

## Informative Note

### Cinematographic and audiovisual works may be rated on a remote basis

16th April 2020

The Instituto de la Cinematografía y de las Artes Audiovisuales (Institute of Film and the Audio-visual Arts) enables the modality of remote rating of cinematographic and audio-visual works

The Instituto de la Cinematografía y de las Artes Audiovisuales ("ICAA") has communicated the qualification of the modality of non-presential qualification of the cinematographic and audio-visual works, and only for those works that request it.

As a result of the health situation, and specifically in accordance with Additional Provision Three of Royal Decree 463/2020, which declares the state of alert for the management of the situation caused by COVID-19, the administrative deadlines are suspended during the period of validity of the state of alarm, so that the processes of classification of cinematographic and audio-visual works are suspended.

However, the ICAA has given a break to those cinematographic and audio-visual works that have completed their production process and require qualification to continue their commercialisation.

In this way, the producer must proceed to expressly request **remote rating**, and according to the following conditions:

#### A. New Rating Requests:

- i. The applicant production or distribution company must submit the application for the qualification of the work through the qualification process of the Ministry's Electronic Headquarters.
- ii. The application must be accompanied by a **letter of conformity with this remote viewing way**, including a link and the access key (or password) to access the film or audio-visual work. The letter must be included in the section in which the telematic procedure requests the presentation of having provided the copy for viewing.

#### B. Applications for Qualification that were being processed before COVID-19:

- i. The applicant production or distribution company must **send an e-mail to [calificacioncine.icaa@cultura.gob.es](mailto:calificacioncine.icaa@cultura.gob.es) agreeing to this viewing method**, including the link and the access key (or password) to access the work.

In accordance with article 7.3 of Royal Decree 1084/2015 of 4 December, the maximum period for issuing and notifying the resolution on the rating of cinematographic and audio-visual works is one month from the submission of the application. However, the ICAA has stated that "urgent requests for ratings that involve a reduction of the indicated period will not be dealt with and that this new type of rating will be dealt with in strict order of entry".



Although this initiative taken by the ICAA is to be welcomed, as it allows the audio-visual work to continue to be developed, the producer must assess the interest of submitting the rating of the audio-visual project in those cases where the production has been carried out through the legal figure of the Economic Interest Groupings, as obtaining the rating will result in the accrual of the tax deduction in the qualification year.

We hope the information is useful and of your interest. At Andersen Tax & Legal we have created a multidisciplinary team to attend to all the questions that may arise on this aspect or in relation to the COVID-19.

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