**Resolution of the Mallorca Tourism Foundation’s president through which subsidies are organised to support the organisation of media events in Mallorca**

**Facts**

On 1 April 2018, the Island Council of Mallorca (Consejo Insular de Mallorca) took over the tourist promotion of Mallorca through Decree 7/2018, of 23 March, on transferring the functions and services inherent to the responsibilities of the island councils of Mallorca, Menorca and Formentera to these island councils, currently held by the administration of the Autonomous Community of the Balearic Islands concerning tourism promotion (BOIB no. 37, 24 March).

The Mallorca Tourism Foundation (Fundació Mallorca Turisme) is a non-profit entity that is part of the island’s public sector, whose heritage is linked to implementing aims of general interest that seek to promote Mallorcan tourism in domestic and international markets, along with the creation of a tourism product, the management of tourist services in general, and any other activity that aims to promote the island’s tourism (BOIB no. 24, 23 February 2019).

In order to develop its foundation objective, the Foundation, through the Mallorca Film Commission, encourages the promotion of the image of Mallorca as a film set, through cinema and other audiovisual media, and promotes the creation of cinematic productions in Mallorca. One of the Mallorca Film Commission’s main objectives is to boost and develop Mallorca’s audiovisual creation and production, as a way to contribute to both the generation of an economy linked to the audiovisual sector, as well as to<A[como|cómo]> promote Mallorca’s international image as a tourism destination, through including locations, landscapes, traditions and culture in cinematic works.

In this way, the Mallorca Film Commission is working to strengthen and promote the work of different professional and business groups in the audiovisual sector in Mallorca, as well as to attract leading international players in the cinema industry to Mallorca, both to<A[por|para]> shoot their films as well as to be able to reference their presence in Mallorca’s tourist promotion. These media events, which have increased in the past year, help to promote the island abroad, attract prestigious producers, directors and actors and have an impact on Mallorca’s economic activity arising from the hiring of staff linked to the audiovisual sector as well as from the indirect economic influence derived from the organisation of the event in Mallorca.

The Island Council of Mallorca’s 2020 Strategic Plan for Subsidies plans that the Mallorca Tourism Foundation, through the Mallorca Film Commission, will call for subsidies to support the organisation of media events in Mallorca in order to promote and encourage film and audiovisual production in Mallorca and to consolidate and enhance the Mallorca brand in large international audiovisual productions and the organisation of media events in Mallorca.

One of the actions included within the Mallorca Tourism Foundation and 2020 Action Plan’s<A[Plan|Plano]> expenditure budget is, precisely, to support the audiovisual sector as a source of alternative tourism products to publicise the image of Mallorca abroad, showing the cultural, educational, business and artistic opportunities of the island as a tourist destination<A[destinación|destino]>, beyond its seasonal products based on the sun and Mallorca’s beaches.

Article 10 of the Island Council of Mallorca’s President’s Decree, 16 July 2019,<A[por|para]> which determines the organisation of the Island Council of Mallorca (BOIB no. 99, 18 July), establishes that the Mallorca Tourism Foundation is attached to the Department of Tourism and Sports.

Article 1 of the Island Council of Mallorca’s General Subsidies Ordinance establishes that its purpose is to regulate the general legal regime of subsidies granted by the Island Council of Mallorca, by dependent autonomous bodies and by dependent or linked public entities with legal capacity (BOIB no. 21, 18 February 2017, according to the modification introduced by agreement of the Plenary Board of 14 June 2018, BOIB no. 96, 4 August).

In accordance with what is established for in the Fourth Additional Provision of the General Subsidies Ordinance, the Executive Director<A[consejero|conseller]> of Tourism and Sports has previously authorised the Mallorca Tourism Founadation to grant the subsidies provided for in the 2020 Action Plan<A[Plan|Plano]>.

**Legal<A[Fundamentos|Cimientos]> grounds**

1. Organic Law 2/1983, of 25 February,<A[por|para]> which approves the Balearic Islands’ Statute of Autonomy, modified by Organic Law 1/2007, of 28 February, on reforming the Balearic Islands’ Statue of Autonomy (BOE No. 52, 1 March 2007, correcting errors in BOE no. 77, 30 March).
2. Statutes of the Mallorca Tourism Foundation (BOIB no. 24, 23 February 2019).
3. Article 10 of the Decree<A[por|para]> that determines the organisation of the Island Council of Mallorca (BOIB no. 99, 18 July 2019).
4. General Subsidies Ordinance from the Island Council of Mallorca (BOIB no. 21, 18 February 2017), as amended by the Council of Mallorca’s Plenary Board, in session on 14 June 2018 (BOIB no. 96, 04 August 2018).
5. Law 38/2003, of 17 November, General Subsidies and Royal Decree 887/2006, of 21 July, approving the Regulations of Law 38/2003 of 17 November, General Subsidies.
6. Law 50/2002, of 26 December, on Foundations and Royal Decree 1337/2005, of 11 November through which the Regulation of Foundations of state competition are approved.
7. Royal Decree 1619/2012, of 30 November,<A[por|para]> approving the Regulation that regulates the Billing Obligations.
8. Article 11 of Law 11/2016, of Equality between Women and Men (BOIB no. 99, 4 August 2016).
9. Modification of the Council of Mallorca’s Strategic Subsidies Plan for 2020 (BOIB no. 19, 13 February 2020) regarding the Mallorca Tourism Foundation.
10. European Commission Regulation 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (Official Journal of the European Union no. L352 of 24 September 2013).

In particular, what is established in <A[por|para]>article 3, paragraph 2, according to which the total amount of de minimis aid granted to<A[para|por]> a single company of a Member State cannot exceed €200,000, understanding that this affects the free competition of companies, calculated from the current financial year and the two previous financial years. In accordance with paragraph 4 of the same article, *de minimis* aid is deemed to be granted when the company recognises the legal right to receive the aid under the national applicable legal regime, irrespective of the aid’s date of payment.

For all this, in accordance with the Mallorca Tourism Foundation’s Statutes and with prior approval of the Department of Tourism and Sports, the following resolution is issued:

**Resolution**

1. Approve the call for subsidies to support the organisation of media events in Mallorca to promote Mallorca as a film set on the national and international markets and serving the economic and touristic impact that involves the organisation of audiovisual events by Mallorca, in accordance with annex 1 of the notice.

2. To publish this Resolution in the *Official Bulletin of the Balearic Islands (BOIB)*.

**Filing of appeals**

Against this Resolution, which does not exhaust all available administrative remedies, an appeal may be lodged before the President of the Board of Trustees of the Mallorca Tourism Foundation within one month from the day following the publication of this Resolution in the Official Gazette of the Balearic Islands, in accordance with article 121 of Law 39/2015, of 1 October, on the Common Administrative Procedure of the Public Administrations and with article of the Foundation’s Statutes.

A contentious administrative appeal can be filed against the express dismissal of the appeal before the relevant contentious administrative court of Palma within a period of two months counting from the day following the notification of the dismissal of the appeal.

A contentious administrative appeal can be filed against an implicit dismissal of the appeal before the relevant contentious administrative court of Palma within a period of six months counting from the day following the implicit dismissal, which occurs three months after filing an appeal with no notification of a resolution.

