



Ministry of Economic Development

**POLICY DOCUMENT FOR THE FILM INDUSTRY  
IN CURAÇAO**

February 2019



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## 1 The Importance of the Creative Sector

The economic importance of the creative sector to the modern economy has been well documented by several countries since 1985. In 2013, the creative sector contributed US\$2.250 billion to the world economy and was responsible for the employment of almost 29.5 million people, according to a worldwide report of UNESCO and Ernst & Young LLC (2015). The importance of the creative sector has been underlined by the significant efforts of several countries to develop and enhance their creative sector. Canada was on the forefront of countries which invested in the development of this sector, according to Wharton (2013). However, the creative sector entails a large and diverse array of economic activities and is therefore extremely difficult to grasp, covering, for example, television and movies, visual arts, paintings, photography, promotional videos, architecture, written arts, advertisement, books, newspapers and magazines, music and radio. Figure 1 illustrates the distribution of the creative sector within the world economy in 2013.

**FIGURE 1**

<b>Creative sub sectors</b>	<b>Added value (2013, US\$ billion)</b>	<b>Employment (2013, million)</b>
Television	477	3.5
Visual arts	391	6.7
Newspapers & magazines	354	2.9
Advertising	285	2.0
Architecture	222	1.7
Books	143	3.7
Performing arts	127	3.5
Gaming	99	0.6
Movies	77	2.5
Music	65	4.0
Radio	46	0.5
<b>Total*</b>	<b>2253</b>	<b>29.5</b>

\* sum of parts accounts for double counting

In addition to the significant economic benefits, a well-developed creative sector has several social benefits and positive externalities. One example has been provided by Hibernain (2010) and Eurostat (2011), where they suggest that total female participation in the workforce increases as a result of a well-developed creative sector. However, the majority of the creative sector still operates in the informal economic sector. The magnitude of the informal creative sector has been estimated at around US\$33 billion (Ernst & Young LLC, 2015). The impact of the creative sector also covers the promotion of local cultures and a more integral world society. One of the aspects of the creative sector which has a significant impact on the economy is visual arts, as documented by Van Liemt (2014) and Ernst & Young LLC (2015). Especially in the Caribbean region, Argentina, Brazil and Mexico, the film industry places a large added value on the economy. In China, the film industry recorded a 78% additional added value to the economy, compared to several other sectors.

Curaçao also needs to develop and structure its creative sector in order to achieve economic growth. The creative sector serves as an umbrella for different subsectors,

such as film, dance, art, photography and more. The creative sector has been identified by the “Long Term Economic Strategies” and the “National Development Plan” documents as a new economic pillar which ought to be developed. Although currently there is no policy in place for the structuring and implementation of the creative sector, the goal is to finalize a policy in 2019. It is worth mentioning that the film sector has been at the forefront of developments in the creative sector in Curaçao.

The current global context of slow economic growth and environmental degradation is creating challenges for the international community. To meet these challenges, a group of stakeholders (academic, civil society and private sector) of the 193 Member States of the United Nations entered into a negotiating process that resulted in the 2030 Agenda for Sustainable Development, with its 17 Sustainable Development Goals (SDG's), in September 2015.

The Ministry of Economic Development (MEO) has to implement its policies to comply with the target indicators as mentioned in SDG 7 (Affordable and Clean Energy) and 8 (Decent Work and Economic Growth). In order to create new indicators that are relevant for Curaçao or to fill in the existing ones, necessary data within the policy must be collected at the national level. With this data, MEO can create a new indicator or fill in an existing one, which will allow them to measure whether a specific policy complies with the relevant above-mentioned SDGs. For the Ministry of Economic Development, the main goal of the film policy is to promote sustainable economic development by stimulating filming activities, advance economic diversification, and improve the competitiveness of Curaçao as a film location. By carrying out these activities, decent jobs will be created, and this will contribute to the implementation of SDG 7. For the implementation of SDG 8, the film policy contributes to the SDG by applying cheap(er) power utilities. Regarding future plans for audiovisual media facilities, like studios or digital media parks, this stimulates the availability of cheap energy sources as described in our national energy policy.

### **1.1 Film Sector on Employment**

The film industry has the potential to partially address the unemployment issues in Curaçao. The film industry employed almost 2 million people in Southeast Asia in 2013, compared to 750,000 in Europe, 313,000 in North America and 105,000 in Latin America and the Caribbean region (Ernst & Young LLC, 2015). These figures highlight the potential of job creation in the film industry. Moreover, film industry jobs are more focused on youth between 15-29 years old; in Central and Eastern Europe, the film industry has created 1.3% more jobs compared to other sectors. Local youths could supply the supporting products and services needed during the production and shooting of films, thereby promoting young entrepreneurship in Curaçao. Curaçao recorded youth unemployment rates of 32.8% in 2017, according to the Central Bureau

of Statistics (CBS, 2018), which suggest these could be tackled by attracting foreign film productions to the island.

Especially the Latin-American market has been recording high demand levels for film content, with TV penetration levels higher than 50% recorded. In 2011, the Canadian film industry was responsible for 219,700 direct and 43,000 indirect FTE's (Nordicity, 2013). Nesta (2018) documented that the film industry in the United Kingdom was responsible for 11% higher employment levels, compared with other sectors. Reports on the effects of the film industry on employment are well documented with extensive empirical results.

## **1.2 Film Sector on Foreign Exchange**

Countries with well-developed film sectors attract several foreign film productions on an annual basis. These productions promote the influx of human capital in the form of temporary foreign workers (productions range from several weeks of filming to several months). These foreign workers add to daily economic activities by consuming and spending, pumping money into the economy. These foreign expenditures add value to the local economy, which generates needed foreign exchange reserves. The film industry could also greatly benefit the Latin-American and Caribbean region via exposure of its rich cultures.

In order to promote these foreign film productions, the government of Trinidad and Tobago has introduced and implemented a "cash rebate" program. As a direct result of this, Trinidad and Tobago are experiencing several foreign productions in the budget range of US\$1.5million, which ultimately are being invested in the local economy. These investors are getting around 35% of their investments back, which means that on average, each foreign production contributes around US\$975,000 (65% of US\$1.5 million) to the local economy.

According to the economic model CURALYSE of the Ministry of Economic Development (MEO), attracting 2 foreign productions per year to the island would generate Naf. 1.3 million for the economy annually. This would benefit Curaçao's current accounts by generating much-needed additional foreign exchange. If the island is able to attract at least Naf. 10.4 million in foreign investments in the film industry, this would mean an increase of 0.2% in the real GDP growth rate of the island. Furthermore, such foreign investments could create around 80 direct employment opportunities for the local population. (See Appendix A)

### 1.3 Positive Externalities of the Film Industry

The direct investments of these foreign productions positively affect governments' tax revenues. Countries offering cash rebate programs use these as incentives to convince foreign productions to film locally. Figure 2 illustrates a high-level benchmark of regional cash rebate incentives and suggests that around 60% of the total production budget will be invested locally. These figures suggest higher direct and indirect tax revenues for the government, such as higher levels of VAT and income taxes on local employees. The estimations of MEO suggest an additional tax revenue, direct and indirect, of Naf. 200k and Naf. 400k, respectively.

**FIGURE 2**

Country	Free Access Public Locations	Duty Free Entry	Employee Tax Credit	Investor Tax Credit	Project Cap	Minimum Investment
Puerto Rico	√	√	20% for non-residents	40%	USD 50M	USD 50k film; USD 25k short film/documentary
Trinidad & Tobago	√	√		35%		
Cayman Islands	√	√		30% rebate		
Dominican Republic		√	27% for non-residents	25% transferable	Unlimited	USD 500k
Colombia				20-40% rebate	USD 2M	USD 440k
Mexico				16% VAT rebate		
Guadeloupe			15% off labor cost	30% tax rebate	EURO 500k	
Jamaica		√		Up to 7.5% reduction for locals only		

In addition to generating higher tax income for the government, a developed and well-functioning film sector also serves as a promotional tool for countries. Through film productions, a country can generate foreign interest in its culture, nature and history, leading to a higher number of tourists. A prime example of this is New York City, with millions of visitors each year.

A third externality of a proper film sector is its contribution to the human capital of the local population. It is cheaper for foreign productions to hire local crew members and local workers than to fly in large numbers of foreign workers. Local population could and should be trained on the short run in order to generate a sufficient pool of knowledgeable crew. Curaçao should work on its supply of local crew. These externalities are cross-sectoral, since these acquired skills can also be applied in different economic activities across several sectors, such as filming of weddings for local and destination weddings, professional photography and much more.

The abovementioned benefits of a developed film industry fuel the need for a proper film policy in Curaçao. The implementation of such a policy could have a snowball effect on the economy of the island and on youth unemployment rates. This is the main reason the Ministry of Economic Development instituted its first Film



Commissioner on July 17, 2017 with the task of assisting during the drafting and implementation phase of such a policy, the overall development of the film sector and the acquisition of foreign productions for the island.



## 2 Where Are We Now?

Curaçao's lackluster economy requires new areas of economic activity that contribute to the growth of the GDP, diversify its dependencies and provide ample employment opportunities. One of the government's priorities is to promote sustainable economic development and growth. The Ministry of Economic Development (MEO) is working on a policy for the Creative Industries that will act as the collective for all creative sectors. In the meantime, as mentioned above, the film sector is one of the economic pillars of the creative sector because it sees the filming industry as a newer addition to the creative sector having the most potential to contribute to the objectives mentioned above.

