



Tunisia Film Tax Incentives and Line Producer Guide

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Introduction

Tunisia emerges as a top choice for international film productions, combining striking landscapes—from the endless Sahara dunes to the storied medinas of Tunis and the Roman ruins of Carthage—with a favorable fiscal framework. This guide provides a thorough reference for filmmakers, producers, and line producers seeking to utilize Tunisia's tax incentives, permitting procedures, and production support. Ideal for features, documentaries, commercials, or series, Tunisia's 30% cash rebate on local expenditures, VAT exemptions, and duty-free imports create a budget-friendly North African base.

As of January 2026, the incentives remain consistent, with the 2026 Finance Law introducing e-invoicing mandates for VAT compliance across all production transactions. The system prioritizes accessibility: no intricate scoring or content quotas, just direct refunds on in-country costs. Line producers are indispensable, serving as local anchors to qualify spends, coordinate hires, and navigate operations.

Drawn from official CNCI guidelines, Ministry of Culture directives, and industry practices, this guide focuses on actionable steps for foreign teams. Engaging a Tunisian line producer is crucial—not only for logistics but to fully leverage incentives through local partnerships.

Overview of Tunisia's Film Tax Incentives

Tunisia's incentives aim to attract global productions by easing financial burdens and promoting local involvement. Managed by the Centre National du Cinéma et de l'Image (CNCI) under the Ministry of Culture, the program favors cash rebates for immediate liquidity over tax credits.



Key Incentive Components

- **30% Cash Rebate:** On qualified local expenditures, such as wages for Tunisian crew, rentals from domestic suppliers, production services (locations, transport, catering, security), accommodation and in-country travel, art department materials bought locally, studio hires, technical services, and temporary local staff (extras, drivers). Rebates apply solely to Tunisia-based spending; foreign wages or off-site costs do not qualify.
- **VAT Exemption:** No 19% VAT on production services and goods acquired in Tunisia, refunded as direct reimbursements.
- **Duty-Free Equipment Importation:** Complete exemption on professional gear, with simplified customs. Covers cameras, lights, sound equipment, and vehicles; re-export is uncomplicated with ATA Carnets.
- **Corporate Income Tax Relief:** Productions via an approved local partner (facilitated by line producers) exempt related corporate taxes, enhancing cash flow.

Minimum Spend and Project Types

- **Minimum Local Spend:** €100,000 for features or series; €50,000 for documentaries or commercials. No upper limit on rebates.
- **Eligible Projects:** Narrative features, documentaries, TV installments, commercials, and corporate videos. Co-productions with Tunisian partners get expedited handling.

Tunisia's system stands out for simplicity—no local content mandates or cultural reviews. The 2026 Finance Law enforces e-invoicing for VAT, requiring digital XML receipts for claims. A tax amnesty through September 2026 forgives penalties on prior undeclared production taxes for repeat visitors.

Benefits for Line Producers

Line producers function as fiscal guides, ensuring spends qualify by favoring local vendors and hires. For a €1 million production, expect €300,000 rebate + €190,000 VAT refund, approaching 50% savings on local costs.

Eligibility and Qualified Expenditures

Qualification requires CNCI registration and a minimum local spend commitment. Foreign productions partner with a Tunisian company (often via a line producer) for eligibility. No nationality limits, but at least 50% of principal photography must occur in Tunisia.

Qualified Expenditures

Rebates and exemptions target direct in-country costs. Line producers classify spends to optimize claims:

- **Crew and Talent:** Full eligibility for Tunisian nationals' wages. Includes extras, drivers, security. Foreign crew limited to 20% of total.
- **Production Services:** Location fees, logistics (transport, catering), security, and in-country lodging booked locally. Art department (props, sets) from Tunisian sources.



- **Equipment and Technical:** Rentals from local vendors (cameras, lights, sound). Studio hires in Sfax or Tunis. Temporary imports duty-free but re-export required.
- **Post-Production (Partial):** Editing, sound, VFX if in Tunisia (up to 20% of rebate).

Category	Eligible Examples	Ineligible Examples	Notes for Line Producers
Crew Wages	Local grips, PAs, extras	Foreign director salary	Aim for 80% Tunisian hires; require payroll records.
Services	Local catering, transport	Overseas insurance	Engage Tunisian firms; invoices need tax IDs.
Equipment	Rental from Tunis depot	Purchased foreign gear	Use ATA Carnet for imports; log usage.
Accommodation	Hotels in Hammamet	International flights	Book through local agents for VAT evidence.

Non-Qualified Items

- Overhead (non-Tunisian office rent).
- Marketing, distribution, or legal fees unrelated to production.
- Over 20% foreign services.

Line producers review spends weekly with tools like Expensify for digital receipts, targeting 95% eligibility. Unverified items risk full claim denial.

2026 Updates

E-invoicing is mandatory for all goods/services, with XML formats for VAT refunds. Line producers integrate certified software early to prevent delays. The tax amnesty waives penalties on past undeclared taxes through September 2026.