Notwithstanding the above, any other appeal considered to be appropriate may be filed <A[pega|ocurre]>. All this is in accordance with what is established in Law 29/1998, of 13 July, regulating the Contentious-Administrative Jurisdiction, and with what is established in Law 39/2015, of 1 October, of the Public Administrations’ Common Administrative Procedure.

Palma 5 March 2020

Director of the Foundation

Lucía Escribano Alés

**ANNEX 1**

**CALL FOR ENTRIES**

**Call for entries index**

1. Purpose of the call for applications
2. Budgetary amount and allocation
3. Compatibility with other aid or subsidies
4. Competitive basis
5. Event requirements
6. Subsidy lines and minimum requirements of the activity
7. Eligible expenditure
8. Beneficiaries
9. Assessment criteria
10. Request
11. Application deadline and place<A[lugar|sitio]> of submission
12. Procedure, instruction and resolution
13. Evaluation Committee
14. Modification of the project and reformulation
15. Obligations of beneficiaries
16. Period of justification
17. Justification and payment
18. Revocation and reinstatement
19. Offences and penalties
20. Publication of the call for applications and the awarding of prizes
21. Resources
22. **Purpose of the call for applications**

1.1 This call aims to encourage the organisation of media events to boost the Mallorca Brand’s image as an attractive destination for cultural, training, business and artistic events linked to the audiovisual sector in the national and international markets.

1.2 Activities carried out in Mallorca between 1 January 2019 and 31 October 2020, inclusive, will be eligible.

1.3 The regulatory bases of this call for subsidies are those established in the Island Council of Mallorca’s General Subsidies Ordinance, approved by the Council of Mallorca’s Plenary Board in the session of 23 December 2016 (BOIB no. 21, 18 February 2017), amended by the Council of Mallorca’s Plenary Board, in session of 14 June 2018 (BOIB no. 96, 4 August).

1. **Budgetary amount and allocation**

2.1 The expenditure budget and the Mallorca Tourism Foundation’s 2020 Action Plan<A[Plan|Plano]>, provides for the amount of €200,000 to carry out a call for subsidies through a competition of audiovisual events for the promotion of tourism in Mallorca.

2.2 The envisaged amount of €200,000 will be distributed as follows:

- €85,000 will be used to finance action line 1, for festivals, series, audiovisual exhibitions, fairs and audiovisual markets taking place in Mallorca.

- €75,000 will be used to finance action line 2 for internationalising audiovisual events taking place in Mallorca.

- €40,000 will be used to finance line 3 for<A[por|para]> meetings and conferences in the audiovisual sector taking place in Mallorca.

2.3 The awarded aid will be granted to the budget limit, provided that they comply with the legal requirements of this call and other rules for application.

2.4 If the amounts originally provided for in the call are not provided due to a lack of applications or a lack of certification, you can transfer the established amounts within lines 1 to 3.

2.5 The determination of the subsidy amount must respect the following limits:

a) Cannot be greater than the requested amount.

b) Cannot exceed 100% of the eligible budget for each project, subject to the limits defined in points 2 and 6.1 of the call.

**3. Compatibility with other aid or subsidies**

The subsidies provided in this call are incompatible with other aid or contracts from the Mallorca Tourism Foundation and are compatible with other subsidies, grants, income or resources for the same purpose, coming from any other administration, public or private entities, national organisations, the European Union or international agencies, provided that the amount does not, in any case, alone or in conjunction with other subsidies, exceed the cost of the activity.

**4. Competitive basis**

4.1 The procedure for granting subsidies is carried out through a competitive process, through which all of the presented applications are compared, in a single procedure, with the intention of establishing a preference through the evaluation criteria provided for in point 9 of this call and, in this way, grant the subsidies to the applications that have scored the highest, within the limits set forth in points 2 and 6.1 of this call and up to the established budget credit amount.

4.2 In the event of a tie following the application of the evaluation criteria, the application that was entered to the registry first will take precedence, according to strict registry entry number, and once the record is completed, until the total credit assigned to each line is reached.

4.3 However, there is no need to establish a rank among the submitted requests that meet the call’s requirements, through the application of point 9 when <A[cuando|cuándo]>the budget is sufficient to meet them, in accordance with article 17.1 of the Island Council of Mallorca’s General Subsidies Ordinance.

4.4 Where<A[Cuando|Cuándo]> the call’s credit amount is not enough to cover 100% of the call’s budget, the final beneficiary, according to the rank, will receive the remaining amount as a maximum. In this case, if the project is not totally justified, the subsidy granted will not be reduced proportionately on the basis of the total justified amount, provided that it does not involve exceeding the total cost of the activity or project, after deducting the third party income or subsidies that have been funded, if these exist.

**5. Event requirements**

The eligible events presented must meet the following requirements:

* The events, described in points 2 and 6.1, must be audiovisual.
* The event has to be carried out in Mallorca.
* The event must serve to boost and promote the image of Mallorca as a film set, through the cinema or other audiovisual products, and/or must encourage the creation of audiovisual events in Mallorca.
* Following the awarding of the subsidy, the beneficiaries must publicise the aid on social networks, tagging the Mallorca Film Commission and the Mallorca Tourism Foundation in Twitter, Facebook, Instagram and YouTube posts, andlinking to the event’s website, as well as doing so in all promotional material created.

**6. Subsidy lines and minimum requirements of the activity**

6.1. Subsidy lines and maximum eligible amount.

1. **Line 1. Organisation of festivals, series, audiovisual exhibitions, fairs and audiovisual markets** carried out in Mallorca: € 85,000.
2. The organisation and realisation of the following training activities:
3. Audiovisual festivals
4. Audiovisual Series and Exhibitions
5. Audiovisual Fairs and Markets
6. Maximum amount eligible by<A[por|para]> event and call:
   1. Audiovisual festivals: €40,000
   2. Audiovisual Series and Exhibitions: €15,000
   3. Audiovisual Fairs and Markets: €20,000
7. **Line 2. Organisation of internationalising audiovisual events** carried out in Mallorca (e.g., exhibitions, conferences, training, round tables, fam trips, scoutings, etc.) with the presence of speakers<A[ponentes|poniente]> of local, national or international prestige): €75,000.

Maximum amount eligible by<A[por|para]> event and call: €35,000

1. **Line 3. Professional meetings and/or conferences in the audiovisual sector** carried out in Mallorca that are not training sessions, with non-local national or international organisers, speakers<A[ponentes|poniente]>, participants, etc. to publicise the local product or publicise Mallorca in the audiovisual world: €40,000.

Maximum amount eligible for<A[por|para]> event and call: €25,000.

6.2 The presentation of the events of Lines 2 and 3 that are periodic (quarterly meetings, training plans <A[planes|planos]>of 2 days or more, etc.) may be presented together, and shall be understood as "indivisible packs”.

6.3 The eligible amount does not exceed the maximum eligible amount for<A[por|para]> the event and the call.

6.4 Minimum requirements of the activity. One of the ascertainable aims of the activity benefiting from the subsidy must be the national and/or international publicisation of the Mallorca Brand as an alternative tourist destination, by carrying out the activities mentioned in the lines of point 6.1 of this call.

