

Corporate Identity Manual and Manual of use and application for collaborating companies.

Manual for the application of the tax benefits provided for in section one of article 27.3 of Law 49/2002, of December 23, 2002, on the tax regime for non-profit entities and tax incentives for patronage, corresponding to propaganda and advertising expenses of multi-year projection, which serve to promote the event of exceptional public interest XXXVII America's Cup Barcelona.



Approved at the constitutive meeting of the Inter-Administrative Commission "XXXVII America's Cup Barcelona" on October 30, 2023.

Event declared of exceptional public interest by the fourth additional provision of Law 26/2022, of December 19, amending Law 38/2015, of September 29, 2015, on the railway sector.

Includes the first addendum approved by the Inter-administrative Commission "XXXVII America's Cup Barcelona" at its meeting on January 25, 2024. (Pages 9, 10, 10-bis and 11-bis).

Includes the second addendum approved by the Inter-administrative Commission "XXXVII America's Cup Barcelona" at its meeting on March 21, 2024. (Pages 10-ter, 10-quater and 11-ter).

INDEX

1.	INTRODUCTION	3
2.	CORPORATE IDENTITY MANUAL	5
3.	USER'S MANUAL FOR COLLABORATING COMPANIES	18
1.	APPLICABLE REGULATIONS	19
2.	CALCULATION OF THE TAX DEDUCTION BASE	22
3.	SUPPORTS WHOSE SOLE PURPOSE IS TO ADVERTISE THE PARTNER AND THE EVENT	27
	Television and movies	29
	Press and magazines	30
	Radio and audio podcast	31
	Brochures and catalogs	32
	Inserts, mailings and e-mailings	33
	Billboards, billboards, marquees, canopies, booths and video screens	34
	Banners, signs, window displays and tarpaulins	35
	Booths at trade fairs and sporting events	36
	Information points	37
	Merchandising	38
	Direct marketing	39
	Promotional products manufactured exclusively for the broadcasting of the event	40
	Promotional products for business distribution	41
	Digital advertising media, websites, mobile devices, mobile and tablet applications (APPs), social networks	42
4.		

	SUPPORTS FOR PURPOSES OTHER THAN ADVERTISING	44
	Vans, passenger cars, buses, trucks, cranes, articulated vehicles and other cargo and transport vehicles	46
	Construction cranes	47
	Hot air balloons and other similar supports	48
	Vending machines, bottle racks, display cases, coolers and refrigerators	49
	Call Center	50
	Displays and point-of-sale (POS) readers	51
	Contributor's website	52
	Uniforms and sports equipment	53
	ATMs	54
	Corporate disclosure materials (corporate documents, invoices and bank statements for external use, etc.)	55
	Supports whose main purpose is not advertising, according to DGT resolution of 9-6-2022:	
	Miscellaneous packaging	57
	Cans, bottles and bottles	59
	Food packaging	60
	Container bags	61
4.	GENERAL PLANS AND OBJECTIVES OF THE EVENT	62
1.	SPORTS ACTIVITIES	64
2.	INFRASTRUCTURES	65
3.	ENVIRONMENTAL PROTECTION	66
4.	PROMOTIONAL ACTIVITIES	68
5.	RACE VILLAGE& FANZONES/EXHIBITION AREAS	70
6.	HOSPITALITY	70
7.	VOLUNTEER PROGRAM	70
8.	INNOVATION PROJECTS	70
9.	LEGACY PROJECTS	71
5.	PROCEDURE FOR THE APPLICATION FOR THE ACCREDITATION CERTIFICATION AND RECOGNITION OF TAX BENEFITS	72
6.	ANNEXES	78
	Annex I. Model of application to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the suitability of the event. of expenditures incurred to the objectives and program plans of the event.....	79
	Annex II. Model of responsible declaration	84
	Annex III. List of invoices Essential publicity	137
	Annex IV. List of invoices Non-essential advertising.....	139
	Annex V. Generic Certification Model	141
	Annex VI. Form for companies to request prior recognition of tax benefits to the AEAT.	145



USER'S MANUAL FOR COLLABORATING COMPANIES

1. INTRODUCTION



USER'S MANUAL FOR COLLABORATING COMPANIES

The purpose of this Corporate Identity and Use Manual for the Collaborating Companies of the Event of Exceptional Public Interest "**XXXVII America's Cup Barcelona**" is the following:

- Determine the standards for the use of the logos and/or image of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona".
- Establish the criteria for the quantification of the different tax benefits provided for in the current regulations in order to support the proper development of the event.
- Establishing the advertising media for its dissemination and the basis for their deduction, the modalities of advertising expenses of the media collaborating in the event, and the definition of the action plans and programs to be carried out within the framework of the Plan.
- Define the procedure for the recognition of tax benefits.
- Define the documentation models to be provided by the collaborating companies and establish the regulations applicable to this procedure.



USER'S MANUAL FOR COLLABORATING COMPANIES

2. CORPORATE IDENTITY MANUAL FOR THE EVENT



USER'S MANUAL FOR COLLABORATING COMPANIES

The Corporate Identity Manual gathers the constituent elements of the Visual Identity of the Event of Exceptional Public Interest "**XXXVII America's Cup Barcelona**".

As constituent elements we establish the construction guidelines, the use of typographies and the chromatic applications of the brand.

The consolidation of the image of the Event of Exceptional Public Interest "**XXXVII America's Cup Barcelona**" requires special attention to the recommendations set forth in this Manual, as a document that guarantees a unity of criteria in our communication and public dissemination.

The brand manual (37th America's Cup Brand Guidelines) must therefore be a "living" tool and present in all applications of the corporate brand, and the coexistence with its Products.

The guidelines contained in this document are in no way intended to restrict the company's creativity, but rather to be a guide that opens up new creative possibilities for communicating its own essence.



USER'S MANUAL FOR COLLABORATING COMPANIES

INTRODUCTION ON THE USE OF THE TRADEMARK

Situation. The identity of the 37th America's Cup Barcelona is not just a logo. It is a complex design composed of a series of key elements that come together to create a distinctive sign that makes the XXXVII America's Cup Barcelona brand immediately recognizable.

The following pages contain guidance on how to reproduce the mark properly.

Advice can be sought on these brand replication guidelines

XXXVII America's Cup Barcelona by writing an email to branding@americascup.com



USER'S MANUAL FOR COLLABORATING COMPANIES

USE OF THE TRADEMARK

Location. The logo shall appear, whenever possible, in the lower right half of the advertising medium, when it is "media advertising".

In the case of other advertising media, it shall appear in a prominent place and as closely linked as possible to the partner's brand. In any case, the perfect visualization and legibility of the logo must be guaranteed with the sense of reading the rest of the text.

Print quality. Variants of the logo have been designed to adapt to different printing systems and supports (four-color, one-color or plain).

Color. The logo must appear in the colors indicated and specified in this Manual.



USER'S MANUAL FOR COLLABORATING COMPANIES

MAIN LOGO (horizontal)



MAIN LOGO (vertical)



The event logo is composed of two inseparable and clearly differentiated parts: the symbol and the caption. As an alternative to version one of the event logo shown on this page, version two of the event logo (Text Marks) may be used. represented on the following page.



USER'S MANUAL FOR COLLABORATING COMPANIES

TEXT MARKS

**37TH AMERICA'S CUP
BARCELONA**

TEXT MARKS on a line

37TH AMERICA'S CUP BARCELONA

These Text Marks constitute version two of the event logo.



USER'S MANUAL FOR COLLABORATING COMPANIES

ALTERNATIVE LOGO FOR LEGACY EVENT PROJECTS

37TH AMERICA'S CUP BARCELONA

PROJECT OF LLEGAT

37TH AMERICA'S CUP BARCELONA

LEGACY PROJECT

37TH AMERICA'S CUP BARCELONA

LEGACY PROJECT

For all donors involved in legacy activities of the event not directly related to the celebration of the XXXVII America's Cup Barcelona, sailing promotion activities, sports preparation or dissemination, it is established that they can use any of the alternative logos represented on this page in any of the communication media, following the same rules that govern the use of the main logo of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

ALTERNATIVE LOGO FOR PARTICIPATION IN THE EVENT

Alternative LOGO (horizontal)



Alternative LOGO (vertical)



For all donors who are directly related to the teams participating in the XXXVII America's Cup Barcelona, it is established that they can use any of the alternative logos represented on this page in any of the communication supports, following the same rules that govern the use of the main logo of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

ALTERNATIVE
LOGO FOR
PARTICIPATION
IN THE EVENT

ALTERNATIVE LOGO (negative horizontal)



ALTERNATIVE LOGO
(vertical negative)



For all donors who are directly related to the teams participating in the XXXVII America's Cup Barcelona, it is established that they can use any of the alternative logos represented on this page in any of the communication supports, following the same rules that govern the use of the main logo of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

PROTECTION AREA



A protection area has been established around the logo. This area must be free of brand elements.

The construction of the respect area is determined by the "2X" measurement. Whenever possible, it is preferable to maximize this space by separating the logo from the rest of the page elements (texts and images).



USER'S MANUAL FOR COLLABORATING COMPANIES

PROTECTION AREA

2x		2x
x	37TH AMERICA'S CUP BARCELONA	
2x	_____	2x
x	LEGACY PROJECT	
2x		2x

2x		2x
x	37TH AMERICA'S CUP BARCELONA	
2x	_____	2x
x	LEGACY PROJECT	
2x		2x

A protection area has been established around the logo. This area must be free of brand elements.

The construction of the respect area is determined by the "2X" measurement. Whenever possible, it is preferable to maximize this space by separating the logo from the rest of the page elements (texts and images).



USER'S MANUAL FOR COLLABORATING COMPANIES

PROTECTION AREA

x			x
x			x
x			x

x			x
x			x
x			x

A protection area has been established around the logo. This area must be free of brand elements.

The construction of the respect area is determined by the "X" measurement. Whenever possible, it is preferable to maximize this space by separating the logo from the rest of the page elements (texts and images).



USER'S MANUAL FOR COLLABORATING COMPANIES

MAIN COLORS

The main colors of the logo and symbol of the XXXVII Copa America Barcelona are navy blue and white. These can exist in both positive and negative.

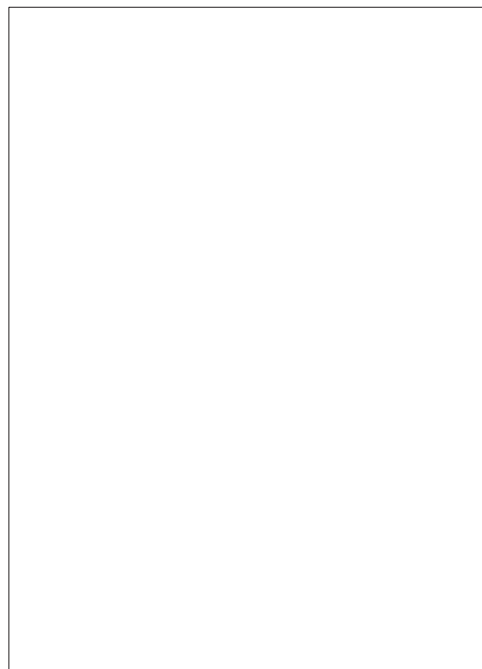
Navy Blue.
Pantone 281U
CMYK 100/94/40/56
RGB 0/0//66
#000042

White.
CMYK 0/0/0/0/0
RGB 255/255/255
#ffffff



Navy

PANTONE 281 U
CMYK 100/94/40/56
RGB 0/0/66
#000042



White

CMYK 0/0/0/0
RGB 255/255/255
#ffffff

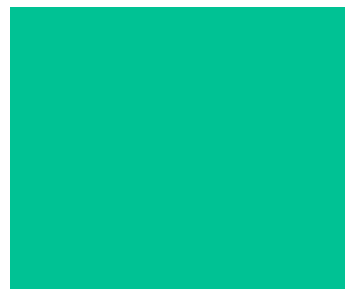


USER'S MANUAL FOR COLLABORATING COMPANIES



Web

PANTONE Bright Red U
CMYK 0/95/89/0
RGB 255/0/13
#ff000d



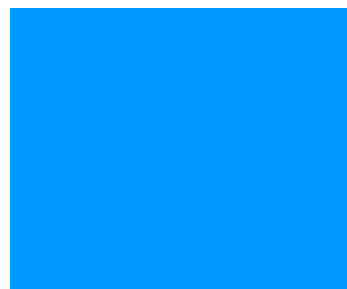
Green

PANTONE 3255 U
CMYK 71/0/55/0 RGB
0/194/148
#00c294



Yellow

PANTONE Yellow U
CMYK 3/7/91/0
RGB 255/225/0
#ffe100



Blue

PANTONE 2191 U
CMYK 73/35/0/0
RGB 0/153/255
#0099ff



Purple

PANTONE 2725 U
CMYK 65/56/0/0
RGB 125/120/245
#7d78f5

VIBRANT COLORS

Certain applications can be made on the vibrant colors represented here.

Red

CMYK 0/95/89/0

Green.

CMYK 71/0/55/0

Yellow.

CMYK 3/7/91/0

Blue.

CMYK 73/35/0/0

Violet.

CMYK 65/56/0/0



USER'S MANUAL FOR COLLABORATING COMPANIES

ABCDEFGHI
JKLMNOP^ÓQ
RSTttVWXL'Z
0123456789
!"\$%&€/=*¿*?*

MAIN TYPEFACE

The standard typeface in all events organized by the XXVII America's Cup Barcelona is Le Corbusier always used in ALL CAPITAL LETTERS and ideally never in a size smaller than 20pt.



USER'S MANUAL FOR COLLABORATING COMPANIES



37TH
AMERICA'S CUP
BARCELONA



37TH
AMERICA'S CUP
BARCELONA

MAIN USE

Primary Use.

The main colors of the logo and symbol of the XXXVII Copa America Barcelona are navy blue and white. These can exist in both positive and negative.

Positive Use.

Positive use (blue) should be used on white or light backgrounds if there is sufficient contrast.

Negative Use.

The negative usage (white) should be used over the main color which is navy blue. This negative usage can be used on dark backgrounds if there is sufficient contrast.



USER'S MANUAL FOR COLLABORATING COMPANIES

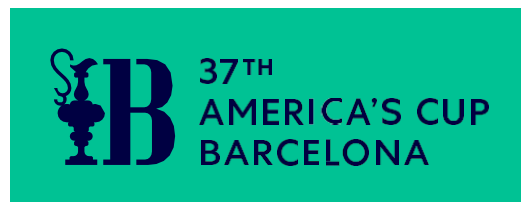
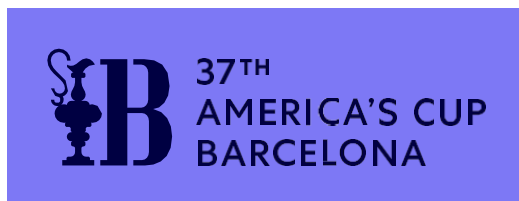


Black and White

If representation in the main color is not possible for technical reasons, or if navy blue does not provide sufficient contrast or competes with other visual elements, black and white representation may be used subject to express written approval.



USER'S MANUAL FOR COLLABORATING COMPANIES



Vibrant Colors

The logo in navy blue only, never in white, black or any other color, may be used over the specified vibrant colors as shown.



