

Colombia. We have it



Incentives Handbook. Law 1556 of 2012

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Acronyms and Abbreviations

approx. Approximately

CFC Colombia Film Commission

CINA Certificates of Audiovisual Investment in Colombia

COP Colombian Pesos

CPFC Colombia Film Promotion Committee

Deceval Centralized Securities Depository of Colombia

FDC Film Development Fund

FFC Colombian Film Fund (Cash Rebate)

MinCulturas Ministry of Cultures, Arts, and Knowledge

OTC Over-the-Counter trading

SIREC Film Information and Registration System

SMLMV Current Legal Monthly Minimum Wage



01.

Producing in Colombia

Colombia has one of the most structured audiovisual industry incentive policies in Latin America. Since 2012, the Colombia Film Commission (CFC) has promoted the country as a destination for audiovisual production and provides institutional support through:

**Economic incentives****Technical, artistic,
and creative talent****Audiovisual
infrastructure****Richness and diversity
of locations**

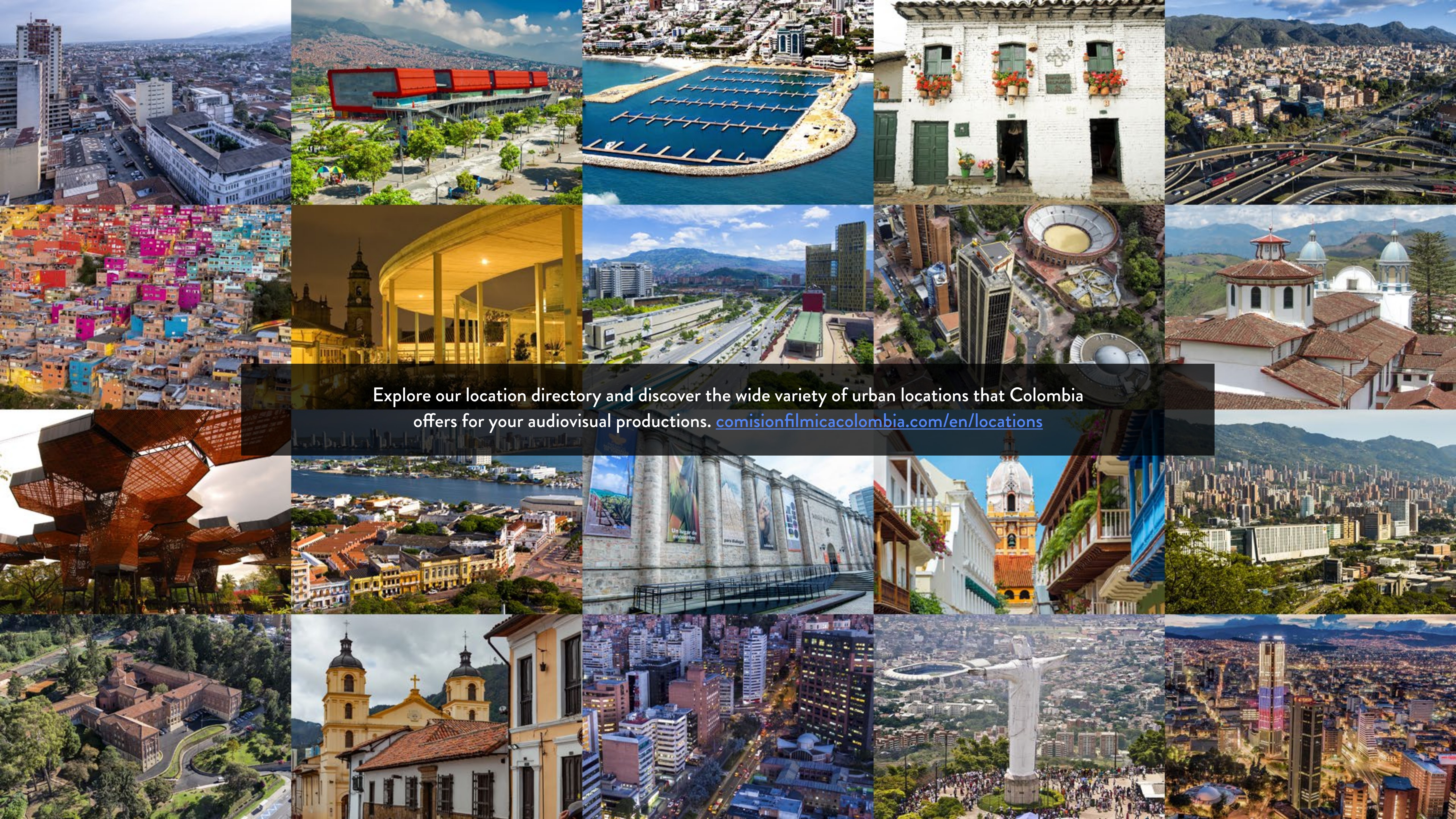
Thanks to the implementation of this policy, Colombia has become one of the most important destinations for audiovisual production in the region, hosting more than 200 international productions as of 2025.