For the fulfilment<A[cumplimiento|cumplido]> of this criterion, it will be necessary to accredit at least one of these requirements:

* Professional presence and activity of producers, distributors, directors, performers, critics, technicians, speakers<A[ponentes|poniente]>, etc. from outside of Mallorca, invited by <A[para|por]>the organisation in a number equal to or greater than eight for line 1.1, and at least one for lines 1.2 and 1.3.
* Organisation, within the activity programme defined in lines 1, 2 and 3, of days aimed at the audiovisual sector (local, national or international) with the aim of serving as a source of exchange of cultural knowledge or proposals.

6.5 For all the lines, the awarded subsidy amount will be determined to be a specific amount, according to what is established in article 24.2 of the Island Council of Mallorca’s General Subsidies Ordinance.

**7. Eligible expenditure**

Eligible expenditure for all lines:

* 1. Up to 100% of costs incurred in Mallorca linked to:
  + Infrastructure for the screenings
    - Rental of conference rooms or other exhibition spaces
    - Screening equipment rental
    - Audio equipment rental
    - Lighting equipment rental
    - Recruitment of technicians for the temporary installation of this equipment
    - Recruitment of technicians for the operation of projection, sound and lighting equipment
  + Management
    - Exhibition rights
    - Translation service: subtitling, simultaneous translation, translation of promotional material or programmes.
    - Transport of originals or copies, promotional material, scenery.
  + Guests
    - Travel (does not include parking tickets<A[tickets|tiques]> or fuel, nor first class travel) does not include mileage. Travel by taxi is credited with an invoice.
    - Accommodation (not including 5 star accommodation)

7.2 Up to 50% of the following costs:

* + Hiring
    - Guest services and event staff
    - Presenters and moderators
    - Artists
  + Marketing, Advertising and Communication/Press
    - Design, editing and production of publications (catalogue, posters, brochures, signs, etc.)
    - Specific recruitment of press officers
    - Specific recruitment of communication agents
    - Design, editing and production of materials for the media
    - Advertising campaigns and social networks
  + Design and production of official awards and prizes
  + Fees for staff, subcontracting services (linguistic services, legal services, commissions, etc.) and other complementary services not described in any of the points above
  1. Fees for the management of the event

Fees eligible under<A[por|para]> this heading may not exceed 10% of the total value of the event’s budget. And, in any case, these fees may not exceed €1,500 per month.

* 1. The following expenditures are excluded:
  + Expenses
  + Fuel and parking tickets<A[tickets|tiques]>
  + First class or higher categories of travel and accommodation described in the previous points.
  + Expenditure on food, snacks, food services or other similar expenditure<A[semejantes|semblantes]> that may not be a necessary element for carrying out the subsidised project.
  1. When<A[Cuando|Cuándo]> **the eligible expenditure amount exceeds the amounts established in the legislation on public sector contracts** for the minor contract, €15,000 or more, the beneficiary has to request, as a minimum, three offers from different providers, prior to the commitment to providing the service or to deliver the good, unless, through<A[por|para]> the special characteristics of eligible expenditure, there is an insufficient number of entities on the market that provide or pay this, or unless the expenditure has been carried out prior to applying for the grant.

The choice between submitted tenders, which must be provided in the justification or, as the case may be,<A[pega|ocurre]> in the grant application, has to be done in accordance with the criteria of efficiency and economy, and must be explicitly justified in a report when the most advantageous economic choice is not awarded,

If it is mandatory to request several offers and these are not provided or the award has been granted, without the appropriate justification, to one that may not be the most economically favourable, the body which grants the subsidy may collect expert appraisal of the good or service, and are in charge of the beneficiary of the costs incurred by this case. In this case, the subsidy is calculated by referring to the smaller of the two values: the value declared by the beneficiary or the value resulting from the evaluation.

**8. Beneficiaries**

The following may request a subsidy in this call:

* Companies, private entities, associations, physical persons whose main activity is linked to the audiovisual world, which meet the requirements of article 8 of the Island Council of Mallorca’s General Subsidies Ordinance, and act as promoters of an audiovisual event as specified in point 2 and 6.1.
* Local government entities of Mallorca and dependent public bodies whose objectives and purposes include promoting the audiovisual world.

In addition, it is a requirement that they be registered for economic activities, which will be confirmed via the presentation of a certificate of registration in the AEAT’s (Spanish Agency for Tax Administration) census of economic activities for the current year and, where applicable, be registered in Social Security. <A[Para|Por]>Foreign or European Union applicants must justify being registered for activity according to the standards of the country of origin and in accordance with the documentation set out in point 10.

In the event that joint ownership arrangements want to request a grant, they must choose between applying as a joint ownership arrangement or as a physical person. If they apply as a joint ownership arrangement, the application must explicitly include the commitments assumed by each member of the group who are also considered to be beneficiaries. Regarding the award decision the amount of subsidy that must be applied to each of these must be indicated. In any case, a sole representative or single attorney of the group should be appointed, with sufficient powers to fulfil the obligations that, as a beneficiary, correspond to the group. The joint ownership arrangement shall be subject to article 7.4 and 7.5 of the Island Council of Mallorca’s General Subsidies Ordinance.

Associations must provide a report of lack of enrolment as an entrepreneur in the Social Security system in the event of not being registered.

The following cannot have the status of beneficiary:

- Persons or entities that have any of the circumstances provided for in article 8.2, 8.3 and 8.4 of the Island Council of Mallorca’s General Subsidies Ordinance.

- People who have received, in the past three financial years (2020, 2019, 2018), *de minimis* aid of an amount exceeding €200,000 (art. 3.1 and 3.2 of Regulation, no. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the EU to de minimis aid).

Receiving aid implies an obligation to carry out the funded project and, in order to execute the entire budget, the beneficiary has to seek other sources of funding or provide their own funds.

**9. Evaluation criteria**

The submitted projects will be graded according to the following criteria (maximum total: 100 points):

**9.1** Trajectory, structure and capacity of the applying company or professional (up to 12 points):

A) *Trajectory*: complete years dedicated to activities related to the audiovisual sector (up to 4 points).

|  |  |
| --- | --- |
| **Applicant’s trajectory** | **Points** |
| 16 years or more | 4 points |
| 11 to 15 years | 3 points |
| 5 to 10 years | 2 points |
| 1 to 4 years | 1 point |

b) *Company or professional’s activity*: Dissemination and training activities related to the audiovisual sector carried out during the last four calendar years (up to 5 points, one point for each activity).

|  |  |
| --- | --- |
| **Activities in the audiovisual sector (5 maximum)** | **Points** |
| Each demonstrable activity | 1 point |

c) *Number of times the same event has already taken place* (up to 3 points):

|  |  |
| --- | --- |
| **Events taken place** | **Points** |
| Over 6 | 3 points |
| 3 to 5 | 2 points |
| 2 | 1 point |

**9.2** Quality, presentation of the project and promotional impact (up to 35 points).

9.2.1 *Overall project quality* (up to 6 points). Summary and presentation of the project:

a) Evaluate the clarity and the order in the presentation of documentation (3 points)

|  |  |
| --- | --- |
| **Clear and orderly project presentation** | **Points** |
| A clear and orderly project is not presented | 0 points |
| The project is presented clearly and orderly | 3 points |

b) The effort to summarise the project’s key points appropriately (3 points)

|  |  |
| --- | --- |
| **Presentation of the summarised key points** | **Points** |
| No key points are summarised | 0 |
| The project presents summarised key points | 3 points |

