

TAX REBATE FOR INTERNATIONAL PRODUCTION *

MOVIES AND TV
PRODUCTION
IN FRANCE

**NEW 2020
UP TO 40%
TAX REBATE**

film *
FRANCE



30% TAX REBATE
MINIMUM SPEND: €250K



WHO WE ARE

We are the first stop for production companies and individuals prepping to film in France. We rely on a network of 32 local film commissions throughout the country that offer free information on locations, local crews and facilities.

Film France provides assistance with financing your project in France: coproduction and the whole support system as well as the tax rebate for international production, assessing the script in the light of the cultural tests and giving you further details about eligible expenses.

We also help you contact the appropriate agencies regarding locations, filming permits, as well as information concerning working here as non-EU citizen, labor rates, studio facilities, post-production facilities, VFX-vendors, animators, suppliers and talents.

Do not hesitate to talk to us about your project long in advance! We are present at events such as the Cannes Film Festival and the Berlinale as well as other markets and professional meetings all over the world and throughout the year.

Film France is a state-funded agency, supported by the CNC (The National Center for Cinema).

FILM FRANCE
www.filmfrance.net
film@filmfrance.net
9 rue du Château d'Eau
F-75010 Paris
Tel: +33 (0)1 53 83 98 98

Your contact
rebate@filmfrance.net
Tel: +33 (0)1 53 83 98 90

Stephan Bender
CEO
stephan@filmfrance.net

WORKING WITH FRANCE

You are currently developing a project and:

- ★ there's something French in the script
- ★ you want to involve French talents and shoot in an amazing location
- ★ you are looking for an animation studio
- ★ you want to work with French VFX talents or companies
- ★ you are looking for creative partners for your VR experience

For any of these reasons, your project could be entitled to the TRIP program (Tax Rebate for International Production) and you could save 30% on your French expenditures (or 40%, if the French VFX expenses are more than €2M).

For any projects in France, contact us: rebate@filmfrance.net

Find all the Information about features co-production and TV financing in our Incentives Guide.

Free download : www.filmfrance.net/taxrebate

TOP REASONS

1

Tax Rebate for International Production (TRIP): a tailored incentive for your projects

- ✦ Tax rebate rate: 30% (40% for VFX-intensive projects)
- ✦ Minimum spend: €250,000
- ✦ Rebate cap per project: €30 million (\$34 million)
- ✦ No annual cap
- ✦ Provisional agreement within 3 weeks

Applies to: animated or live-action projects, feature films, TV, web-series, VR...

Eligible expenditures: shooting, VFX and post-production

2

Currency rate

On top of the 30% or 40% tax rebate, the euro still stands at a record low level.

3

An unexpected and affordable range of filming locations

France enjoys a breathtaking range of locations that can satisfy the needs of any period film, thriller, future apocalyptic drama or romantic comedy.

As for affordability, you can shoot at world famous landmarks, such near the Eiffel Tower in daylight or Notre Dame Cathedral for free! You will not be charged for shooting on the streets of Paris.



MAJOR COMPANIES THROUGHOUT THE WORLD ENJOYED THE TRIP

Warner Bros.

(The 15:17 to Paris, Dunkirk)

20th Century Studios

(Ford v Ferrari, The Last Duel)

Universal

(Sing, The Minions)

Dreamworks Animation

(Captain Underpants)

Alcon Entertainment

(Blade Runner 2049)

Marvel

(Thor)

Lionsgate

(Hunger Games)

Paramount

(MI-6: Fallout, Jack Ryan series)

Disney

(The Hundred Foot Journey, Monsters inc.)

Amazon

(Jack Ryan S01, Marvelous Mrs. Maisel S02, The Romanoffs, The Patriot S02)

Netflix

(Sense8, The Eddy)

Sky

(Riviera, The Tunnel)

Yash Raj Films

(Befikre)

BBC

(Death in Paradise, Killing Eve)

Showtime

(The Affair)



State of the art facilities

Top level facilities, including studios, digital labs and VFX houses that have worked on major productions such as *Thor*, *The Dark Knight*, *Avatar*, *Blade Runner 2049*, *Ford v Ferrari* or *American Gods*.