This handbook focuses on financial incentives. You can find information about technical, artistic, and creative talent, audiovisual infrastructure, and the wealth and diversity of locations on the Colombia Film Commission website: comisionfilmicacolombia.com



Explore our location directory and discover the wealth of landscapes that Colombia offers for your audiovisual productions. comisionfilmicacolombia.com/en/locations



Explore our location directory and discover the wide variety of urban locations that Colombia offers for your audiovisual productions. comisionfilmicacolombia.com/en/locations

02.

Economic Incentives

CINA

Transferable Tax Credit

The CINA – Transferable Tax Credit is a tax discount with a value equivalent to 35% of the expenses on audiovisual and logistical services incurred by foreign productions in Colombia.

This certificate is transferable through the stock market to individuals or legal entities that pay income tax in the country.

[Find information on how to submit your project to CINA here.](#)

FFC

(Colombia Film Fund) - Cash Rebate

The FFC is a cash rebate that consists of a reimbursement equivalent to 40% of expenses on audiovisual services and 20% of expenses on logistical services incurred by national and foreign productions within Colombia.

This reimbursement is made in Colombian pesos (COP) once the eligible expenses have been verified and approved according to the criteria defined by Proimágenes Colombia*.

[Find information on how to submit your project to the FFC here.](#)



Tom Cruise and Domhnall Gleeson / *Barry Seal: American Made*, 2017



Filming of the miniseries *Delirio*, 2025

03.

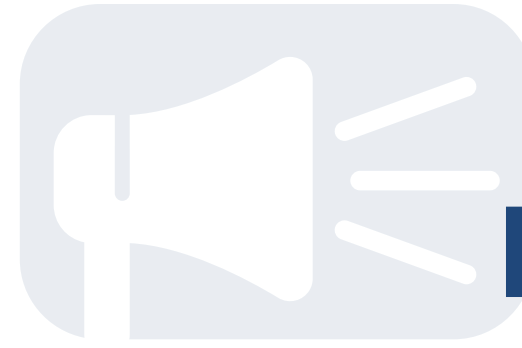
CINA

Applicants

Eligible applicants for CINA are legal entities that act as producers and hold the property rights of the proposed audiovisual project.

All procedures, from application to the issuance of the incentive may be managed through the Colombian film services company associated with the project through a power of attorney always in the name and on behalf of the foreign producer.

In the case of co-productions, the Colombian co-producing company may submit the application through a power of attorney, always in the name and on behalf of the foreign producer.