The Ministry believes that this industry, building upon already established spearheading sectors (e.g. international finance, Transnational Education, tourism, logistics, refinery and fishery) has the potential to become a new economic pillar for the country - one that creates jobs, offers opportunities for education, develops export products, and generates foreign exchange income.

Curaçao as a destination is well positioned within the American and European international markets and could be a safe destination for audiovisual productions. Curaçao is receiving more attention in the film industry for its unique geographical position, multilingual and diverse population, safety and security, compared to the region. Furthermore, Curaçao has an attractive fiscal infrastructure and a creative and expressive population. It has versatile shooting locations such as the UNESCO World Heritage Site and an underwater marine park.

## **2.1 Objective**

The objectives of this film policy framework are to assess, stimulate and promote the local and international film industry in Curaçao by identifying the critical success factors and conditions for this sector to develop. One of these conditions is legislation, while others are regulations, incentives, services, and eliminating red tape.

## **2.2 Question**

There is little to no structure in Curaçao's film Industry to support growth in this sector. The question answered in this film policy framework is: How can Curaçao become an attractive filming location to grow the film industry of the Island?

## **2.3 Scope**

The film policy framework considers the attraction of international film production and the local economic and social benefits this may generate. It is approached from the perspective of offering a red-carpet treatment and as such aims to attract international film, commercial, TV and other audiovisual media to the island. This film policy framework focuses on both local and international benefits.

## **2.4 Methodology**

There is no literary or statistical basis to support a methodology. Based on the assessment of professionals in the field, a recommendation was made which included a set of methods to be applied to the development of the film industry in Curaçao. The film policy was written together with the knowledge and on-hand experience of the workings of the current film industry in Curaçao. This film policy was then discussed and adjusted during several workshops with industry professionals and stakeholders.

## **2.5 Where do we want to go?**

Within 3 years, Curaçao will have a functioning and efficient film sector that will realize its goals and contribute significantly to the development of Curaçao on an economic, but also on a social and cultural level.

The film sector in Curaçao will offer room for local employment and contribute to the diversification of the local economy. The Curaçao film industry will serve as an example to the region in terms of national and international productions, tax advantages, and educational opportunities and will put Curaçao on the map as a filming destination.

Curaçao will offer at least 1 transnational education program in audiovisual media to train more local crew and attract international students.

Curaçao will have attracted at least 1 major international production company to establish itself on the Island, creating a steady supply of productions to employ local crew.

## **2.6 How are we going to get there?**

The Curaçao Film Office (CFO) is a mechanism for promoting the Curaçao film industry and is the driving force behind the development of the sector. The CFO functions as a platform for everything that has to do with film on the island, from attracting international productions to the guidance of national producers, using existing film funds for interesting projects and drawing up a broad framework in which all parties have a clear division of tasks.

The CFO balances the artistic and economic aspects in order to offer a "red-carpet treatment" to each producer. The CFO, in its capacity as contact point for all productions that take place on Curaçao, will have the opportunity to build up a database on economic and cultural contributions to the development of Curaçao and connect society with a vibrant sector.

The CFO will work on adapting the infrastructure for film so it can have room to develop to its full potential.



### 3 SWOT

This SWOT analysis discusses the characteristics and objectives of the local film industry, as well as our position towards international productions. The goal is to attract the international market, which requires the local film industry to develop alongside it.

### **Strengths**

Curaçao has many characteristics that can be considered strengths towards developing a film industry. Curaçao has the right infrastructure, which gives it the potential to become a hub within the Caribbean, connecting Europe with the Americas.

Curaçao has a steady climate and a multicultural and multilingual society. Most people in Curaçao speak at least four languages, generally Dutch, English, Spanish and the local language Papiamentu. Curaçao has a great variety of locations, political stability and a good number of well-trained local crew, which makes it an attractive location for shooting.

We have a historic connection with the Netherlands which gives us an advantage in the Dutch market and our legal system finds its basis in Dutch Law.

### **Weaknesses**

Because we are a small island, there are several weaknesses we also need to consider. The film industry in Curaçao is not regulated. There is no existing film policy to structure this industry. There are little to no training possibilities available, limited equipment and there is a lack of filming facilities like studios, back-lots and post-production facilities.

The size of our market is fairly small, which means that locally produced films have a short life cycle. There are only a few options for local cinema to be viewed. This means that our local products don't reach their full potential.

Curaçao has not invested in data collection in the past. There is no information on the industry and there are no locations or movie databases for Curaçao.

### **Opportunities**

There are several opportunities that Curaçao should take advantage of for the future. Our infrastructure (IT, roads, airport, harbor, hotels) gives us an advantage in the region and makes it possible for us to become a hub in the Caribbean. Together with our peers from other islands in the Caribbean, we should create a Caribbean Collective to start selling Caribbean locations as a whole to increase film traffic in the region.

We should take more advantage of our relationship with the Netherlands. We have a history with the Netherlands and therefore we also share the same language and stories. This can result in many more collaborations and co-productions between us.

In order to increase our exposure, we need to expand the life cycle of local films by stimulating the participation of local films in international film festivals, international distribution and the use of viewing platforms like online streaming.

The industry already has areas which call for more required training. The training offered should be aligned with this sector's requirements. As part of the Transnational Education program, this training facility can attract many students from the region. The programs offered do not have to be limited to just film subjects like editing and production. Film productions also require lawyers, accountants, catering, carpenters etc. We should also incorporate professionals from other branches into the film industry.

There are many funding opportunities around the world that Curaçao has never utilized, like the Creative Europe Funds and the Tribeca All Access Fund.<sup>1</sup> We should reach outside our borders more often to find the financial support that we need to realize our local productions.

## Threats

Political instability could be a threat to our island. To grow our sector, we need to be able to build continuous trust in our investment climate that is achieved through our different policy notes.

Developments on other Caribbean Islands can also be seen as a threat since they can become our competitors. We must stay ahead of others.

Global cinema trends are changing, and the overall purchasing power of production companies is decreasing. This means that less money is available to produce films, which makes it even harder to convince producers to choose a location shoot in Curaçao.

The trend of internet and streaming threatens consumers' viewing behavior which competes with the production of high-end content. In Curaçao in particular, piracy and intellectual property theft are an ongoing threat. A loss of income due to piracy or intellectual property theft can negatively impact the output of local films.

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<sup>1</sup> <https://www.creativeeuropedesk.nl/nl/creative-europe-media-0>,  
[https://www.tfiny.org/pages/taa\\_rules?fbclid=IwAR2WpozI6WrN4Pks0IZoy1NH9H41XJ\\_YGtIIISCCleynIU1tmZX YZvnT4JUc](https://www.tfiny.org/pages/taa_rules?fbclid=IwAR2WpozI6WrN4Pks0IZoy1NH9H41XJ_YGtIIISCCleynIU1tmZX YZvnT4JUc)







## **4 Working Towards a Film Policy**

#### **4.1 Definition of a film industry**

A film industry can be defined as the area of commercial and non-commercial activity concerned with the production and distribution of audiovisual media. It includes all the companies, studios, people, etc., involved in making audio-visual products collectively.

For the Ministry of Economic Development, the main goal of this film policy is to promote sustainable economic development through the stimulation of filming activities, to advance economic diversification and to improve the competitiveness of Curaçao as a film location.

#### **4.2 Current affairs**

The table in Appendix B shows a list of countries that can be considered our competitors in the region. It indicates the incentives offered by each county. Trinidad & Tobago with 30%, and Puerto Rico with 40%, have the highest tax rebates in the region. With the proposed incentives for Curaçao of 50%, the table shows that we are able to gain a competitive advantage in the region.

The film industry is currently developing quite rapidly. We are getting more and more film professionals from different disciplines on the island.

MEO is working on a policy for the Creative Industries that will act as the collective for all creative sectors. Film is one of the sectors that will be part of this collective creative policy. To develop the film industry as a new economic pillar of Curaçao, the Ministry of Economic Development has recently appointed a Film Commissioner that will be in charge of the first Curaçao Film Office (CFO).

The CFO will develop a red-carpet treatment that will bring more international productions to the island, while analyzing and improving the existing film environment to support the local film industry.

#### **4.3 What is a Film Office and what is a Film Commissioner's Role?**

A Film Commission is a governmental, non-profit, public organization that is meant to attract audiovisual media production crews (including movies, television, and commercials) to shoot on location in their locality and offers support so that productions can accomplish their work smoothly.

The film commissioner is the person that runs the film office. The Film Office falls directly under the Ministry of Economic Development, which is responsible for developing a film policy and a development plan for the local film industry, making it possible for the film office to do its job. The film commissioner also functions as the face of the local film industry and will actively promote Curaçao as a filming location abroad.

#### 4.4 Film Industry Task Force

Various stakeholders were consulted during the process of writing the film policy and are considered to become part of this task force. These stakeholders are:

The Ministry of Economic Development

The Ministry of Traffic, Transport and Urban Planning

The Ministry of Education, Science, Culture and Sports

The Ministry of Social Development and Welfare

The Ministry of Public Health, Environment and Nature

The Ministry of Justice

The Customs Department

The Curaçao Police Force

The CFO endeavors to establish a task force by government decree consisting of one member of every stakeholder mentioned in this policy. Through consultation with the stakeholders, the CFO will address the issues mentioned in this policy.

An assessment of the steps that are needed to achieve this red-carpet treatment is described in the following section.



## 5 Developing a Red-Carpet Treatment

Developing a red-carpet treatment means that Curaçao as a whole will need to start putting its best foot forward. Our society will need to be transformed into a film-friendly environment. This includes the adaptation of certain laws and regulations and the development of certain special procedures that will better accommodate local and international film productions.