USER'S MANUAL FOR COLLABORATING COMPANIES

3. USER'S MANUAL FOR COLLABORATING COMPANIES



USER'S MANUAL FOR COLLABORATING COMPANIES

3.1. APPLICABLE REGULATIONS



USER'S MANUAL FOR COLLABORATING COMPANIES

I. Applicable Regulations

This applicable regulation prevails over any discrepancy that may exist with the text of this information manual for collaborating companies.

Law 49/2002, of December 23, 2002, on the tax regime for non-profit entities and tax incentives for patronage, defines in Article 27.1 the support programs for events of exceptional public interest as the set of specific tax incentives applicable to the actions carried out to ensure the adequate development of the events that, as the case may be, are determined by Law.

Article 27.3 of the aforementioned Law establishes the maximum tax benefits applicable to advertising and publicity expenses of multi-year projection that, in compliance with the plans and programs established by the Interadministrative Commission of the America's Cup, are made for the promotion of events of exceptional public interest.

Likewise, on January 25, 2018, the Resolution of the General Directorate of Taxes (BOE 02/02/18) was approved, approving the Manual for the application of the tax benefits provided for in section one of Article 27.3 of Law 49/2002, of December 23, on the tax regime for non-profit entities and tax incentives for patronage, corresponding to propaganda and advertising expenses of multi-year projection, which serve for the promotion of events of exceptional public interest.

The criteria established in the aforementioned Resolution referring to advertising supports for various types of packaging, cans, bottles, bottles, food containers and container bags have been modified by the Resolution of June 9, 2022 of the General Directorate of Taxes.

The fourth additional provision of Law 26/2022, of December 19, regulates the tax benefits applicable to the celebration of the "XXXVII America's Cup Barcelona" stipulating:

- One. The celebration of the XXXVII America's Cup Barcelona shall be considered an event of exceptional public interest for the purposes of the provisions of Article 27 of Law 49/2002, of December 23, 2002, on the tax regime of non-profit organizations and tax incentives for patronage.
- Two. The duration of the support program for this event shall be from the entry into force of this law until December 31, 2025.
- Three. The certification of the adequacy of the expenditures made to the objectives and plans of the program shall be carried out in accordance with the provisions of the aforementioned Law 49/2002.
- Four. The actions to be carried out shall be those that ensure the adequate development of the event. The development and specification in plans and programs of specific activities shall be carried out by the competent body in accordance with the provisions of the aforementioned Law 49/2002.
- Five. The tax benefits of this program will be the maximum established in Article 27.3 of Law 49/2002.



USER'S MANUAL FOR COLLABORATING COMPANIES

I. Applicable regulations (cont.)

The Regulation for the application of the tax regime for non-profit entities and tax incentives for patronage, approved by Royal Decree 1270/2003, of October 10 (hereinafter the Regulation), establishes in Article 8.1, for tax periods starting on or after January 1, 2007, the conditions that must be met by propaganda and advertising expenses of multi-year projection so that, for the purposes of the application of the tax incentives referred to in article 27.3, section one, of Law 49/2002, they can be understood to be made in compliance with the programs for the promotion of the event of exceptional public interest.

These conditions are:

a) To have the certification of the Interadministrative Commission America's Cup that:

- Confirm that expenditures have been incurred in compliance with the plans and programs of activities for the celebration of the event.
- In the case of advertising and publicity expenses of multi-year projection, qualify the content of the support as essential or non-essential for the purposes of calculating the basis of the deduction that may be applicable.

b) That the expenses consist of:

1.º The production and edition of graphic or audiovisual material for promotion or information, consisting of brochures, posters, guides, videos, audiovisual media or other objects, provided that they are distributed free of charge and are not subject to any other charge.

serve as publicity support for the event.

2.º The installation or assembly of specific pavilions, in national and international fairs, in which the event is promoted for tourism.

3.º The realization of publicity campaigns for the event, both nationally and internationally.

4.º The cession by the media of free space for the insertion by the Interadministrative Commission America's Cup of advertisements dedicated to the promotion of the event.

c) That the expenses serve directly for the promotion of the event because its content favors the dissemination of its celebration.

Annexes I and V of this manual include, respectively, the application forms for the certificate before the America's Cup Inter-Administrative Commission, as well as the certificate to be issued by said body. Annex II contains the model responsible declaration, while Annexes III (essential publicity) and IV (non-essential publicity) contain the models of the list of publicity invoices linked to the request for certification for events of exceptional public interest, the use of which is considered highly recommended to facilitate the corresponding verifications.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.2. CALCULATION OF THE TAX DEDUCTION BASIS



USER'S MANUAL FOR COLLABORATING COMPANIES

3.2. Calculation of the tax deduction base

For expenses that meet the conditions set forth in Article 8.1 of the Regulation, the calculation of the deduction base follows a three-step sequence:

1. Determine the advertising content within each medium used by the collaborator, i.e., make a prior qualification that will determine that a distinction is made between:

- Supports whose sole purpose is to advertise the partner and the event.
- Supports whose main purpose is other than advertising.

2. Quantify or value the advertising content of the media used, which will give rise to the concept of advertising expenditure, i.e., value in economic terms the advertising content of each of the types of media in the previous section according to:

- If the supports used are part of the means of production of the collaborators.
- If the supports are contracted by the collaborator with a third party.

3. Determine the deduction base: The deduction base may be the total advertising value determined in step 2 above or only 25 percent depending on the essentiality criterion. The different media will be described below, classified according to whether their main purpose is the advertising of the partner and the event, or whether the latter is different from the former.

advertising.

From the full amount of the tax for which the taxpayer is liable, 15 percent of the deduction base calculated following the sequence of the stages described above will be deducted and two conditions will be taken into account for its application:

- The amount of the deduction thus calculated may not exceed 90 percent of the donations that have been made to the consortium, publicly owned entities or entities referred to in Article 2 of Law 49/2002, in charge of carrying out programs and activities related to the event.

- The application of this deduction is incompatible with the possibility for the taxpayer to apply the deductions for donations provided for in Articles 19, 20, 21 and, if applicable, 22 of Law 49/2002 to the full amount of the tax payable in each case (Corporate Income Tax, Personal Income Tax or Non-Resident Income Tax).

Each of these phases is described below.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.2. Calculation of the tax deduction base (cont.)

1. Rules for determining the advertising content of the medium used.

A partner can use different media in the event's communication strategy. Some of them will be advertising media in the strict sense of the word. Others will have a main purpose other than advertising, but this does not prevent them from being recognized as having a certain advertising content.

Expenditure on advertising and publicity of a multi-year nature may be identified within any type of expenditure incurred by the collaborator in its strategy for the dissemination of the event, provided that it can be understood to be included in any of the items mentioned in Article 8.1 (a) of the Regulations.

For the purposes of the provisions of the aforementioned article, the following definitions shall apply
"carrying out of advertising campaigns" any organized form of communication, carried out by a natural or legal person, public or private, in the exercise of a commercial, industrial, artisanal or professional activity, with the aim of disseminating, directly or indirectly, the event of exceptional public interest.

It should also be noted that the determination of the advertising content aimed at promoting the event in the expenditure incurred does not depend on whether the amount of such expenditure can be computed as additional expenditure expressly incurred to benefit from the tax incentives, but rather on the identification of the advertising purpose of such expenditure, which is guaranteed provided that the expenditure, by its nature, falls within one of the following activities listed in Article 8.1 of the Regulations.

1. Supports whose sole purpose is advertising: These are purely advertising supports. In these cases, since everything is advertising, the advertising content extends to the entire support.

The media to which this criterion applies are, for example: media advertising (television, press, radio broadcasts), outdoor advertising (billboards, posters, tarpaulins, banners), publications (brochures, catalogs, inserts and mailings) and promotional products (pens, T-shirts, caps).

2. Supports that have a purpose other than advertising (their main purpose or function is other than advertising): These are supports that, although they may incorporate advertising, nevertheless have a fundamentally different purpose.

3. Assumptions in which it is considered that there is no advertising content: Those expenses whose purpose is other than advertising, such as personnel expenses, amortization or maintenance expenses, are not considered to be advertising expenses for the purposes of applying the tax deduction.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.2. Calculation of the tax deduction base (cont.)

2. Rules for quantifying the advertising content of the media used.

Once, in accordance with the previous section, the advertising content has been identified within each medium that the collaborator has used in the dissemination strategy of the event, it is necessary to proceed to its valuation. Once the advertising content has been valued, the result of such valuation will be considered as advertising expenditure for the purposes of the application of article 27 of Law 49/2002.

The evaluation of the advertising content will be carried out according to the following criteria:

1. In the case of media whose sole purpose is to advertise the partner and the event (as detailed below), all expenses incurred by the partner for the event are considered advertising expenses.

2. In the case of supports whose main purpose is other than advertising, if the event logo (symbol + legend) is inserted in supports that are part of the production means of the collaborators, the advertising content shall be valued at the cost incurred in incorporating the advertising of the event in the aforementioned support.

In no case should the cost of production of the medium in which the advertising content is incorporated form part of the basis for the deduction.

2.3 In the case of media whose main purpose is other than advertising, if the event logo (symbol + caption) is inserted in media contracted by the collaborator with a third party, the advertising content shall be valued at the cost of the contract with third parties that corresponds exclusively to the advertising content of the event.

Exception to what is indicated in sections 2.2 and 2.3 above:

In accordance with the Resolution of June 9, 2022 of the General Directorate of Taxes, in the advertising supports of various packaging, cans, bottles, bottles, food containers, tetrabriks and container bags, the basis for the deduction is the total cost of those supports that incorporate the logo of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.2. Calculation of the tax deduction base (cont.)

3. Rules for determining the basis of the deduction.

Once the advertising expense of each medium used by the collaborator in the dissemination of the event has been determined, it is necessary to determine whether or not it makes an essential contribution to the dissemination or disclosure of the event in which it collaborates, which will have a decisive influence on the quantification of the final deductible base, in accordance with the aforementioned rules.

There are two possibilities or forms of presence in a company's communication plan with two different tax considerations:

– **Essential:** the conditions that mark the essentiality of the cost of the advertising content of the medium are governed by criteria of diffusion and notoriety. This Manual specifies the specific requirements to determine the essentiality of each of them. In those cases in which, in accordance with these requirements, it is considered that the advertising expenditure makes an essential contribution to the dissemination of the event, 100% of the same will be considered as the basis for the deduction established in the above-mentioned rules.

– **Non-essential:** all those advertising expenses that do not comply with the technical specifications to be considered as essential (minimum size of the logo, minimum time required, minimum print run, etc.) will become non-essential disclosure supports, provided that the logo of the event (symbol + legend) complies with a size and/or duration that allows its correct visibility and legibility. In this case, only 25 percent of such advertising expenditure will be considered as the basis for the deduction established in the above-mentioned rules.

The following is a description of the different media that are habitually used for the dissemination of events, with the understanding that if, in the development of the support program, any other media not included in this Manual should arise, its advertising nature, its quantification and its consideration as essential will be submitted to the assessment of the Interadministrative Commission Copa América, after tax consultation or request for a report to the General Directorate of Taxes.

Two different groups of supports have been considered:

- Supports whose sole purpose is advertising.
- Supports whose main purpose is other than advertising.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. SUPPORTS WHOSE SOLE PURPOSE IS TO ADVERTISE THE PARTNER AND EVENT



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event

The media listed below are considered purely advertising and therefore the entire expenditure incurred by the partner in the event is considered advertising expenditure.

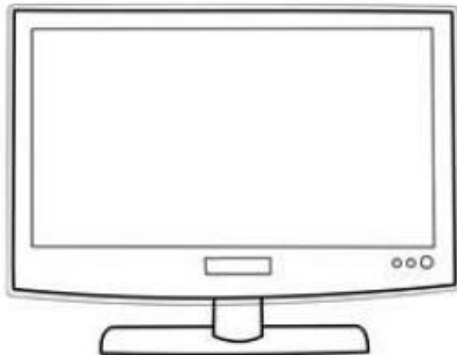
These purely advertising media can be own or external. Next, we will analyze each of the supports and determine the basis of the deduction both in the case that the advertising is done through own media and through external media, the latter being the most common case.

If, in addition, the requirements that are demanded in each case are met, they will be of an essential nature and, therefore, the basis for the deduction will be 100% of such advertising expenses.

If the requirements are not met, the advertising will be considered non-essential, as long as the logo of the XXXVII America's Cup Barcelona complies with a size and/or duration that allows its correct visibility and legibility. In the latter case, the basis for the deduction will be determined only by 25% of the advertising expenditure.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Television and movies

For television and cinema commercials, a screen fly will be used with a positive or negative reserve, depending on the brightness of the spot, occupying at least 10 percent of the screen base.

In addition, the logo of the XXXVII Copa América Barcelona (symbol + caption) must appear on screen for a minimum of 50 percent of the duration of the advertisement.

The logos of the audiovisual media used shall in no case be superimposed on the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be the cost of contracting with third parties or, as the case may be, the total cost of the design, production and broadcasting of the advertisement.

In the event that the advertising content is prepared by persons or entities related to the collaborator, it shall be valued at its market value under the terms of Article 18 of Law 27/2014, of November 27, on Corporate Income Tax (hereinafter Law 27/2014).

In the cases of Article 8.1.a).4 of the Regulation, or in the cases in which non-profit entities referred to in Article 2 of Law 49/2002 are the ones producing the advertising content, the basis for the deduction will be exclusively the insertion cost incurred by the collaborators, understanding as such all the costs incurred by them for the advertising of the content.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event

Press and magazines

Full page and half page: the logo of the XXXVII America's Cup Barcelona will have a minimum width of 35 mm for one-page ads and 30 mm for half-page ads, occupying in all cases at least 10 percent of the base of the ad.

Robapáginas and skirt: the XXXVII Copa América Barcelona logo will have a minimum width of 25 mm in the robapáginas and 20 mm in the skirts, occupying in all cases at least 10 percent of the base of the advertisement.

The basis for the deduction will be constituted by the cost of contracting with third parties or, if applicable, the total cost of design, production and edition of the advertisement.

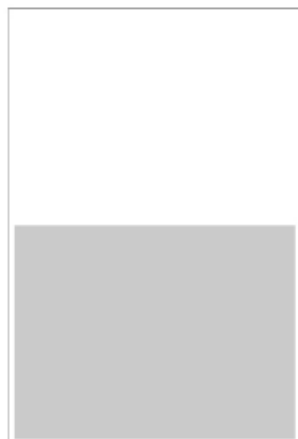
In the event that the advertising contents are prepared by persons or entities related to the collaborator, they shall be valued at their market value under the terms of Article 18 of Law 27/2014.

In no case shall the cost of distribution be included.

In the cases of Article 8.1.a).4 of the Regulation, or in the cases in which non-profit entities referred to in Article 2 of Law 49/2002 are the ones producing the advertising content, the basis for the deduction will be exclusively the insertion cost incurred by the collaborators, understanding as such all the costs incurred by them for the advertising of the content.



página completa



1/2 página

USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Radio and podcast from audio

The wording of the company collaborating with the exceptional public event "XXXVII America's Cup Barcelona" must remain unchanged and must be pronounced in such a way as to be perfectly understandable.

Said voice-over will be said at the end of the spot, in the same language as the advertising spot itself.

The basis for the deduction will be the cost of contracting with third parties or, as the case may be, the total cost of design, production and broadcast of the advertising spot, at market prices.

If the advertising content is produced by the collaborators, the basis for the deduction will also be the cost of production of the same.