9.2.2 *Qualification and recognition of the technical and executive team* (awards, prestige, CV, demonstrable international recognition, etc.) (1 point for each CV with an award or technical involvement in award-winning audiovisual projects, up to 5 points).

|  |  |
| --- | --- |
| **Technical/executive team rating** | **Points for<A[por|para]> each award (5 maximum)** |
| Having obtained a prize | 1 point |

9.2.3 *Relevance and suitability of the project* in the context of the audiovisual events specified in point 6.1. The project has to fit in one of the three lines and must be related to the promotion of the image of Mallorca in general or as a film set or for other media events. This must be explained and sufficiently justified (4 points).

|  |  |
| --- | --- |
| **Explanation in the report of the projects suitability to the lines of subsidy and the promotion of Mallorca** | **Points** |
| Not explained | 0 points |
| Explained | 4 points |

* + 1. *Project promotion interest* - audiences. Definition of the audience and sector that the event is aimed at, objectives, innovation, new audiences, if it is aimed at the general public or at a more specific or concrete audience, etc. (up to 8 points).
       1. The prior study of the audience and the sector will be evaluated (4 points).
       2. Incorporation of innovative elements that differentiate the event and audience from existing ones, which makes it more attractive and distinctive when compared to other media events (4 points).

9.2.5 *Participation of nationally/internationally prestigious professionals* or the presence of guests and collaborators of national/international prestige (up to 12 points). The event will be evaluated positively, for promotional purposes and prestige, to see if it has:

A) Nationally (not locally) renowned participants (actors, director, screenwriters, production) in the audiovisual world or technical staff, speakers<A[ponentes|poniente]>, teachers and experts (2 points per guest).

b) Internationally renowned participants (actors, directors, screenwriters, production) in the audiovisual world or technical staff, speakers<A[ponentes|poniente]>, teachers and experts (4 points per guest).

**9.3** Audiovisual event’s **effect on tourism**. (Up to 42 points)

9.3.1 *The event belongs to a national or international association* of festivals, fairs, markets, producers, creators, etc. or is integrated within a network of similar events, which favours the event’s national and international effect (up to 4 points).

|  |  |
| --- | --- |
| **Event linked to an association or network** | **Points** |
| Linked to 1 national association or network | 1 point |
| Linked to 2 or more national associations or networks | 2 points |
| Linked to 1 international association or network | 3 points |
| Linked to 2 or more international associations or networks | 4 points |

9.3.2 *Management strategies* in relation to the event’s beneficiaries that favour its national and international effect, attracting foreign audiences and participants, as well as national and international media effect (up to 25 points).

a) Marketing, communication, marketing and sale activities (2 points for<A[por|para]> each activity, up to 10 points).

b) Pedagogical activities that accompany the project (coworking, professional workshops, etc.). (1 point for<A[por|para]> each activity up to 10 points).

c) *Accessibility.* Activities to promote the accessibility of audiences with physical or psychosocial difficulties. This is understood to refer not only <A[por|para]> to activities relating to physical obstacles but also to anything that promotes equality of access to the event. This is counted provided that the improvement of access to audiences with physical or psychosocial difficulties is permanent in the place<A[lugar|sitio]> where the event is taking place (1 point for<A[por|para]> each action, up to 5 points).

9.3.3 *Local product promotion and sustainability*. The use of local product is evaluated along with the use of recycled sustainable material during the event and catering, if applicable. (Up to 10 points)

|  |  |
| --- | --- |
| **Use of local and sustainable product** | **Points** |
| Use of local and sustainable/recyclable products at the event | 10 points |
| Use of local products or sustainable/recyclable material | 5 points |
| Does not use local products nor sustainable/recyclable material | 0 points |

9.3.4 *Deseasonalisation.* It is evaluated whether the event favours deseasonalisation; Mallorca wants encourage the organisation of events in the months in which there is not such a large number of tourists. (Up to 3 points)

|  |  |
| --- | --- |
| **Promotion of deseasonalisation** | **Points** |
| The event is held in August | 0 points |
| The event is held in June, July, September | 1 point |
| The event is held partially or totally in the rest of the year | 3 points |

**9.4** Return of activity to Mallorca. Recruitment of professionals in Mallorca’s audiovisual sector to assess the return of activity amongst those residing in Mallorca (up to 5 points).

|  |  |
| --- | --- |
| **Percentage of local staff hired** | **Points** |
| 30% to 40% | 1 point |
| 40% to 50% | 2 points |
| 50% to 60% | 3 points |
| 60% to 70% | 4 points |
| Over 70% | 5 points |

**9.5** Contribution to gender equality and social inclusion. Actions that contribute to gender equality and social justice: projects in which the organisation team (heads<A[cabezas|cabos|jefes]>, partners, managers, speakers<A[ponentes|poniente]>) and the proposals included in the official programme (line 1) have a balance of over 40 per cent women (3 points) or projects whose content will contribute to the awareness and education of society on women's rights or minority social groups (3 points). (Up to 6 points).

Maximum total score: 100 points.

**10. Application**

10.1 The application must be submitted via the standard model duly completed and signed, which is attached to this call (Annex II). The application must contain the data needed to correctly identify the entity or person asking for the subsidy.

The application form is mandatory and other methods of application are not permitted.

All documentation, application and annexes must be submitted in one of the official languages of the Balearic Islands (Spanish or Catalan).

The application model and the annexes can be obtained from the Mallorca Tourism Foundation website: https://fundaciomallorcaturisme.net

This application includes:

- An express statement of responsibility on whether the indirect VAT tax will be recovered and/or compensated, or not (if VAT statements are made, they are recovered, if not, they are not).

- A statement of responsibility that the benefiting entity has not been sanctioned or condemned in the last three years for having exercised or tolerated work practices considered to be discriminatory on the basis of sex or gender, sanctioned by unappealable administrative resolution or condemned by unappealable court judgement.

- If the interested person considers it necessary, a declaration that expressly denies consent for the investigating body to directly obtain the accreditation of being fully up-to-date with tax and social security obligations through telematic certificates. In this case, the applicant has to provide these with the application.

- A statement of responsibility for being aware of obligations to the Mallorca Tourism Foundation.

10.2 The following annexes must accompany the application:

* + 1. **Annex III.** Declaration of responsibility by the entity’s legal representative.
    2. **Annex IV** Joint declaration of responsibility via the standard model of the legal representative of the requesting entity:
* That no prohibitions established in article 8 of the Island Council of Mallorca’s General Subsidies Ordinance are incurred, particularly:
* Having been involved in any of the cases provided for in article 11 of Law 11/2016 of 28 July, on equality between Women and Men.
  + 1. **Annex V**. Declaration of responsibility that:
* *De minimis* aid of an amount greater than €200,000 has not been received in the past three financial years (2020, 2019, 2018).
* Requested and/or granted aid and subsidies, with an indication of the amounts and the entities granting the subsidy, as well as of the income expected for implementing the activity (sales, tickets, etc.) or other resources that fund it.
  + 1. **Annex VI**. Explanatory report detailing the project, signed by the legal representative of the applicant, which should include:
* A *description of the action* or activity carried out.
* The *objectives of the project* and proof that the event serves to encourage and promote the image of Mallorca as a film set, through cinema and other audiovisual media, and that promotes the creation of cinematographic events in Mallorca.
* An *account of the activities* and the dates on which these are carried out.
* A *report of previous editions of the event*, if this exists.
* *List of accredited practitioners attending* (distributors, producers, managers and cultural mediators, curators, critics, etc.), which clearly distinguishes those from outside the Balearic Islands. In the case that there is no current list, you must attach the immediately preceding edition.
* The *<A[plan|plano]>diffusion and promotion abroad plan* of the audiovisual event.
  + 1. **Annex VII**. Subsidised project’s budget, with an indication of the income and expenditure, and the relevant broken-down VAT. With the date and signature of the legal representative of the subsidy applicant and under their responsibility. The sections included in point 6.1 must be included broken-down.
    2. **Annex VIII**. Self-assessment
  1. The application must be submitted with the following documentation:

A) Administrative documentation.

a. Proof of identity.