## 5.1 Immigration and Work Permits

In the last 6 years, Curaçao has seen two feature-length film productions, namely Tula: The Revolt in 2012, and Double Play in 2015. Both of these productions showed a minimal 50/50 ratio of local and international crew. The average length of the production was 2 to 3 months.

Dutch and U.S. citizens do not need a specific work permit for a short stay.<sup>2</sup> Other rules apply to citizens from all other countries.<sup>3</sup> International production crews are usually not limited to these nationalities, in fact U.S. productions frequently hire cheap labor from neighboring countries like Mexico. In order to facilitate the immigration of a film production crew, the CFO aims to eliminate the differentiation between nationalities.

The CFO aims to develop a special film waiver to be used by immigration in the event of an international production coming to Curaçao with a number of international crew members (See Appendix C). This special film waiver applies to all international crew members, regardless of their nationality. This waiver is tailored to the needs of the producer.

In case of non-EU or US film crew, an expedited working permit application should be made possible. It should be possible for a producer to get a working permit within 48 hours. The Ministry of Social Development, Labor and Welfare has been working on a proposal for this in the past. A document exists with the title 'Adviesrapport inzake concept voorstel aangepaste 'versnelde procedure' voor Tewerkstellingsvergunningen (TWV)'. The implementation of this proposal would be of great benefit to the film sector. That is why the CFO wants the government to consider this proposal and encourages giving it high priority.

## 5.2 Customs

Recently, the Customs Department in Curaçao began accepting ATA Carnets. An ATA Carnet is an international customs and temporary export-import document. As of October 2018, it is used to clear customs in 87 countries and territories without paying duties and import taxes on merchandise that will be re-exported within 12 months.

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<sup>2</sup> <https://www.pwc.com/an/en/publications/assets/newsflash-us-citizens-2017-09-ukcur.pdf>

<sup>3</sup> <https://www.immigrationcur.org>

Carnets facilitate temporary imports into foreign countries and re-importation into the country of origin. By presenting an ATA Carnet document to foreign customs, you can pass duty-free and import tax-free into a carnet country for up to one year.

Most merchandise can be listed on such a Carnet. Virtually all types of goods and equipment can be transported under the ATA Carnet:

- Commercial Samples
- Professional Equipment (Tools of the Trade)
- Goods for Fairs & Exhibitions (limited to 6 months)<sup>4</sup>

The CFO aims to collaborate with the Department of Customs to specify the list of equipment listed on the ATA Carnet and to monitor the use and execution of this procedure.

To be able to compete with the norm and as part of the proposed red-carpet treatment, it would be required that the Customs department deliver an on-demand level of service. This means that film crews and incoming film equipment should be expedited on the day of entry, regardless of the time. The CFO will be collaborating with Customs to get their level of service up to standard.

### **5.3 Acquisition by the local market**

As mentioned in the SWOT Analyses, one of our weaknesses is the lack of availability of filming equipment—the reason being that buying new filming materials is very expensive and requires a significant investment from our local producers.

The CFO would like to propose a study into the possibility of acquiring second-hand material from international film productions.

It must be considered whether a special tariff can be used to acquire film materials from international productions second-hand, as an investment in the cinema landscape of Curaçao. If a local producer is willing to make this investment, he could benefit from a tax exemption or a waiver of import duties.

Although this regulation might seem unequally beneficial to the local producer, we must realize that the availability of equipment on the island is a selling point for the CFO and can help make us more attractive to foreign productions. Or maybe a model can be considered where the CFO will manage a film equipment rental depot in the future.

### **5.4 Permits**

In order to ensure the safety of cast and crew, during a film production taking place on public roads, public sidewalks or in public locations, a production will choose to

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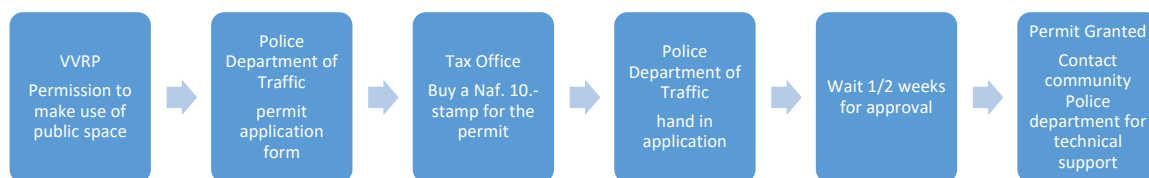
<sup>4</sup> <https://www.atacarnet.com/what-carnet>

either completely close it, or intermittently stop traffic. To be able to do so, the producer needs a permit.

Currently, the application form that is used to apply for a permit is the same as is used for construction work. There is no specific attention for the nature of the request on this form. This form is unsuitable for film requests. (See Appendix D)

The current procedure is as follows:

The Ministry of Traffic, Transportation and Urban Planning (VVRP), the Department of Urban Development and Housing (DROV) and the Department of Public Works (DOW) need to give written permission to the producer. With this written permission, the producer can go to the Traffic Department of the Police Force to apply for the above-mentioned road-closing permit. Note that without this written permission from VVRP, the police force will not accept the application. Once the application is approved, the producer then needs to go to the tax office to buy a permit seal to validate the document. Once the producer has the approval, he needs to contact the district police station to request police assistance if necessary.



The CFO is already working on eliminating some of these steps. CFO and VVRP recently agreed that, for film-production purposes, public space may always be used.<sup>5</sup> The Police Force will receive a general statement that can apply to all film applications in the future. In collaboration with the stakeholders involved, the CFO aims to work towards a processing time of two days maximum.

In order to create a better understanding of the requirements of a film production, the CFO will work together with the Police Department to develop a special application form for a road-closing permit exclusively for film. Appendix E is what this special application form could look like.

This form will be made digitally available through the website of the CFO, eliminating another step in the chain. The CFO will work on these procedures with the stakeholders involved to see if the entire process can be done digitally.

## 5.5 Film Tax Incentives

It is a well-known fact that the film industry deals with a lot of high-risk investments, thus making it very difficult for film productions to raise the required capital. In other words, when looking for a shooting location, film producers look for ways to reduce

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<sup>5</sup> Within the limits of common decency.

production costs as much as possible. Many countries are realizing how lucrative film-making can be and governments are doing whatever it takes to attract foreign producers. To be able to compete with the emergence of rival low-cost production centers, Curaçao needs to create their own competitive range of financial incentives and rebates in order to attract producers to the Island.

Baker-Tilly is an accounting firm in Curaçao that specializes in audits and tax advice and compliance. Baker-Tilly was previously commissioned by the Curaçao Film Institute to write a proposal for a film tax incentive for Curaçao. The CFO has been collaborating with Baker-Tilly on this incentive and has developed a proposal for a Curaçao Tax Incentive that was discussed with a panel of industry professionals during several stages in order to come to this final result. This proposal is currently being evaluated by the Ministry of Finance. (See Appendix F for current version of this proposal)

## **5.6 Execution of the Film Tax Incentive**

When the film tax incentive is approved and ready to be applied, the applications will need to be processed. The CFO, in collaboration with the Ministry of Finance, will need to determine what the implementation structure for processing these incentive applications will look like.

## **5.7 Soft Incentives**

Besides a film tax incentive, there are other soft incentives that may be considered. Soft incentives are those that are not direct cash-back incentives but that do indirectly and positively benefit the producer's budget. As an example, the availability of local film crew at local wages is a soft incentive, because not having to bring many international crew members saves the producer money on wages, travel and lodging expenses. For a list of other soft incentives, see Appendix G.

## **5.8 Location Guidelines**

Before the establishment of a film commissioner and a film office, the film industry has been developing organically over the past years. The film location activities, however, have been taking place in the absence of clearly defined guidelines and by-laws. Filmmakers on Curaçao have always used their common sense when filming, but the absence of guidelines can still sometimes cause conflicts.

Guidelines need to be developed to ensure that location filming in Curaçao is efficiently coordinated and to promote responsible location filming practices. Such guidelines aim to give filmmakers clear guidance regarding location filming requirements and limitations.

Not only do these guidelines help international and local producers to better connect with the community, but they also direct producers' attention to certain environmental issues. It is therefore imperative that Curaçao follow international best



practices not only in the provision of support services and the development of legislation, but also in its regulatory framework to inform and govern filming activities.

### **5.9 Data Collection and Monitoring**

The CFO will have a monitoring function as well. In order to calculate the benefits of the film industry in the future and to keep track of the spin-offs in this sector, the CFO will have to start collecting data.<sup>6</sup> The CFO needs to be aware of all international and domestic productions on the island and collect a production report from each completed production. It will be mandatory for all media productions to register with the CFO.

### **5.10 Mandatory Registration**

It will be mandatory for producers to register their productions with the CFO. After reviewing the project, the CFO will issue a written permission to go ahead with the production.<sup>7</sup> The producer must be able to show this permission form at all times. Producers can register with the CFO online, which is free. By registering a production and receiving a written permission, the producer agrees and commits to the delivery of data at the end of the production. This data is important for organizations, such as the Ministry of Economic Development, to be able to do analysis.

This registration should be mandatory for both international and local producers. International producers that cannot show this written permission on arrival at the airport can be stopped at customs. The authorities are also authorized to stop a production on the street if the permission document cannot be presented. In both cases, the CFO should be contacted immediately to arrange a permission right away.

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<sup>6</sup> Reference Film Facts & Figures of the Netherlands

<sup>7</sup> This mandatory registration is also a requirement to apply for the tax incentive.



