

Prologue

In my capacity as President of the Audio-Visual Producers' Rights Management Association (EGEDA), on behalf of myself and the Association I represent I would like to express my satisfaction in collaborating with the Latin American Training Center (LATC) in the realization and presentation of this book on fiscal incentives for audiovisual production and coproduction in Iberoamerica, Canada and the United States.

In a multitude of countries, specific strategic sectors have always utilized, and continue to rely on, an array of fiscal incentives and public-sector mechanisms to support their growth and competitiveness, both within their own borders as well as in an increasingly interrelated global environment, subject to the vertiginous evolution of communication and information technologies.

Cultural industries, and in particular, audiovisual production, distribution and exhibition, are no exception. Nor could they be, since in an economically, socially and culturally globalized world, which places a high value on the preservation of cultural diversity, all efforts toward support of sustainability, not only of cultural production itself but also of intercultural co-production, makes the industries which produce and disseminate cultural goods especially strategic.

Hence, the need to know precisely the current state of these relevant cultural areas and the underlying objective of this publication that LATC and EGEDA offer to the interested reader.

This is a pioneering work in the sense that, beyond any theoretical approach and defense of that which has been and continues as a tool for the development and sustainability of audiovisual production (and coproduction) in many countries, these 12 chapters, prepared by experts of the highest level, focus on the description, analysis and utilization of concrete legal fiscal incentive mechanisms for the financing of audiovisual production (and coproduction) that genuinely function in nine countries of the area of Iberoamerica (including Spain and Portugal) and in Canada and the United States. The 12th chapter summarizes the experience in this area of the IBERMEDIA program, specifically dedicated to the development, promotion and support of co-productions among Iberoamerican countries

The eminently practical and pragmatic content of each chapter, complemented by their respective annexes with legislative, administrative and regulatory references and precise procedural descriptions, makes this volume an invaluable tool for legal, financial and other professionals of the sector, who will find in it the latest relevant information, as of the date of publication, in each of the countries under study, as well as the references necessary to expand and update same when needed.

I thank all those who have collaborated in the elaboration of this book and hope that those to whom it is addressed will find it useful and will appreciate the effort involved in its realization. This is our sole objective.

Enrique Cerezo
President, EGEDA