Dedication to filmmaking and the quality of crews

More than 25,000 skilled technicians all over France work fast and with a spirit of initiative which seduces even the most demanding directors such as Wes Anderson, Ridley Scott, Tom McCarthy, Aditya Chopra, Clint Eastwood, Agnieszka Holland, Pablo Larrain, Christopher Nolan and Lana Wachowski.

Solutions are available to fit all budgets, at all price ranges, from big movies such as Besson's blockbuster "Lucy" to small-crew low-budget filmmaking.



Renowned training

Four French schools rank in the Top 10 of animation schools (animation career review). Every year, French graduates are massively hired by the most influential animation and VFX studios.

Their talent contributed to the success of the 3D computer-animated *Despicable Me* franchise animated in the Paris-based studio Illumination Mac Guff.



Dedicated agencies to provide assistance to foreign productions

The Film France network with its 32 local film commissions throughout the country offers free information on locations, crews, labor rates and facilities.



Security, safety and transport

France has a great domestic transportation network with motorways and high-speed trains as well as excellent international flight connections.

Priority has been given to security with wider powers granted to the various forces tasked with protecting the population, including workers and tourists.

Thanks to clear guidelines created by industry and health experts, French crews are working successfully in compliance with safety rules.



FRENCH KEY FIGURES 2019

215

million admissions

4700

hours of TV programming produced (estimation)

300

French films, including 116 co-productions

55

projects qualified for the TRIP (Tax Rebate for International Production), including 15 features and 44 TV or web series.

THE TRIP TIMELINE

STEPS AND PROCEDURES



For further details:

please refer to the Film France / CNC Tax Rebate for International Production brochures (https://www.cnc.fr/web/en/funds/the-tax-rebate-for-international-productions-trip_190742)

or contact:

FILM FRANCE

Tel: +33 (0)1 53 83 98 90
rebate@filmfrance.net

1

Make contact with Film France



2

Request provisional qualification from the CNC



You can start spending (2 to 3 weeks)

3

The CNC issues the provisional qualification, following Film France's assessment



4

Collect TRIP every year



Max 2 years after last expense

5

Request final qualification from the CNC

TAX REBATE FOR INTERNATIONAL PRODUCTION

Value

The tax rebate amounts to 30% of the eligible pre-tax expenditures (or 40%, if the French VFX expenses are more than €2M)

- * The tax rebate is capped at €30 million per project.
- * Eligible expenditures are taken into account at up to 80% of the total budget.

Accessing French TRIP

The TRIP is available for companies that:

- * are subject to corporate income tax in France.
- * act as the production services company for the sequences filmed or made in France.

The company can thus be specialized in servicing, or be a regular production company or an animation / visual effects studio, a subsidiary of the non-French producer, a SPV, etc. A list of French active PSC can be obtained from Film France (<http://www.filmfrance.net>).

Qualifying productions

To qualify for the TRIP, a project must:

- * be a fiction film (live action or animation, feature film, TV, web, VR, short film, TV special, single or several episodes of a series, or a whole season...).
- * pass a cultural test.
- * shoot at least 5 days in France for live-action production (unless VFX/ post).

VFX-only projects with no filming in France are eligible for the TRIP provided: 15% of the

shots, or on average one and a half shots per minute, are digitally processed (on the whole film) **AND** more than 50% of the French spend is VFX/post-production expenditures.

Not qualifying productions

Non scripted, factual, documentaries and commercials. French projects cannot qualify i.e. official co-productions.

Minimum spend requirement

A minimum of €250K (or at least 50% of the production budget, whichever is lowest) must be spent on French qualifying expenditures.

10% bonus for VFX-intensive works

Projects including a substantial amount of VFX, may be eligible for a 40% Tax Rebate on all eligible expenses. To qualify projects must be works of fiction, include more than €2M in VFX-related eligible French expenses and pass a test (see below).

How to apply

Provisional qualification

The French production services company (PSC) applies for a provisional qualification at the CNC. The application needs to include at the minimum a signed preliminary production service agreement (PSA).

