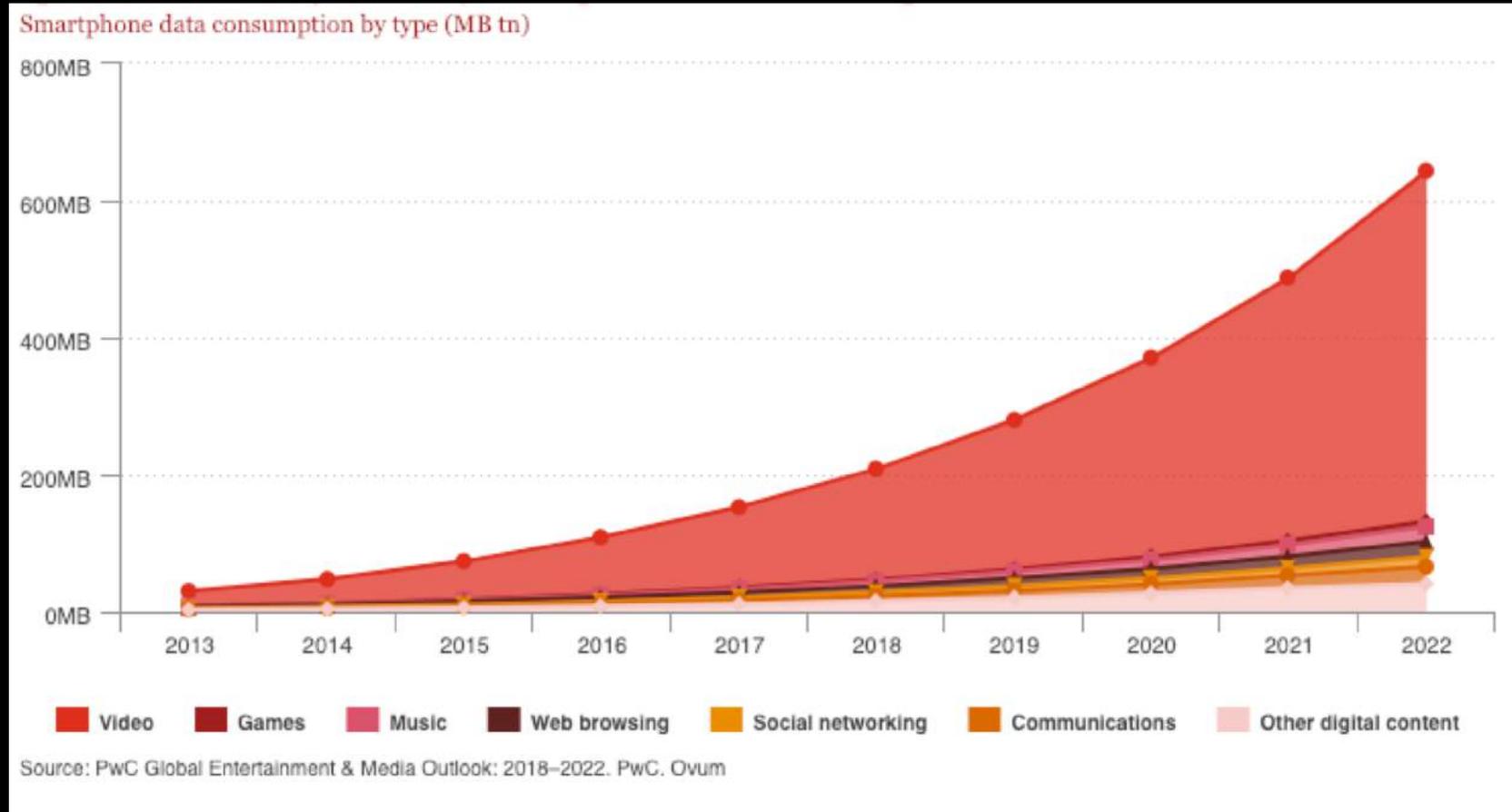
**0.46**% DO PIB

# PESQUISA PWC 2017-2022

Taxa anual composta do segmento para os próximos 5 anos (2017/2022)

