



Producing in France

Accessing the Tax Rebate for
International Production

Produire avec la France

Accéder au crédit d'impôt international

Reunion Island – November 2016



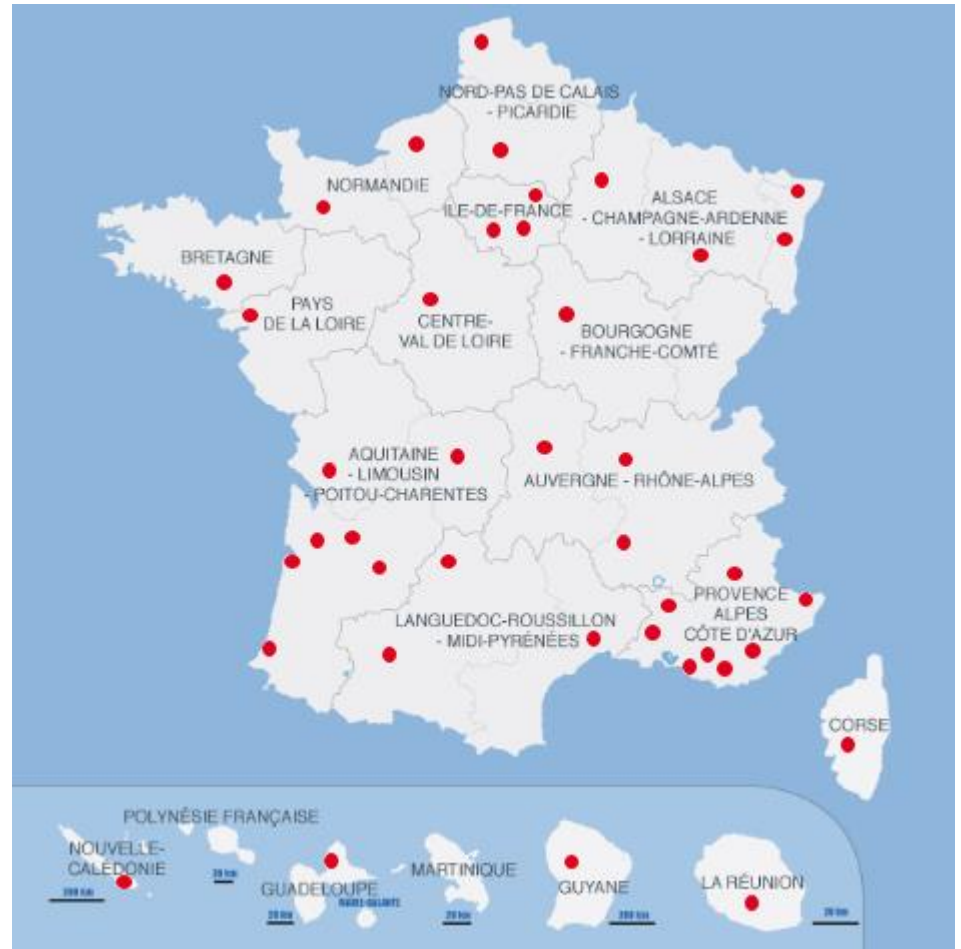
About Film France

- ◆ National Film Commission in charge of promoting France
- ◆ a state-funded agency supported by the CNC
- ◆ Two core missions
 1. Promote and facilitate filming and post production in metropolitan France and overseas departments
 1. Assist foreign producers who apply for the TRIP (short for tax rebate for international production)

Film France and its 40 local film commission network

offers free information on locations, crews, labour rates, permits and facilities