## **6 Enhancing the Domestic Industry**

When asked what Curaçao lacks to create a stable film industry, there are a number of issues that local filmmakers present that are all interrelated and amount to one main issue—funding.

All filmmakers agree that we need to bring more international productions to the island. The reason filmmakers wish for more international productions is for the creation of local jobs. More international productions mean more employment, which means a steadier income for the independent filmmakers.

According to local filmmakers, international productions also impact our knowledge. More experience in larger international productions improves the skills of our local talents. Moreover, all local filmmakers agree and admit that there is a lack of knowledge and are interested in more educational opportunities.

Ultimately, the hope of every filmmaker is that bringing in more international productions will result in more investment being pumped into our economy.

## 6.1 Curaçao Film Fund

The current film activity on Curaçao is predominantly a “servicing” one<sup>8</sup>. This calls for the formulation of intelligent policies upon which a domestic industry can be further developed.

Research indicates that countries which take their film industry seriously have several film funds available to support local output of audiovisual media. Analyses of the economic history of the film industry shows that film output has a positive effect on the growth of a film industry.<sup>9</sup>

Country	#Funds <sup>10</sup>
USA	41
France	30
Canada	16
Germany	14
Belgium	10
United Kingdom	9
Netherlands	7
Dominican Republic	3
Cuba	2
Trinidad & Tobago	1
Curaçao	0

As presented by Andrea Posthuma, Program Manager Media of Creative Europe, Curaçao is eligible to apply for funding provided by Creative Europe. Creative Europe

<sup>8</sup> A “service production” is where the producers or the clients are from abroad, the project is foreign, and our local producer is only involved to provide a logistical service to the foreign producer.

<sup>9</sup> Gerben Bakker, *The Economic History of the International Film Industry*, University of Essex.

<http://eh.net/encyclopedia/the-economic-history-of-the-international-film-industry/>

<sup>10</sup> <https://www.olffi.com/>, Film Funding Database.

is a funding program of the European Commission that aims to support the European audiovisual, cultural and creative sector. A requirement for this application is that the applicant is supported nationally. This means that financial support from a national fund must be available. At this moment a national film fund does not exist. For the local industry to be able to access these European funds in the future, such a national fund should be created. A plan for such a national film fund will be developed at a later stage.

Experience in our neighboring country Trinidad and Tobago (TT) has shown that a Film Office should not be the one to give out funds for developing films. Film TT is currently changing their policy and will no longer give out grants to film producers but chooses to support independent film fund initiatives instead. The Curaçao Film Office is convinced that film funds are necessary and is following the advice of Film TT to support initiatives of independent foundations, either financially or otherwise.

## **6.2 The Alex Alberto Film Fund**

On the 28<sup>th</sup> of September 2017, the Prins Bernhard Foundation initiated the Alex Alberto Film Fund. (AAFF) The AAFF supports local filmmakers on Curaçao in the development stage of their film production. This ensures that ideas turn into actual plans that turn into actual productions. The AAFF raises their funds through fundraising events. The AAFF has one annual call that pays out a maximum stipend of Naf. 5,000.00.

The CFO acknowledges the importance of this fund, and to ensure its existence the CFO proposes to donate one stipend annually in the amount of Naf. 5,000.00.

## **6.3 Implementing Procedures to Increase Funding Capacity**

It is indisputable that there are never enough funds. Increasing available funds can be achieved by implementing the right financing systems, such as introducing a scheme through which natural and/or legal persons are encouraged to invest in film productions, and in return they will be eligible for tax breaks. By the 4<sup>th</sup> quarter of 2019 the CFO aims to explore if the current tax facilities can be applied to investments in the film industry<sup>11</sup>, stimulating local companies and investors to expand Curaçao's funding capacity. If not, then the CFO, in cooperation with the Ministry of Finance, aims to develop a similar tax holiday that can be used for film investors.

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<sup>11</sup> Investment in the film industry can also mean a donation to a fund like the Alex Alberto Film Fund, as these funds will be issued to the film industry.

## 6.4 Film Festivals

Film Festivals are an important platform for local filmmakers to connect with the industry and showcase their own material. This platform also introduces the art of filmmaking to a wider public in Curaçao, which helps develop our media literacy.

Curaçao is home to 2 film festivals, namely the Curaçao International Film Festival Rotterdam, which takes place in April, and the 48-Hour Film Project, which takes place in October.

Not only should the CFO support these 2 existing initiatives to ensure their continuance, but it should also stimulate the development of other film festivals or projects in Curaçao to create more platforms for our local filmmakers to show their work.

## 6.5 Filmmakers Collaborative

The Screen Actors Guild (SAG), Screen Writers Guild (SWG), Directors Guild of America (DGA), The Teamsters, International Alliance of Theatrical Stage Employees (IATSE) are just a few examples of U.S. guilds, syndicates and collaborations that unify motion picture employees. Unification within a local film industry can affect its development in a positive way. Other countries have established this unification by starting up a Filmmakers Collaborative as well, e.g. Trinidad and Tobago has FilmCo.org. The objective of a Filmmakers Collaborative should be to organize film-related activities that help to encourage the sense of community and togetherness within our local industry.

The CFO recognizes the value of such a Filmmakers Collaborative and aims to promote the development of one. This can be either an association or an actual syndicate or union, which must be decided based on industry-wide polling. If a poll confirms the need of such a collaborative, an independent party, should be approached to set this up. The CFO will facilitate this process.

A recent development is the pilot project initiated by FLOW Caribbean. They have introduced a platform called Stage32 that proposes to create a Caribbean platform for the film industry in the region. The CFO is in close communication with the program director Gian Franco to ensure Curaçao's participation in this pilot project. Mr. Franco has also been working on an idea for a Caribbean Guild for directors, producers and writers. Since this collaborative will be a regional initiative, it would mean that Curaçao would not need to create its own guilds.

## 6.6 Monthly Filmmakers' Cafe

Not only should there be a Collaborative that organizes film-related events, but there should also be a Monthly Filmmakers' Cafe. This would be an informal place where filmmakers can come together once a month to socialize and network with each other. The local film industry still needs to get accustomed to this idea and therefore the CFO feels that this initiative should be pushed by the Film Commissioner the first two years in order to get it established. The goal is to make this event mainstream, so that after these two years the event can be self-sustained by the industry.

## 6.7 Intellectual Property

Intellectual Property rights can be registered at the Bureau of Intellectual Property (BIP) in Curaçao. The BIP takes care of trademarks, copyright and patent registration and also raises awareness on the importance of protecting intellectual property. Although the BIP offers many services for the protection of intellectual property, there is not much information available about protecting ideas in the creative industries. In Curaçao we still see a lot of "borrowing" of film material going on without the proper recognition for the intellectual owner of the material.

In other countries like the U.S. and in Europe, they are familiar with a residual system where consecutive use of film or TV material is licensed for a fee. This fee pays the intellectual property owners a residual for every time the material is used.

In collaboration with the BIP, the CFO should look at the possibility of creating a special IP registration that is directed more to creative properties that are produced in the film industry. It can also be explored what options there are for a residual system in Curaçao.



## **7 Film Education and Training Opportunities**

Investment in the development of human capital is an important condition to be able to offer a red-carpet level of service. In order to grow the amount of international productions, our human capital will need to grow with it. Education and training can contribute greatly to the development of Curaçao's audiovisual sector and the film servicing industry, while providing social and cultural benefits to the community. The need for a thorough assessment of the state of the audiovisual labor force is evident. To date, no in-depth state-backed research has been carried out regarding skills shortages within the film industry. A skills gap analysis is required:

- to monitor the progress of the national film industry;
- for the film service industry to maintain momentum and develop further.

It would be ideal to evaluate the training structures already in place and the practicalities entailed in creating further structures, in order to create a pool of suitable workers and fill in the existing skills gap. It should be clear by the end of 2019 what this structure will look like. The ideal scenario for Curaçao is to have a full-fledged film school.

The CFO acknowledges the importance of education and supports all efforts to establish a full-fledged film school in Curaçao. It needs to be noted that this support will solely be of a facilitating nature. It will not require any financial investments from the government. A film program will always be a private initiative facilitated by a government task force.

### **7.1 Film Education Task Force**

The CFO acknowledges there are several stakeholders involved in a future Film Education Program. The Ministry of Education, Science, Culture and Sports (OWCS) plays an obvious role in this program as the representatives of education and culture that this program may entail. Kas di Kultura will also have a role in this task force as they offer a platform for local artists. The Ministry of Social Development, Labor and Welfare (SOAW) will also play a crucial role, as this education program can be a tool to lower unemployment by retraining this group.

This film education program can also be considered for the Transnational Education sector. The Caribbean region does not have a lot of training options in the area of film education, so there is a large market of students in the region that would apply to this school were it to be offered here in Curaçao.

The CFO envisions a task force, consisting of an SOAW representative, an OWCS representative, a TNE representative, a representative from Kas di Kultura and the Curaçao Film Commissioner to give form and substance to a future film education program.



## 7.2 Curaçao Film Institute

The Ministry of Economic Development has already collaborated with the Curaçao Film Institute (CFI) in the past on a possible school to be set up by them. The CFI has been collaborating with Studio School (previously part of Relativity Media) and offered a series of workshops in 2016.

The CFO will continue to build on this relationship with the CFI. The CFO sees many benefits to the CFI that transcend its responsibilities. For instance, the CFI can be of value to SOAW, to offer education to socially challenged youths and can also indirectly affect youth unemployment.