Application file is available **here** (in French). Film France assesses the eligibility of each project. When the project meets all the eligible criteria, a committee at the CNC grants the applicant a provisional qualification.

Final qualification

The PSC must apply for final qualification, sending along the filled-out file a dvd of the finished film, maximum 24 months after the last French spend.

Collecting the international tax rebate

The tax authorities may pay the tax rebate before final qualification has been received. At the end of each fiscal year, the PSC must get a statutory auditor to certify the yearly production accounts and send them to the tax authorities.

A refund is issued by the French State to the extent the production tax credit exceeds the company's tax liability. The TRIP is tax and VAT exempt.

TRIP cash flow

As soon as provisional qualification has been obtained, banks are legally allowed to monetize this refundable tax credit so that the production company can get the money earlier.

Qualifying expenditures

To be eligible, expenditures mentioned hereafter must be incurred in France by the PSC who has submitted the TRIP application for the project. Qualifying expenditures start at the date of reception of the provisional application by the CNC.

The tax rebate is a maximum of €30 million per project and 30% of the following pre-tax expenditures (40% if the VFX-bonus is granted):

- ★ Wages paid to French or EU writers and actors, and social contributions, under French contract. Only wages of actors are capped at the minimum set in the relevant collective bargaining agreements.
- ★ Salaries paid to French or EU direction and production staff (wages and incidentals) including the related social contributions (French payslips) (NO CAP).
- ★ Animation & VFX team members wages (NO CAP).
- ★ Renting locations (non-classified residences are not eligible) and constructing sets.
- ★ Expenditures incurred to specialized companies for technical goods and services based in France (including VFX / Animation / Post-production facilities).
- ★ Accommodation, catering, travel for all cast and crew, and transport of materials. (CAPPED)

Tests

The dramatic content blocks of each test are in this booklet:

- ★ The Live Action Test: page 10
- ★ The Animation Test: page 11
- ★ The VFX Test is identical to the Animation Test: page 11

Download the tests on:

www.filmfrance.net/taxrebate

★ SIMULATIONS

You have a web series to shoot partly in France: one or more episodes. Your expenditure is more than 250,000 euros and you plan to shoot more than 5 days. Your project is probably eligible for the TRIP and will get 30% on the eligible expenditure relating to the project.

To find a production servicing company, visit: www.filmfrance.net/productionservices

You are thinking of entrusting some VFX shots to a vendor in France: if your eligible expenditure in France is more than 250K euros, let us know about it, your project could well be eligible for the TRIP! Your filming spend in France if any will also be eligible.

To find a French VFX company, visit: www.vfx-france.com

You have one day of shoot in Paris and also will need some VFX done down the line. Why not get a French VFX vendor on board and benefit from TRIP.

If your VFX expenditure is higher than your live-action shooting spend: you do not need to shoot 5 days!

VFX-RELATED BONUS : GET UP TO 40% TAX REBATE

This 10% bonus applies to projects with more than €2M of VFX-related French expenditure. Once the €2M threshold is passed, the 40% tax rebate applies on all of a project's eligible spends, including live action spends which are not VFX-related.

In order to qualify a project must:

- * **Be a live-action fiction** film (animation projects don't qualify)
- * **Include a substantial amount of digital visual effects** (at least 15% of total number of shots, or on average one and a half shots per minute, are subject to digital processing aimed at adding characters, decor elements or objects participating in action, or to modify the rendering of the scene or the point of view of the camera).

- * **Include €2M of eligible expenses relating to the digital processing of shots** (therefore carried out by a service provider established in France AND correspond to the definition of "VFX-related")
- * **Pass a test:**
 - If French expenditure is principally related to digital visual effects, the "VFX" test will be used.
 - Where a greater proportion of French expenditure is not VFX-related, the project is eligible if it passes the "Live Action" test AND shoots for at least 5 days in France (including green screen).

VFX-related eligible spends

VFX-related spends are expenses carried out by a service provider established in France and related to digital processing of shots allowing the addition of characters, decorative elements or objects participating in the action, or modifying the rendering of the scene, or the camera point of view.