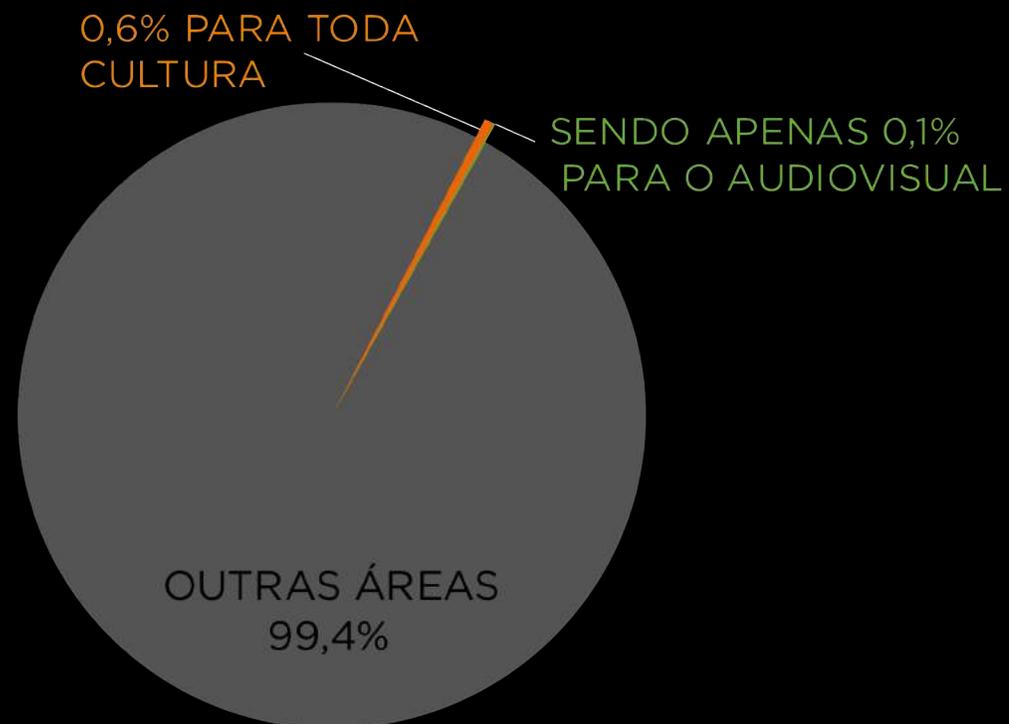


# PESQUISA PWC 2017-2022



RENOVAÇÃO LEI  
DO AUDIOVISUAL  
8685/93

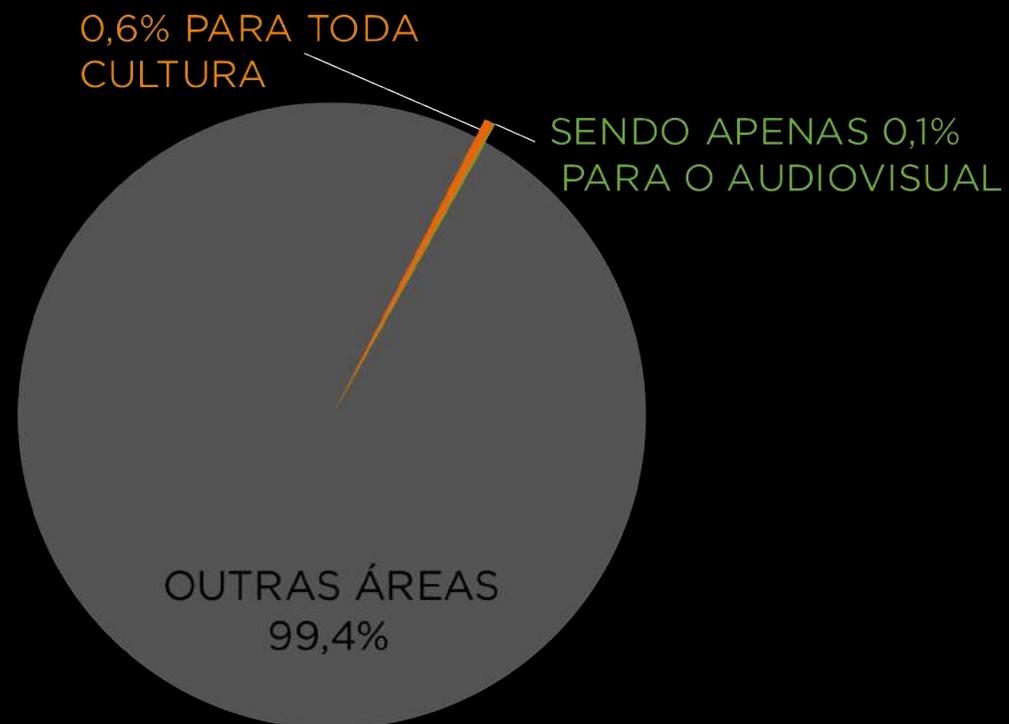
RENÚNCIA FISCAL  
NO BRASIL



RENOVAÇÃO LEI  
DO AUDIOVISUAL  
8685/93