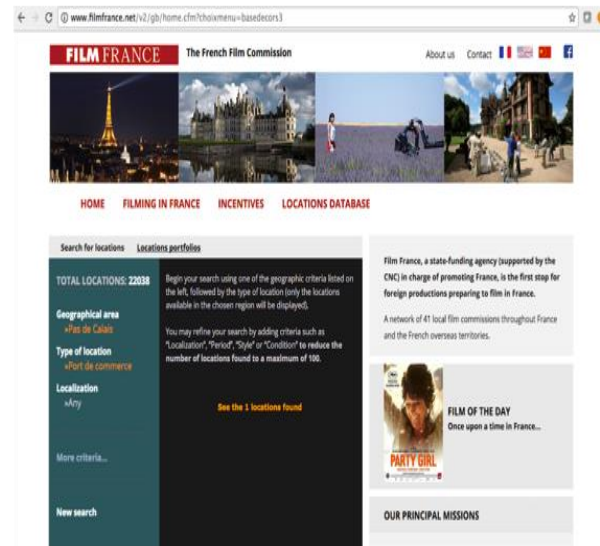
Regulation and funding

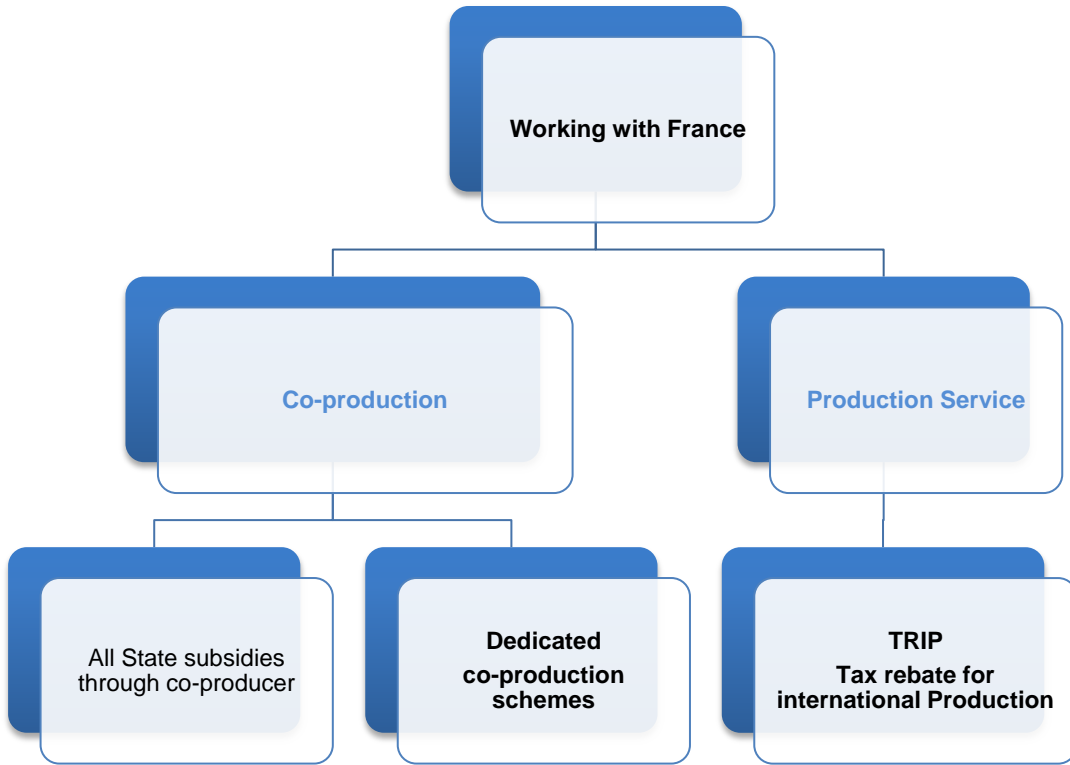


Use the Film France tools to produce in France at best cost

www.filmfrance.net

- online locations database with over 20 000 locations files
- production services compagnies database
- Production guide





FILM FRANCE



TRIP

Tax rebate for international production

30% rebate program designed
for foreign projects



Eligible projects

- Fiction (no documentaries)
- Live-action and animation
- Features films, TV series, short movies
- web series, direct 2VOD, VR...
- Filming and post-production
- VFX

