FRENCH

TAX REBATE

The Tax Rebate for International productions (TRIP) concerns projects wholly or partly made in France and initiated by a non-French company

The projects have to include elements related to the French or European culture, heritage, and territory

amount comprises 30% of the qualifying expenditures incurred in France.

can total a maximum of €30 million per project

TRIP FOR VFX PROJECTS :

- Fiction of live action with at least 15% of the shots or an average of one and a half shots per minute of the film are digitally processed
- spend at least €250K in eligible expenditures (live-action shoots, as well as post-production expenditures and all VFX-related spend in France are eligible)
- pass a cultural test specifically designed for VFX/ animation projects provided you spend more than 50% of the French expenditures on VFX-related works, including post-production

If some of these requirements are not fullfilled, your project can still be qualified to the TRIP as a live action project. and all the VFX expenditures will also be eligible and get 30% tax rebate.

LIVE ACTION PROJECT :

- fiction film (live action or animation, feature film, TV, web, VR, short film, TV film or series)
- pass a cultural test
- shoot at least 5 days in France for live-action production (unless VFX/ post)
- A minimum of €250K (or at least 50% of the production budget, whichever is lowest) must be spent on French qualifying expenditures.
- It must not receive any French State traditional financial support.

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