Possui o mesmo  
teto da Lei Rouanet.  
Não é cumulativa.

RENÚNCIA FISCAL  
NO BRASIL

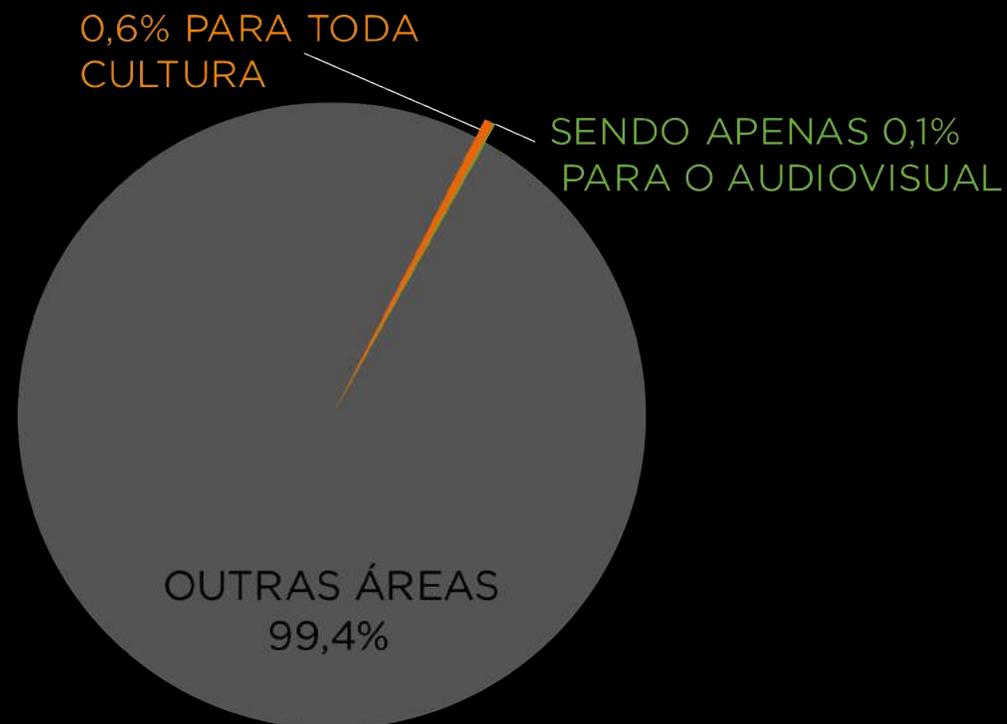


RENOVAÇÃO LEI  
DO AUDIOVISUAL  
8685/93

Possui o mesmo  
teto da Lei Rouanet.  
Não é cumulativa.