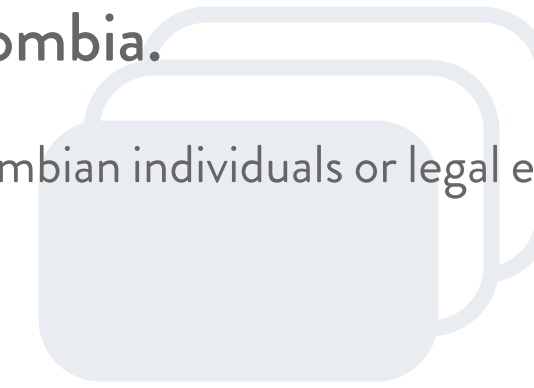


Eligible audiovisual projects for the incentive

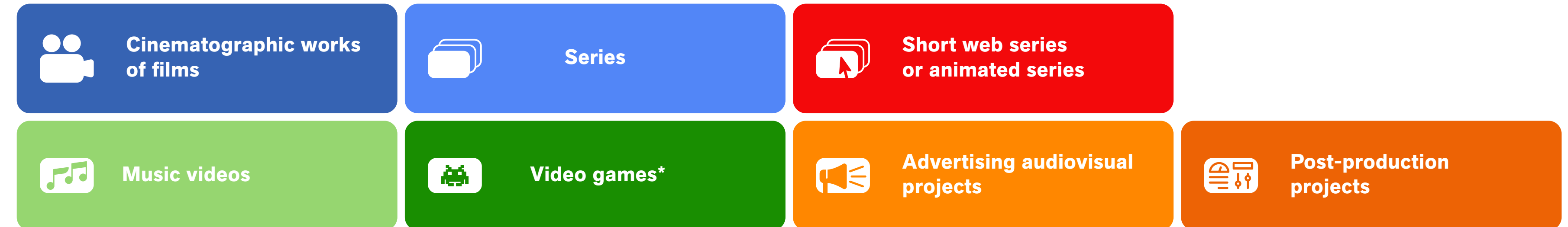


The CINA applies to non-national projects carried out by foreign production companies that do not have the obligation to declare and pay income tax in Colombia.

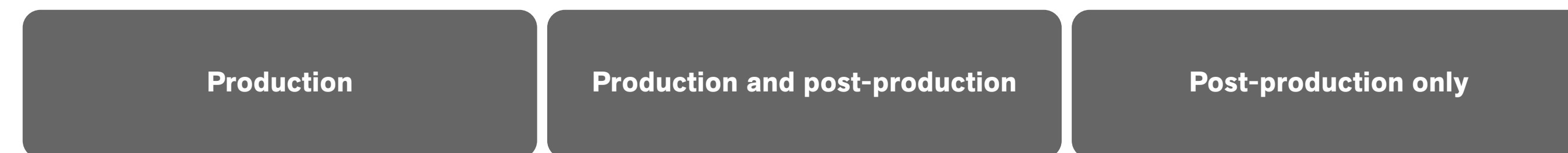
Audiovisual and logistical services eligible for the incentive must be provided by Colombian individuals or legal entities and carried out in Colombia.



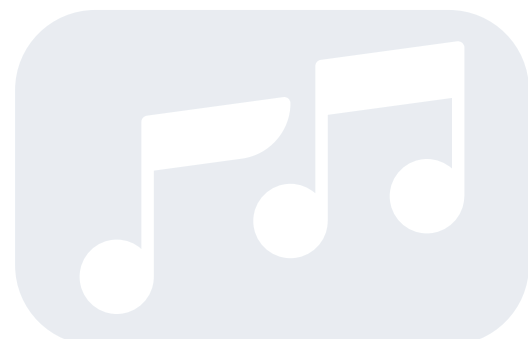
Types of audiovisual projects



Production components covered by the incentive



* In the case of video games, the incentive covers the prototype development stage.



03.

CINA

Minimum required expenditure

Producers must incur, either jointly or separately, on expenses in audiovisual and/or logistical services in Colombia for at least the minimum amount established according to the type of project.

These amounts, expressed in Colombian Pesos (COP), are updated annually based on the Current Legal Monthly Minimum Wage (SMLMV) in the country.

Check [this link](#) for the updated minimum expenditure values for 2026 by project type in Colombian pesos and US dollars.



Cinematographic works or films

Total minimum expenditure
COP\$3.152.629.000



Series

Average minimum expenditure per episode
COP\$787.907.250

Total minimum expenditure
COP\$3.152.629.000

If total expenditure exceeds
COP \$15.758.145.000
no per-episode minimum applies.