- If the person requesting it is a physical person: photocopy of National ID card, passport or NIE.

- If the person applying for the subsidy is a legal entity: photocopy of the entity’s CIF, a photocopy of the legal representative of the agency’s National ID, passport or NIE, with documentation proving that they do have the role of legal representative by virtue of which they sign the application.

- If the applicant is a public body linked to local Administration: photocopy of CIF and photocopy of National ID card, organisation’s statutes, and documentation verifying the representation of the person acting as a representative.

- If the applicant is a city council: photocopy of CIF and photocopy of National ID card, and certificate of appointment of the mayor, signed by the city council’s secretary.

b. Documentation verifying the constitution of the company and, where applicable<A[pega|ocurre]>, of the duly registered Statutes. If the beneficiary is an association: the entity’s document of establishment and the document that evidences legal representation, the entity’s National ID card and CIF.

c. Administrative certification attesting to the section or sections of the Tax census or IAE Register in which the physical or legal person is registered to verify that their economic activity aims to create audiovisual projects and their seniority under this section related to audiovisual activity to calculate the score of the evaluation criterion 9.1.*a.*

d. Accreditation, if applicable<A[pega|ocurre]>, that the entity is exempt from declaring VAT. If you do not show this certification from the State Tax Administration Agency, the VAT of the invoices produced as part of the justifying account cannot be subsidised (i.e., it is not considered an eligible cost).

Certificate of being up-to-date with tax obligations with the State Tax Administration Agency and the General Treasury of Social Security, if the Mallorca Tourism Foundation has not been authorised to obtain certificates by telematic means. In this case, the application letter for patronage will serve as authorisation for the staff of the Island Council of Mallorca and dependent entities to verify this ex officio. The Mallorca Tourism Foundation and/or Island Council of Mallorca staff will check ex officio that the person applying for the subsidy is aware of obligations with the Island Council of Mallorca and dependent entities.

*If the person concerned is foreign or from the EU:*

* 1. In the event that the entity belongs to a member state of the European Union, the company’s legal capacity shall be established by means of a presentation of the entity’s constitution in accordance with their country's regulations, noting the statutes of this and the corresponding accreditation, as well as a certified<A[como|cómo]> photocopy of the CIF, both translated by a sworn interpreter or official translation into Spanish or Catalan, and certified in accordance with the 1961 Hague Convention.
  2. In the event that the entity belongs to a state that is not a European Union member, the entity’s legal capacity shall be verified through the documentation relating to the entity’s branch or subsidiary in Spain, duly registered in the corresponding register and witnessed CIF photocopy.
  3. In either of the previous cases, the capacity of the person legally representing the entity requesting to be represented by them must be verified, requiring a passport/National ID card, translated by a sworn interpreter or official translation and certified in accordance with the 1961 Hague Convention.
  4. Non-Spanish companies, entities or physical persons that are from European Union Member States or any other foreign entrepreneurs will have to verify the documentation detailed below:
     1. Declaration of responsibility granted before an administrative authority or qualified professional body<A[calificado|cualificado]> or through an official declaration before a<A[ante|delante de]> notary public, of not incurring a prohibition on receiving public aid (annex IV) in accordance with what is provided for in article 13 of Law 38/2003 of 17 November, General Subsidies.
     2. A sworn statement from the person responsible for the entity, stating that the company or entity’s main activity is included within the audiovisual sector.
     3. Accreditation that the branch/subsidiary, <A[pega|ocurre]>if appropriate, is up-to-date with tax obligations with the regional and state administration, and Social Security, through the presentation of the appropriate certification, issued by the relevant body. If the case concerns an agent authorised to act on behalf of the non-resident entity that operates through a representative office, they will need to provide the corresponding certification verifying that they are up-to-date with tax obligations of the State Tax Administration Agency and Social Security, issued by the competent body.
        + 1. Technical documentation.

1. *Detailed report explaining the project*, signed by the applicant’s legal representative, which should include:

* The project’s objectives.
* Full programme of the event and programme of the activities aimed at professional and general audiences.
* List of activities and the dates that these will take place.
* Report of previous editions, if there are any.
* List of accredited attending professionals (programmers, distributors, producers, managers and cultural mediators, curators, critics, etc.), clearly distinguishing those from outside the Balearic Islands. If you do not have a current list, you must attach the latest edition of it.
* The plan<A[plan|plano]> for publishing and promoting abroad.
* Confirmation in the report that the event serves to encourage and promote the image of Mallorca as a film set, through the cinema or other audiovisual products, and that it promotes the creation of audiovisual events in Mallorca.

1. Verification of the requirements in point 1.1 and point 6.1 of the call for the evaluation of submissions.
2. To verify the evaluation criterion of point 9.4: attach certificates of registration in a municipality of Mallorca.
3. In order to verify the evaluation criterion of point 9.5: contribution to gender equality and social inclusion, the Report of Company Employees (ITA - Informe de trabajadores de alta de la Empresa) must be attached to verify the number and name of the contracted people, membership is verified with the articles of incorporation, private contracts can also be provided to demonstrate the presence of female speakers<A[ponentes|poniente]> or speakers from minority groups in events, or credits that verify the presence of women or people from minority groups in the case of line 1.
4. For joint ownership arrangements, the commitment to implementation taken on by each member of the group must be reflected in the statutes, in order to determine the amount of subsidy that, as beneficiaries, must be attributed to each of them.

**11. Application deadline and place<A[lugar|sitio]> of submission**

11.1 The deadline for submitting the application, with all the attached documentation and annexes that accompany it, will be fifteen working days from the day after the publication of the statement of this call for applications in the *Official Gazette of the Balearic Islands*.

11.2 The places<A[lugares|sitios]> for submitting the projects are, according to articles 14.2 and 14.3 of Law 39/2015, of 1 October, of the Common Administrative Procedure of Public Administrations, as follows:

\* Physical persons can choose between registering at the Mallorca Tourism Foundation (in the Misericordia building, plaza del Hospital, 4, 2nd floor, Palma, during the public opening times from 9.00 to 14.00) or the Mallorca Tourism Foundation’s website

(https://fundaciomallorcaturisme.sedelectronica.es/info.0).

\* Others are obliged to contact public administrations via electronic means. They will therefore have to register the projects via the Mallorca Tourism Foundation’s website

(<https://fundaciomallorcaturisme.sedelectronica.es/info.0>).