RENÚNCIA FISCAL  
NO BRASIL

RENOVAÇÃO  
RECINE 8685/93



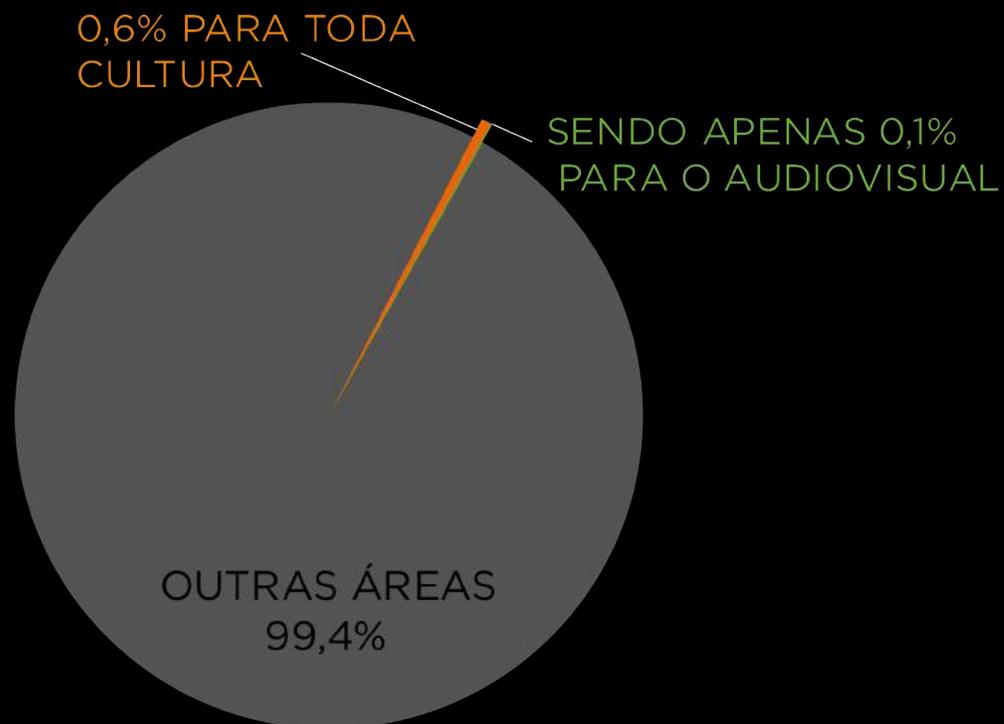
90% dos municípios  
ainda não possuem  
salas de cinema.

RENOVAÇÃO LEI  
DO AUDIOVISUAL  
8685/93

Possui o mesmo  
teto da Lei Rouanet.  
Não é cumulativa.