Web or animated series

Average minimum expenditure per episode
COP\$126.065.160

Total minimum expenditure
COP\$3.151.629.000



Music videos

Average minimum expenditure per video
COP\$126.065.160

Total minimum expenditure
COP\$3.151.629.000

Up to 25 videos may be submitted as one package.

COP\$350.181.000
Applicable if it is a single video.



Video games

Total minimum expenditure
COP\$2.127.349.575

A single video game, prototype, or expansion.



Advertising audiovisual work

Total minimum spend
COP\$700.362.000

At least 80% of this amount must be spent on audiovisual services. Up to 20 audiovisual pieces from the same advertising campaign may be submitted as one package.



Post-production

Total minimum spend
COP\$630.325.800

CINA only

03.

CINA

Application

The review and correction process for audiovisual project applications takes between 4 and 8 weeks.

Minimum application requirements

All documents must be submitted in their original language and translated into Spanish. No official translation is required.



Submit confirmed financing plan and monthly expenditure projection

All documents must be submitted in original form, with their values in COP and identification of the reference date of the applicable exchange rate.



Submit producer's corporate documents

The applicant must be a legal entity that owns rights to the project.

The applicant producer may register at any time and their documents remain valid for up to two (2) years.



Comply with minimum expenditure in Colombia

The requirement is subject to the type of project.



Submit the documents of the Colombian film services company associated with the project

The company must be registered in the Cinematographic Information and Registration System ([SIREC](#)).

Working with a Colombian production or film services company is mandatory.



Pay the bid bond

Equivalent to 2.2% of the CINA eligible budget, with a maximum cap of COP \$140.072.400.



Provide project information

This depends on the type of production.



Acknowledge and accept general obligations related to project activities and promotional materials

Activities and delivery of promotional materials for the project. Learn about the general obligations at [this link](#).

Application Stages:

01.	02.	03.	04.
Application	Approval and "Filmación Colombia" Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit

03.

CINA

The bid bond equals 2.2% of the CINA eligible budget, with a maximum cap of COP \$140.072.400. All values below are expressed in COP.

Bid Bond	EXAMPLE 1	EXAMPLE 2
Budget subject to CINA	COP\$4.000.000.000	COP\$12.000.000.000
Security deposit (2.2%)	COP\$88.000.000	COP\$264.000.000
Amount payable for bid bond	COP\$88.000.000	COP\$140.072.400
Bid bond maximum cap according to regulations	Not applicable (does not reach the limit)	Applies (maximum amount allowed is reached)
	Calculated according to standard percentage	A maximum cap of \$140.072.400 applies

Application Stages:

01.	02.	03.	04.
Application	Approval and "Filmación Colombia" Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit

Application Evaluation

To qualify for the CINA Transferable Tax Credit, each audiovisual project must undergo the following evaluation process:

- A** Verification of compliance with all application requirements.
- B** Legal, financial, and thematic review.
- C** If necessary, the producer will be notified to provide additional documents or make corrections.
- D** If the project meets all the criteria, it will be declared eligible for review by the Colombia Film Promotion Committee (CPFC).



Check [this link](#) for the list of Colombian film production companies and film service companies that have submitted applications for the CINA incentive as of 2025.

03.

CINA

Approval and “Filmación Colombia” Contract

The CPFC, which typically meets once per month, decides on project approvals. If a project is approved, the committee sets the eligible audiovisual and logistical service budget in Colombia and determines the maximum CINA amount.

“Filmación Colombia” Contract

Following approval, the producer must sign the “Filmación Colombia” Contract with Proimágenes Colombia within a maximum of 20 days.

Trust Account Setup

Within three (3) months after signing the “Filmación Colombia” Contract, the producer must open a trust account with a fiduciary entity in Colombia for the management and execution of the production budget.



* The execution period for animated projects may be up to 48 months.

Application Stages:

01.	02.	03.	04.
Application	Approval and “Filmación Colombia” Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit

Execution

Depending on the project type, the producer must execute all production and post-production contracts and works related to audiovisual and logistical services in Colombia within a maximum of 24 months*.