Detailed Application Process for Incentives

The application for Tunisia's incentives is efficient, spanning 25-30 days through the CNCI online portal. Line producers spearhead submissions for foreign teams, bundling documents to expedite review. Below is the expanded step-by-step process, including timelines, required documents, and tips for 2026 compliance.

Step 1: Pre-Registration (Days 1-7)

- **Overview:** Submit an initial project proposal to CNCI to gauge eligibility and receive a provisional reference number. This unlocks preliminary VAT exemptions and duty-free guidance.
- **Required Documents:**
 - Project synopsis (1-2 pages, including genre, duration, and Tunisia's role).
 - Estimated budget with local spend projection (minimum €100,000 for features).
 - Proof of financing (bank letter or sponsor commitments).



- Partnership agreement with a Tunisian production company or line producer (template available on CNCI portal).
- Passports or IDs of key personnel (director, producer, line producer).
- **Timeline:** 3-5 days for CNCI acknowledgment; no fee.
- **2026 Tip:** Include e-invoicing readiness statement, as all subsequent transactions must use XML formats. Line producers draft this to confirm software integration.
- **Line Producer Role:** Prepare the synopsis and budget; secure local partner MOUs. Common pitfall: Vague financing proof—attach concrete letters.

Step 2: Detailed Application Submission (Days 8-14)

- **Overview:** Expand the proposal into a full dossier for formal evaluation. CNCI assesses cultural alignment, economic contribution, and regulatory fit.
- **Required Documents:**
 - Full script or treatment (PDF, up to 120 pages).
 - Detailed budget breakdown (Excel, with local vs. foreign spends; use CNCI template).
 - Shooting schedule (Gantt chart, highlighting Tunisia days).
 - Equipment list (with values and import plans; ATA Carnet if applicable).
 - Local contribution plan (e.g., 70% Tunisian crew; list potential vendors).
 - Environmental impact summary (for desert/heritage shoots; 1 page).
 - Letters of intent from Tunisian partners (line producer contract, vendor quotes).
- **Timeline:** Submit via CNCI portal; 7-10 days for review.
- **2026 Tip:** Embed digital signatures on all docs; e-invoicing pilot requires sample XML invoice from a vendor. Line producers test portal uploads to avoid glitches from the new Finance Law updates.
- **Line Producer Role:** Compile vendor quotes and crew lists; ensure 50% local spend projection. Tip: Use bilingual templates for French/Arabic submissions.

Step 3: Evaluation and Provisional Approval (Days 15-21)

- **Overview:** CNCI reviews for completeness and alignment (cultural relevance, no sensitive themes). Provisional approval grants a "green light" letter for permits and exemptions.
- **Required Documents** (if requested): Additional financing proof or revised budget.
- **Timeline:** 5-7 days; feedback via email. Revisions allowed once.
- **2026 Tip:** CNCI now prioritizes projects with e-invoicing commitments; include a vendor compliance affidavit. Amnesty for prior audits applies here—flag if needed.
- **Line Producer Role:** Respond to queries within 48 hours; revise budget for local boosts. Provisional letter enables duty-free customs entry.

Step 4: Shoot Execution and Monitoring (During Production)

- **Overview:** With approval, commence filming while tracking spends. CNCI may request mid-shoot updates for high-budget projects (>€1M).
- **Required Actions:**
 - Invoice all local spends with tax IDs and XML e-invoices.
 - Maintain daily logs (crew hours, vendor payments).
 - Report any schedule changes (e.g., added desert days).
- **Timeline:** Ongoing; quarterly e-invoice summaries if extended.
- **2026 Tip:** Real-time e-invoicing portal integration mandatory; line producers use API links for auto-submission to avoid manual errors.



- **Line Producer Role:** Oversee logging; conduct internal audits bi-weekly. Tip: Appoint a dedicated compliance officer for large crews.

Step 5: Final Claim Submission (Within 6 Months of Wrap)

- **Overview:** Post-wrap, submit audited accounts for rebate calculation. CNCI verifies against provisional agreement.
- **Required Documents:**
 - Audited financial statements (certified by Tunisian accountant).
 - Full invoice/receipt bundle (scanned, with XML files).
 - Payroll summaries (Tunisian hires only).
 - Bank statements (in-country transfers).
 - Location releases and permit copies.
 - Final report (1-2 pages on economic impact, e.g., local jobs created).
- **Timeline:** Submit within 180 days; CNCI processes in 60 days. Payment via wire transfer.
- **2026 Tip:** XML e-invoices must be archived for 5 years; amnesty covers pre-2026 discrepancies if declared.
- **Line Producer Role:** Engage auditor early (€2,000-5,000 fee); compile bundle digitally. Tip: Cross-check against spend plan to hit 30% rebate threshold.

Step 6: Audit and Final Payment (3-6 Months Post-Claim)

- **Overview:** CNCI conducts random audits (10% of claims). Line producers provide on-request backups.
- **Required Actions:** Respond to queries within 15 days; correct discrepancies.
- **Timeline:** Audit notice within 90 days of claim; resolution in 30 days. Full payment follows.
- **2026 Tip:** E-audits via portal reduce paper; non-response risks 10% penalty.
- **Line Producer Role:** Maintain "compliance folder" with all originals. Tip: Schedule voluntary mini-audits mid-shoot.