* SIMULATIONS

Your project is a sci-fi series that includes €2M VFX works with a French vendor (or several French companies). 15% of the total shots of the series will be digitally processed. This will be the only expenditures you intend to do in France. You only have to pass the VFX test and no filming in France will be required to get the 40% tax rebate.

Your action feature film script contains French scenes. According to your estimates, you will spend €10M with 10 days of shooting in France. Your project qualifies according to the "live action" test. If you make a €2M deal with a French VFX vendor you will get 40% instead of 30% on all your eligible expenditures.

CULTURAL TEST

APPLICABLE TO LIVE ACTION PRODUCTIONS

To be eligible, the project must score a minimum of 18 points in total, including at least **7 points** in the “dramatic content” block.

DRAMATIC CONTENT		Points per criterion	Best case simulation
1 - LOCATION (7 POINTS)			
CRITERION NO. 1 MAXIMUM NUMBER OF POINTS: 4			
Or	A relative majority of the scenes take place in France	4	4
Or	A relative majority of the scenes take place in France and in a French-speaking country	3	
Or	A relative majority of the scenes take place in France and in a European country	3	
Or	At least five scenes take place in France	2	
CRITERION NO. 2 MAXIMUM NUMBER OF POINTS: 3			
	At least two sets must be symbolic of France, in other words, two locations representative and recognizable of France serve as the setting of at least one scene each	3	3
2 - CHARACTERS (4 POINTS)			
CRITERION NO. 3 MAXIMUM NUMBER OF POINTS: 1			
	At least one main character is French, from a French-speaking or European country or of a nationality that cannot be determined	1	1
CRITERION NO. 4 MAXIMUM NUMBER OF POINTS: 3			
Or	At least three secondary characters are French, from a French-speaking or European country or of a nationality that cannot be determined	3	3
Or	At least two secondary characters are French, from a French-speaking or European country or of a nationality that cannot be determined	2	
Or	One secondary character is French, from a French-speaking or European country or of a nationality that cannot be determined	1	
3 - PLOT AND STORY (5 POINTS)			
CRITERION NO. 5 MAXIMUM NUMBER OF POINTS: 2			
	The plot and story highlight French artistic heritage or a period of French history	2	2
CRITERION NO. 6 MAXIMUM NUMBER OF POINTS: 2			
	The plot and story deal with political, social or cultural issues specific to French society or European societies	2	2
CRITERION NO. 7 MAXIMUM NUMBER OF POINTS: 1			
	The plot and story are inspired or adapted from an existing work, notably: a movie or TV drama (except sequels), a novel, short story or comics, an opera, play, or video game.	1	1
4 - LANGUAGES (2 POINTS)			
CRITERION NO. 8 MAXIMUM NUMBER OF POINTS: 2			
	A final version of the project will be available in dubbed or subtitled French	2	2

Does your project obtain 7 points?

To complete the test, please visit www.filmfrance.net/taxrebate and download the other blocks.

CULTURAL TEST

ANIMATION AND VFX

To be eligible, the project must score a minimum total of 36 points, including at least **9 points** in the "dramatic content" block.

DRAMATIC CONTENT		Points per criterion	Best case simulation
1 - LOCATION (3 POINTS)			
CRITERION NO. 1 MAXIMUM NUMBER OF POINTS: 3			
At least one of the main locations of the action is in France, in a French-speaking country or in a European-looking location	3	3	
At least 50% of the action takes place in a location that cannot be determined	2		
2 - CHARACTERS (3 POINTS)			
CRITERION NO. 2 MAXIMUM NUMBER OF POINTS: 3			
At least one of the main characters is French, from a French-speaking or European country, or of a nationality that cannot be determined	3	3	
3 - PLOT AND STORY (10 POINTS)			
CRITERION NO. 3 MAXIMUM NUMBER OF POINTS: 3			
The plot is meant or adapted for a young or teenage audience	3	3	
CRITERION NO. 4 MAXIMUM NUMBER OF POINTS: 4			
The plot and story are inspired or adapted from an existing work, notably: a movie or TV drama (except sequels), a novel, short story or comics, an opera, play, or video game or traditional tales from the storytelling tradition	4	4	
CRITERION NO. 5 MAXIMUM NUMBER OF POINTS: 3			
The plot and story refer to an event or a period in history, or deal with political, social or cultural issues specific to French society or European societies	3	3	
4 - LANGUAGES (4 POINTS)			
CRITERION NO. 6 MAXIMUM NUMBER OF POINTS: 4			
A final version of the project will be available in dubbed or subtitled French	4	4	

Does your project obtain 9 points?