**12. Procedure, instruction and resolution**

12.1 The instruction of the administrative file corresponds to the legal service of the Mallorca Tourism Foundation, which ex officio will carry out all necessary actions for the determination, knowledge and verification of the data by virtue of which the granting of aid should be resolved.

12.2 If the submitted application or documentation does not meet the requirements established in the call for applications, the person concerned will be required to supplement it, within the maximum and non-extendible period of ten working days, having been advised that, if they do not do so, their application will be withdrawn<A[para|por]> following the resolution issued in the terms of article 21 of Law 39/2015, of 1 October, of the Common Administrative Procedure of the Public Administrations.

12.3 The request to improve the application will be sent via e-mail notification to the address indicated by the person concerned in the written application for the subsidy.

12.4 Accepted applications will be submitted to the Evaluation Committee so that a report can be issued in which the outcome of the evaluation carried out is determined.

12.5 Once the Evaluation Committee report that contains the evaluation carried out is received, the investigating body will send the result of the evaluation carried out to the technical secretary of the Department of Tourism and Sports (article 18 of the Island Council of Mallorca’s General Subsidies Ordinance) who<A[quien|quién]> will make a proposal for a granting resolution that will contain the accepted applications, with the beneficiaries’ first name/surname or company name, National ID card/CIF indicated, detailing the presented project, the line of subsidy, the project amount, the amount of subsidy granted, as well as rejected or excluded applications, and those not assessed due to <A[amadas|estimadas]>exhaustion of the credit, as well as those abandoned or withdrawn by applicants.

Furthermore, a report by the Mallorca Tourism Fundation management will be attached, stating that from the information contained in the file, it appears that the beneficiaries meet all the necessary requirements to access the subsidy (art. 18.2 c of the Island Council of Mallorca’s General Subsidies Ordinance).

This proposed resolution will be raised to the executive director<A[consejero|conseller]> of Tourism and Sports to establish the prior authorisation of the concession of grants.

The Mallorca Tourism Foundation is responsible for establishing the resolution granting the subsidies, which will be reported to the Mallorca Tourism Foundation’s Board of Trustees. The management of the Mallorca Tourism Foundation is responsible for recognising the economic obligations relating to subsidies.

12.6 The maximum deadline to resolve the procedure and publicise it is six months from the date of publication of the abstract of the call for applications in the *Official Gazette of the Balearic Islands*. If this period has ended without a resolution being issued, it will be understood that all applications have been rejected.

**13. Evaluation Committee**

The Evaluation Committee is composed of the following parts and people:

President

- Mr. Pedro Barbadillo Rank, head of the Mallorca Film Commission, or anyone who may replace him. In the event of a tie the president shall have the casting vote.

Member

- Ms. Mireia Catalina Covas Vidal, audiovisual technician of the Mallorca Tourism Foundation or anyone who may replace her.

- Mr. Carlos Seijo Noguera, administrative assistant of the Mallorca Tourism Foundation or anyone who may replace him.

- Mr. Jaume Morey Cerdá, marketing associate of the Mallorca Tourism Foundation, or anyone who may replace him.

- Mr. Francisco Colom Cañellas, tourism product specialist or anyone who may replace him.

Secretariat

- Mrs. Francisca Joan Mir Guasp, legal expert of the Mallorca Tourism Foundation, or anyone who may replace her, with a voice but without a vote.

This Evaluation Committee issues a report in which the result of the evaluation carried out is established, in accordance with the criteria set out in the call, which serves as the basis for the investigating body to prepare a proposal resolving the final concession. The Committee can appeal for the investigative body to require applicants for subsidies to submit the reports or clarifications they deem appropriate.

**14. Modification of the project and reformulation**

The beneficiaries can request amendments to the granting resolution involving the extension of deadlines, reductions in the amount granted or the alteration of actions included in the activity, before the body that grants the subsidy before the end of the period for carrying out the subsidised activity. These amendments are authorised when they are caused by unforeseen circumstances or they are necessary for the final aim of the activity, provided that the objective or aim of the subsidy is not changed and that the right of third parties is not damaged.

The acceptance of amendments by the awarding body in the act of checking does not exempt the beneficiary from sanctions that may apply in accordance with articles 63 and 64 of the General Subsidies Ordinance.

According to what is provided for in article 26 of the General Subsidies Ordinance, this call does not provide for the reformulation of applications.

**15. Obligations of beneficiaries**

15.1. Submitting an application means that the participant accepts the conditions included in this call for applications, as well as the supplementary rules that may be passed to implement it.

15.2. The non-compliance, inaccuracy, omission or distortion of the obligations established in this announcement will result in the loss of the subsidy without prejudice to other responsibilities, in addition to the refund regulated in articles 56 and 57 of the Island Council of Mallorca’s General Subsidies Ordinance.

15.3. In accordance with article 9 of the Island Council of Mallorca’s General Subsidies Ordinance, the beneficiaries are required to:

a) Meet the goal, carry out the subsidised audiovisual project, implement the activity or adopt the behaviour on which the granting of subsidies is based, with the conditions and characteristics that were submitted or, where applicable, the communicated modifications.

b) Justify the entire project before the Mallorca Tourism Foundation, including compliance<A[cumplimiento|cumplido]> with the requirements and conditions, the implementation of the activity and the fulfilment<A[cumplimiento|cumplido]> of the purpose that determines the granting or use of the subsidy.

c) Submit to the review procedures that the body granting the subsidy must make and submit to any any other financial check or control that the relevant national or EU control bodies may carry out, and provide all the information required from them during the previous proceedings.

d) Tell the body granting the subsidy about any other obtained subsidies, grants, income or resources that finance the subsidised activities. This must take place as soon as they are known about and, in all cases, before the justification of the application given in the collected funds.

e) Verify, before the proposal of the concession resolution is pronounced, that they are up-to-date with the fulfillment<A[cumplimiento|cumplido]> of tax obligations with the State and the Island Council of Mallorca and related autonomous bodies, and Social Security obligations.

f) Have the account books, the processed registries and other documents duly audited in terms that are required in the commercial and sectoral law applicable to the beneficiary in each case, as well as all the accounting statements, and specific records required by the subsidies call, with the aim of ensuring the proper exercise of the powers of verification and control.

g) Keep the documents justifying the application of the funds received, including electronic documents, as long as they can be subject to verification and control proceedings

h) The beneficiary has to give adequate publicity to the public nature of the programme, activity, investment or performance that benefits from the subsidy. The publicity measures must include the institutional image of the Mallorca Tourism Foundation on billboards, commemorative plaques, printed materials, electronic or audiovisual media, or in any references made in the media or other references that are appropriate for the subsidised activity to publicise the Foundation’s aid. For this purpose, a plaque can be added in a visible place<A[lugar|sitio]> that declares the support<A[apoyo|soporte]> of the Mallorca Tourism Foundation, or the updated logo or corporate markers of the Mallorca Tourism Foundation can be added.

i) Publicise subsidies and aid received according to the terms and conditions established in Law 19/2013, of 9 December, on Transparency, Access to Public Information and Good Governance. If the provision set out in article 5.4 of this Law is used, the National Subsidies Database will serve as an electronic medium for the implementation<A[cumplimiento|cumplido]> of advertising obligations.

j) Reintegrate the funds received in the cases provided for in art. 56 of the Island Council of Mallorca’s General Subsidies Ordinance.