RENÚNCIA FISCAL  
NO BRASIL

RENOVAÇÃO  
RECINE 8685/93

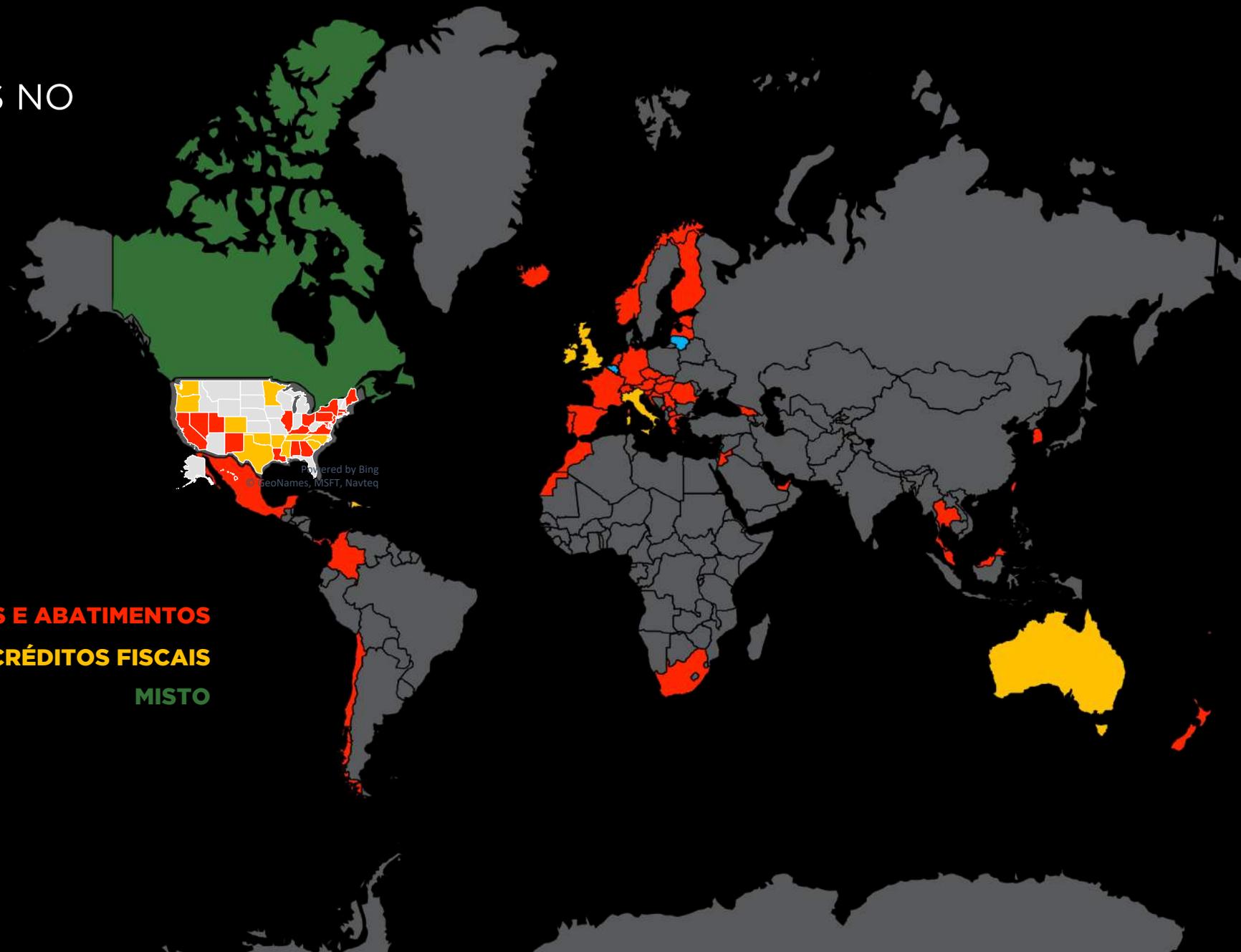


90% dos municípios  
ainda não possuem  
salas de cinema.

Mais de 1000  
salas até 2023.  
Emprego, renda.