The CFI can also be of value in the implementation of the Transnational Education policy that is executed by the Department of Economic Development and Innovation of the Ministry of Economic Development. And of course, the CFI is of value to OWCS since it will offer a range of courses in a relatively new line of education.

Ultimately, training and education will not be effective in the long term unless backed up by a real possibility of employment in the industry. Therefore, the role of the Film Office remains crucial in attracting a consistent number of productions to Curaçao.

## 7.3 Certification

A research paper done by an intern of the Hogeschool Inholland, commissioned by MEO in 2015<sup>12</sup>, gives an assessment of the audiovisual sector of Curaçao. One of the recommendations of this research paper is the development of a certification for professionals working in the Audiovisual field. This recommendation is derived from the assessment that there are a lot of self-taught hobbyists working in the audiovisual world that both influence the quality and pricing of services offered in this industry and affect professionals with an actual education and proven ability.

This issue was also discussed during the workshop provided by Andrea Posthuma, program manager Media of Creative Europe. Mrs. Posthuma assessed the current industry as lacking a certain level of professionalism. She commented that a higher level of professionalism is needed to successfully apply for European funding options. The wide variation of levels of experience and education in the current film industry works against professionalism. To achieve a higher level of professionalism, a start should be made by developing the above-mentioned certification to categorize professional levels on the island.

One of the ways that this certification or qualification can be established is through registration for a production database to be included in the CFO website described in chapter 8.1.

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<sup>12</sup> Tadirá Gomez, Onderzoek naar de Audiovisuele Sector van Curaçao, 2015

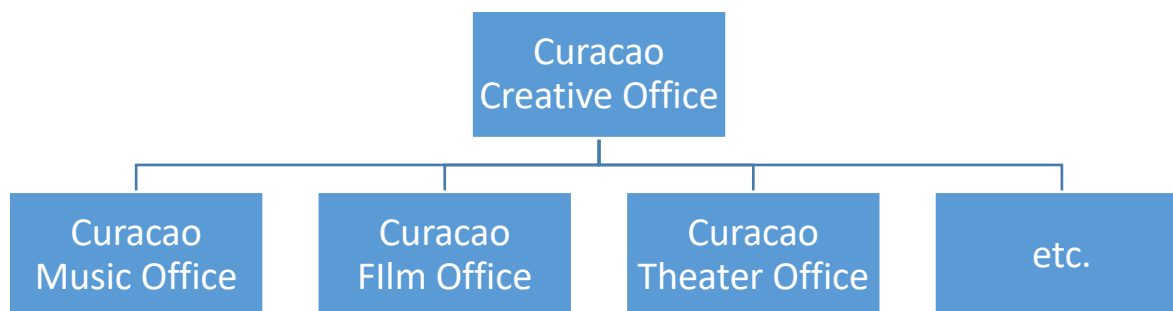


## **8 The Film Industry's Infrastructure**

## 8.1 The Future Structure of the CFO

The CFO is an initiative of the Department of Economic Development & Innovation. For the first four years, the CFO will fall directly under the Ministry of Economic Development and will be supported by this department for its operations. After four years, there will be an evaluation that will assess if it is desirable for the CFO to operate on its own. At that stage, a decision will be made on which legal form would be most functional for the CFO to operate in.

The CFO also recognizes being part of a bigger picture. After all, the film industry is only one of the sectors within the Creative Industries of Curaçao. As the Creative Industries Policy is also under development, the CFO foresees a future where our office runs under a consortium of offices and believes that we should work towards creating this structure in the near future. Sub-studies will have to be carried out to meet the demand in this sector.



## 8.2 Membership Association for Film Commissioners International (AFCI)

The CFO is a member of the AFCI. This is an association with film office members from all around the world. This membership offers the CFO several important benefits:

1. The CFO is listed on the AFCI.org website as a filming location.
2. The CFO has access to the entire network of film commissioners for support.
3. The AFCI organizes a yearly Cineposium that informs Commissions on the newest developments.
4. The AFCI organizes a yearly Location Show where members can promote their locations.
5. The AFCI offers masterclasses for film commissioners to keep developing their skills.

### 8.3 Audiovisual Media Facilities

Although this is not a main focus, the CFO does envision a multifunctional Studio, Backlot & Theater Complex that can house:

- the proposed film school;
- theater companies like 'Grupo Kara' and 'Kurk';
- a Centro Pro Arte worthy theater;
- and the possibility to offer studio facilities to international audiovisual productions.

There have been several independent studies in the past that looked into the possibilities of a film studio on Curaçao, for both commercial and educational purposes. The Ministry of Education, Science, Culture and Sports has issued studies regarding a new Theater to replace Centro Pro Arte.

It is the sentiment of the Curaçao Film Commissioner that these initiatives need to be centralized to see if a combined effort can lead to a singular complex that can provide all our needs.

Together we can create a master plan that can be realized in 2 to 5 years, all the while continuing to develop the landscape of Curaçao's creative industry.



\*National Academy for the Performing Arts, Trinidad & Tobago

#### 8.4 CFO Website

The red-carpet treatment that the CFO envisions starts before the international producer has set foot on our island. Curaçao as a location needs to be promoted abroad, and one of the ways to do this is to develop a brand-new website for the CFO, serving as the one-stop shop for producers that are interested in film production on Curaçao (See Appendix H).

#### 8.5 Social Media

The CFO has already launched its own Facebook page, which is being used to share important news about our industry. An Instagram account has also been created to be used as a promotional tool once we start building our locations database.<sup>13</sup>

#### 8.6 Film Heritage

While it is acknowledged that film and audiovisual production is a matter of economic importance, the cultural significance of the motion picture also needs to be recognized, particularly in relation to matters of Film Heritage. Although not seen as a priority, the CFO does recognize the preservation and restoration of motion picture works, as well as documents, ephemeral material and other items relating to Curaçao's cinematic history as a topic for discussion.

This policy should thus seek to establish a balance between industrial practices and cultural matters. Curaçao's Film Policy must act as a realistic framework for Film Heritage with Curaçao's peculiarities and smallness in mind.

Any government intervention would do well to illustrate Curaçao's diverse national motion picture culture, which in fact is extremely rich. The CFO must research a means to restore and preserve our motion pictures in the National Archive. The general public should be given access to archival material as it is also crucial for research purposes, and may be integrated into the work of architects, sociologists, artists, etc.

One major issue would be sourcing material. Since a lot of material is in private hands, donors are fundamental to the archive. Relationships must be built and sustained. Confidence and trust are critical to the archivist/donor relationship. It would be best practice to allow donors to retain rights to any material that has been donated and to keep them updated and informed as regards to their material. Any agreements between archive and donor must be written up clearly and the privacy and confidentiality of donors must be honored.

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<sup>13</sup> <https://www.facebook.com/Cura%C3%A7ao-Film-Office-204534153414435/>

The Ministry of Governmental Affairs, Planning and Public Service oversees our National Heritage and manages the National Archives. A decision must be made as to whether Curaçao's National Archives will be in charge of our Film Heritage or if a special affiliate institute should be created for this task.



## **9 Additional Development Opportunities**

There are some additional developments that the film industry in Curaçao can indirectly benefit from.

### 9.1 Tier 4 Data Center with ARCOS Landing Point

The ARCOS (Americas Region Caribbean Optical-Ring System) is a fiber-optic cable network. The ARCOS ring links 24 landing points in 15 countries within South, Central, and North America and extends for a total length of 8,600 km around the Caribbean. One of these landing points is located at the Tier 4 Data Center of Blue NAP Americas in Mahuma.

This fiber optic cable will become more and more important in the endeavors of the government to develop Curaçao into a smart nation. Smart means we need to become more digital in many aspects of society. Film nowadays is already mostly digital, so it would be important for Curaçao to put a focus on the digital media market.

A connection to the ARCOS fiber optic cable has the fastest speed you can imagine and therefore is an extra incentive for the film industry. This high-speed connection would allow producers to edit and transfer their material in real time. Post production becomes an actual possibility on Curaçao due to the connectivity this cable can bring.



Incentivizing the services provided by Blue NAP Americas should be taken into consideration. The possibilities that this ARCOS cable offers can be used to attract bigger productions to Curaçao.



## 9.2 Airlift

It must be acknowledged that the biggest industry markets in our region nowadays can be found in Los Angeles (LA), and now also in Atlanta (ATL). We should research the possibility of a direct flight to these two major cities in the U.S., as this could be beneficial to the film industry. LA and ATL producers would have an incentive to come to Curaçao if they could fly here directly. It is recommended that Curaçao Airport Partners, the Curaçao Tourism Board and the other stakeholders responsible for airlift and destination marketing take this into consideration.

## 9.3 Utilities

The success of any future plans for audiovisual media facilities, like studios or digital media parks, depends on the availability of cheap(er) power utilities. Moving towards a smart nation means that server facilities and digital workspaces will become more important. These server facilities, like the Tier-4 facility Blue NAP Americas has proven, require a large power capacity. At current power rates, it is getting harder to successfully run these facilities.

For future smart solutions to be able to run cost-effectively, the government will need to invest in power technology that will increase our power capacity at lower rates, like solar energy, wind energy or Ocean Thermal Energy Conversion (OTEC).



## 10 Finances

If we are to develop the Curaçao Film Industry, now and in the future, a commitment has to be made to a means of financing the operation of the CFO. Jamaica's film office, for instance, has existed for 33 years and now runs on an annual budget of 2.5 million JMD. It just goes to show how much is needed to succeed. The Dominican Republic has a similar budget but can confirm that the industry has brought in 75 million US dollars in the last 5 years.