★ To complete the test, please visit www.filmfrance.net/taxrebate and download the other blocks.

If you have any questions contact:
Film France
 +33 1 53 83 98 90
rebate@filmfrance.net

THEY CHOSE FRANCE



Recent live action films and series shot in France

The French Dispatch

by Wes Anderson

The Eddy

by Damien Chazelle

The Last Duel

by Ridley Scott

Ford v Ferrari

by James Mangold

Mission: Impossible - Fallout

by Christopher McQuarrie

Dunkirk

by Christopher Nolan

The 15:17 to Paris

by Clint Eastwood

Jackie

by Pablo Larrain

Befikre

by Aditya Chopra

Bastille Day

by James Watkins

Hunger Games - Mockingjay

by Francis Lawrence

Stillwater (2020)

By Tom McCarthy

Emily in Paris

EIP Productions - Jax Media (USA - UK)

Hanna

UMSI Productions Ltd/ NBCU/ Working Title (USA -UK)

The Patriot S02

Picrow / Amazon Studios 355

By Simon Kinberg

Treadstone

By Tim Kring

Riviera S01-S03

Riviera Pictures / Sky Atlantic (UK)

War of the Worlds

Urban Myth Films (UK)

Rebecca

Ben Wheatley

Eight for Silver

By Sean Ellis

Das Boot S01-S02

Bavaria Fiction GmbH (Germany)

French Exit

By Azazel Jacobs

Killing Eve S01-S02

Sid Gentle Films Ltd/ BBC America

Death in Paradise S01-S10

Red Planet/BBC One

Luz

By Flora Lau



Recent animation features and series made in France

Lego City Heights

Flaunt LG Ltd (UK)

Super Mario Bros

Illumination MacGuff Studio (FR) for Universal Pictures/Illumination Ent.

Monsters Inc.

Walt Disney (USA)

Love, Death and Robots S01 & S02

Blur Chrome LLC (USA)

F is for Family S01 & S02

Gaumont Animation (FR), Netflix (USA)

Despicable Me 1, 2 & 3

Illumination MacGuff Studio (FR) for Universal Pictures/Illumination Ent.

The Minions

Illumination MacGuff Studio (FR) for Universal Pictures/Illumination Entertainment (USA)

Sing 2

Illumination MacGuff studio (FR) for Universal Pictures/Illumination Ent. (USA)

Primal S01

Cartoon Network Studios (USA)

Go! Go! Cory Carson

KUKU Studios (USA)

Chip N Dale

Walt Disney Productions (USA)

Skylanders Academy S01-S03

TeamTo (FR) for Blue Dragon (USA)

The Secret Life of Pets

Illumination MacGuff studio (FR) for Universal Pictures/Illumination Ent. (USA)

My Life as a Zucchini

Rita Production/Blue Spirit/Gebeka (FR)



VFX made in France

References of French companies include VFX shots made in France in features and series such as ***Into The Night*** (Inti Calfat), ***Ford v Ferrari*** (James Mangold), ***Bill and Ted Face the Music***, ***Watchmen***, ***Blade Runner 2049*** (D. Villeneuve), ***American Gods S01***, ***Twin Peaks series*** (David Lynch), ***Avatar*** (J. Cameron), ***Birdman*** (A.G. Iñárritu), ***Dark Shadows*** (T. Burton), ***The Grand Master*** (Wong Kar-Wai), ***Life of Pi*** (A. Lee).