# INCENTIVOS NO MUNDO

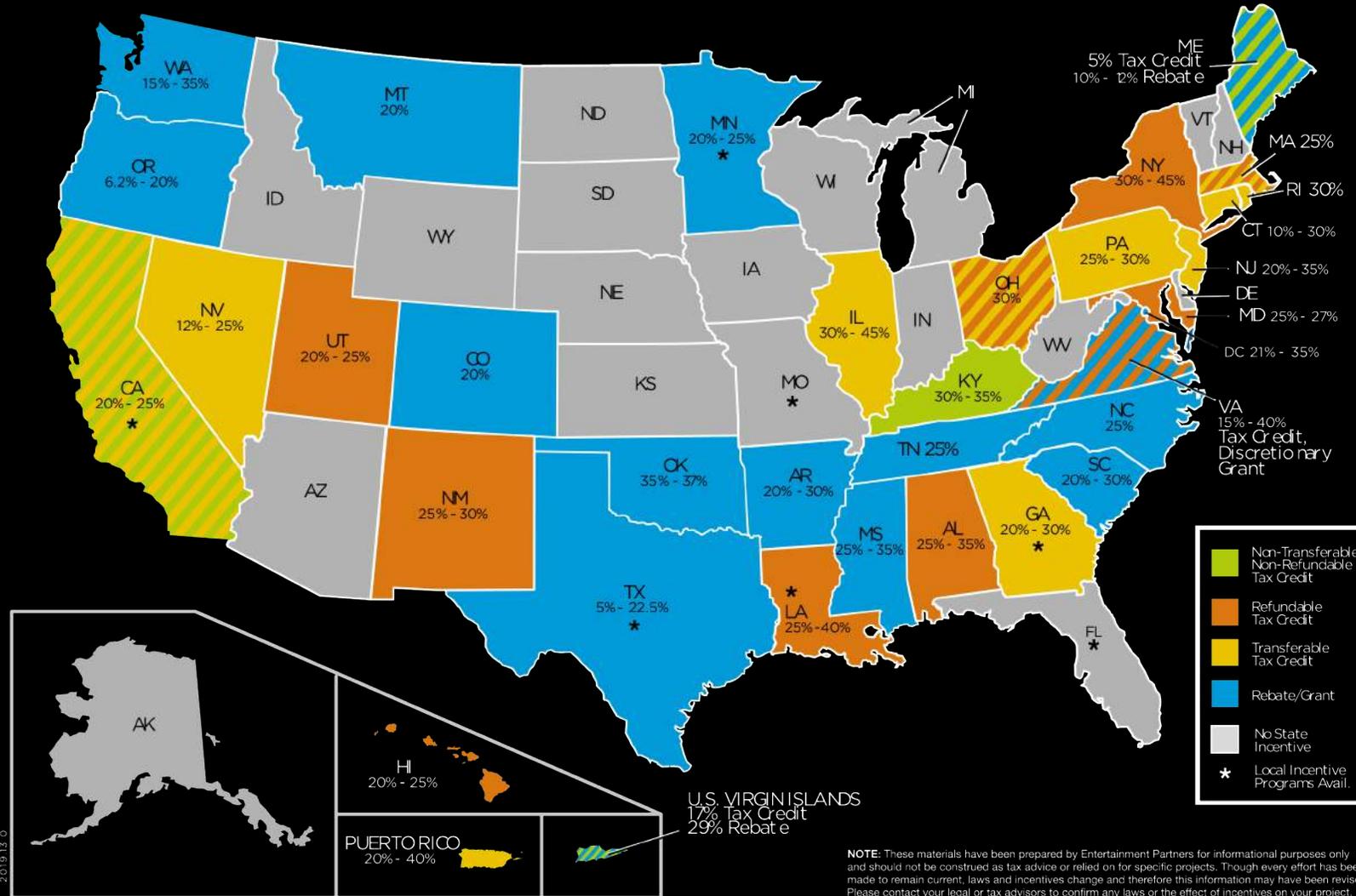
**DESCONTOS E ABATIMENTOS**  
**CRÉDITOS FISCAIS**  
**MISTO**



# U.S. PRODUCTION INCENTIVES

## WINTER 2019

Joe Chinese 818.955.6242  
 John Hadity 646.473.9016  
 Wendy Black 818.955.6167



**NOTE:** These materials have been prepared by Entertainment Partners for informational purposes only and should not be construed as tax advice or relied on for specific projects. Though every effort has been made to remain current, laws and incentives change and therefore this information may have been revised. Please contact your legal or tax advisors to confirm any laws or the effect of incentives on your project.

2019.13.0



### FOPROCINE

- Grants resources through coproduction contracts by means of venture capital or credit contracts.
- A trust for the production or post-production of fiction, documentary and animated features (75 minutes or more), in coproduction.
- Candidates must be Mexican production companies or individuals.
- Participation by foreign directors is subject to their association to a Mexican production company, at least two years of legal residence in the country and a solid background in Mexican cinema.



### FIDECINE

- A trust for the coproduction, post-production, distribution and exhibition of fiction and animated feature films (75 minutes or more), which offers support through venture capital and credit.
- In addition, it offers other stimuli for commercial run and for outstanding performance at festivals in Mexico and abroad.
- If the supported project recovers 100% of the amount received, there's a reserve equal to the sum previously granted to carry out the director's next project.