In addition, the beneficiary has the following obligations:

k) Notifying the Mallorca Tourism Foundation of the acceptance of the subsidy in the terms of the resolution of the concession. In all cases, this notice will be considered to have been automatically produced if, within 10 calendar days from the publication of the resolution of concession in the *Official Gazette of the Balearic Islands*, the contrary is not stated.

l) Provide the Mallorca Tourism Foundation with all supplementary information regarding any point of the activities considered appropriate.

m) Invite the management of the Mallorca Tourism Foundation or a representative and the representative of the Mallorca Film Commission to launch events, the opening<A[apertura|abertura]> or closing of the event, press conferences, presentations or similar occasions.

**16. Period of justification**

16.1 Once the resolution of the concession of subsidies has been published, beneficiaries can submit the justification of the subsidy, the sooner the better, once the occurrence has taken place and until the 30 November 2020 included, as a maximum.

16.2 In accordance with article 36.2 of the Island Council of Mallorca’s General Subsidies Ordinance, the expiry of the time limit for justification without this having been submitted before the competent administrative body, requires the beneficiary to, within the non-extendable period of 15 days, present it. The lack of presentation of justification within the time limit established in this paragraph entails required repayment and other responsibilities established in the General Subsidies Law.

The presentation of justification in the additional time established in this section shall not absolve the beneficiary of the sanctions that correspond to them in accordance with the General Subsidies Law.

**17. Justification and payment**

17.1 Justification of the activity: to pay the subsidies the beneficiary has to justify the implementation of the subsidised project by providing documentation of all the expenditure incurred for the implementation of the whole project, and they must also present a report on the implementation of the intervention carried out.

17.2 The modality of justification for this call is the account justifying the expenditure including evidence of expenditure, provided for in articles 38 and 39 of the Island Council of Mallorca’s General Subsidies Ordinance, composed of a technical report and<A[por|para]> an economic report.

17.3 In the case where there is a lack of justification or one of the causes of repayment provided for in the current legislation and in article 56 of the General Subsidies Ordnance occurs, the right to total or partial cover of the subsidy is lost.

17.4 The subsidy amount of this call is fixed to a certain amount. In accordance with the principles of effectiveness and efficiency for the allocation and use of public resources regulated in article 5 of the Island Council of Mallorca’s General Subsidies Ordinance, in the case that the amount of the loss to the right to payment of the subsidy is equal to or less than €100.00, and provided that this amount does not exceed 1% of the granted subsidy, the managing centre will void, ex officio, the difference between the subsidy amount and the recognised subsidy amount, without the need to initiate the procedure and subsequent declaration of loss of the right to payment of part of the subsidy, and without the beneficiary presenting a waiver to cover this amount.

17.5 The subsidy cannot be paid while the beneficiary is not up-to-date with tax and Social Security obligations before the State Administration, as well as tax obligations before the Island Council of Mallorca and dependent autonomous bodies, imposed by the provisions in force, or if they are a debtor through a repayment resolution.

**A) Technical report**

This is the document with which the beneficiary demonstrates that they have carried out the project or performed the subsidised activity.

If the beneficiary has not been able to carry out part of the project for reasons outside of their control, but explains this in detail in the report of proceedings and shows that the part of the project that was carried out has reached, to some extent, the objectives set and that there has been a will to comply<A[cumplimiento|cumplido]>, the final amount of the grant will be reduced in accordance with the justified amount and with the limits established in points 2 and 6.1 of this call.

The report of proceedings must include the following documentation.

* + - 1. Explanatory report of the activity carried out: review and evaluation of the results obtained and of all relevant aspects. It is an explanatory report of the activities carried out, explaining that the activity has been carried out and whether the objectives of the project attached to the subsidy application were reached. The report has to be signed and dated.

If the entire project was not carried out due to reasons beyond their control or major causes, the report must detail these causes and explain the rest of the project carried out and quantify the project reached. They must also explain if there have been amendments in relation to the initial application draft and the reasons for these amendments.

* + - 1. Supporting documentation on the written, graphic, digital and/or audiovisual marketing through the Mallorca Tourism Foundation and Mallorca Film Commission, which includes the foundation’s aid<A[apoyo|soporte]> with the institution’s updated logo. This requirement will not be enforceable if the investment was carried out before the publication of the statement of the call in the *Official Bulletin of the Balearic Islands*.
      2. Photo report on the project showing media coverage of the event and of Mallorca, as well as whether it has served local products or sustainable material.
      3. Summary of the media coverage of the event and the evaluation of the tourist promotion of the Mallorca brand as a film set and headquarters for audiovisual events in the media, as well as print and online media.
      4. Any other documentation that may be required in order to verify the implementation of the subsidised project.

**B) Financial report**

This is the documentation in which the beneficiary justifies the cost of the project or activities carried out, and that must contain the documentation specified in article 39 of the Island Council of Mallorca’s General Subsidies Ordinance.

1. Beneficiary’s affidavit of liability of (**Annex IX**):
   1. The implementation of the subsidised project.
   2. That the justified purchasing cost does not exceed the market value.
   3. That expenditures listed in the economic report (must be a list with all invoices and/or supporting documents to which it refers) clearly correspond to the subsidised activity and that financial, legal or financial advice, notary, registry, expertise, specific management, or exceptionally bank guarantee expenses, which are directly related to the subsidised activity, are included and are essential for the proper preparation or implementation of the project.
   4. Documentation certifying that the beneficiary does not recover nor compensate for VAT. VAT is eligible provided that the beneficiary verifies that they do not recover nor compensate for it via this affidavit of liability.
2. Detailed list, signed by <A[para|por]>the beneficiary, of own funds and other income or subsidies that have funded the subsidised activity, with the amount and origin of these indicated. If none exist, this must be verified through an affidavit of liability (**Annex X**).
3. Classified list of expenditure and the activity’s investments, signed by the beneficiary, with identification of the creditor and the document, the amount, date of issue and date of payment (payment made in the terms indicated in art. 48.2 of the General Subsidies Ordinance). If the subsidy is granted in accordance with a budget, any deviations that have occurred must be indicated (**Annex X).**
4. Original or certified copy of invoices issued by third parties to the beneficiary of the subsidy or documents of equivalent evidentiary quality in legal commercial trade or with administrative efficiency included in the list referred to in the preceding paragraph, and documentation verifying payment.

**The date of the invoices or supporting documents for the subsidy and the actual payment may be made until 31 October 2020 inclusive, and always in relation to the events for<A[por|para]> which the subsidy is requested organised until 31 October 2020.**

The invoices have to express:

* The full name and National ID card/CIF of the sending person or entity (also if it is EU or abroad).
* Number and date, item, VAT and tax withholding (if applicable).
* Invoice client’s tax information.
* Object of the expenditure.
* If the provider is from the EU or elsewhere abroad and the object is not subject to or excluded from VAT, this must be indicated in the invoice or a reference to the corresponding provisions of Directive 2006/112/EC of 28 November, or to the corresponding provisions of the Income Tax Act, must be included.
* If the invoice is issued by an EU or other foreign entity, the translation into Spanish must be attached that will be checked ex officio by tourist analysts of the Mallorca Tourism Foundation.