- A** Execute all production and post-production contracts, as well as all audiovisual and logistical service contracts, in Colombia.
- B** Meet the established minimum expenditure.
- C** Include proper credits for exhibition and public communication in the audiovisual piece.
- D** Submit all compliance certifications and materials on time.
- E** Fulfill obligations related to promotional activities and the delivery of required materials.

Following the same expenditure parameters and within the duration of the Filmación Colombia Contract, the producer may request an increase of up to 50% of the original CINA value.

03.

CINA

Accreditation Process

The accreditation process for audiovisual projects takes about three months and includes the following steps:

Preliminary Figures Stage

(this is a service offered by Proimágenes but its not mandatory):

- A** The producer sends the documents (annexes to the certifications) issued by the fiduciary entity and the project's auditing firm to Proimágenes Colombia.
- B** Based on the [Resource Allocation Manual](#) and [Agreed Procedures](#), Proimágenes Colombia suggests updates or additional information included on the annexes.
- C** The fiduciary entity and auditing firm confirms the figures.
- D** The producer sends the updated annexes to Proimágenes Colombia.
- E** Once all documents are verified, the process moves to the certification stage.

Certifications

Once the minimum required expenditure in Colombia has been completed, the producer must submit the following certifications:



- CINA Compliance Certification Request
- Certification issued by the fiduciary entity
- Certification issued by the external auditor
- Certification of compliance with audit requirements
- Certification issued by the Colombian film services company
- Certification that demonstrates the link between the foreign producer and the direct depository in Colombia (authorized to manage the dematerialized issuance of the CINA through the [Colombia Stock Exchange](#)).

Application Stages:

01.	02.	03.	04.
Application	Approval and "Filmación Colombia" Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit

CINA System Contribution

Once all certifications are approved, the producer must make a contribution equivalent to 5% of the CINA value.

The bid bond already paid will be deducted from this contribution.

If the bid bond exceeds the contribution amount, no additional payment is required.

The project may request issuance of the first CINA certificate once the minimum required expenditure in the country has been verified.

This process must be completed before the accreditation deadline. As the deadline approaches, the producer must submit the annexes and certifications together.

The producer or Colombian film services company are responsible for contracting with financial entities, fiduciary companies, depositories, brokers, and the auditing firm. These costs are not covered by the CINA.

Check [this link](#) for the previously agreed procedures that the auditing firm must take into account.