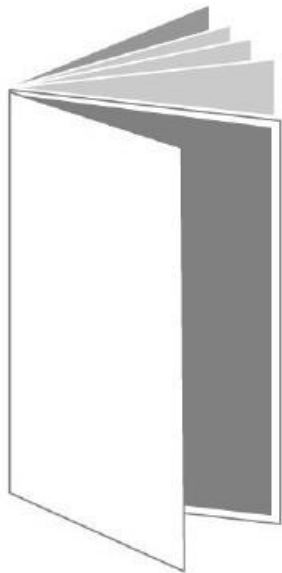
In the event that the advertising contents are prepared by persons or entities related to the collaborator, they shall be valued at their market value under the terms of Article 18 of Law 27/2014.

In the cases of Article 8.1.a).4 of the Regulation, or in cases where non-profit entities referred to in Article 2 of Law 49/2002 are the ones producing the advertising content, with the collaborators ceding the spaces free of charge, the basis for the deduction will be exclusively the insertion cost incurred by the collaborators, understanding as such all the costs incurred by them for the advertising of the content.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Brochures and catalogs

The minimum print run of these advertising media must be 200,000 copies per year for both brochures and catalogs.

On folded brochures, the logo of the 37th America's Cup Barcelona will appear in the lower right corner of the front and back covers, with a minimum width of 22 mm, occupying a minimum of 10 percent of the base of the brochure.

On non-folded brochures, the logo of the XXXVII America's Cup Barcelona will appear on at least one side, with a minimum width of 22 mm, occupying a minimum of 10 percent of the base of the brochure.

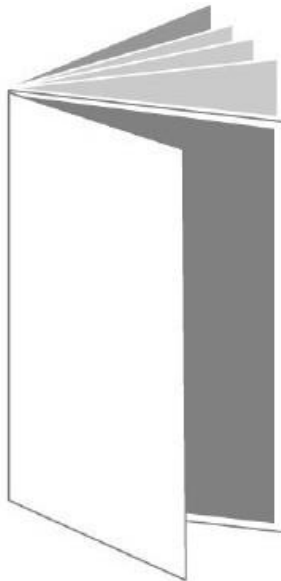
In the catalogs, the logo of the XXXVII America's Cup Barcelona event will occupy at least 10 percent of the base of the catalog.

The basis for the deduction will be constituted by the cost of contracting with third parties or, if applicable, by the cost of design, production, edition and distribution.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Mailings, mailings and e-mailings

The minimum circulation of these advertising media, considered individually, shall be 200,000 copies per year for mailings and inserts, or annual recipients in the case of e-mailings.

In the case of inserts and mailings, the logo of the XXXVII America's Cup Barcelona shall have at least the same visual weight as the brand of the collaborating entity, starting from a minimum width of 20 mm, occupying a minimum of 10% of the base of the advertisement.

In the mailings, the logo of the XXXVII America's Cup Barcelona must be inserted in all its elements: outer envelope, explanatory letter, brochure or magazine (and in the case of a magazine, the contents of the event must also be included).

For e-mailings, the logo of the XXXVII Copa América Barcelona must be inserted in the e-mailing and shall have, at least, the same visual weight as the partner's brand.

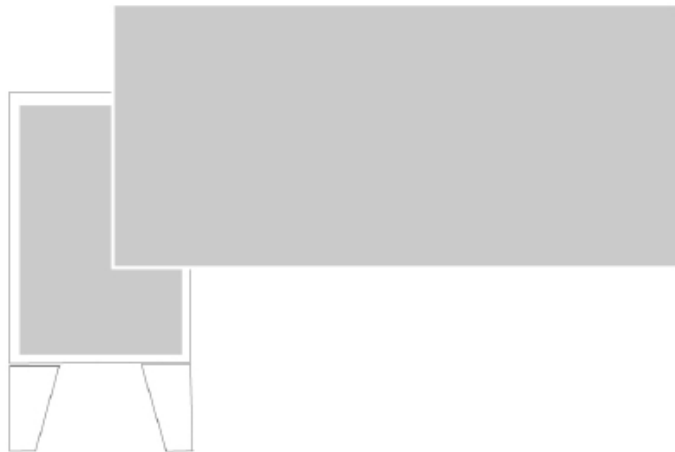
By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

The basis for the deduction will be constituted by the cost of contracting with third parties or, if applicable, by the cost of design, production, edition and distribution.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Billboards, billboards, marquees, booths and video screens

The logo of the XXXVII America's Cup Barcelona event should be placed in the lower margin of the ad, preferably in the right-hand corner.

Fences: the minimum size shall be 10 percent of the width.

Mupis/opis and canopies and booths: the minimum size shall be 140 mm.

In all these cases, the event logo shall occupy at least 10 percent of the base of the advertisement.

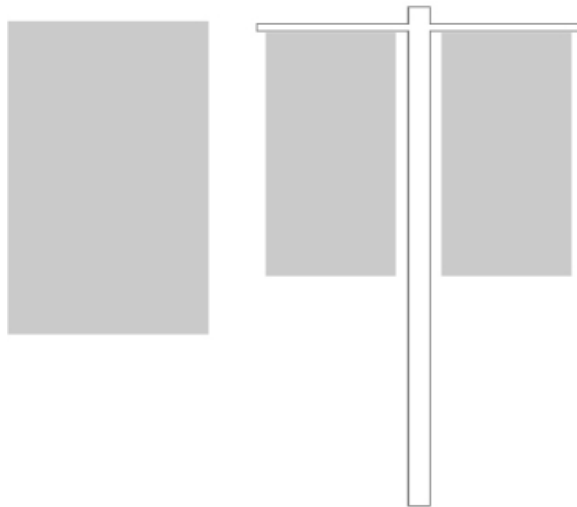
Video screens: the logo of the XXXVII Copa América Barcelona will appear according to the conditions established for television spots.

The basis for the deduction will be constituted by the cost of contracting with third parties, or if applicable, by the total cost of design, production, assembly and contracting of the supports.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Banners, signage, shop windows and tarpaulins

The logo of the 37th America's Cup Barcelona should be placed in the lower margin of the support, preferably in the lower right corner.

In all cases the width of the logo shall be at least 10 percent of the base of the support.

On double banners, if it is only placed on one side of the banner, the width of the logo shall be at least 20 percent of the base of the support.

The basis for the deduction will be constituted by the cost of contracting with third parties or, if applicable, by the total cost of design, production, assembly and contracting of the supports.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event

Stand at trade fairs and sporting events

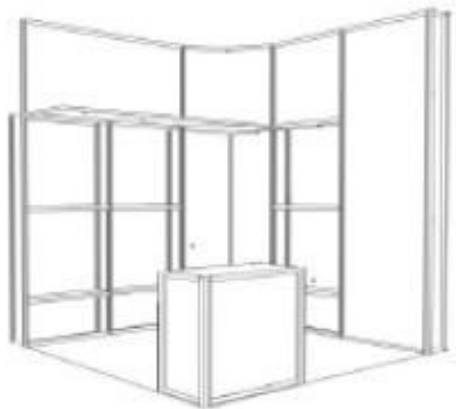
The presence of the logo of the XXXVII America's Cup Barcelona in the partner's stand will be equal to or greater than 10 percent of the total extension of the stand.

The extension of the stand is understood as the sum of the different surfaces of the stand. In the event that the stand is only a floor stand (e.g.: boat exhibition), the logo of the XXXVII America's Cup Barcelona (symbol + The label must always be clearly visible, whether on the ground or on the floor. in roll ups, for example.

The basis for the deduction will be constituted by the cost of renting the space, as well as the installation or assembly of the stand.

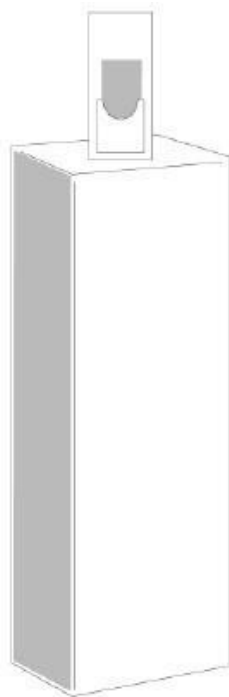
However, the cost of production of the structural elements of the stand, such as the furniture or hardware present therein, shall not form part of the deduction base; in such cases, only the cost of inserting the event logo on such structural elements shall form part of the deduction base.

The expenses of the personnel employed in the stand will also not be part of the deduction base.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Points of information

Information pole: the logo of the 37th America's Cup Barcelona shall be centered and may be preceded by the phrase "here we will inform you about...". The width of the logo shall be at least 50 percent of the width of the base.

Information booth or counters: the logo of the XXXVII America's Cup Barcelona will always be on the front of the booth and will have a minimum of 12 percent of the width of the base.

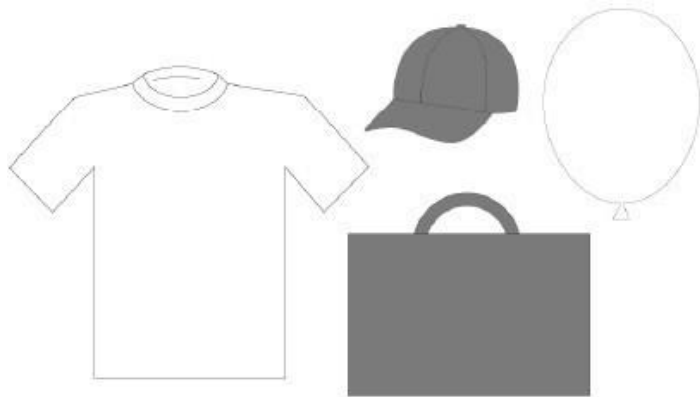
As the essential function of these elements is to provide information on the activities that are part of the event, the brand of the institution or partner will appear as a complement.

The basis for the deduction will be the total cost of contracting the support.

In no case shall personnel costs be included.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Merchandising

When the logo of the event is included in the various free promotional items (caps, T-shirts, jackets, raincoats, pens, or other similar objects with advertising of the partner), it must be visible at all times by the public following the sense of reading and taking into account the following rules:

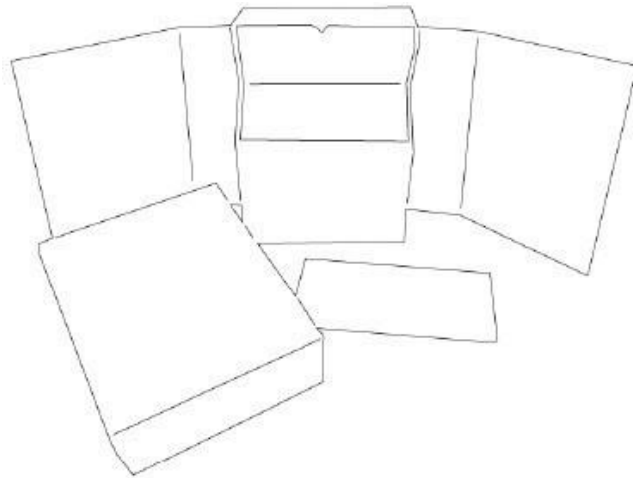
The logo shall have at least the same "visual weight" as the logo of the collaborating company, starting from a minimum width of 30 mm. Visual weight" means the surface area, i.e. the result of multiplying the width by the height.

In addition, in the case of suitcases, backpacks, and travel bags: the event logo must be placed where it can be clearly seen and, specifically in the case of travel bags, it must appear on both sides.

The basis for the deduction will be constituted by the cost of contracting with third parties or, as the case may be, by the cost of production and distribution.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Direct Marketing

When including the event logo in the various direct marketing elements, the following rules must be taken into account:

For the event partner's advertising products with logo insertion that are provided free of charge, the minimum print run of the advertising medium must be 150,000 copies per year.

The event logo (symbol and, if applicable, legend) shall have at least the same visual weight as the partner's brand, starting from a minimum of 30 mm visible in the reading direction.

Visual weight" refers to the surface area, i.e. the result of multiplying the width by the height.

All pieces contained in the marketing mailing must bear the event logo. Example: If the mailing consists of three pieces (box, gift, brochure), each of them will carry the logo.

The basis for the deduction will be the cost of contracting with third parties or, as the case may be, the cost of production and distribution.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Promotional products made exclusively for the diffusion of the event

Items should have been made specifically for the event, such as:

- Limited editions of the event partner's product in which the product is unmistakably associated with the image of the event in an inseparable way.
- Container in the shape of the logo, mascot or any other motif characteristic of the institutional image of the event.

The basis for the deduction will be the cost of contracting with third parties or, as the case may be, the total cost of production and distribution.

USER'S MANUAL FOR COLLABORATING COMPANIES

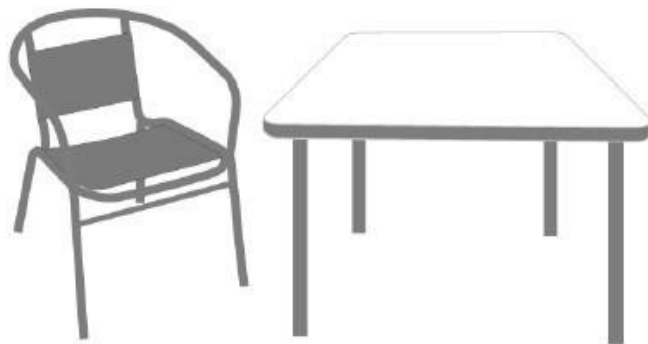
3.3. Supports whose sole purpose is to advertise the partner and the event

Promotional products for distribution corporate

Insertion of the logo of the XXXVII America's Cup Barcelona as long as it shares the space with the brand of the partner that uses this tool in its communication mix and is visible to the public at all times. The event logo will have at least the same visual weight as the partner's brand.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

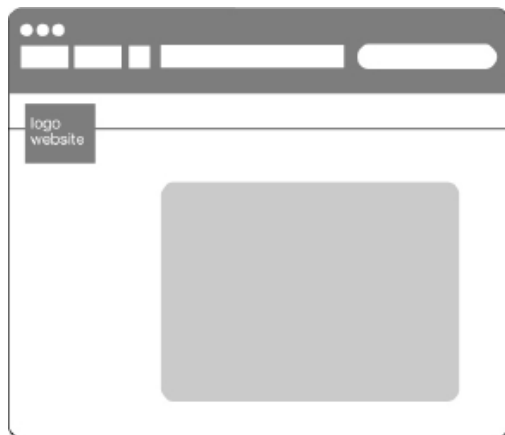
The basis for the deduction will be the cost of contracting with third parties or, as the case may be, the cost of production and distribution.





USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Digital advertising media, websites, mobile devices, mobile and tablet applications (APP), social networks (1)

A) Contracting with third parties of these media ("banners", "pop-ups", video, etc.).

"banners, etc.), as advertising support for a campaign by the collaborating entity that includes the logo of the XXXVII America's Cup Barcelona.

The logo of the XXXVII Copa América Barcelona must be at least the same size (same visual weight) and remain on screen for the same amount of time as the advertiser's logo.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

At all times the logo will be perfectly visible, will be at the same height as the logo of the entity and will not be hidden by pop-up windows.