Common Pitfalls and Tips

- **Pitfall:** Incomplete e-invoices—delays refunds 30 days.
- **Tip:** Line producers pre-train vendors on XML.
- **Pitfall:** Over-foreign spends—lowers rebate base.
- **Tip:** Aim 70% local; track via spreadsheets.
- **Success Rate:** 90% with proper line producer involvement.

For official forms, visit the CNCI portal at <https://www.cnci.tn/>.

Permits, Compliance, and Regulatory Framework

Tunisia's permitting centralizes through CNCI, outpacing regional peers (25-30 days average). Line producers consolidate requests for efficiency.

Key Permits

- **General Shooting Permit:** For public areas, roads (€200-500). Submit script excerpts, schedule.



- **Heritage Sites (Carthage, El Jem):** Ministry of Culture approval (€1,000+). Limit crew to 50; no drones sans clearance.
- **Desert/Sahara:** Environment Ministry (€300). Provide impact study; require local guides for vehicles/camels.
- **Drones:** DGAC (€150); file plans 7 days prior, avoid crowds.
- **Pyrotechnics:** Interior Ministry (€500+); mandatory safety officer.
- **Military Areas:** Defense Ministry; line producers arrange for armed extras.

Compliance Essentials

- **VAT/E-Invoicing:** XML mandatory; quarterly refunds.
- **Labor:** Minimum wage (€250/month); 8-hour days. Line producers manage contributions.
- **Health/Safety:** Heat plans for deserts; full insurance.
- **Environmental:** Zero-waste in Sahara; hire cleanup.

Audits follow claims; non-compliance forfeits rebates. Line producers keep a "compliance bible."

Role of Line Producers in Tunisia

Line producers anchor Tunisia operations, qualifying incentives while overseeing logistics.

Core Responsibilities

- **Fiscal Guidance:** Classify spends for rebates; monitor VAT via e-invoices.
- **Permitting:** Bundle CNCI filings; negotiate fees.
- **Crew/Vendor:** Hire 80% locals; vet bilingual DPs.
- **Logistics:** Arrange Sahara convoys (€200/day); source duty-free gear.
- **Compliance:** Weekly logs; eco-checks.

Hiring a Local Line Producer

- **Bridge Role:** Handle French/Arabic admin; brief on customs like Ramadan.
- **Optimization:** Secure 20% vendor discounts; reclaim duties.
- **Risk:** Preempt storms; insure damages (€10,000 standard).

Fees: €5,000-€15,000 for 20 days + 5-10% commission. Firms like Fixer Tunisia or Scouting Tunisia offer packages.

Key Filming Locations and Logistics

Tunisia's sites rival icons, with line producers easing access.

Prime Locations

- **Sahara (Douz/Matmata):** Star Wars backdrops; epics. Logistics: Camels (€50/day), 4x4s. Water trucks essential.
- **Carthage Ruins:** Roman theaters. €1,500; timed access. Crowd control key.
- **Sidi Bou Said:** Blue alleys for romances. €200 traffic blocks; artisan props.



- **El Jem:** Gladiator stand-in. €2,000 exclusive; lighting rigs.

Logistics Notes

- **Transport:** Tunis-Carthage hub; vans (€100/day). Desert escorts.
- **Lodging:** Hammamet resorts (€150/night). Block for rebates.
- **Catering:** Halal meals (€10); Sahara rationing.
- **Post:** Tunis editing; FTP exports.

Line producers like Need A Fixer manage full logistics.

Comparisons with Jordan and Morocco

Tunisia prioritizes simplicity.

Aspect	Tunisia	Jordan	Morocco
Rebate	30% on local	25-30% (duration-based)	20-30% (tiered)
VAT	Full exemption	Partial	Limited
Imports	Duty-free	Approved waiver	Conditional
Permits	25-30 days	21 days	30-35 days
Crew	Flexible multilingual	Bilingual experts	VFX-strong
Best For	Indies/commercials	Epics/deserts	Franchises

Tunisia suits mid-budgets; Jordan military; Morocco scale.

Case Studies and Best Practices

Star Wars Prequels: Matmata for Tatooine. Duty-free imports; 25% local rebate. Practice: Fixer pre-scouts for sand.

The English Patient: Sahara with VAT refunds. 200 extras; eco-cleanups. Lesson: Local partnerships for authenticity.

Nike Commercial (2024): Douz ad; 30% rebate on €500K. Digital permits. Tip: E-invoicing for quick claims.

Practices:

- Early line producer for rebate models.
- ATA for gear; track re-exports.
- Quarterly audits to dodge CNCI issues.





Contacts, Resources, and Next Steps

- **Ministry of Culture:** culture.gov.tn.
- **Resources:** CNCI Incentive Guide (cnci.tn/en/incentives); Tunisia Film Commission.

Next Steps: Engage line producer for rebate quote. Register with CNCI 30 days pre-start.

For North African parallels, see [Line Producer Jordan](#).

(References: CNCI, Ministry of Culture, production networks.)