### EFICINE 189

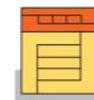
- A fiscal stimulus for taxpayers granted by Article 189 of Mexico's Income Tax Law (Ley del Impuesto Sobre la Renta), to support the production or post-production and distribution of fiction, documentary and animated feature films.
- Through EFICINE, taxpayers investing in film projects in Mexico can obtain a deductible tax credit equal to the sum of their investment. Each project cannot receive more than 1.5 million USD or maximum 80% of the cost of the project.



### PROAV

- Incentive program for high-impact film and audiovisual industries, designed to complement existing policies aimed at boosting and strengthening the film and audiovisual industry in Mexico.

**A comprehensive, three-pronged support mechanism:**



### ATA CARNET

- A customs document that allows the temporary import and export of non-perishable goods –for example, goods for exhibition displays and commercial equipment for production and conducting professional work.
- Goods must be re-imported to the country of origin in the maximum period of one year.



### 0% VAT INCENTIVE FOREIGN PRODUCTION WORK

- Foreign productions are entitled to claim back the VAT (Value Added Tax) at the end of the shooting, as long as the project is registered with the Ministry of Finance through a legally established Mexican company that is up to date with its tax payments.

**Direct financial reimbursements of up to 7.5% of the budget spent in Mexico:**

Available for Mexican and foreign films and audiovisual projects with a minimum expenditure of 3 million USD in production costs or 700,000 USD in post-production expenses.

A combination of both production and post-production costs may apply, in which case the minimum will be 5.3 million USD.

The sum of both the fiscal (VAT refund) and financial incentives (cash reimbursement) will be capped at 17.5% of the budget spent in Mexico. Therefore, the difference between the VAT refund and the 17.5% cap will come in the form of a cash rebate from an independent fund managed by ProMéxico.

**Foreign productions are entitled to apply for a value-added tax (VAT) refund\***

This incentive is available for all types of productions regardless of budget. Not all expenses are subject to VAT in Mexico.

Usually, VAT refund will represent approximately 9-12% of the total expenses.

**A specialized service platform including all the government agencies at the federal level that are involved with the film and audiovisual industry at some point or another.**

THIS SUPPORT CAN BE COMBINED WITH EFICINE 189

THIS SUPPORT CAN BE COMBINED WITH EFICINE 189

## INCENTIVO À PRODUÇÃO AUDIOVISUAL NO MÉXICO

October 2014

October 2014

33

\*In Mexico VAT rate is 16%. For more information visit [www.imcine.gob.mx](http://www.imcine.gob.mx)



## Canadian Film or Video Production Tax Credit

TABLE 4: APPLICATIONS RECEIVED AND CERTIFIED FROM APRIL 2018 TO MARCH 2019

Month	CPTC		PSTC		All	
	Received	Certified	Received	Certified	Received	Certified
April 2018	210	233	23	31	233	264
May 2018	206	259	37	36	243	295
June 2018	202	190	20	15	222	205
July 2018	187	240	47	16	234	256
August 2018	187	239	38	16	225	255
September 2018	184	172	46	27	230	199
October 2018	210	201	46	36	256	237
November 2018	223	239	28	60	251	293
December 2018	239	123	39	34	278	157
January 2019	175	225	29	28	204	253
February 2019	184	165	23	54	207	219
March 2019	174	177	47	33	221	210
<b>Total 2018-19</b>	<b>2381</b>	<b>2463</b>	<b>423</b>	<b>386</b>	<b>2804</b>	<b>2843</b>

# Disney Has Reportedly Earned \$272 Million in UK Production Tax Credits

3:00 AM PDT 10/2/2014 by Alex Ritman



The studio has spent \$2.3 billion on productions in Britain since a rebate scheme was introduced

Disney has earned \$272 million in production incentives from the U.K. government, which offers tax breaks for films shot in Britain, according to an analysis of accounts published by *The Guardian*.