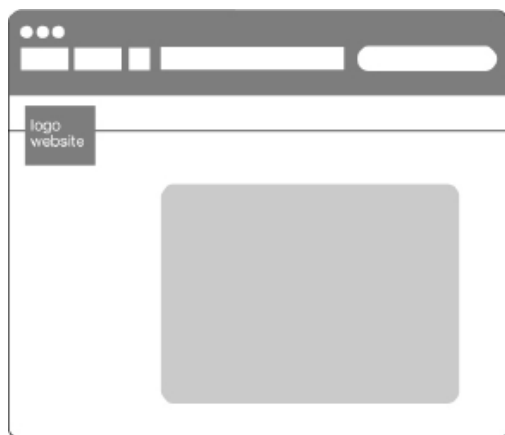
In the case of using video banners (TV spots), the logo of the company will be shown on the video.

XXXVII Copa América Barcelona shall appear according to the conditions established for television spots.

The basis for the deduction will be the cost of design and production and/or the cost of contracting with third parties for the support.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.3. Supports whose sole purpose is to advertise the partner and the event



Digital advertising media, websites, mobile devices, mobile and tablet applications (APP), social networks (2) (Cont.)

B) If the media used to carry out the advertising campaign is owned by the collaborating entity.

Website created for the diffusion of the event and "microsite". The logo of the XXXVII America's Cup Barcelona must appear in the same spaces and, at least, with the same visual weight as that of the collaborating entity, and at all times be perfectly visible, at the same height as the logo of the entity and not be hidden by pop-up windows. It will have specific content for the event and, if available, a link to the official event page at the URL www.americascup.com. The minimum specific content shall be one page.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

In any case, the specifications that each website or social network establishes for the campaigns in their media in terms of design, colors, sizes, etc. must be respected. In these cases, the optimal way of appearance will be agreed upon.

The basis for the deduction will be the cost of design and insertion of the company's logo.

XXXVII America's Cup Barcelona, or the value of the advertising space if it is marketed by the entity or by the collaborating media. In no case will the costs of maintenance of the web page be included.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. SUPPORTS WHOSE PURPOSE IS OTHER THAN ADVERTISING



USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising

The media listed below are not considered purely advertising media. In these cases, the following cases should be differentiated:

A) If the logo of the XXXVII America's Cup Barcelona is inserted in supports not contracted by the collaborators, but which form part of their means of production, the advertising content will be valued at the cost incurred in incorporating the advertising of the event to the aforementioned support.

In no case should the cost of production of the medium in which the advertising content is incorporated form part of the basis for the deduction.

B) If the logo of the XXXVII America's Cup Barcelona is inserted in supports that, not being property of the collaborator, nor forming part of the means of production used or products of its own economic activity, are contracted with third parties for the purpose of advertising the products or services of the collaborator, fulfilling a promotional or advertising function for the same, in which the event is also promoted, the basis for the deduction will be the cost of contracting with third parties that corresponds exclusively to the advertising content of the event of the support.

Exception to the above, in accordance with the Resolution of June 9, 2022 of the General Directorate of Taxes: in the case of advertising supports for various packaging, cans, bottles, bottles, food containers, tetrabriks and container bags, the basis for the deduction is the total cost of these supports when they incorporate the logo of the event.

Once the advertising expense has been determined, the basis for the deduction will be 100 percent of such value, if the essential requirements listed below are met for each medium.

If these requirements are not met, the advertising expense will be considered non-essential, provided that the logo of the XXXVII Copa América Barcelona is adjusted to a size and/or duration that allows its correct visibility and legibility. In the latter case, the basis for the deduction will be determined only by 25 percent of the advertising expenditure.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Vans, passenger cars, buses, trucks, cranes, articulated vehicles and other cargo vehicles and transport

A) Hiring with third parties of these vehicles as advertising support for a campaign by the partner in the event that includes the logo of the XXXVII America's Cup Barcelona.

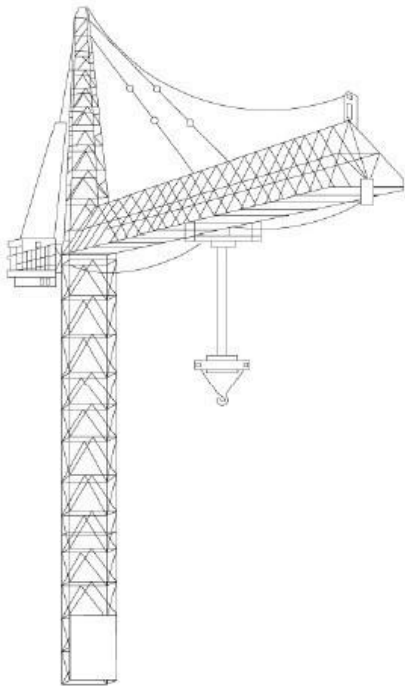
The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

B) If the vehicle in which the advertising campaign is carried out is owned by the collaborator, the basis for the deduction will be the cost incurred in incorporating the advertising to the aforementioned support, under the terms established in the following point 2.2 of the Manual (page 25).

In both cases, the logo of the 37th America's Cup Barcelona must occupy at least 10 percent of the advertising space.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



construction cranes

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

B) If the crane on which the advertising campaign is carried out is owned by the collaborator in the event, the basis for the deduction will be the cost incurred in incorporating the advertising to the aforementioned support, in the terms established in point 2.2 of the Manual (page 25).

In both cases, the logo of the XXXVII America's Cup Barcelona on this support must meet the following requirements:

- To be visible at all times to the public at the appropriate height for this to be the case.
- Occupy 100 percent of the base of the canvas while maintaining the proportion of the logo.
- Be present, as a minimum, on a hanging tarpaulin located on any of the faces of the column supporting the crane.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Hot air balloons and other similar supports .

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

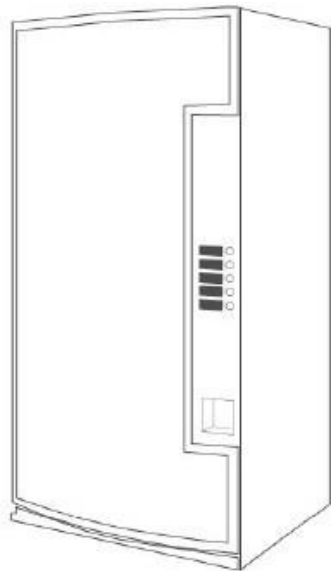
The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

B) If the medium used to carry out the advertising campaign is the property of the collaborator in the event, the basis for the deduction will be the cost incurred in incorporating the advertising into the aforementioned medium, in the terms established in point 2.2 of the Manual (page 25).

In both cases the event logo (symbol + legend) must have a minimum size of 30 percent of the diameter (or base) maintaining the proportions and being placed in a centered manner.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Vending machines, bottle racks, display cabinets, coolers and refrigerators

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

In no case shall the costs of hiring the vending machine itself be included.

B) If the medium used to carry out the advertising campaign is the property of the collaborator in the event, the basis for the deduction will be the cost incurred in incorporating the advertising into the aforementioned medium, in the terms established in point 2.2 of the Manual (page 25).

In both cases the logo must be at least 150 mm wide on the front, occupying at least 10 percent of the base of the machine.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Call Center

In the case that they are their own, the basis of the deduction will be determined by that part of the telephonist's salary that rewards the time that he/she uses to publicize the XXXVII America's Cup Barcelona or, that is, a quotient that will be determined by:

Cost of the telephonist multiplied by the time of each locution multiplied by the number of calls per day and divided by the working time.

Talk time should be understood as the time spent by the telephonist, on each call, to publicize the event.

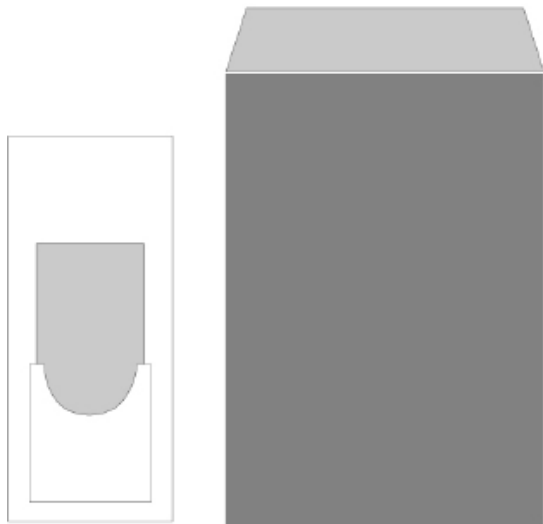
In the case of an automatic recording in which only advertising for the XXXVII America's Cup Barcelona is broadcast, the basis for the deduction will be the total production cost.

In the event that they are contracted with third parties, the basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the time spent by the telephonist in each call to publicize the event.

In any case, a locution has to be made by the service saying "...Company collaborating with the XXXVII America's Cup Barcelona ..." in a perfectly understandable way.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Displays and point of sale readers (POS)

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

B) If the medium used to carry out the advertising campaign is owned by the collaborator in the event, the basis for the deduction will be the cost incurred in incorporating the advertising into the aforementioned medium, in the terms established in point 2.2 of the Manual (page 25).

In both cases:

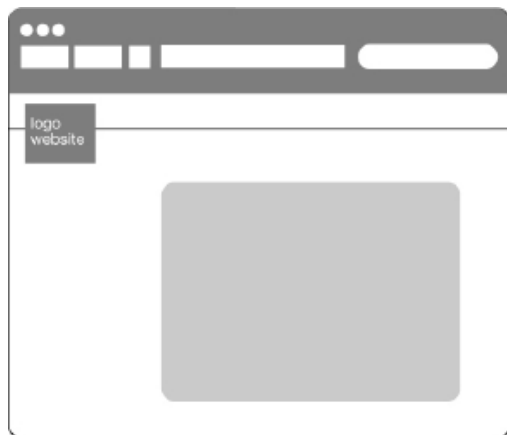
- On the "Displays": the logo of the XXXVII America's Cup Barcelona will have the same visual weight as the advertising brand, starting from a minimum width of 40 mm.
- PLV: The logo of the XXXVII America's Cup Barcelona will have the same visual weight as the advertising brand, starting from a minimum of 40 mm.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.



USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Web of collaborator

The logo of the XXXVII America's Cup Barcelona will appear in the "home" and in prominent places in the sections of the website related to the event. The logo must have at least the same visual weight as that of the collaborating entity, it will be perfectly visible at all times, it will be at the same height as the logo of the entity and will not be hidden by pop-up windows.

It will have specific content for the dissemination of the event and, if any, a link to the official page of the event at the URL www.americascup.com. The minimum specific content will be one page.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height, which must be at least the same.

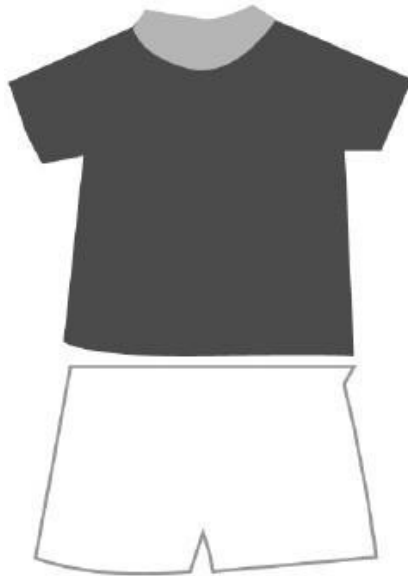
In any case, the specifications that each website or social network establishes for the campaigns in their media in terms of design, colors, sizes, etc. must be respected.

In these cases, a consensus will be reached on the optimal manner of appearance.

The basis for the deduction will be the cost of insertion of the logo of the XXXVII America's Cup Barcelona, or the value of the advertising space if it is marketed by the entity or by the collaborating media. In no case will the costs of maintenance of the web page be included.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Uniforms and sports equipment

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

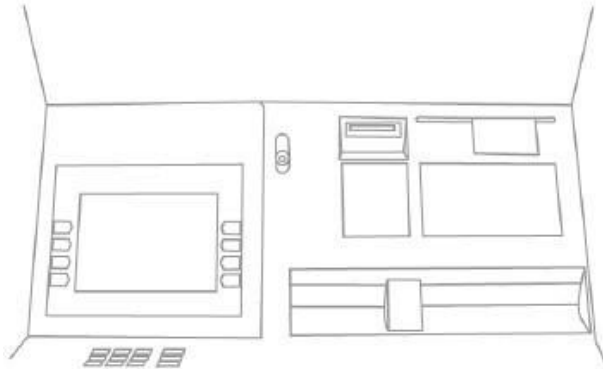
B) If the medium used to carry out the advertising campaign is owned by the collaborator in the event, the basis for the deduction will be the cost incurred in incorporating the advertising into the aforementioned medium, under the terms established in point 2.2 of the Manual (page 25).

The logo of the XXXVII America's Cup Barcelona must appear on the uniform or equipment with a visual weight no less than that of the partner, unless a mandatory rule expressly prohibits it.

By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



ATMs

A) Contracting with third parties of these media as advertising support for a campaign by the collaborator in the event that includes the logo of the XXXVII America's Cup Barcelona.

The basis for the deduction will be constituted by the cost of contracting with third parties that corresponds exclusively to the advertising content of the support event.

B) In the event that the advertisers who own the ATM use it as an advertising medium, the basis for the deduction will be the cost incurred in incorporating the advertising into the ATM, in the terms established in point 2.2 of the Manual (page 25).

In both cases, the logo of the XXXVII America's Cup Barcelona will have, at least, the same visual weight as the advertising brand, starting from a minimum of 40 mm.

By "visual weight" is considered the "surface area", i.e. the result of multiplying the width by the height.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising

Corporate disclosure media (corporate documents, invoices and bank statements for external use, etc.)

The minimum circulation of these media, considered individually, must be 200,000 copies per year.

The logo of the 37th America's Cup Barcelona must have the following minimum width: letter paper (A4), 20 mm; letter paper (A5), 16 mm; card, 20 mm; closed folder (DIN A4), 20 mm, with the company's logo on it. XXXVII Copa América Barcelona at the bottom right of the back cover; courier envelope (B4), 30 mm, with the logo on the front; American envelope, 20 mm; invoices and bank statements for external use, 20 mm, occupying a minimum of 10 percent of the base of the carrier.

The basis for the deduction will be constituted by the cost incurred in incorporating the advertising to the aforementioned support, understanding by said cost, the printing cost.

In no case shall the cost of distribution be included.



The image shows a screenshot of a digital invoice form. At the top, there is a header with the word "FACTURA" in a yellow box. Below this, there are several input fields for "CLIENTE" and "EMPRESA". The main body of the form is a table with columns for "DESCRIPCIÓN", "CANTIDAD", "PRECIO", and "IMPORTE". At the bottom, there is a summary section with fields for "TOTAL IMPORTE", "DESCUENTO", "TOTAL", and "TOTAL PAGO".



USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising

Supports whose main purpose is other than advertising, according to Resolution of June 9, 2022 of the General Directorate of Taxes: various types of packaging, cans, bottles, bottles, food containers, tetrabriks and container bags.

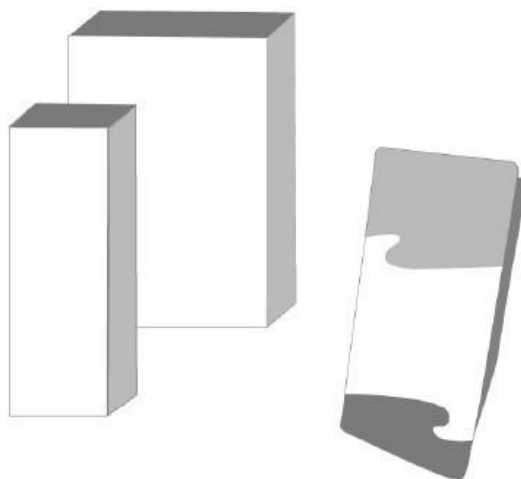
The supports listed below (various packaging, cans, bottles, bottles, bottles, food containers, tetrabriks and container bags) can be own or contracted with third parties, being the basis for the deduction the total cost of these supports incorporating the logo of the event, in accordance with the Resolution of June 9, 2022 of the Directorate General of Taxes, interpreting criteria of the Manual for the application of tax benefits approved by the Resolution of January 25, 2018.