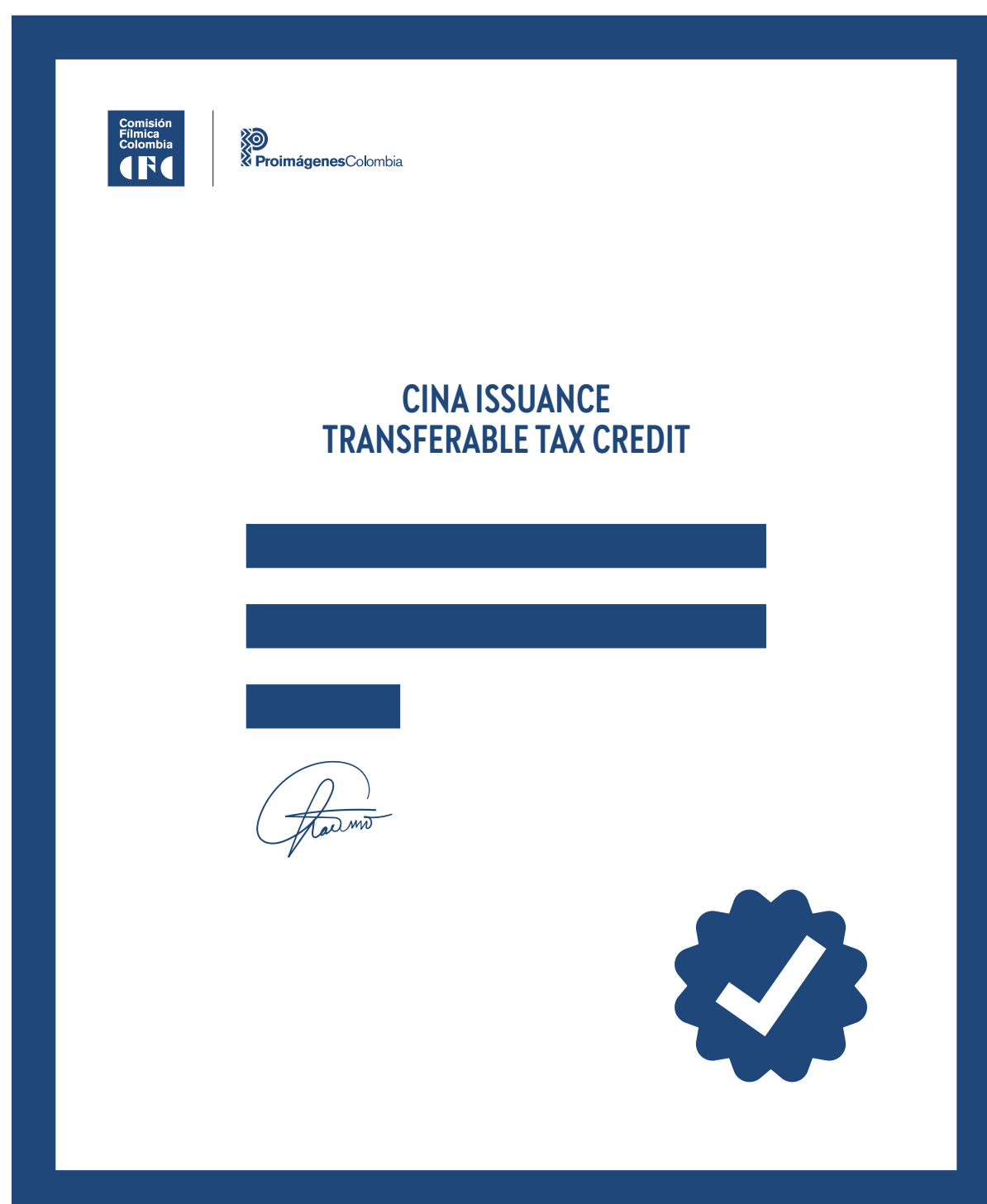
03.

CINA

CINA Issuance – Transferable Tax Credit

Application Stages:

01.	02.	03.	04.
Application	Approval and "Filmación Colombia" Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit



A CINA certificate can be sold on the secondary market at a discount through a broker to individuals or companies that pay income tax in Colombia.

It is in high demand because it allows buyers to reduce their income tax liability.

Issuance Process:

1

Within 15 days of the end of the accreditation process, the compliance certification is sent to the Ministry of Culture, Arts, and Knowledge (MinCulturas).

2

MinCulturas then issues the CINA Transferable Tax Credit Certificate to the producer within 15 days.

CINA certificates are valid for up to two years from the registration date. However, they can only be used to pay the income tax of the fiscal year in which they are issued. They can be applied toward income tax for that year, but cannot be used for previous or future fiscal years.

03.

CINA

CINA Issuance – Transferable Tax Credit

Example of CINA Value Simulation

In the following chart, the expenditure budget subject to CINA corresponds to the budget for audiovisual services plus the budget for logistics services.

Application Stages:

01.	02.	03.	04.
Application	Approval and "Filmación Colombia" Contract	Accreditation Process	CINA Issuance - Transferable Tax Credit

Simulation of the value of the CINA incentive				
Example 1			Example 2	
		Value of the CINA (COP)	Budget value (COP)	Value of the CINA (COP)
Expenditure budget in Colombia subject to incentive	\$4.000.000.000	\$1.400.000.000	\$12.000.000.000	\$4.200.000.000
CINA percentage	35%		35%	
Bid bond (2.2% of expenditure subject to CINA)		\$88.000.000		\$140.072.400 <i>Maximum limit applies</i>
Contribution to the CINA system (5% of the incentive) <small>In case this amount is less than that of the bid bond, no additional payment is required.</small>		\$69.927.600		\$210.000.000
Discount in the negotiation of the title (aprox. 2%)		\$28.000.000		\$84.000.000
Expenses <small>Value of the bid bond, the contribution to the system and the discount in the negotiation of the title.</small>		\$116.000.000		\$294.000.000
Expenses / Colombian budget subject to incentive <small>Percentage of the value of the expenses over the the budget in Colombia subject to incentive.</small>		2,90%		2,45%



Diego Vásquez on the set of the series *One Hundred Years of Solitude*, 2024



04.