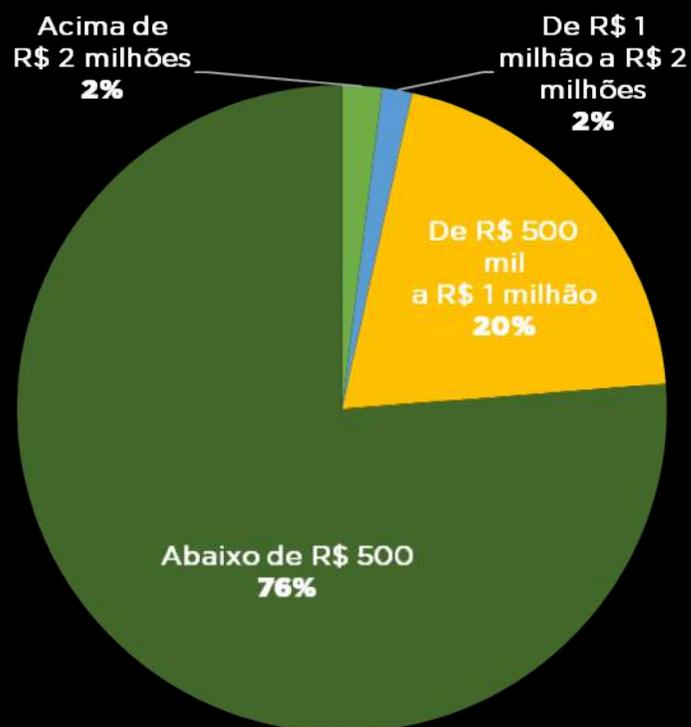
Fonte: Hollywood Reporter -

<https://www.hollywoodreporter.com/news/disney-has-reportedly-earned-272-737538>

# FOMENTO INDIRETO - PERFIL PROJETOS REALIZADOS POR MECANISMO DE FOMENTO

## Artº 1ºA - Lei do Audiovisual (8.685/93):

2011 a 2017 -> 202 obras realizadas para TV Aberta e TV Paga



**Mil Dias**  
History Channel  
Cinegroup



**Senninha na Pista Maluca**  
Gloobinho  
SuperToons



**Casa Brasileira**  
GNT  
Hungry Man



## Lei do Audiovisual (8.685/03)



### **Tempero & Arte**

Produtora: FAHM Cultura e Arte  
Exibido no CiNEBRASILTV em 2018



### **Boris e Rufus**

Produtora: Belli Studio  
Exibido no Disney XD em 2018



### **Senninha na Pista Maluca**

Produtora: Supertoons  
Exibido no Gloobinho em 2018

## Lei do Audiovisual (8.685/03)



### **O Show da Luna – 3ª temp.**

Produtora: TV Pinguim

Exibido no Discovery Kids em 2018



### **Sob Pressão – 3ª temp.**

Produtora: Conspiração

Exibido na TV Globo em 2018



### **Escola de Gênios**

Produtora: MIXER

Exibido no Gloop em 2018

## Lei do Audiovisual (8.685/03)



### **Amigo de Aluguel – 1ª temp.**

Produtora: O2 Filmes

Exibido no NBC Universal em 2018



### **Conselho Tutelar – 3ª temp.**

Produtora: Visom Digital

Exibido na TV Record em 2018



### **Rotas do Ódio – 4ª temp.**

Produtora: Panorâmica Filmes

Exibido no NBC Universal em 2018

MP 2.228-1/01



**Irmão do Jorel – 3ª temp.**

Produtora: Copa Studio

Exibido no Cartoon Network em 2018

Vencedor do Prêmio Quirino 2019

Melhor série de animação Ibero-  
Americana



**Santos Dumont Mais Leve que o Ar**

Produtora: Pindorama

Estreia prevista para 2019 na HBO



**De Carona com os Óvnis**

Produtora: Clip Produtora

Exibido no History Channel em 2018