If the following requirements are met for each of these advertising media, the advertising shall be considered essential, otherwise, provided that the event logo is fully visible and legible, it shall be considered non-essential.

In these cases, the application of the deduction must be made by taking as propaganda and advertising expenses the total cost of the packaging incorporating the logo of the events, to the extent that such advertising is not included in a separable element, such as, for example, a label, in which case the basis for the deduction will be the cost of the label.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Packaging miscellaneous

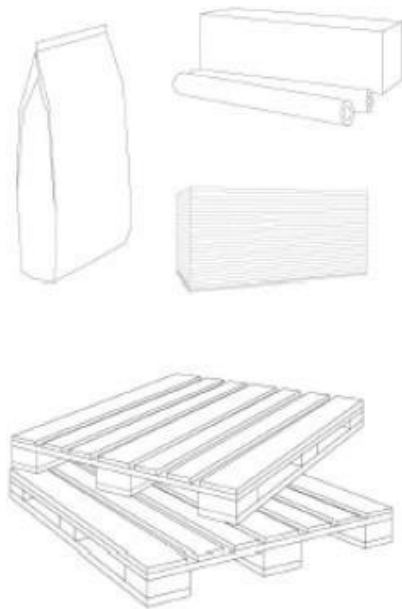
The basis for the deduction is the total cost of the packaging incorporating the event logo.

The event logo (symbol + caption) must meet the following requirements:

- Packaging (as product packaging): the event logo (symbol + legend) shall be printed on the lower part of the side where the product brand appears, following the reading direction, with a minimum logo width of 20 mm.
- Boxes: the event logo (symbol + caption) shall be printed on the bottom of at least one of the two front sides, following the reading direction, with a minimum logo width of 25 mm. Each piece will be evaluated individually.
- Bags (as product packaging): the logo of the 37th America's Cup Barcelona (symbol + legend) will be printed on the lower part of at least the front of the bag, following the direction of reading.
 - Small bags (area less than or equal to 200 square centimeters): minimum width of the logo 20 mm.
 - Large bags (surface greater than 200 square centimeters): minimum width of logo 30 mm.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Various packaging (Cont.)

– Construction material (bags, film and others): the insertion of the logo of the XXXVII America's Cup Barcelona (symbol + legend) on these supports must take into account the following indications:

- Sacks: The logo of the XXXVII Copa América Barcelona (symbol + legend) shall be printed on any visible area on at least one of the two front sides, following the reading direction, with a minimum size of 20 percent of the width of the logo.
- Film and other packaging (such as product packaging): the company's logo, the XXXVII Copa América Barcelona (symbol + legend) will be printed following the reading direction, and must be present on each communication unit or printing plate.

In any case, the logo of the XXXVII Copa América Barcelona (symbol + legend) must always have a minimum size of 30 percent of the advertiser's brand dimensions.

– Pallets: the insertion of the logo of the XXXVII America's Cup Barcelona (symbol + legend) on this support must take into account the following indications:

- The logo of the 37th America's Cup Barcelona (symbol + legend) shall be printed centered on at least one of the three supporting beams on each of the four sides.
- The logo of the XXXVII Copa América Barcelona (symbol + legend) shall have a minimum of 50 percent of the visible section or exhibition surface.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Cans, bottles and botellines

The basis for the deduction is the total cost of the cans, bottles and bottles incorporating the logo of the event, except in the case in which the logo is included in separable elements of the container, in which case, the basis for the deduction would be exclusively the cost of the label or banner.

The event logo (symbol + legend) shall appear in the direction of reading and its width shall be at least 20 mm and at least 10% of the width of the support.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Packaging food

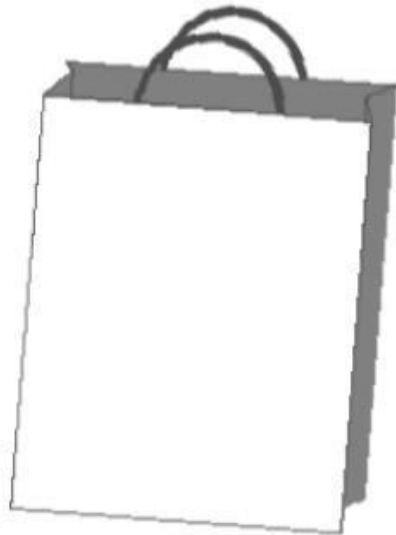
The basis for the deduction is the total cost of the food containers and tetrabriks incorporating the logo of the event, except in the case where the logo is consigned in separable elements of the container, in which case, the basis for the deduction would be exclusively the cost of the label or banner.

The width of the event logo shall be at least 10% of the width of the support and shall meet the following requirements:

- On tetrabriks, the logo will appear on both sides and in the reading direction.
- For large tetrabriks (capacity greater than or equal to 1 liter) the width of the logo shall be at least 30 mm and for small tetrabriks (capacity less than 1 liter) at least 20 mm.

USER'S MANUAL FOR COLLABORATING COMPANIES

3.4. Supports for purposes other than advertising



Container bags

The basis for the deduction is the total cost of the container bags incorporating the logo of the event, except in the case where the logo is included in separable elements of the packaging, in which case, the basis for the deduction would be exclusively the cost of the label or banner.

The width of the event logo (symbol + legend) must be at least 30 mm and occupy at least 10% of the width of the base of the bag.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. GENERAL PLANS AND OBJECTIVES OF EVENT



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event

INTRODUCTION BASIC LINES

Barcelona was designated as the host city for the 37th edition of the America's Cup on March 29, 2022.

The America's Cup is the oldest sporting trophy in the world - dating back to 1851 - and 36 editions have been held since then, each of which is preceded by years of preparation in the designated venue. Thus, this regatta is considered, due to its duration and social and media relevance, as one of the events with the greatest economic repercussion and generates an important positive impact in the country where it is held, including not only economic, but also social, sporting, training, innovation, promotion of young sports, promotion of women's sports and international image.

The celebration of the 37th edition of the America's Cup sailing competition includes a multi-year program, including for the first time in history the Women's America's Cup and the celebration of the Youth America's Cup, the final preliminary regatta, the challenger selection series and the America's Cup final between the current defending champion and the final challenger.

The XXXVII America's Cup in Barcelona has been declared an event of exceptional public interest for the purposes of Article 27 of Law 49/2022, of December 23, on the tax regime for non-profit entities and tax incentives for patronage by the fourth additional provision of Law 26/2022, of December 19, amending Law 38/2015 of September 29, on the railway sector.

The LPGE 2023, Law 31/2022, of December 23, contains a series of provisions necessary to meet the commitments arising from the organization and holding of the XXXVII America's Cup in the city of Barcelona.

Given the multi-year nature of the event, the arrival of the participating teams and the need to facilitate the start and complete development of the event, it is necessary to approve the present document with the Plans and Programs of the event of exceptional public interest "XXXVII America's Cup Barcelona".

This document details the Plans and Programs foreseen that may be included in the activities of the XXXVII America's Cup Barcelona.

The details of this document provide the basic outline and information on the event's potential design, on-the-water and on-shore organization, and engagement opportunities for fans, visitors, the local community, viewers, media, sponsors and guests. The goal is to deliver "the best America's Cup ever" in terms of sporting competition, accessibility, sustainability, fan engagement, economic impact and legacy value for the venue by promoting the event from the local to the international arena.

The Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona", in its first session has approved, within the scope of its powers, according to the fourth additional provision of Law 26/2022, of December 19, which amends Law 38/2015 of September 29, of the railway sector and Law 31/2022 of December 23, of General State Budgets for the year 2023, which contains a series of provisions necessary to meet the commitments arising from the organization and holding of the "XXXVII America's Cup Barcelona" in the city of Barcelona, and specified in the Interadministrative Agreement for its creation, the following plans and programs of activities:



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

1. SPORTS ACTIVITIES

The main activity is racing in Mediterranean waters which will take place close to the coastline and the beaches of Barcelona, as close to the shore as possible, which is possible given the depth of the water. There will be an exclusion zone for the races and the Race Director will place the race course within that zone, the exact route will depend on the wind direction and conditions of each race day.

The races can be watched by spectators from the shore with the naked eye or on giant screens, as well as spectators from boats that will be located around the race course. In addition, there will be live television coverage, local, regional and worldwide, and deferred live commentary in at least three languages (English, Spanish and Catalan).

1. Sports competitions

The sports competitions that are part of the plans and programs of the XXXVII America's Cup are the following:

- a) Initial Preliminary Race in 2023.
- b) Preliminary Races.
- c) Final Preliminary Regatta in 2024.
- d) Challenger Selection Series in 2024.
- e) Final of the XXXVII America's Cup in 2024.
- f) America Youth Cup.
- g) Women's America's Cup.
- h) Additional races of historic boats that are part of the history of the America's Cup, or that promote the XXXVII America's Cup, such as:
 - a. Regattas of the 12 meters class international formula in Barcelona.
 - b. J Class races in Barcelona.
 - c. Regatta for Super yachts in Barcelona.
 - d. International Maxi class regatta in Barcelona.
 - e. Other regattas that serve to promote the 37th America's Cup Barcelona or its legacy.
- i) Other sports competitions that serve to promote the XXXVII America's Cup Barcelona or its legacy.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

2. Promotion of women's sports.

For the first time in history, the Women's America's Cup will be held in which many nations will compete, thus promoting women's sports and women's participation in the XXXVII America's Cup.

3. Promotion of youth sports.

In order to promote the incorporation of youth and a pathway to professional sports, the America's Youth Cup will be held in which numerous nations will compete, thus promoting youth sports and youth participation in the XXXVII America's Cup.

4. Promotion of Children's Sports.

Activities will be carried out to promote the incorporation of children in the sport of sailing on the occasion of the 37th America's Cup, for example with municipal sailing schools.

2. INFRASTRUCTURES

As part of the plans and programs for the 37th America's Cup, a series of new infrastructures will be built and others that were scheduled to be completed ahead of schedule will be accelerated.

2. Equipment Basis.

The first infrastructure project will be the construction of temporary buildings that will act as Team Bases. These bases will become the operational headquarters for each of the competing teams. The Port of Barcelona has allocated land space and a sheet of water to each team and each team will then prepare a "team base proposal" for the layout of their team's operational area and construct their base. These facilities act as vital working spaces for the teams, but also attract significant attention from spectators, sponsors and media, where everyone can watch the team's daily activities.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

2. Infrastructure of the Organizing Entity.

The organizing entity will also place temporary infrastructures around the regatta village and fan participation areas, such as the main presentation stage, large screens, exhibitions, commercial premises and hospitality facilities.

These infrastructures may be complemented by other similar infrastructures related to additional regattas or other sporting competitions.

3. Public Infrastructures

The host venue, the City of Barcelona and the Port Authority of Barcelona, is also planning the event as a reason to accelerate other infrastructure projects around the Port of Barcelona and the City of Barcelona, in order to improve infrastructure and ensure the legacy created by the event.

These infrastructures include major works of millions of dollars in the Port of Barcelona, upgrading of Barcelona's avenues and promenades, renovation of the Olympic Port of Barcelona and its transformation for post-event use.

3. PROTECTION OF THE SEA AND THE ENVIRONMENT

As part of the plans and programs of the 37th America's Cup, a series of activities will be carried out to protect the sea, improve the environment and reduce emissions.

1. Hydrogen engine-powered vessels.

For the first time in the history of the competition and as a world first, boats with hydrofoils propelled by an electric motor will be used, using hydrogen as fuel whose waste is water.

The technological development of such vessels requires a great technical and engineering effort to achieve the desired range and autonomy in these prototypes.

Hydrogen supply points for these vessels will be established in the Port of Barcelona.

During the event, both the Organizing Entity and the teams will use these hydrogen-powered boats to promote the migration of sport sailing from fossil fuels to hydrogen.

Within the legacy program, the presence of boats with electric motorization with energy produced by hydrogen or other types of batteries will be proposed.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

2. Protection of the marine environment by reducing pollution, reducing human impact, promoting marine life and collecting garbage.

Specific programs and activities will be carried out for the protection of the marine environment, reducing pollution, human impact, promoting marine life and the collection of garbage at sea.

3. Reduction of fossil fuel consumption.

Specific programs and activities will be carried out to reduce the use of fossil fuels as much as possible.

4. Implementation of the use of alternative energies.

Specific programs and activities will be carried out to implement and increase the use of alternative energies to fossil fuels such as hydrogen, solar panels or wind.

4.3.5.- Infrastructure sustainability.

Specific programs and activities will be carried out to improve the sustainability of infrastructures by increasing their reuse and recycling and reducing their environmental impact.

4.3.6.- Conversion of facilities into blue economy poles.

Specific programs and activities will be carried out to turn facilities into blue economy poles.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

4. PROMOTIONAL ACTIVITIES

A communication strategy has been developed for the event that will include the following activities, with others to be added as the event approaches:

1. Production of the international television signal.

Some twenty-five million euros will be invested in the production of the television signal with the incorporation of new technologies that will increase the power and impact of the international broadcast with the objective of achieving the best television broadcast in history for the event.

2. Content generation.

The Organizing Entity and the participating teams will constantly generate content for the promotion of the event and their participation in it.

4.4.3. Communication from the Organizing Entity.

The Organizing Entity will carry out the following fundamental communication plans:

International.

- Communication content plan for the America's Cup through the Organizing Entity's internal communication team.
- Official website of the event: www.americascup.com
- Social media channels @americascup on all channels.
- Dissemination of all information about the sport, technology, innovations, the event, the teams.

National, Regional and Local.

- Development of relations with the main media in Spain, Catalonia and Barcelona with a view to generating media coverage and creating awareness and interest in the event.
- Creation of partnerships with identified, strong and attractive media.
- Hire the services of agencies specialized in media and public relations to support us in this task.
- Organization of events and presentations in Spain, Catalonia and Barcelona and surrounding areas to promote the event and opportunities for participation.
- Disseminate content about the event, the venue and how the public can participate in the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General event plans and objectives (cont.)

4.4.4 Institutional Communication.

The administrations involved with the event and the Host Venue (Government of Spain, Generalitat de Catalunya, Barcelona City Council, Barcelona Port Authority, Barcelona Tourism, Chamber of Commerce, as well as the Barcelona Capital Nautic AC24 Foundation).

The Organizing Entity will be in contact with the communication team of each administration to ensure that the content published through each channel and for the different audiences is appropriate for the best promotion of the event.

4. 4.5. Communications from Participating Teams.

Each participating team will communicate locally, nationally and internationally about its participation in the event.

4. 4.6. Promotional campaign.

The organizing entity together with the FBCN are planning an institutional promotion campaign, starting in 2023, around the theme "I, the sea" and "We open the sea to all", which aims to involve the local community of the city and the country and help them understand the event and its relevance and importance to them.

4. 4.7. Exhibits and exhibitions.

