[FR] New Tax Breaks for Foreign Filming in France

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The 2009 Finance Act has created a new tax incentive aimed at attracting foreign productions and co-productions to France. Directed at both cinema and audiovisual works, the arrangement will be to the advantage of executive producers liable for French company tax for their fictional and animated works meeting three cumulative conditions: they must be ineligible for financial support for production, their dramatic content must include elements relating to French culture, heritage or territory, and they must have eligible expenditure of at least EUR one million euro; for fictional works there is the additional condition of at least five days' filming in France. The tax credit is equal to 20% of the total amount of expenditure corresponding to operations or services carried out in France. The aim of this arrangement, which has been eagerly awaited, is to attract international co-productions, which are increasing in number because of their advantageous economic model, and also to put an end to a nonsensical situation in the regulations which, because they were previously almost exclusively based on the origin of the capital involved, excluded *de facto* Franco-foreign works filmed in France, in the French language and with French actors, from taking advantage of the many types of aid available in France.

Article 220 quaterdecies Code général des Impôts, introduit par la loi de finances pour 2009, n° 2008-1425 du 27 décembre 2008

Article 220 quaterdecies of the General Tax Code, introduced by the 2009 Finance Act, no. 2008-1425 of 27 December 2008

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