Because the Curaçao Film Office is a new entity within the Government and there is no reference available for the amount needed to successfully run this entity, the Curaçao Film Commissioner created an estimate. This estimate can be adjusted based on the realistic expenses of the CFO. What follows is a description of the items contained in this estimate.

### **10.1 Employment Fees**

The budget item Employment Fees refers to the salary of CFO staff. It is expected that soon the CFO staff will consist of the Film Commissioner and 2 supporting staff members.

### **10.2 Training Fees**

The budget item Training Fees refers to the additional training of the CFO staff. For the film commissioner to stay up to date and follow the trends in her field, she must be able to have some additional training (i.e. workshops, seminars, classes).

### **10.3 Travel Expenses**

Travel expenses are reserved for business done abroad. The film commissioner will be attending the most important film festivals and events internationally to promote the CFO and Curaçao as a filming location.

### **10.4 Event Registration Fees**

To participate in certain seminars, events, and festivals, a registration fee is required. This budget item is reserved for that purpose. (e.g. registration fee for the AFCI week is \$4000+)

### **10.5 Administration Fees**

The budget item Administration Fees is reserved for annual membership fees.

### **10.6 Consulting**

The budget item Consulting is reserved for the hire of experts or to outsource projects. These costs are calculated according to the Consultancy Guidelines.

### **10.7 IT Expenses**

The CFO will be developing an elaborate website and will be using different sources of social media to communicate. The budget item IT Expenses is reserved to cover the cost of managing this website and social-media outlets.

### **10.8 Representation Expenses**

The budget item Representation Expenses is reserved for expenses related to the participation of the CFO in international film festivals, events and conventions. These expenses are i.e. to require a "booth" and some promotional materials for CFO to use during conventions to promote Curaçao as a filming destination.

This item is also meant to finance location scouts with foreign producers. When the CFO offers a familiarization tour around the Island.

### **10.9 Sponsoring**

The budget item Sponsoring is meant to financially support local filmmakers that have succeeded in qualifying a local (Curaçao) film production for an international film competition. These filmmakers are the ambassadors of the CFO and represent Curaçao's many beautiful locations as well as our local talent on an international stage. To stimulate and motivate local filmmakers to create output and make the effort of applying their films for international festivals, the CFO should sponsor this.

### **10.10 Local Networking Events**

This budget item is reserved for organizing networking events that benefit the local film community.

### **10.11 Film Fund**

As mentioned in chapter 4, this item would be reserved for subsidizing the Alex Alberto Film Development Fund that will be managed by the Prins Bernhard Culture Fund. The CFO proposes an annual allotment of Naf. 5,000.00 for this fund.

### **10.12 Capacity Building**

The budget item Capacity Building is reserved for the purpose of inviting film experts to the Island for specialty workshops or seminars. These workshops are meant to build capacity within the film sector.

### 10.13 CFO Budget

#### Total Proposed Budget CFO 2019/2021

Budget Item		2019	2020	2021
Employment Fees		84,000.00	94,000.00	119,000.00
Training Fees		4,000.00	3,000.00	5,000.00
Travel Expenses		19,000.00	28,500.00	28,200.00
Event Registration Fees		6,280.00	12,836.00	7,559.00
Administration Fees		2,600.00	3,100.00	3,100.00
Consulting		9,500.00	9,500.00	9,500.00
IT Expenses		10,925.00	12,925.00	13,925.00
Representation Expenses		7,500.00	13,500.00	19,000.00
Sponsoring		2,000.00	4,000.00	6,000.00
Local Networking Events		6,000.00	8,000.00	8,000.00
Film Fund		5,000.00	5,000.00	5,000.00
Capacity Building		8,500.00	17,000.00	25,500.00
<b>Total Annual Budget</b>		<b>165,305.00</b>	<b>211,361.00</b>	<b>249,784.00</b>

(See Appendix I for a detailed expense report)



## 11 APPENDIX A



### Macro-Economische Impact Analyse Film Tax incentive

#### **Inleiding**

Met als doel de creatieve industrie verder te stimuleren, beoogt de overheid om een fiscaal stimuleringsplan in te voeren dat specifiek gericht is op de filmindustrie binnen de creatieve industrie. Het plan is gericht op o.a. filmproducties en televisieadvertenties. Filmproducties op Curaçao kan ertoe leiden dat miljoenen uitgegeven worden in de economie van Curaçao. Het resulteert in het ontvangen van additionele buitenlandse valuta, promotie voor het eiland Curaçao en kan tot extra werkgelegenheid leiden. Bestedingen zullen plaatsvinden aan hotels, restaurants, bouwmarkten, transport, studio- en locatiekosten, catering, kostuums, enz. De film tax incentive plan heeft als doel het aantrekken van additionele producties die Curaçao kiezen als locatie voor het filmen. Een fiscaal stimulans wordt aangeboden aan de filmproducenten en heeft betrekking op het productiebudget.

De film tax incentive plan omvat het volgende:

1. een formele registratie;
2. een minimum aantal lokale bemanning ingehuurd van 40% van de totale bemanning;
3. Uitgaven aan productiekosten in Curaçao van tenminste USD 100.000;
4. alleen betaling van de belastingteruggave na ontvangst van het bewijs (overzicht door een registeraccountant) van het inhuren van minimaal 40% lokale personeel en het van het productiebudget met een minimum van USD 100.000 op Curaçao ;
5. een uitbetalingsdatum van de korting wordt verwacht twee maanden na aflevering van het bewijs;
6. geen invoerrechten worden betaald op (en eenvoudig toegang aan de grens) filmapparatuur, kostuums, studio-opstellingen of andere apparatuur die nodig is voor de digitale inhoud, die niet algemeen beschikbaar is op Curaçao en wordt slechts één keer gebruikt of verlaat Curaçao na gebruik (d.w.z. ATA-Carnet);
7. geen winstbelasting wordt betaald op de productie van de digitale inhoud, inclusief de licentiëring van de digitale inhoud;
8. geen sociale premies op lonen van filmploeg leden die uit het buitenland komen en aan het werk zijn korter dan een jaar op Curaçao. Deze werknemers

zullen niet in aanmerking komen voor sociale betalingen op Curaçao en zijn verplicht om op eigen rekening een medische verzekering te sluiten voor de periode van een jaar;

9. Een belastingkorting van minimaal 50% wordt gegeven op de betaalde omzetbelasting en loonbelasting.

In het onderhavige document zal op hoofdlijnen de macro-economische impact van de beoogde producties die aangetrokken worden door stimulering door de film tax incentive plan toegelicht worden. De macro-economische effecten worden doorgerekend met het macro-economisch model Curalyse.

### **Analyse**

Deze analyse is gebaseerd op een aantal uitgangspunten. Deze uitgangspunten vormen de basis van de macro-economische resultaten die gepresenteerd zullen worden. Veranderingen in de uitgangspunten zullen degelijk leiden tot andere macro-economische resultaten. De volgende uitgangspunten werden gehanteerd om de verwachte macro-economische effecten door te berekenen.

1. Het scenario is gebaseerd op een aantal van 2 producties per jaar op Curaçao, elk met een duur van 3 maanden. Het betrokken budget wordt geraamd voor de 2 producties samen bedraagt Naf. 10.4 miljoen.
2. De korting gegeven door de overheid voor wat betreft belastingen en premies blijven buiten beschouwing in deze analyse.

Bron: Film Commissioner Curaçao

Aan de hand van de bovengenoemde uitgangspunten zijn de hiernavolgende macro-economische gevolgen te verwachten als resultaat van producties die aangetrokken worden door stimulans van de film tax incentive plan op Curaçao. De gepleegde bestedingen zullen een positief effect hebben op het reële BBP-groei. De binnenlandse bestedingen door de film crew en actors leiden tot additionele economische activiteiten. Er is een toename van de invoer en de particuliere consumptie dat te maken heeft met de productieactiviteiten van het filmteam. De deviezenvoorraad neemt licht toe door binnenstroom van buitenlandse deviezen van filmproductie bestedingen op het eiland Er is een positief effect op de werkgelegenheid die tijdelijk toeneemt wederom met 80 directe en indirecte arbeidsplaatsen. De overheidsinkomsten nemen ook toe met een cumulatief bedrag van Naf. 0.6 miljoen.



## Conclusie

De macro-economische impact als gevolg van de beoogde producties die aangetrokken worden door stimulans van de film tax incentive plan op Curaçao is positief. De toename van binnenlandse bestedingen stimuleren additionele economische activiteiten in de lokale economie. Er is een positieve bijdrage aan de deviezenvoorraad, werkgelegenheid en overheidsinkomsten. Echter moet rekening worden gehouden met het feit dat door de gegeven korting op belastingen en sociale premies die onderdeel is van dit plan, ervoor zal zorgen voor inkomstenderving voor de overheid.