The Organizing Entity together with the administrations and private entities is planning a series of exhibitions and displays related to the event and that promote the event and its understanding by the public.

4.4.8. Publicity of the Event.

The Organizing Entity together with the teams participating in the competition, administrations and private entities are planning the publicity and promotion of the event on television, radio, press, internet, media and all advertising formats and supports.

4.4.9. Inauguration Ceremony.

The Organizing Entity together with FBCN will plan an opening ceremony of the event with the intention that it will be broadcast on free-to-air television worldwide for the international promotion of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General event plans and objectives (cont.)

4. 5. RACE VILLAGE & FANZONES/EXHIBITION AREAS.

The event will have a main Race Village area (21,000 m² of space) along the Moll de la Fusta, which will be the main area for visitors and fan participation. It will also have additional areas for fans next to the Hotel Vela, the Plaça del Mar, in the Port Olímpic and in other areas of the city. Also in the Initial Preliminary Regatta of Vilanova i la Geltrú. These areas will be free access (no tickets will be sold) and will be open to everyone. They will include a large presentation stage, large viewing screens, exhibitions and experiences, gastronomy and entertainment.

6. HOSPITALITY

1. Official hospitality program of the organizing entity.

Sponsors of the 37th America's Cup and the competition teams will have the opportunity to participate in hospitality programs organized by the organizing entity and the teams. The organizing entity plans to build a temporary infrastructure overlooking the race area where first-class hospitality programs will be offered during the event. It is also planned to offer "hospitality packages for sale" to the external public (non-sponsors) to participate in hospitality experiences on the water and on land.

2. Institutional hospitality.

The administrations involved with the event and the Host Venue (Government of Spain, Generalitat de Catalunya, Barcelona City Council, Barcelona Port Authority, Barcelona Tourism, Chamber of Commerce, as well as the Barcelona Capital Nautic AC24 Foundation will have the opportunity to participate in institutional hospitality programs. This institutional hospitality will not offer "hospitality packages for sale" to participate in hospitality experiences on the water and on land.

7. VOLUNTEER PROGRAM.

The event will have an extensive volunteer program with approximately two thousand three hundred (2,300) volunteers to cover the land and sea areas. These volunteers are vital for visitors to experience the event, as they are often the first contact a visitor has with the event (guiding them to the locations, explaining the daily program, what is happening where and when, what to do and what to see in Barcelona, etc.).

8. INNOVATION PROJECTS.

Plans and programs include the promotion of the numerous innovation projects related to or arising from the XXXVII America's Cup Barcelona.



USER'S MANUAL FOR COLLABORATING COMPANIES

4. General plans and objectives of the event (cont.)

4. 9. LEGACY PROJECTS.

The Organizing Entity will work closely with the host venue administrations through the Fundacio Barcelona Capital Nautic (FBCN) and also with the Barcelona City Council's Blue Economy sustainability initiative to identify a series of high-impact legacy projects around themes such as ocean health, sustainability, diversity, education, maritime projects, schools and universities, sailing academies (to name just a few). The Organizing Entity will agree on a series of projects on which it and the host can collaborate to create a long-term legacy and value of the 37th America's Cup.



USER'S MANUAL FOR COLLABORATING COMPANIES

5. PROCEDURE FOR THE APPLICATION OF THE ACCREDITATION CERTIFICATION AND RECOGNITION OF TAX BENEFITS



USER'S MANUAL FOR COLLABORATING COMPANIES

5. Procedure for requesting accreditation certification and recognition of tax benefits

1. All those individuals or legal entities that are entitled to enjoy these tax benefits will have the right to do so:

A) They certify that the expense entitled to deduction has been incurred in compliance with the plans and programs established by the Copa America Interadministrative Commission, by means of the appropriate certification issued by said body in accordance with the provisions of articles 10 and 12 of the Regulation.

In the case of tax groups, both the advertising and propaganda expenses and the donations referred to in Article 27.3 of Law 49/2002, may be made by any entity of the group or by several entities of said group. In the cases of article 74 of Law 27/2014, the rules set forth in said precept shall apply.

B) Obtain prior recognition from the Tax Administration of the right to the corresponding tax deductions or allowances in accordance with the provisions of Article 9 of the Regulations.

2. Application to the America's Cup Inter-Administrative Commission.

The request shall be accompanied by documentation regarding the characteristics and purpose of the expenditure incurred.

The list of paid invoices shall be submitted in an Excel file.

The information that allows visualizing the totality of the advertising campaigns to be certified with the specified material will be sent telematically as follows:

- Broken down by type of advertising
- Computer files shall be clearly named so that they can be identified and related to the rest of the documentation.
- It is necessary to include an ad for each campaign and type of advertising (TV, radio, press, etc.).
- The campaigns in which the advertisements appear should be detailed with broadcast/publication dates and media.
- Proof of the essential nature of the advertising expenses by indicating the size and duration of the logo inserted in the different advertising media.
- In the event that the advertising has been managed through a media management company, a Report/Certificate from said company shall be submitted accrediting the broadcasting/publication of the advertisements with the dates indicated by the collaborating company and their nature as essential advertising or non-essential advertising.



USER'S MANUAL FOR COLLABORATING COMPANIES

5. Procedure for the application for the accreditation certificate and recognition of tax benefits (Cont.)

2. Application to the America's Cup Inter-Administrative Commission (Cont.)

Applications addressed to the Copa America Interadministrative Commission may be submitted directly to registries or places provided for in Article 16.4 of Law 39/2015, of October 1, of the Common Administrative Procedure of Public Administrations.

The deadline for the submission of requests for the issuance of certifications will end 15 working days after the end of the respective event.

Regardless of the aforementioned deadline, for each fiscal year, the collaborating entities must submit their request for certification to the America's Cup Inter-Administrative Commission for the advertising and publicity expenses incurred.

In the case of advertising and publicity expenses, when the request submitted to the Copa America Inter-Administrative Commission does not expressly mention the qualification requested, it shall be understood that the content of the advertising support does not refer in an essential manner.

The application form is included in Annex I of this Manual together with the documentation to be attached, as well as the responsible declaration form, which is included as Annex II of this Manual. In any case, the America's Cup Inter-Administrative Commission may request any additional documentation it deems necessary.



USER'S MANUAL FOR COLLABORATING COMPANIES

5. Procedure for requesting accreditation certification and recognition of tax benefits (Cont.)

3. Deadlines for resolution and effects of administrative silence.

In accordance with the provisions of Article 10.3 of the Regulation, the Copa América Inter-Administrative Commission has two months from the date on which the application was received in its Registry to notify the interested party of the resolution issued.

The certification will be issued by the America's Cup Inter-Administrative Commission, being necessary the favorable vote of the representative of the Ministry of Finance and Public Function.

The computation of said period shall be suspended when the interested party is required to complete the documentation submitted, for the time that elapses between the notification of the requirement and the submission of the required documentation.

Once the two-month period has elapsed without having received a requirement or administrative notification regarding the application, the certification requirement will be deemed to have been met, and the interested party may request the tax administration to recognize the tax benefit, providing a stamped copy of the application.

4. The administrative body forwards the certificates issued to the State Agency of Tax Administration.

In January, April, July and October, the Copa América Inter-Administrative Commission will send a copy of the certifications issued in the previous quarter to the Tax Management Department of the State Tax Administration Agency for subsequent forwarding to the corresponding management bodies, as established in Article 11 of the Regulations.

If the Inter-Administrative Commission has not issued the requested certification, it shall send a copy of the request submitted by the interested party.

5. Recognition of benefits by the tax authorities.

The prior recognition of the right of taxpayers to the application of the deductions provided for in the Corporate Income Tax, Personal Income Tax and Non-Resident Income Tax, will be made by the competent body of the State Tax Administration Agency, upon request of the interested party.

In the case of tax groups, the application may be submitted by the entity representing the group, as well as by any of the entities of the group that have incurred the expenditure.



USER'S MANUAL FOR COLLABORATING COMPANIES

5. Procedure for requesting accreditation certification and recognition of tax benefits (Cont.)

5. Recognition of benefits by the Tax Administration (Cont.).

The application must be submitted at least 45 calendar days before the beginning of the regulatory period for the tax return-settlement corresponding to the tax period in which the tax benefit whose recognition is requested is to take effect. The application must be accompanied by the certification issued by the Interadministrative Commission of the America's Cup that certifies that the expenses with the right to deduction to which the application refers have been made in compliance with its plans and programs of activities.

The maximum period within which the express decision of the competent body in this procedure must be notified will be 30 calendar days from the date on which the application entered the registry of said competent body. The computation of said period shall be suspended when the interested party is required to complete the documentation submitted, for the time that elapses between the notification of the requirement and the submission of the required documentation.

Once the period referred to in the preceding paragraph has elapsed without the interested party having received administrative notification of its application, the recognition shall be deemed to have been granted.

The prior recognition of the right of the taxpayers of the Tax on Economic Activities to the rebate provided for in said tax will be made, upon request of the interested party, by the city council of the corresponding municipality or, as the case may be, by the entity that has assumed the tax management of the tax, through the procedure provided for in Article 9 of Royal Decree 243/1995, of February 17, 1995, which establishes rules for the management of the Tax on Economic Activities and regulates the delegation of powers in relation to the census management of said tax.

The request for such prior recognition must be accompanied by a certification issued by the America's Cup Interadministrative Commission that the artistic, cultural, scientific or sporting activities that are to take place during the celebration of the respective event are included in its plans and programs of activities.

For the application of the rebates provided for in other local taxes and fees, taxpayers must submit an application to the entity responsible for the management of the respective taxes, together with the certification of compliance with the requirement stipulated in paragraph 3 of Article 8 of the Regulation, issued by the Copa America Interadministrative Commission.

The maximum period within which the express decision of the competent body must be notified will be two months from the date on which the application entered the registry of the body competent to resolve. The computation of said period shall be suspended when the interested party is required to complete the documentation submitted, for the time that elapses between the notification of the
and the presentation of the required documentation.



USER'S MANUAL FOR COLLABORATING COMPANIES

5. Procedure for requesting accreditation certification and recognition of tax benefits (Cont.)

5. Recognition of benefits by the Tax Administration (Cont.).

If the period referred to in the preceding paragraph has elapsed without the interested party having received administrative notification of its request, it shall be understood that the prior recognition has been granted.

The body that is competent for the recognition of the tax benefit may require the Interadministrative Commission Copa America, or the applicant, to provide the documentation referred to in paragraph 1 of Article 10 of the Regulation, in order to verify the concurrence of the requirements demanded for the application of the tax benefit whose recognition is requested.



USER'S MANUAL FOR COLLABORATING COMPANIES

6. ANNEXES



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX I

Application form to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the adequacy of the expenses incurred to the objectives and plans of the program of said event.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex I. Model of application to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the adequacy of the expenses incurred to the objectives and plans of the program of said event.

Mr./Ms., with DNI, as, on behalf of the entity, with NIF, with tax domicile address for notification purposes, e-mail address and telephone (landline and mobile) and currently developing or having developed the activities that are determined in the attached table,

REQUEST

To the Inter-administrative Commission in charge of the execution of the support program for the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona", the issuance of a certificate stating that the activity carried out, consisting of essential advertising expenses for the amount of euros and non-essential advertising for the amount of euros, has been carried out in compliance with the plans and programs approved by the Interadministrative Commission, in such a way that the tax benefits provided for in the fourth additional provision of Law 26/2022, of December 19, which amends Law 38/2015, of September 29, on the railway sector, on tax benefits applicable to the "XXXVII America's Cup Barcelona" and in Law 49/2002, of December 23, 2002, on the tax regime for non-profit entities and tax incentives for patronage.

I declare that the entity's fiscal year coincides with the calendar year (if not, please indicate another one).

I declare that the VAT apportionment applicable to the entity in the year 20XX has been XX percent, which means that the non-deductible VAT that has meant a higher cost for the entity has been XX percent. (Delete this paragraph in case it is not applicable).

And for the record, I sign at (place and date).

Addressed to the Secretariat of the Interadministrative Commission of the "XXXVII America's Cup

Barcelona". Please include the complete address.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex I. Model of application to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the adequacy of the expenses incurred to the objectives and plans of the program of said event (Cont.).

Requirements to be completed (mark with an "x" in the box on the left):

The activities referred to in the request were or are being carried out in compliance with the plans and programs of activities approved by the inter-administrative commission of the event of exceptional public interest "XXXVII America's Cup Barcelona".

Multi-year advertising and publicity expenses that serve to promote the event, because their content favors the dissemination of its celebration, consist of (mark with an "x" in the box on the left):

	The production and edition of graphic or audiovisual material for promotion or information, consisting of brochures, posters, guides, videos, audiovisual media or other objects, provided that they are distributed free of charge and serve as advertising support for the event.
	The installation or assembly of specific pavilions, in national and international fairs, in which the event is promoted for tourism purposes.
	3.º The realization of publicity campaigns for the event, both nationally and internationally.
	4.º The cession by the media of free space for the insertion by the consortium or by the corresponding administrative organ of advertisements dedicated to the promotion of the event.
And they serve directly for the promotion of the event because their content favors the dissemination of its celebration.	



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex I. Model of application to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the adequacy of the expenses incurred to the objectives and plans of the program of said event (Cont.).

	Commercial companies must submit the original or certified photocopy of the following documents: articles of incorporation, bylaws, registration in the Commercial Registry and tax identification number (use the Responsible Declaration Form in this Manual).
	In the case of associations or foundations, original or certified photocopy of their bylaws, tax identification number and certificate of registration in the corresponding registry.
	Declaration of the tax domicile made by the signatory of the application.
	Certified copy of the power of attorney of the applicant with accreditation of its inscription in the Mercantile Registry. It is advisable that the successive formalities are signed by the same representative, and in the event that another representative signs, accredit the corresponding representation. In the event that the applicant acts through a representative, such representation must be accredited by any means sufficient in law, of in accordance with the provisions of Article 5 of Law 39/2015, of October 1, of the Common Administrative Procedure of Public Administrations.
	Model of responsible declaration: Descriptive report of the characteristics and purpose of the expenditure made and its direct relationship with the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona" expressing in which case, among those included in the objects and plans of the program established by the consortium or administrative body of the consortium, it is framed.
	Invoice list forms: Accreditation of the advertising expenses incurred, by means of a list of invoices paid. These forms shall include the exact cost corresponding to each medium and, if the number of invoices exceeds 20, it shall be included in an Excel format file that shall be included in the "pen drive" mentioned below. Do not send original invoices or photocopies of invoices. (Use the Invoice List Templates in this Manual depending on the type of advertising: essential or non-essential).
	Computer support ("pen drive") in which the totality of the advertising campaigns for which certification is requested can be viewed, broken down by type of advertising and with a sufficiently clear denomination of the computer files to be able to identify them and cross-reference them with the rest of the documentation. One ad must be included per campaign and per type of advertising (TV, radio, press, etc.).



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex I. Model of application to the Inter-administrative Commission of the Event of Exceptional Public Interest "XXXVII America's Cup Barcelona" for certification of the adequacy of the expenses incurred to the objectives and plans of the program of said event (Cont.).

Multi-year advertising and publicity expenses that serve to promote the event, because their content favors the dissemination of its celebration, consist of (mark with an "x" in the box on the left):	
	The production and edition of graphic or audiovisual material for promotion or information, consisting of brochures, posters, guides, videos, audiovisual media or other objects, provided that they are distributed free of charge and serve as advertising support for the event.
	The installation or assembly of specific pavilions, in national and international fairs, in which the event is promoted for tourism purposes.
	3.º The realization of publicity campaigns for the event, both nationally and internationally.
	4.º The cession by the media of free space for the insertion by the consortium or by the corresponding administrative organ of advertisements dedicated to the promotion of the event.