FFC

Applicants

Eligible applicants for the FFC Cash Rebate must be legal entities acting as producers who hold the property rights to the proposed audiovisual project.



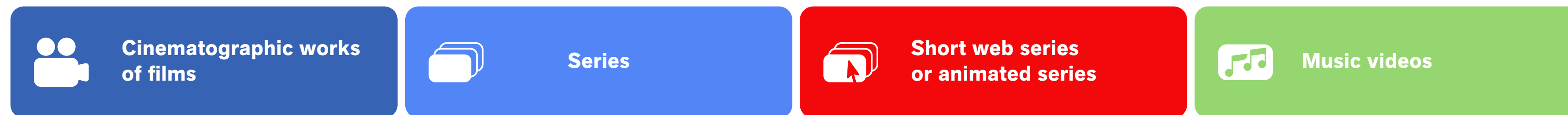
Eligible Audiovisual Projects

The following types of projects may apply for the FFC – Cash Rebate:

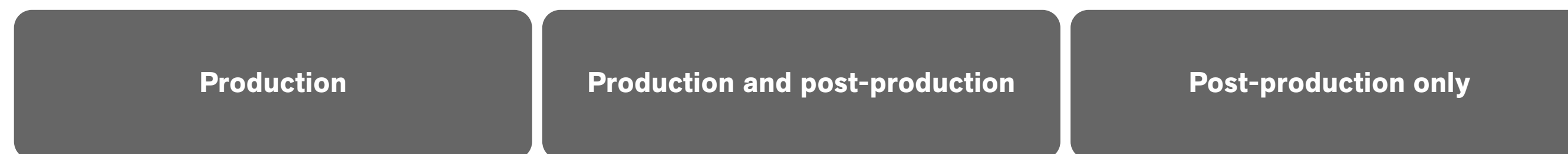
- National projects developed by Colombian production companies
- Non-national projects carried out by foreign production companies that do not pay income tax in Colombia



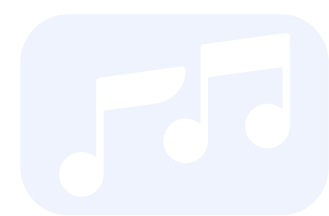
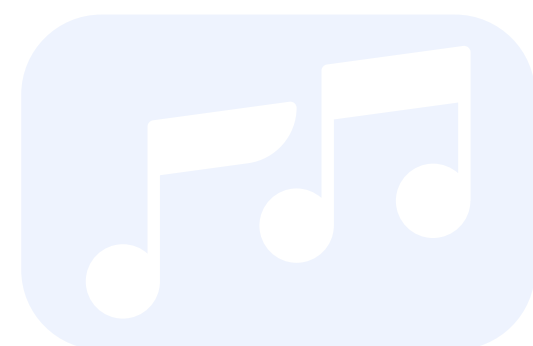
Types of Audiovisual Projects



Production components covered by the incentive



For projects that were previously FFC beneficiaries before the application stage



04.

FFC

Minimum Required Expenditure

Producers must incur in expenses for audiovisual and/or logistical services in Colombia, either jointly or separately, for at least the minimum amount established according to the project type.

These amounts are expressed in Colombian pesos (COP) and are updated annually based on Colombia's current legal monthly minimum wage (SMLMV).



Cinematographic works or films

Minimum expenditure total
COP\$3.151.629.000



Series

Average minimum expenditure per episode
COP\$787.907.250
Minimum expenditure total
COP\$3.151.629.000
If the total expenditure exceeds \$15.758.145.000
no per episode minimum applies.