## Bijlage: Tabellen Macro-Economische Impact Tax Incentive plan

**Tabel 1: Overzicht Uitgangspunten**

Aantal in mln. NAf	
Consumptie (bestedingen)	10.4

**Tabel 2: Macro-Economische Effecten Tax incentive plan**

Volumina, % mutaties	
Invoer	0.2
Particuliere consumptie	0.5
Private investeringen	0.2
Productie bedrijven	0.2
Reële BBP groei	0.2
Aantal (cumulatief)	
Arbeidsplaatsen bedrijven	80
Waarde in mln Naf (cumulatief)	
Deviezenvoorraad	1.3
Indirecte belastingen	0.2
Directe belastingen van bedrijven	0.4

Bron: Macro-economische model Curalyse

## 12 APPENDIX B

Country	Free Access to Public Locations	Duty Free Entry	Employee Tax Credit	Investor Tax Credit	Project Cap	Minimum Spending	Economic Impact	Jobs	GDP	Multiplier Effect
Puerto Rico	✓	✓	20% for non-residents	40%	\$50M	\$50k film \$25k short/doc				
Trinidad & Tobago	✓	✓		35%						
Cayman Islands	✓	✓		30% rebate						
Dominican Republic (2014)		✓	27% for non-residents	25% transferable	none	\$500K		1782	1117.7	
Colombia				20 – 40% rebate	\$2M	\$440K				
Mexico				16% VAT refund/exemption						
Guadeloupe			15% off labor cost	30% tax rebate	€500K					
Jamaica		✓		Up to 7,5% reduction for locals only					4%	1.89
Curaçao (proposed)	✓	✓	50% off labor tax	50% tax credit	none	\$100K				

## 13 APPENDIX C

### Special Visa Fee Waiver Program

The Curaçao Film Office would like to advise on the development of a special visa fee waiver program for film productions. To be able to offer a red-carpet treatment to foreign productions, together with the New Admissions Organization, we should look into the possibility of developing a special temporary work visa for foreign film crews.

Why is a special visa part of a red-carpet treatment?

This special visa should make it easier for foreign film crews to work here temporarily for a film project. Offering 1 visa that applies to all foreign crews, no matter where the person comes from, makes it easier for the producer.

This special temporary work permit can be requested from the Curaçao Film Office. The Producer is required to sign a liability waiver stating that the Producer himself, in cooperation with the Curaçao Film Commissioner, ensures that all foreign crew will leave the island after the project has been completed and the work permit has expired.

In the most ideal situation, this special visa fee waiver should have the following characteristics according to the Curaçao Film Commissioner:

- The visa is valid for all foreign crew listed on the payroll of the producer, regardless of nationality
- There is no charge for the visa (remission of fees, legal fees and suretyship)<sup>14</sup>
- The visa is valid for the period of production, as indicated by the producer (up to a maximum of 6 months)
- It is possible to extend the visa period without any problems (in case of delay in the production process, up to the maximum of 6 months)

Obtaining a visa has several requirements.

- The applicant must be able to demonstrate that he is employed by the producer.
- The visa holder is only allowed to perform the work for which he/she has been hired by the producer. Other activities are prohibited.
- After the expiration of the visa, the visa holder must immediately leave the island, under penalty of a fine.

The Curaçao Film Office aims to develop this visa in cooperation with the new admission organization.

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<sup>14</sup> Recovery of funds afterwards is not desirable; funds that are deposited are not available during production.

## 14 APPENDIX D

**VERGUNNINGSAANVRAGE-FORMULIER**

Aan de      Heer Minister van Justitie  
                    Curaçao.

- plakzegel  
  Naf. J.B. -

Aanvrage vergunning voor het verrichten van werkzaamheden in, op of aan de  
openbare weg.

---

**AANVRAGER (vergunninghouder)**

Familienaam           :  
Voornamen            :  
Geboorteplaats       :  
Geboortedatum       :  
Beroep/Functie       :  
Woonadres             :  
Hoofdmogelijkheid   :  
Persoonsnummer      :

**BELANGHEBBENDE INSTANTIE**

Naam                   :  
Adres                   :

**DUUR WERKZAAMHEDEN**

Datum/Datum         : Op  
                          : Van        tot  
Tijdstip             : Van        uur tot        uur  
Omstandigheden     : overdag  
                          : door de week

**PLAATS WERKZAAMHEDEN**

Aanduiding            :

**AARD WERKZAAMHEDEN:** ( ) graven van        sleu/Diepsien  
                              ( ) graven van        oversteek/overbrücken  
                              ( ) asfalteren  
                              ( ) beplanten

**WERKUITVOERING:**

- geschiedt niet / in twee of meer fasen
- rijverkeer ondervindt tijdens splitsuur wel / geen normale doorgang
- op de berm is wel / niet voldoende ruimte voor opgraven zand
- er worden wel / geen kriten belonmerd

**BIJLAGEN:**

- situatietekening (1:500)
- vergunning D.O.W.
- vergunning D.R.O.V.
- verzekeringbewijs
- kwitantie betaling vergunningsrechten
- 

Compas,

Contactpersoon :  
Contacttelefoon :  
Contactadres :

**Nota:**

- > gelieve aan te kruisen wat wel van toepassing is, door te haken wat niet van toepassing is;
- > gelieve waar vereist het aantal in te vullen;
- > aanvraag moet uiterlijk twee (2) dagen voor aanvang werkzaamheden ingediend worden opdat U de vergunning tijdig voor de aanvang werkzaamheden in Uw bezit kunt hebben;

## 15 APPENDIX E

### FILM VERGUNNINGSAANVRAGE-FORMULIER

Aan de heer Minister van Justitie  
Curaçao.

Plakzegel  
Nafl. 10,-

Aanvraag vergunning voor het (tijdelijk) afsluiten van een openbare ruimte of  
openbare weg, ten behoeve van film opnames.

---

#### **AANVRAGER (vergunninghouder)**

Familienaam :  
Voornamen :  
Geboorteplaats :  
Geboortedatum :  
Beroep/Functie :  
Woonadres :  
Persoonsnummer :

#### **LOKALE PRODUCENT**

Naam :  
Adres :

#### **BUITENLANDSE PRODUCENT (indien van toepassing)**

Naam :  
Adres :

#### **DUUR OPNAMES**

Datum/Data :  
Tijd :

#### **LOCATIES (gespecificeerd)**

### **AARD VAN DE AFSLUITING**

- Volledige afsluiting (omleiding)
- Gedeeltelijke afsluiting (gedeeltelijke omleiding)
- Periodiek stoppen van verkeer

### **WERKUITVOERING**

- Rijverkeer ondervindt tijdens spitsuur wel/geen normale doorgang
- De weg wordt wel/niet volledig geblokkeerd door décor stukken
- De berm is wel/niet toegankelijk voor voetgangers
- Er worden wel/geen inritten belemmerd

### **BIJLAGEN**

- Filmvergunning
- Situatietekening
- Verzekeringsbewijs
- .....

Curaçao,

-----

Contactpersoon :  
Contacttelefoon :  
Contact adres :

- Gelieve aan te kruisen wat wel van toepassing c.q. door te halen wat niet van toepassing is;
- Aanvraag moet uiterlijk drie (3) dagen voor aanvang werkzaamheden ingediend worden opdat u de vergunning tijdig voor de aanvang opnames in uw bezit kunt hebben.

## 16 APPENDIX F

Separate document Memo tax incentives and cash rebate for movie industry Curaçao.  
Baker-Tilly, March 2018.



## 17 APPENDIX G

### Branding Incentive

Producers can receive a bonus for using the brand "Curaçao" in their production. An additional bonus can also be given if the film's story is based on Curaçao. This way, you are rewarding the producer for advertising our Island in their film. This branding incentive could be supported by the CTB.

### State Owned Property

With the assistance of the Curaçao Film Office, government buildings, parks, roads, grounds, schools etc. can be made available at reduced prices. The producer would only be responsible for the actual cost of using the location.

This also applies to office space. Producers need office space and, instead of expensive commercial rental space, the government can offer an available state-owned property to use as a temporary office. This will save the producer on rental fees.

### Film-Friendly Infrastructure

A film-friendly infrastructure means that companies, agencies, procedures, rules, etc. are set-up in a film-friendly manner.

### Availability of Local Crew

Having local crew available at local wage rates can be an incentive for international producers because it means that they can leave part of their international crew at home, which saves them those wages, travel and lodging expenses.

## 18 APPENDIX H

### Introduction

The website of the Curaçao Film Office will be a one-stop shop for international producers to get all the information they need to undertake a production on Curaçao. In addition, the website of the CFO should be a platform for local filmmakers and crew, where they can come into contact and possibly refer job vacancies/employment in the film industry.

The website will be offered in four languages. English for the U.S. market, Dutch for the Dutch market, Spanish for the Latin-American Market and Papiamentu for local employees.

### International Producers

For International Producers, the website should contain the following information:

### Location Photo Gallery

The Location Photo Gallery is a collection of pictures of suitable movie locations on the island. These are public places but also private homes, buildings, etc. On this page, someone can also sign up his/her house or property as a movie location.

### Production Directory

The Production Directory is a database of all companies, persons and facilities that are involved in making a film. This is not just crew but also Housing, Transport, Catering, etc. Companies, persons and facilities interested in being listed on this website must subscribe.

The directory can search for specific functions.

Directory >> DPD Listing  
Please note: Texas is a right to work state. Crew members are not required to list union affiliations.  
Display Options: [icon] [icon] Viewing 1 to 15 of 15

**REFINE SEARCH**

**Category**  
ART DEPARTMENT - Art Director [x]

**Keyword**  
[input field]  
[SEARCH TIPS](#)

**Location**  
City [input field]  
County [dropdown menu]

**Affiliations**  
Union / Guild [dropdown menu]

**SEARCH**

**ART DEPARTMENT - ART DIRECTOR**

<b>Bristol, Mark</b> Rockwall, TX 2012: Doom 4  tel: (213) 949-1008	<b>Clark, Don</b> Kemp, TX 2007: Skid Marks 2006: 10 Items or less  tel: (214) 486-0029
<b>Dead Penic Studios</b> Fort Worth, TX 2015: Attack on Titan: The Real 2014: Eilstones of Shannara 2013: Extant 2013: Kong  tel: (888) 983-2751	<b>Dietrich, Adam</b> Fort Worth, TX 2011: American Heart Association - BLS 2011: Rivka (Prop Master) 2011: To Take A World 2010: American Heart Association - PALS 2010: Chuck E. Cheese 2010 Music Videos 2010: Christyweavers - The Plure  tel: (817) 333-4028
<b>Goetz, Gretchen</b>	<b>Henry, Chris</b>

Every entity in this directory has its own page with personal information.