Eligible expenses

Paid through the French line production company

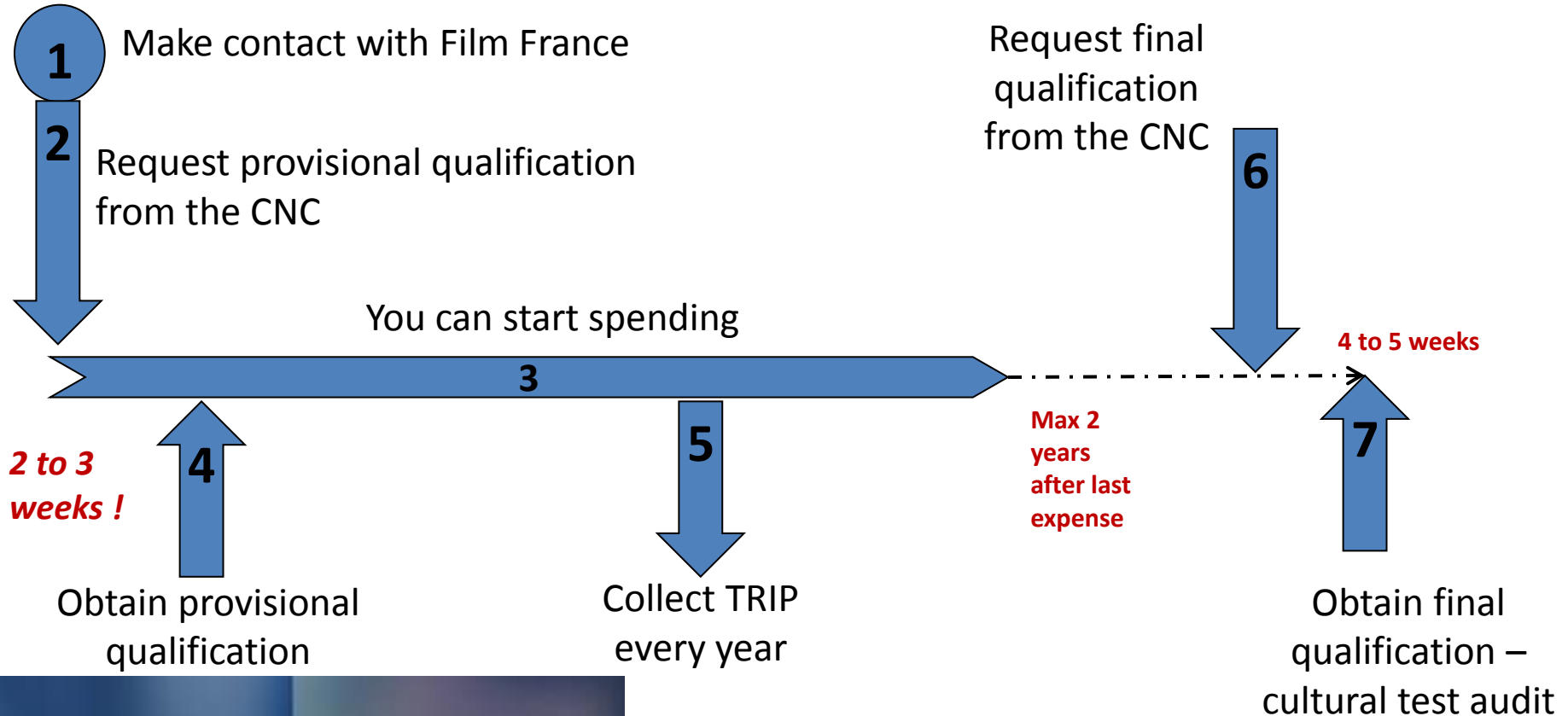
- Crew, actors' and author's salaries (French & European) & fringes
- All technical costs (rentals & purchases)
- Location fees
- Catering and Transportation (local as well as international)
- Accommodation

Requirements

- to contract with a French company (production services agreement)
- Minimum of 5 shooting days for live-action qualifying projects
- Pass the cultural test

Minimum spend: 1 million euros (\$1,13m) or, for budgets under 2 million euros, 50% of the global budget in French eligible spend

Timeline



TRIP is simple

TRIP is the same all year long: same rebate whether you apply on jan 1st or Dec 31st
No annual budget but cap per project: 30 million euros rebate (= \$ 34 million)

TRIP is easy: no need to hire a lawyer to file application, it's only 7 pages long
You just need the script (French or English), a deal memo and a first estimation of the budget

TRIP is fast: official answer usually in 3-4 weeks, but we can expedite in 2 weeks

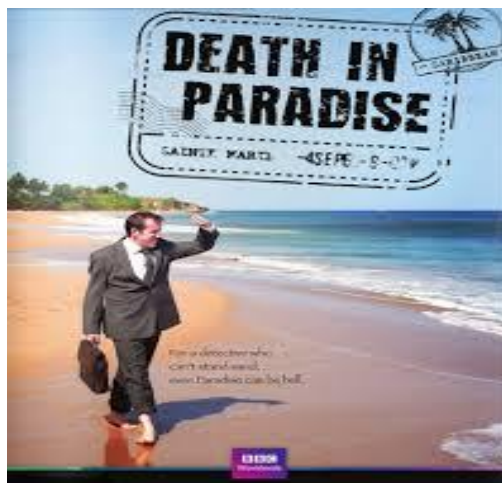
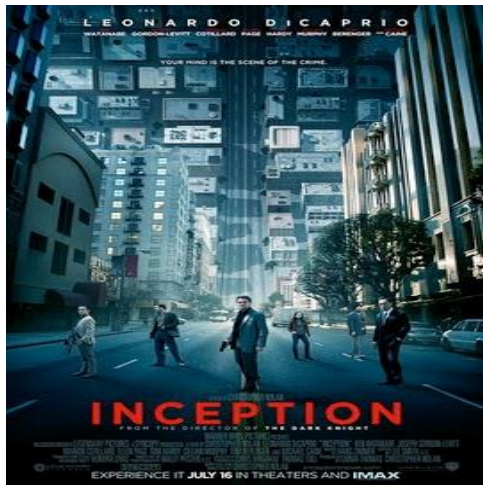
TRIP is free: no fee for the application

TRIP is scalable: you are not tight to your initial provisional budget: you can spend more and get more rebate

Is the cultural test difficult to pass?

No!

Just a look at the long list of
projects that have qualified





Mélanie Chebance

Film Commissioner – Film France

rebate@filmfrance.net

www.filmfrance.net

Baptiste Heynemann

Chef du service des industries techniques et
de l'innovation – CNC

Baptiste.heyнемann@cnc.fr

FILM FRANCE



Accessing the Tax Rebate for International
Production

Accéder au crédit d'impôt international