VR

Exciting French VR experiences such as ***Gloomy Eyes*** (Atlas V) as well as foreign projects such as ***Doctor Who VR Experience*** Passion Pictures/ BBC, ***Spheres*** (Pale Blue Dot/ Atlas V) or ***Jack VR*** (Baobab Studios) are made in French VR studios.

Find the complete list of the TRIP projects on line:

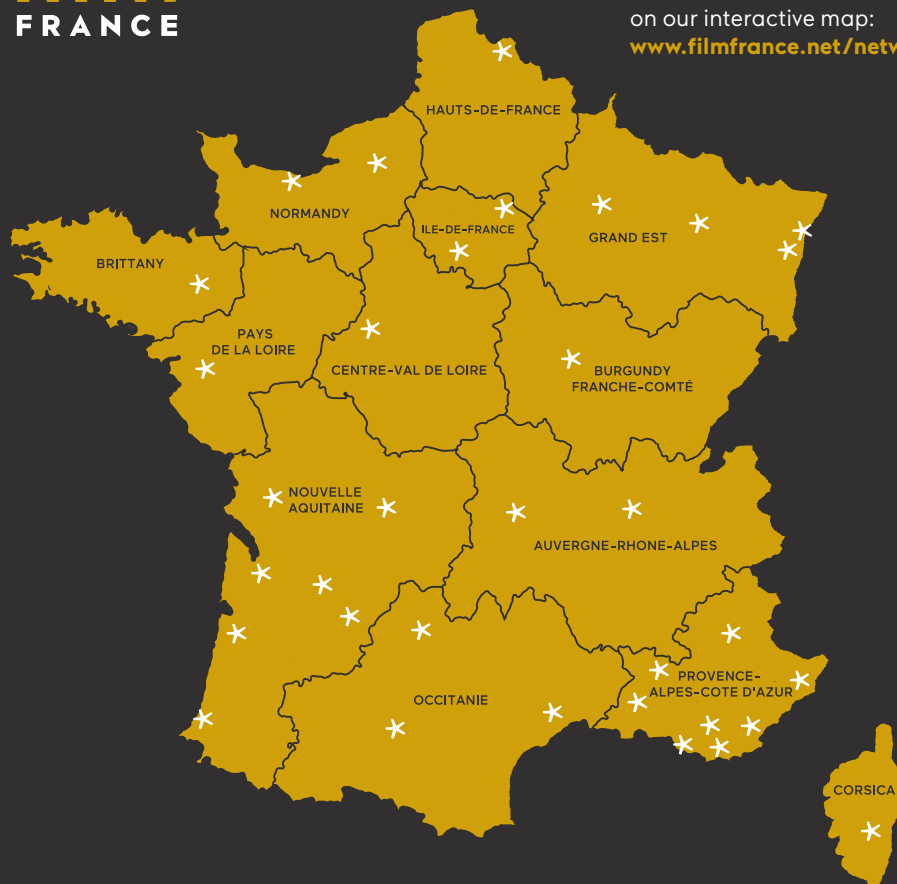
www.filmfrance.net/telechargement/TRIP_List.pdf

THE FILM FRANCE NETWORK

FRENCH LOCAL & REGIONAL SUPPORTS



★ Find the contacts of the film commissions on our interactive map: www.filmfrance.net/network



FRENCH POLYNESIA



Océan Pacifique

GUADELOUPE



Océan Atlantique

MARTINIQUE



Océan Atlantique

FRENCH GUIANA



Océan Atlantique

LA RÉUNION



Océan Indien

NEW CALEDONIA



Océan Pacifique

film^{*}

FRANCE



Looking for a location^{*}



.....
^{*} FILM FRANCE'S LOCATIONS DATABASE
20 000 LOCATIONS
ALL OVER FRANCE
LOCATIONS.FILMFRANCE.NET
.....

* Find all the informations
about features co-production
and TV financing in our
Incentives Guide.
Free download:
www.filmfrance.net/taxrebate

film*
FRANCE

**YOUR
ONE-STOP SHOP
TO FILM OR
PRODUCE IN FRANCE**

www.filmfrance.net
film@filmfrance.net
rebate@filmfrance.net
Tel. +33 (0)1 53 83 98 98