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX II

Responsible declaration form



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model declaration responsible

Note: If the entity has not used any of the supports mentioned in this model of responsible declaration, it must eliminate that section of the document and change the numbering, following the same order. The resulting document must be signed on all its pages.

Mr./Ms., with DNI, in the capacity of, acting on behalf of the entity, with N.I.F. no. and address for notification purposes at, e-mail address and telephone (landline and mobile)and formulate the following

AFFIDAVIT OF RESPONSIBILITY

One. That the breakdown of advertising and publicity expenses incurred in fiscal year 20 is as follows (indicate only the media used):

Fiscal year 202 (including non-deductible input VAT)

Supports	Essential advertising	Non-essential advertising
Television and cine.		
Press and magazines.		
Radio.		
Brochures.		
Catalogs.		
Encartes, "mailings" and "e-mailings".		
Billboards, "mupis/opis", marquees and video screens.		
Others.		

Total amount		
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USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

In all the campaigns listed below, the logo of the event of exceptional public interest "XXXVII COPA AMÉRICA BARCELONA" was used in the advertisements of the entity during the period between ... of of 20.... and ... of of 20.....

The expenses incurred fall within the following objects and plans of the program established by the Inter-administrative Commission of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA":

Two. The TELEVISION OR CINEMA campaigns (not including in this section data for cession by the media of "free space for the insertion by the entity receiving the contributions of advertisements dedicated to the promotion of the event" included in section thirty) were carried out **with** the following detail:

A) Essential advertising:

– A screen "fly" with positive or negative reserve has been applied to the ads, depending on the brightness of the spot, occupying a minimum of 10 percent of the screen base.

– The event logo (symbol + caption) has been on screen for at least 50% of the duration of the advertisement and in no case have the logos of the TV or movie channels (or any other logo) been superimposed on the event logo.

– Campaigns in which the spots were aired:

Campaigns



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– The TV stations on which the above spots were broadcast are:

National	Autonomous	Themes

– The theaters in which the previous spots were aired are:

Cinemas



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns in which the spots were aired:

Campaigns

– The TV stations on which the above spots were broadcast are:

National	Autonomous	Themes



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

- The theaters in which the previous spots were aired are:

Cinemas

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Three. PRESS AND MAGAZINE campaigns (not including in this section data for the cession by the media of "free space for the insertion by the entity receiving the contributions of advertisements dedicated to the promotion of the event" included in section thirty) were carried out with the following detail:

A) Essential advertising:

- The event logo (symbol + caption) had a minimum width of 35 mm for one-page ads, 30 mm minimum for half-page ads, 25 mm minimum for robapages and 20 mm minimum for skirts, occupying in all cases at least 10 percent of the base of the ad.

- Campaigns:

Campaigns



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Supports:

Media	Support/format (full page, half page, page stealer or skirt)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaigns



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Supports:

Media	Support/format (full page, half page, page stealer or skirt)

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Four. The RADIO AND AUDIO PODCAST campaigns (not including in this section data due to the cession by the media of "free spaces for the insertion by the entity receiving the contributions of advertisements dedicated to the promotion of the event" included in section thirty) were carried out **with** the following detail:

The company used the phrase "... Company collaborating with XXXVII COPA AMÉRICA BARCELONA" at the end of its radio commercials, in the same language as the commercial itself and in a perfectly understandable manner.

– Campaigns:

Campaigns



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– The radio stations on which the commercial spots were broadcast are as follows:

Media

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

Five. The **BROCHURE AND CATALOGUE** campaigns were carried out as follows:

A) Essential advertising:

- The minimum print run for these advertising media has been 200,000 copies per year for both brochures and catalogs (cross out what does not apply).
- On folded brochures, the event logo (symbol + caption) appears in the lower right-hand corner of the front and back covers, with a minimum width of 22 mm, occupying a minimum of 10 percent of the brochure base.
- On non-folded brochures, the event logo (symbol + caption) has appeared on at least one side, with a minimum width of 22 mm, occupying a minimum of 10 percent of the base of the brochure.
- In the catalogs, the event logo (symbol + caption) has occupied at least 10 percent of the catalog base.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Annual print run

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Annual print run

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Six. The ENCARTES, MAILINGS AND E-MAILINGS campaigns were carried out as follows:

A) Essential advertising:

– The minimum circulation of these advertising media, considered individually, has been 200,000 copies per year for "mailings" and inserts, or annual recipients in the case of "e-mailings".

– In the case of inserts and mailings, the event logo (symbol + caption) had at least the same visual weight as the brand of the collaborating entity, starting from a minimum width of 20 mm, occupying a minimum of 10 percent of the base of the advertisement.

– In the mailings, the event logo (symbol + caption) has been inserted in all the elements: outer envelope, explanatory letter, brochure or magazine (and in the case of magazines, the contents of the event have been included).

– For "e-mailings" the event logo (symbol + caption) had the same visual weight as the partner's brand.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

– Campaigns:

Campaign	Annual print run	Type of support (insert, <mailings> or <e-mailing>.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Annual print run	Type of support (insert, <mailings> or <e-mailing>.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Seven. The campaigns on billboards, "MUPIS/OPIS", MARQUESINAS, BOOTHS AND VIDEO SCREENS were carried out as follows:

A) Essential advertising:

- The event logo has been placed in the lower margin of the advertisement.
- On billboards, the minimum width of the event logo (symbol + legend) is 10 percent of the width of the billboard.
- In "mupis/opis", marquees and booths the minimum width is 140 mm. In all cases the event logo (symbol + caption) has occupied a minimum of 10 percent of the base of the advertisement.
- On the video screens, the event logo (symbol + caption) appeared according to the conditions established for television spots.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Type of support (billboard, mupi/opi, marquee, booth, video screen)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo has a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Type of support (billboard, mupi/opi, marquee, booth, video screen)

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Eight. The BANDERS, POSTERS, SHOWCASES AND CANVAS campaigns were carried out as follows:

A) Essential advertising:

- The event logo (symbol + caption) is placed in the lower margin of the ad, preferably in the lower right corner.
- In all cases the width of the logo has been at least 10 percent of the base of the support.
- On double banners where the event logo has been placed on one side of the banner, the width of the logo shall be at least 20 percent of the base of the support.
- Campaigns:

Campaign	Type of support (banner, sign, shop window and canvas)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility and are as follows:

– Campaigns:

Campaign	Type of support (banner, sign, shop window and canvas)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

Nine. The campaigns in STANDS AT FAIRS AND SPORTS EVENTS were carried out as follows:

A) Essential advertising:

- The presence of the event logo (symbol + caption) on the stand has been equal to or greater than 10 percent of the total size of the stand.
- The extension of the stand is understood as the sum of the different surfaces of the stand. In the event that the stand is only on the floor (e.g. car show), the event logo (symbol + legend) must always be perfectly visible, either on the floor or on "roll ups", for example.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Fair or Sporting Event

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Fair or Sporting Event

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Ten. The campaigns at INFORMATION POINTS were carried out as follows:

A) Essential advertising:

- The presence of the brand of the collaborating entity has appeared as a complement to the information on the activities that are part of the event.
- On the information posts, the event logo (symbol + caption) is centered and at least 50 percent of the width of the base.
- In the information booths or counters, the event logo (symbol + legend) has been placed in the front part of the booths, with a minimum of 12 percent of the width of the base.

- Campaigns:

Campaign	Support (Information post, information booth)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Support (Information post, information booth)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Eleven. The "**MERCHANDISING**" campaigns were carried out as follows:

A) Essential advertising:

– The event logo (symbol + legend) is visible to the public at all times, following the direction of the reading.

– Starting from a minimum width of 30 mm, the event logo (symbol + caption) must have at least the same visual weight as the logo of the collaborating entity. By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

– For suitcases, backpacks and travel bags: the event logo (symbol + caption) has been placed where it can be clearly seen, and in the case of travel bags it has appeared on both sides.

– Campaigns:

Campaign	Support (Caps, T-shirts, key rings, etc.)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Support (Caps, T-shirts, key rings, etc.)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twelve. DIRECT MARKETING campaigns were carried out as follows:

A) Essential advertising:

– The minimum print run was 150,000 copies per year. The logo of the event (symbol + caption) had at least the same visual weight as the logo of the advertising entity, starting from a minimum of 30 mm and was visible in the direction of reading.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

– All the pieces that make up the direct marketing mailing carry the logo of the event (symbol + caption).

– Campaigns:

Campaign	Annual print run

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Annual print run

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

Thirteen. In campaigns using PROMOTIONAL PRODUCTS MANUFACTURED EXCLUSIVELY FOR THE DIFFUSION OF THE EVENT, the articles have been made specifically for the event, so that they are unmistakably associated with the image of the event.

– Campaigns:

Campaign	Annual print run

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Fourteen. The campaigns for PROMOTIONAL BUSINESS DISTRIBUTION products were carried out as follows:

A) Essential advertising:

- The event logo (symbol + caption) was visible to the public at all times and shared the same space as that of the organization.
- Both logos have been at least the same size.
- Campaigns:

Campaign	Type of product

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Type of product

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

Fifteen. Campaigns on DIGITAL ADVERTISING SUPPORTS, WEB PAGES, MOBILE DEVICES, MOBILE APPLICATIONS AND TABLETAS (APPS), SOCIAL NETWORKS were carried out as follows:

1) Essential advertising (contracting third parties):

– The event logo (symbol + caption) and that of the advertising entity were at least the same size (same visual weight) and remained on screen for the same amount of time.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

- At all times the event logo (symbol + caption) has been perfectly visible, at the same height as the logo of the entity and has not been hidden by pop-up windows.
- In the case of the use of video banners, the event logo (symbol + caption) appeared according to the conditions established for television spots.
- Campaigns

Campaign	Format (<<Banner>>, video, <<banner>>, <<pop-up>>, etc.)	Support (Website, device mobile, social network, etc.)

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

A.2) Non-essential advertising (contracting third parties):

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

- Campaigns:

Campaign	Format (<<Banner>>, video <<banner>>, <<pop-up>>, etc.)	Support (Website, device mobile, social network, etc.)

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

1) Essential publicity (with the entity's means):

– The website created for the diffusion of the event and "microsite" has had specific contents (minimum one page) for the diffusion of the event and, if any, a link has been inserted leading to the official website of the event <https://www.americascup.com>.

– On this website, the logo of the event has appeared in the same spaces and with at least the same visual weight as that of the collaborating entity. At all times it has been perfectly visible, at the same height as the logo of the entity and has not been hidden by pop-up windows.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

– Campaigns:

WEB page campaign

The amount of advertising expenses paid for this item, excluding VAT, considered as ESSENTIAL, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B.2) Non-essential advertising (with the entity's means):

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + caption) is of a size that allows its correct visibility and legibility, and are as follows:

– Campaigns:

WEB page campaign

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Sixteen. Campaigns in VANS, PASSENGERS, BUSES, TRUCKS, TRUCKS, CRANES, ARTICULATED VEHICLES, AND OTHER VEHICLES OF LOADING AND TRANSPORTATION were carried out as follows:

A) Essential advertising:

– The event logo (symbol + caption) has occupied a minimum of 10 percent of the advertising space base.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the vehicle has been contracted with third parties.	Amount of advertising expenses if the vehicle is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Amount of advertising expenses if the vehicle has been contracted with third parties.	Amount of advertising expenses if the vehicle is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Seventeen. The campaigns in CONSTRUCTION CRANES were carried out as follows:

A) Essential advertising:

- The event logo (symbol + caption) was visible to the public at all times and was placed at the appropriate height for this purpose.
- The event logo (symbol + caption) has occupied 100 percent of the canvas base while maintaining its proportion.
- The logo of the event (symbol + legend) has been present, at least, on a hanging canvas located on one of the sides of the column supporting the crane.
- Campaigns:

Campaign	Amount of advertising expenses if the vehicle has been contracted with third parties.	Amount of advertising expenses if the vehicle is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

Eighteen. The campaigns in AEROSTATIC BALLOONS AND OTHER SIMILAR SUPPORTS were carried out as follows:

A) Essential advertising:

– The event logo (symbol + legend) has a minimum size of 30 percent of the diameter (or base) maintaining the proportions and has been placed in a centered manner.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Nineteen. The campaigns on VENDING MACHINES, BOTTLE DRUMS, WINDOWS, FRIDGE DRUMS AND REFRIGERATORS were carried out as follows:

A) Essential advertising:

– The event logo (symbol + caption) has a minimum size of 150 mm wide on the front side, occupying at least 10 percent of the machine base.

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Twenty. The "CALL CENTER" campaigns were carried out as follows:

A locution was made by the service saying "... Company collaborating with the XXXVII COPA AMERICA BARCELONA in a perfectly understandable way.

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-one. The campaigns in "DISPLAYS" and points of sale were carried out as follows:

A) Essential advertising:

- The logo of the event (symbol + legend) has had at least the same visual weight as the brand of the entity, starting from a minimum width of 40 mm.
- By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

- Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the support has been contracted with third parties.	Amount of advertising expenses if the media is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Twenty-two. The campaigns in WEB DEL COLABORADOR were carried out as follows:

A) Essential advertising:

– In the case of the collaborator's website, the event logo (symbol + caption) has appeared in the home page and in prominent places in the sections of the website related to the event, and the event logo (symbol + caption) has had at least the same visual weight as the entity's logo. At all times it has been perfectly visible, at the same height as the logo of the entity and has not been hidden by pop-up windows.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Cost

The amount of advertising expenses paid for this item, excluding VAT, considered as Essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Cost

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-three. The campaigns in UNIFORMS AND SPORTS EQUIPMENT were carried out as follows:

A) Essential advertising:

– The logo of the event (symbol + legend) has had a presence on the uniform or equipment with a visual weight no less than that of the collaborating entity, unless a mandatory rule expressly forbids it.

– By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.

– Campaigns:

Campaign	Amount of advertising expenses if the equipment or uniform has been contracted with third parties.	Amount of advertising expenses if the equipment or uniform is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenditures to be considered as essential have not been met, but the The event logo (symbol + legend) has a size that allows its correct visibility and legibility, and are as follows:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the equipment or uniform has been contracted with third parties.	Amount of advertising expenses if the equipment or uniform is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Twenty-four. The ATM campaigns were carried out as follows:

A) Essential advertising:

- The event logo (symbol + caption) must have a visual weight no less than that of the entity's brand, starting from a minimum of 40 mm.
- By "visual weight" we mean "the surface area", i.e. the result of multiplying the width by the height.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the ATM has been contracted with a third party.	Amount of advertising expenses if the ATM is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Amount of advertising expenses if the ATM has been contracted with a third party.	Amount of advertising expenses if the ATM is owned by the entity.

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-five. Campaigns on CORPORATE DISCLOSURE SUPPORTS (CORPORATE DOCUMENTATION, INVOICES AND EXTRACTS) BANKERS FOR EXTERNAL USE, etc.) were carried out as follows:

A) Essential advertising:

- The minimum circulation of these media, considered individually, was 200,000 copies per year.
- The event logo (symbol + caption) had the following minimum width: letter paper (A4), 20 mm; letter paper (A5), 16 mm; card, 20 mm; closed folder (DIN A4), 20 mm, with the event logo (symbol + caption) placed on the bottom right-hand side of the back cover; courier envelope, 30 mm, with the logo placed on the front; American envelope, 20 mm; invoices and bank statements for external use, 20 mm, occupying a minimum of 10 percent of the base of the carrier.

