[FR] Changes Affecting the French tax on Cinema Admissions

IRIS 2007-1:1/43

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Article 104 of the amending Finance Act for 2006 of 30 December 2006 introduced important modifications with respect to the calculation and collection of the special tax levied on cinema admissions in France, called “TSA” (*taxe spéciale additionnelle*). It repealed notably Article 1609 *duovicies* of the French tax code, which previously regulated the collection of this tax. The new Articles 45 to 50 of the French Film Industry Code (*Code de l’industrie cinématographique*) now provide the legal basis for the TSA.

The TSA is a monthly tax. All admission fees paid by spectators during the cinematographic weeks (i.e. Wednesday to Tuesday) ending in a given month constitute its tax base. The admission fee is defined as the sum effectively paid by the spectator. As for special formulas which give access to multiple admissions, the reference price is the one agreed on by the exhibitor, the distributor and rights holders.

The modification aims at modernising the collection of this tax by reducing administrative costs. Whereas the tax was previously collected by the French tax authorities, starting from 1 January 2007 the relevant declarations are to be made directly to the CNC (National Film Centre), which will be responsible for collection and control. This new prerogative ties in closely with the CNC’s existing mission of controlling the weekly receipts of exhibitors.

Under the new regulations, payments are to be made to the “ *Agent comptable* ”of the CNC before the 25th of the following month. As of 1 July 2007, the corresponding declarations may only be transmitted electronically to the CNC.

This change is accompanied by two further simplifying measures. Firstly, the declarations will be made per establishment (such as a cinema complex), and no longer per screen. Secondly, a uniform tax rate of 10.72% (16.08% for pornographic films and films inciting to violence) will apply to all admissions, instead of a complex system of 20 pre-defined tariffs for different price brackets.

Introduced in 1948, the TSA is one of the main resources of the French financial support fund for the film and audiovisual industry (CSA), administered by the CNC. The TSA is expected to provide around 47% of the total EUR 257m to be distributed by the CNC to the film industry in 2007.

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Loi n°2006-1771 du 30 décembre 2006, loi de finances rectificative pour 2006

http://www.legifrance.gouv.fr/WAspad/UnTexteDeJorf?numjo=ECOX0600190L

Act n°2006-1771 of 30 December 2006, Amending Finance Act for 2006

CNC, « TSA-dispositions à compter du 1er janvier 2007 »

http://www.cnc.fr/CNC_GALLERY_CONTENT/DOCUMENTS/publications/plaquettes/plaquetteTSA_28_2.pdf

CNC - "TSA new regulations"

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