**Adam Dietrich**

TBC Studios  
2902 Race Street, Suite 108  
Fort Worth, TX 76111

**Contact Information:**  
(817) 333-4028 Phone 1  
(817) 333-4028 Mobile  
(817) 333-4028 Home  
adamdietrich@gmail.com

**Categories:**  
ART DEPARTMENT - Art Director  
PRODUCTION - 1st Assistant Director  
PRODUCTION - Director - Feature & TV  
PRODUCTION - Production Manager - Commercial & Other

**Affiliations:**  
No Affiliations  
License: N/A

**Special Skills & Experience:**

I've been an Art Director on all kinds of projects, with all kinds of budgets. I've been in the DFW community for over 20 years, and work with local companies to streamline budgets and maximize results. In addition to Art Director, I've performed as a Production Manager and 1st AD and manage time and budget well.

**Credits:**

**ART DEPARTMENT - Art Director**

2011: American Heart Association - BLS  
2011: Rivka (Prop Master)  
2011: To Take A World  
2010: American Heart Association - PALS  
2010: Chuck E. Cheese 2010 Music Videos  
2010: Ghostbreakers - The Pilot  
2010: INVENSYS Industrial  
2010: Searching for Sonny  
2009: Carried Away  
2009: The Fandango Sisters

**PRODUCTION - 1st Assistant Director**

2011: Ghostbreakers

**PRODUCTION - Director - Feature & TV**

2011: Bacon and Hamm - The Pilot  
2011: Illegal Gringo Crossers  
2011: My Shower Ep. 1-6  
2011: Soulicitation - The Pilot

**PRODUCTION - Production Manager - Commercial & Other**

2010: Rent A Center

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## Incentives

The website has a separate page listing all incentives that Curaçao has to offer. Every incentive has a separate page where the requirements for this incentive are explained.

## Film Permits

The website has a separate page listing the necessary information about permits. Here, the producer can download a package containing all the necessary documents. What licenses and documents are contained in this package will still have to be determined.

This page also answers a few questions:

- When is a license necessary?
- When is a license NOT necessary?
- What are the requirements for a license application?
- Where can I download the necessary documents?
- What are the costs for applying for a license?

## Entering Curaçao

The website has a separate page explaining everything about entry into Curaçao.

- Immigration
- Importing/Exporting Equipment
- Film Insurance

## Filmography

The Filmography page is a separate page with a portfolio of all major productions already filmed on Curaçao. This allows you to better illustrate the possibilities on Curaçao and show how many successful productions the island has already had.

## Events

The Events page shows what movie-related events are planned on Curaçao. This is important for international visitors, but also for the local market. Here everyone can be informed about movie events. It is important to show that the film industry is active on Curaçao.

## Local Market

For the local market, the website should contain the following information:

### Job Listings

This page provides a platform for both international and local producers to search for staff, and for employees to find a job within the film industry.

With this you can think of:

- Crew Calls
- Cast / Extras Calls
- Stage Calls
- Posting a job on our site

## General

The website of the Curaçao Film Commission further contains...

### Information

This page gives general and important information about Curaçao.

Think of:

- General information about Curaçao (culture, weather, etc.)
- A map of Curaçao
- Hospital information
- Police information
- Local newspapers
- Local radio stations
- Local television stations
- Transport information
- Traffic information
- Sunrise / Sunset charts
- Important contacts (CTB, MEO, etc.)

## Educational Programs

This page provides an overview of the courses offered in the film industry. For example, a link to CFI, and any workshops offered by the Curaçao Film Office.

## FAQ (Frequently Asked Questions)

- What does a film commission do?
- When do I need police assistance on the set?
- How do I ask for this police assistance?
- Am I obliged to notify companies and the neighborhood of film recordings?
- What are the guidelines for blocking or closing off a public road?
- What are the guidelines for using special effects (pyrotechnics, explosions) or shooting with a weapon (blanks)?
- Do I need a license to film the local Police or the Fire Department?
- How long does it take to receive a film license?
- Do you need a license to film on a sidewalk?
- How can I modify an existing license?
- What insurance do I need to get a license?
- Why do I need insurance?
- What does the work of a Production Assistant involve?
- How do I report my home or property as a movie location?

## 19 APPENDIX I

Item	Description	2019	Total	2020	Total	2021	Total
Employment Fees							
	Film Commissioner	84.000,00		84.000,00		84.000,00	
	Assistant Film Office (part-time)	0		0		25.000,00	
	Intern	0		10.000,00		10.000,00	
			<b>84,000.00</b>		<b>94,000.00</b>		<b>119,000.00</b>
Training Fees							
	AFCI Masterclass Management for FC's	1000,00		0		0	
	AFCI Masterclass Economic Development for FC's	1000,00		0		0	
	AFCI Masterclass Advanced Studies in Filmmaking	1000,00		0		0	
	AFCI Masterclass Marketing for FC's	1000,00		0		0	
	Assistant Film Office Training	0		0		2000,00	
	Intern Training	0		1000,00		1000,00	
	Other Training	0		2000,00		2000,00	
			<b>4,000.00</b>		<b>3,000.00</b>		<b>5,000.00</b>
Travel Expenses (ticket, verblijf, daggeld)							
	AFCI Cineposium - LA	6500,00		0		6500,00	
	AFCI Location Week - LA	0		6500,00		0	
	Rotterdam International Film Festival - NL	0		5700,00		5700,00	
	Berlinale Film Festival - DE	0		0		3500,00	
	American Film Market (AFM) - LA	6500,00		0		6500,00	
	Trinidad & Tobago Film Festival - TT	6000,00		0		6000,00	
	MIPTV - Cannes FR	0		6000,00		0	
	TIFF + Caribbean Tales Festival - CA	0		7300,00		0	
	Location Road Show - GUA	0		3000,00		0	
			<b>19,000.00</b>		<b>28,500.00</b>		<b>28,200.00</b>
Event Registration							
	AFCI Cineposium	1730,00		0		1730,00	
	AFCI Location Week	0		9091,00		0	
	Rotterdam International Film Festival	0		395,00		395,00	
	Berlinale Film Festival	0		0		884,00	
	American Film Market Exhibitor No Space(AFM)	4550,00	*	0		4550,00	
	MIPTV	0		2700,00		0	
	TIFF + Caribbean Tales Festival	0		650,00		0	
			<b>6,280.00</b>		<b>12,836.00</b>		<b>7,559.00</b>
	(* amount includes festival booth)						
Administration Fees							
	Annual AFCI Membership Fee	1800,00		1800,00		1800,00	
	Membership IMDB Pro	300,00		300,00		300,00	
	Other Memberships	500,00		1000,00		1000,00	
			<b>2,600.00</b>		<b>3,100.00</b>		<b>3,100.00</b>
Consulting							
	consultancy expenses (40hours)*	9500,00		9500,00		9500,00	
			<b>9,500.00</b>		<b>9,500.00</b>		<b>9,500.00</b>
	(* according to consultancy guidelines)						
IT Expenses							
	Website Service Contract	7000,00		7000,00		7000,00	
	Website Hosting Fees	1925,00		1925,00		1925,00	
	Unforeseen IT expenses	1000,00		2000,00		2000,00	
	Social Media Management	1000,00		2000,00		3000,00	
			<b>10,925.00</b>		<b>12,925.00</b>		<b>13,925.00</b>
Representation							
	Location Familiarization Tours (x5)	2500,00	(7x)	3500,00	(8x)	4000,00	
	Promotion Materials (flyers, video, gadget)	5000,00		10.000,00		15.000,00	
			<b>7,500.00</b>		<b>13,500.00</b>		<b>19,000.00</b>
Sponsoring							
	Festival selection sponsoring (1x)	2000,00	(2x)	4000,00	(3x)	6000,00	
			<b>2,000.00</b>		<b>4,000.00</b>		<b>6,000.00</b>
Networking Events							
	Curaçao Int. Film Fest. Rotterdam networking(1x)*	3000,00	(1x)	3000,00	(1x)	3000,00	
	Network meeting (3X)	3000,00	(5X)	5000,00	(5X)	5000,00	
			<b>6,000.00</b>		<b>8,000.00</b>		<b>8,000.00</b>
	83						
Film Fund							
	Alex Alberto Film Fund	5000,00		5000,00		5000,00	
			<b>5,000.00</b>		<b>5,000.00</b>		<b>5,000.00</b>
Capacity Building							
	Workshops (1x) *	2500,00	(2x)	5000,00	(3x)	7500,00	
	Guest Lecture Fee (1x)	2000,00	(2x)	4000,00	(3x)	6000,00	
	Guest Travel & Stay (1x)	4000,00	(2x)	8000,00	(3x)	12.000,00	
			<b>8,500.00</b>		<b>17,000.00</b>		<b>25,500.00</b>
	(* location, catering)						
			<b>Total</b>		<b>165,305.00</b>		<b>211,361.00</b>
							<b>249,784.00</b>