1. In the event that the document certifying the payment includes an amount that does not match the amount of the proof in question, the beneficiary will have to provide a justifying certificate or document from the bank or any other document that justifies that the payment includes the payment of the proof in question.
2. Where applicable, <A[pega|ocurre]>the three budgets that, in accordance with point 6.3 of this call, must be requested by the beneficiary. If the choice is not the most economically favourable, this must be expressly justified.

The invoices and proof of the eligible activity’s expenditure carried out must be filed in an orderly manner, that is to say, they must be ordered in the same way as the list of expenditures that must be presented along with the invoices or similar documents.

17.6 Justification of payment: to cover the subsidy it is necessary for the beneficiary to confirm the creditors due to the expenditure incurred. Documents verifying the payment according to the form used by the beneficiary have to be specified in article 48.2 of the Island Council of Mallorca’s General Subsidies Ordinance. In particular, the documentation verifying the payment according to the form used by the beneficiary must include the following:

a) Payment by bank transfer or income in a bank account:

- Copy of the proof of the bank transfer order or of the bank document verifying the payment that includes the transfer or deposit, document date, amount, concept identification, in order for the payment of the invoice to be identified, and the data of the sender and the recipient, which must match the beneficiary and the invoice issuer, respectively, and

- Beneficiary’s bank account statement that includes the charge of this transfer, when the requirements indicated in the preceding paragraph are not accredited.

b) Payment by nonnegotiable cheque:

- Copy of the nonnegotiable cheque or registered note issued in the name of the provider issuing the invoice or equivalent document, provided that is outdated; and

- Beneficiary’s current account statement that includes the charge of this cheque or note, and

- Certificate of the banking entity that includes the cheque number, amount and identification of who pays it and the date of payment (it is not necessary to present a current account statement if the certificate of the banking entity also includes the account number that has received the cheque and the account holder, which must match the person receiving the aid).

c) Payment by means of notes, bills of exchange or similar:

- Document certifying the money out of the commercial effect and

- Account statement showing the charge of the commercial effect. This documentation can be replaced by a certificate or similar document issued by the banking entity that contains: the account owner and number that has received the commercial effect, the drawer and drawee of the bill of exchange, the beneficiary, the concept through which the commercial effect is transmitted, the amount of the bill of exchange and the date of issuing the bill and payment by the drawee.

d) Payment by credit card:

- Purchase<A[Ticket|Tique]> receipt containing the card payment in the event that this is not indicated in the invoice; and

- Account statement showing the payment with card. Account statement can be replaced by a certificate or similar title of the banking entity that, at least, includes the current account owner and number that the card payment is charged to, the beneficiary, the concept for which the transfer is made and the amount and date of the transaction.

e) Payment by direct debit:

- Bank notification of the charge and

- Bank statement showing the direct debit charge. This documentation can be replaced by a certificate or similar title from the banking entity, which includes the current account owner and number that has made the charge and the originator of the charge, the beneficiary, the concept through which the charge is made and the amount and date of the transaction.

f) Payment in cash: receipt, signed and sealed by the supplier, which should specify the expenditure to which the payment is made, the date and the expression "I receive in cash". Under the signature, the name and the ID number of the signing person must be included. Only cash payments for invoices of an amount no higher than €250 including VAT, with a maximum of €1,000 per granted subsidy can be justified.

As well as the justification of the subsidy, the following must be attached:

- **Annex XI:** certificate of bank ownership, certifying the bank account where the subsidy amount is to be deposited, completely filled and accompanied by the banking entity’s stamp.

- **Annex XII:** Affidavit of liability of not being a debtor through<A[por|para]> a subsidies repayment resolution.

17.7 The right to cover all or part of the subsidy is lost in the case of a lack of justification or the occurrence of any of the causes of repayment provided for in the current legislation and in art. 56 of this General Subsidies Ordinance.

17.8 The subsidy cannot be paid while the person is not up-to-date with tax and Social Security obligations before the State Administration, as well as tax obligations before the Island Council of Mallorca and dependent autonomous bodies, imposed by the provisions in force, or while they are a debtor through a resolution originating repayment.

**18. Revocation and reinstatement**

18.1 The subsidies are voluntary, revocable and reducible for the reasons provided for in the regulations on subsidies and in this call, and are not invoked as a precedent.

18.2 The relevant bodies of the Mallorca Tourism Foundation may void all or part of the subsidies and aid granted in the case of the beneficiary’s non-compliance with any of the obligations contained in this call, who will be obliged to reimburse the amounts received and the corresponding default interest, after the processing of the corresponding procedure provided for in the laws. Trial proceedings procedure used, with the party concerned always having the right to an audience.

If the procedure for reinstatement was initiated as a result of facts that could constitute an administrative offence, it must be brought to the attention of the relevant body so that the corresponding sanctioning procedure can be initiated.

In any case, the provisions of art. 56 and 57 of the Island Council of Mallorca’s General Subsidies Ordinance apply.

18.3 Regardless of the criterion for granting the applied subsidy, if the beneficiary presents a definitive justification for an amount lower than that granted, the managing centre may ex officio cancel the remainder of the concession, with the prior acceptance of the beneficiary. For the established purposes, the beneficiary may forego the unjustified remaining amount if they indicate this in section 8 of Annex IX (Affidavit of liability for the realisation of the subsidised project and its income and expenses).

**19. Offences and penalties**

The system of applicable administrative offences and penalties is that established in articles 63 and 64 of the Island Council of Mallorca’s General Subsidies Ordinance.

**20. Publication of the call for applications and the awarding of prizes**

20.1. In compliance<A[cumplimiento|cumplido]> with the provisions of articles 19.2 and 14 of the Island Council of Mallorca’s General Subsidies Ordinance, the Mallorca Tourism Foundation must send information on this call and any decisions regarding the awards derived from it to the National Subsidies Database.

20.2 The statement of the call for applications must be published in the *Official Gazette of the Balearic Islands* through the National Subsidies Database, it must be published on the Mallorca Tourism Foundation’s website [www.fundaciomallorcaturisme.net](http://www.fundaciomallorcaturisme.net) and will be publicised as widely as possible among people who may be interested.

20.3 The decision of granting the awards will be published in the *Official Gazette of the Balearic Islands* and will be published on the Mallorca Tourism Foundation’s website www.fundaciomallorcaturisme.net

**21. Resources**

Against this Resolution, which does not exhaust administrative proceedings, an appeal for reconsideration may be lodged before the Mallorca Tourism Foundation’s Board of Patrons within one month from the day following the publication of this call’s statement in the *Official Gazette of the Balearic Islands*, in accordance with what is established in article 121 of Law 39/2015, of 1 October, of the Common Administrative Procedure of the Public Administrations.

A contentious-administrative appeal can be filed against the express dismissal of an appeal, in front of the relevant contentious-administrative court of Palma within the period of two months, counted from the day following the receipt of notification of the dismissal of the appeal.

A contentious-administrative appeal may be lodged against the dismissal of an appeal through silence, before the relevant contentious-administrative court of Palma within a period of six months counted from the day following the alleged dismissal, which occurs after three months from filing the appeal without being notified of a resolution.

Notwithstanding the above, any other appeal considered to be appropriate<A[pega|ocurre]> may be filed. All this conforms to the provisions of Law 29/1998, of 13 July, regulating Contentious-Administrative Jurisdiction, and to what is established in Law 39/2015, of 1 October, on the Common Administrative Procedure of Public Administrations.