Web or animated series

Average minimum expenditure per episode
COP\$126.065.160
Minimum expenditure total
COP\$3.151.629.000



Music videos

Average minimum expenditure per video
COP\$126.065.160
Minimum expenditure total
COP\$3.151.629.000
Up to 25 videos may be submitted as one package

Check [this link](#) for the updated minimum expenditure values for 2026 by project type in Colombian pesos and US dollars.

04.

FFC

Application Stages

Although the application processes for the CINA Transferable Tax Credit and the FFC Cash Rebate are similar, the FFC has certain specific distinctions that must be considered:

A

During the application process, the required security deposit amounts to COP\$70.036.200

B

Proimagenes Colombia handles the disbursement of the FFC Cash Rebate and is responsible for paying the incentive within two months of receiving all the necessary certifications.

Example of the Colombia Film Fund

In the following formula for calculating the FFC incentive value, the expenditure budget subject to the FFC corresponds to the budget for audiovisual services plus the budget for logistics services.

Simulation of the value of the FFC rebate

Example 1

	Value (COP)	% of the incentive	Value (COP)
Total expenditure budget in Colombia			
Budget for audiovisual services expenditure in Colombia	\$5.000.000.000	40%	\$2.000.000.000
Budget for logistics services expenditure in Colombia	\$3.000.000.000	20%	\$600.000.000
Bid bond			\$70.036.200
Total FFC Cash Rebate			\$2.600.000.000
Expenses / Colombian budget subject to incentive Percentage of the value of the bid bond over the total budget in Colombia subject to incentive			0,88%

Differences between CINA and FFC

CINA

Transferable Tax Credit

Type of incentive	Tax credit (transferable)
Amount of incentive	35% refund on audiovisual and logistics services. No maximum cap until 2026.
Payment method	Negotiable title on the Colombian stock market for accredited expenses
Audiovisual projects	Financed from abroad
Bid bond	2,2% of the budget subject to CINA. Maximum cap of COP \$140.072.400
Contribution to the CINA system	5% of the nominal CINA value
Types of audiovisual projects	<ul style="list-style-type: none"> - Cinematographic works or films - Series - Web series or animated series - Music videos - Video games - Audiovisual advertising production - Post-production projects

Click on [this link](#) to find out the current amount and available balance for each of the economic incentives.

FFC

Colombia Film Fund

Cash rebate

40% refund on audiovisual services and 20% on logistics services.
With a maximum cap per project established by the Colombian Film Promotion Committee.

Cash reimbursement for accredited expenses

Financed from abroad or from Colombia

COP\$70.036.200 approx.

N/A

- Cinematographic works of films
- Series
- Web series or animated series
- Music videos



Filming of the series *La huésped*, 2025



Seth Rogen during the filming of *Long Shot* in Cartagena, 2019

05.

FURTHER INFORMATION

This section compiles key links with official information, current regulations, and useful references to guide the application and execution of audiovisual projects in Colombia under the CINA and FFC incentives.

01



[Colombia Film Commission](#)

www.comisionfilmicacolombia.com



02



[CINA and FFC Incentives](#)

[Law 1556 of 2012](#)



03



[Resource Allocation Manual](#)

[Link to PDF file](#)

04



[Directory of audiovisual services in Colombia](#)

www.comisionfilmicacolombia.com



05



[Directory of locations in Colombia](#)

www.comisionfilmicacolombia.com



07



[Series made in Colombia](#)

www.comisionfilmicacolombia.com

06



[Films made in Colombia](#)

www.comisionfilmicacolombia.com

05.

FURTHER INFORMATION

Links of interest

01



Updated minimum expenditure values for 2026 by project type, in Colombian pesos and US dollars

Link to Google Drive document

03



List of Colombian film production companies and service providers that have applied for the CINA incentive as of 2025.

Link to Google Drive document

05



Pre-agreed procedures that the audit firm must take into account

Link to PDF file

07



Film Registration and Information System

Link to SIREC website



02



General obligations related to project activities and delivery of promotional materials

Link to Google Drive document

04



Filming Contract Colombia

Link to PDF file

06



Current amount and available balance for each of the financial incentives

Link to Colombia Film Commission website





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