- Campaigns:

Tipo de soporte (Papel de carta, tarjetón, carpeta cerrada, sobre mensajería, sobre americano, facturas, extractos bancarios de uso externo)	Tirada anual

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and are as follows:

– Campaigns:

Tipo de soporte (Papel de carta, tarjetón, carpeta cerrada, sobre mensajería, sobre americano, facturas, extractos bancarios de uso externo)	Tirada anual

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-six. The campaigns in MISCELLANEOUS PACKAGING were carried out as follows:

A) Essential advertising (indicate below only the medium(s) concerned):

- Packaging (as product packaging): the event logo (symbol + legend) is printed on the lower part of the side where the product brand appears, following the reading direction, with a minimum logo width of 20 mm.
- Boxes: the event logo (symbol + legend) is printed on each piece individually on the lower part of at least one of the two front sides, following the reading direction, with a minimum logo width of 25 mm.
- Bags (as product packaging): the event logo (symbol + legend) was printed on the lower part of at least the front of the bag, following the direction of reading. The minimum width of the logo was 20 mm for small bags (surface area less than or equal to 200 square centimeters) and 30 mm for large bags (surface area greater than 200 square centimeters).
- Construction materials (sacks, film and others):
 - On the bags, the event logo (symbol + legend) is printed in a visible area on at least one of the two front sides, following the reading direction, with a minimum size of 20 percent of the width of the bag.
 - On film and other packaging (such as product packaging) the event logo (symbol + caption) has been printed following the direction of reading and has been present on each communication unit or printing plate.
 - In any case, the logo has always had a minimum size of 30 percent of the dimensions of the entity's brand.
- Pallets: the event logo (symbol + caption) has been printed centrally on at least one of the three supporting beams on each of the four sides and has had a minimum of 50 percent of the visible section or display surface.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Type of packaging	Amount of advertising expenses if the packaging has been contracted out to third parties	Amount of advertising costs if the packaging is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising (indicate below only the medium(s) concerned):

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Type of packaging	Amount of advertising expenses if the packaging has been contracted out to third parties	Amount of advertising costs if the packaging is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



Campaigns:

USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-seven. The campaigns in CANS, BOTTLES, BOTTELLINES, were carried out as follows:

A) Essential advertising:

- The event logo (symbol + legend) has occupied at least 10 percent of the width of the support, with a minimum width of 20 mm and has appeared in the reading direction.

- Campaigns:

Campaña	Tipo de envase	Importe gastos de publicidad si el envase se ha contratado con terceros	Importe gastos de publicidad si el envase es propiedad de la entidad

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

- There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility, and they are as follows:

– Campaigns:

Campaign	Type of packaging	Amount of advertising expenses if the packaging has been contracted out to third parties	Amount of advertising expenses if the container is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



Campaigns:

USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-eight. The campaigns on FOOD PACKAGING were carried out as follows:

A) Essential advertising:

- Food containers and tetrabriks: the event logo (symbol + legend) has occupied at least 10% of the surface. In addition, in the case of tetrabriks, the logo has appeared on both sides and in the reading direction, the minimum width of the logo being 30 mm for large tetrabriks (greater than or equal to 1 liter) and 20 mm for small tetrabriks (less than 1 liter).

- Campaigns:

Campaign	Amount of advertising expenses if the container bag has been contracted with third parties.	Amount of advertising expenses if the container bag is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B) Non-essential advertising:

- There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol+legend) is of a size that allows its correct visibility and legibility, and they are as follows:

- Campaigns:

Campaign	Amount of advertising expenses if the container bag has been contracted with third parties.	Amount of advertising expenses if the container bag is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Twenty-nine. The campaigns in CONTAINER BAGS were carried out as follows:

A) Essential advertising:

– The width of the event logo (symbol + legend) was at least 30 mm and occupied at least 10 percent of the width of the base of the bag.

– Campaigns:

Campaign	Amount of advertising expenses if the container bag has been contracted with third parties.	Amount of advertising expenses if the container bag is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising:

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, but the event logo (symbol + legend) is of a size that allows its correct visibility and legibility and are as follows:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of advertising expenses if the container bag has been contracted with third parties.	Amount of advertising expenses if the container bag is owned by the entity

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

Thirty. The campaigns by means of the TRANSFER BY THE MEDIA OF FREE SPACE, FOR THE INSERTION BY THE RECEIVING ENTITY OF ADVERTISING CONTRIBUTIONS DEDICATED TO THE PROMOTION OF THE EVENT, were carried out with the following purpose following detail:

A) Essential advertising (indicate below only the type(s) concerned):

– The requirements established in sections two, three and four of this responsible statement must be complied with.

A.1 "Special news coverage of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA".

– Campaigns:

Campaign	Amount

A.2 "Advertising of the image and logo of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA", in the entity's own advertising campaigns, has complied with the requirements for use.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

– Campaigns:

Campaign	Amount of expenses if they are campaigns in the media itself Amount of expenses if they are campaigns	Amount of expenses if the campaigns are contracted in another media.

A.3 "Assignment of advertising space for the event of exceptional public interest "XXXVII COPA AMÉRICA BARCELONA".

– Campaigns:

Campaign	Amount

The amount of advertising expenses paid for this item, excluding VAT, considered as essential, amounts to

B) Non-essential advertising (indicate below only the type(s) concerned):

There are campaigns in which the technical specifications for advertising expenses to be considered as essential have not been met, and these are the following:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B.1 "Special news coverage of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA" - Campaigns:

Campaign	Amount

B.2 "Advertising of the image and logo of the event (symbol + legend) of exceptional public interest "XXXVII COPA AMERICA BARCELONA", in the entity's own advertising campaigns.

– Campaigns:

Campaign	Amount of expenses if they are campaigns in the media itself Amount of expenses if they are campaigns	Amount of expenses if the campaigns are contracted in another media.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex II. Model of responsible declaration (Cont.)

B.3 "Assignment of advertising space for the event of exceptional public interest "XXXVII COPA AMÉRICA BARCELONA". -

Campaigns:

Campaign	Amount

The amount of advertising expenses paid for this item, excluding VAT, considered as non-essential, amounts to

Campaign	Amount



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX III **List of Invoices** **(Essential** **Advertising)**



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Annex III. Essential advertising

Sample list of invoices for advertising activities related to the request for certification for the event of exceptional public interest "XXXVII America's Cup Barcelona".

Invoice No.	Billor (If the issuer is a legal entity: indicate company name; if a natural person: name and surname)	Support (*) (TV, Radio, Merchandising, etc.)	Campaign	Amount excluding VAT (unless it is not deductible by law and involves a cost).
			Total amount	

(*) Order the media by advertising media (TV, radio, brochures, etc.), without interspersing one with the other. At, at from from 202.....

Signed (name and surname of the interested party or of the representative of the entity submitting the application): page 1 of



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX IV **List of Invoices (Non-** **Essential Advertising)**



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex IV. Non-essential advertising

Sample list of invoices for advertising activities related to the request for certification for the event of exceptional public interest "XXXVII America's Cup Barcelona".

Invoice No.	Billor (If the issuer is a legal entity: indicate company name; if an individual: first name and surname)	Support (*) (TV, Radio, Merchandising, etc.)	Campaign	Amount excluding VAT (unless it is not deductible by law and involves a cost).
			Total amount	

(*) Order the media by advertising media (TV, radio, brochures, etc.), without interspersing one with the other. At, at from from 202.....

Signed (name and surname of the interested party or of the representative of the entity submitting the application): page 1 of



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX V

Generic Certification Model



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex V. Certification Model Generic

Ms./Ms., as Secretary of the Inter-administrative Commission in charge of the execution of the program to support the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona",

I CERTIFY

That the Inter-administrative Commission that carries out the execution of the program of support to the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona", in the exercise of its competences adopted, with the favorable vote of the representative of the Ministry of Finance and Public Function, the following agreement, as recorded in the minutes of the meeting held at on of of ..:

Request from.....(INTERESTED PARTY OR ENTITY) for certification of donation and adequacy of expenditures made to the objectives and plans of the program of support for the "XXXVII America's Cup Barcelona".

Having regard to the written request for certification of the adequacy of the expenditures made to the objectives and plans of the program of support to the "XXXVII America's Cup Barcelona", presented with date of entry in the Registry of the Secretariat of the administrative body of by Dña./D.

....., with NIF:, in the name and on behalf of (INTERESTED PARTY OR ENTITY), with NIF ...with tax domicile and for the purpose of notifications in, e-mail addressfor the purpose of benefiting from the tax incentives provided for in article 27 of Law 49/2002, of December 23, 2002, on the tax regime for non-profit entities and tax incentives for patronage.

Having regard to the certificate of income, corresponding to 202X, received by the XXXXXXX (put name of the entity receiving the donations), with NIF xxxxxxxx, for the amount of EUROS (.....€), as a contribution for the promotion, divulgation, support and patronage to the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona", in accordance with the contract signed between both parties on the date of, considering that the amounts received were received as an irrevocable, pure and simple donation.

In view of the documentation submitted by.....(INTERESTED PARTY OR ENTITY) in which it is stated that it has made advertising and publicity expenses of projection multiannual, in the period between of andde.....on television, radio, press, internet and other advertising media. the amount of which amounts to EUROS (€), excluding deductible input VAT, according to the following breakdown:



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex V. Generic Certification Model (Cont.)

- Television.....
- Radio.....
- Press.....
- Internet.....
- Etc.

The provisions of the provisions on lucrative purposes and tax incentives for patronage, approved by Royal Decree 1270/2003, of October 10, the enjoyment of the tax benefits of the fourth additional provision of Law 26/2022, of December 19, amending Law 38/2015 of September 29, of the railway sector on tax benefits applicable to the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA" is applicable to said request, as well as Article 27 of Law 49/2002, of December 23, on the tax regime for non-profit entities and tax incentives for patronage, and in Articles 8 and 10 of the Regulation for the application of the tax regime for non-profit entities and tax incentives for patronage, approved by Royal Decree 1270/2003, of October 10.

In view of the foregoing, the Inter-Administrative Commission, after processing the corresponding administrative file, adopted, with the favorable vote of the representative of the Ministry of Finance and Public Function, the following resolution:

To confirm, for the purposes of the provisions of the legal regulations cited in the expository part of this agreement and all that may be applicable, that the investment in advertising campaigns, aimed at the Program of the event declared by (INTERESTED PARTY OR ENTITY), with NIF.with tax domicile and at (..... euros), excluding deductible input VAT, are part of the plans and programs approved by the Inter-Administrative Commission in charge of the execution of the program to support the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona", publicizing said event:

- In an ESSENTIAL WAY for an amount of ... euros.
- NON-ESSENTIAL MODE for an amount of ... euros.



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex V. Generic Certification Model (Cont.)

The execution of such expenses must be sufficiently accredited before the Tax Administration for the purpose of enjoying the tax benefits provided for in the aforementioned Article 27 of Law 49/2002, without prejudice to the legally established limits; tax benefits that, if applicable, will be recognized by the competent body of the State Agency of Tax Administration, upon request by(INTERESTED PARTY OR ENTITY).

All of the above without prejudice to the verification by the Tax Administration of the concurrence of the circumstances or requirements necessary for the application of the tax benefits, who will carry out, if applicable, the appropriate regularization in accordance with the provisions of Article 27.4 of Law 49/2002, of December 23, 2002, on the tax regime for non-profit entities and tax incentives for patronage.

In accordance with Article 9.1 of the Regulations, an application must be filed with the State Tax Administration Agency at least 45 calendar days before the start of the regulatory period for the tax return-settlement corresponding to the tax period in which the tax benefit whose recognition is requested is to take effect, to which this certification must be attached.

And for the record and to take effect where necessary, in accordance with Articles 9 and 10 of the Regulations, I hereby issue this certificate of order and with the approval of Ms./Mr. President of the Interadministrative Commission in charge of the execution of the support program for the celebration of the event of exceptional public interest "XXXVII America's Cup Barcelona", at at ... of of two thousand and twenty

V.º B.º

The President

The Secretary



USER'S MANUAL FOR COLLABORATING COMPANIES

ANNEX VI

Form for companies to request prior recognition of tax benefits to the AEAT (Spanish Tax Authorities).



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex VI. Model of Application for prior recognition of the right of taxpayers to the application of the tax benefits applicable to the support program for the celebration of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA".

TO THE STATE AGENCY OF TAX ADMINISTRATION

Mr. / Mrs., with Tax ID number, acting on behalf of the COMPANY, with Tax ID number XXXXX and tax domicile at number(), appears and in the best legal proceeding

EXPOSES

First. That, in accordance with section 2 of article 7 of the Regulation for the application of the Tax Regime for Non-Profit Entities and tax incentives for patronage, approved by Royal Decree 1270/2003, of 10 October, the enjoyment of the tax benefits of the fourth additional provision of Law 26/2022, of 19 December, which amends Law 38/2015 of 29 September, on the railway sector on tax benefits applicable to the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA", will require prior recognition by the Tax Administration as provided in Article 9 of the aforementioned Royal Decree.

Second.- That the COMPANY has made some propaganda and advertising expenses consisting in the realization of advertising campaigns of the event in the national media, which are of a multiannual nature and which directly serve for the promotion of the event "XXXVII COPA AMERICA BARCELONA", that is to say, that they comply with the necessary requirements of Article 8 of the Regulation for the application of the Tax Regime of Non-Profit Organizations and of the tax incentives for patronage.

Third: That said advertising and publicity expenses were approved by the administrative body in charge of the execution of the program to support the celebration of the event of exceptional public interest "XXXVII AMERICA CUP BARCELONA", that is to say the Inter-administrative Commission for the America's Cup, and qualified as essential not essential for the publicity of the celebration of the event. Attached as document nº1 is a copy of the certification issued by the aforementioned body.

Fourth: That, in accordance with Article 8 of the Regulations for the Application of the Tax Regime for Non-Profit Organizations and Tax Incentives for Patronage, the propaganda and publicity expenses that grant the right to the application of the tax benefits applicable to the "XXXVII COPA AMERICA BARCELONA" Program must be made in compliance with the plans and programs of activities established by the administrative body managing the event.

And by virtue of the foregoing,



USER'S MANUAL FOR COLLABORATING COMPANIES

Annex VI. Model of Application for prior recognition of the right of taxpayers to the application of the tax benefits applicable to the support program for the celebration of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA" (Cont.).

REQUEST

That, in accordance with the provisions of the fourth additional provision of Law 26/2022, of December 19, which amends Law 38/2015 of September 29, of the railway sector and the Regulations for the application of the Tax Regime of Non-Profit Entities and of the tax incentives for patronage, consider the present document and the a c c o m p a n y i n g documentation as having been submitted in due time and form, admit them and, on their merits, following the formalities it deems appropriate, to grant the prior recognition of the applicant's right to apply the deduction in the Corporate Income Tax for the investment in propaganda and advertising expenses made in compliance with the plans and programs of activities established by the administrative body in charge of the execution of the program to support the celebration of the event of exceptional public interest "XXXVII COPA AMERICA BARCELONA".

At, at

Sender:

COMPANY