

TELEFILM

C A N A D A

***OFFICIAL COPRODUCTIONS
MANDATE, POLICIES AND REQUIREMENTS***

2000 – 2001

Last update July 24, 2008

Partnering With Canada

**Official co-productions
Mandate, Policies and Requirements
2000 - 2001
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Update of the following sections:

OFFICIAL INTERNATIONAL AUDIO-VISUAL CO-PRODUCTION AGREEMENTS SIGNED WITH CANADA

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To be informed of the latest updates on coproduction Agreements, please consult Telefilm's website under «Agreements»: <http://www.telefilm.gc.ca/agreements>

Mandate

Telefilm Canada is a federal cultural agency dedicated to the development and promotion of the Canadian audiovisual industry. Telefilm provides financial support to the private sector to create distinctively Canadian productions that appeal to audiences domestically and internationally. The Corporation also administers the funding programs of the Canadian Television Fund.

On behalf of the Canadian government, Telefilm administers all international official governing official co-productions. In this capacity, through its International Co-productions Department, the Corporation:

- receives and evaluates **applications for certification** of projects as official co-productions and recommends to the government either approval or denial of national production status;
- receives **applications for financial assistance** submitted under the Canada-France mini-treaty and evaluates them in relation to the specific objectives of these programs.

Projects certified as official co-productions by the Department of Canadian Heritage, through the Canadian Audio-Visual Certification Office (CAVCO), are recognized as Canadian productions. As such, they are eligible for all programs and benefits offered to national audiovisual productions by the governments of the co-producing countries. Applications for assistance are received and evaluated by the departments or agencies concerned, in accordance with the criteria for each program.

Basic Policies and Requirements – Official Co-productions

Official international audio-visual co-production agreements signed between Canada and other countries enable Canadian and foreign producers to pool their resources in order to co-produce audiovisual works of all types and all lengths that enjoy national production status in their respective countries.

The agreements appear in the table at the end of this document. The full text of each agreement is available at www.telefilm.gc.ca.

It should be noted that, unlike the certification of wholly Canadian productions, which is recommended to the Department of Canadian Heritage by CAVCO, the certification of official co-productions, which is recommended by Telefilm's International Co-production Department, is not based on a point system.

The International Co-production Department recommends the certification of international co-production status for projects that comply with the policies and requirements established by the competent authorities. The process necessarily involves two stages;

- Preliminary recommendation (Advance ruling)
- Final recommendation (Final approval)

Please note that no final recommendation (final ruling) can be issued on a project which never received a preliminary recommendation (advanced ruling).

Canadian and foreign co-producers must respect the spirit of the official international audio-visual co-production agreements and Telefilm's policy, as well as meeting a number of administrative requirements.

To obtain certification, applicants must complete the relevant forms, available on Telefilm's website. These forms are:

- Application for preliminary recommendation (advance ruling) (including application for selective assistance in the frame of a Canada/France mini-treaty – production Feature Film, Feature film Documentary or Animation)
- Application for final recommendation (final approval)
- Application for financial selective assistance in the frame of a Canada/France mini-treaty – Development of French-language audiovisual projects for television (excluding animation works)

Foreign co-producers must also submit an application for certification to the competent authority in their own country.

Applications for preliminary recommendation (advance ruling), duly completed and signed by an authorized representative, must be submitted to the International Co-production Department, in Montreal:

- Drama, feature films and documentaries: **at least 30 days** prior to the commencement of principal photography; **Applications for any project not meeting the terms of the co-production policies or the deadlines prescribed by Telefilm will be rejected.**
- Animation projects: at the time of key animation or, for the series, at the latest, production of the video master of the first episode. **Failure to comply fully with Telefilm requirements may result in rejection.**

In the case of projects applying for financial assistance from the Canadian Television Fund (CTF), applications for preliminary recommendation (advance ruling) should be submitted the latest **one week** after the deadline for each eligible genre but in any case **30 days prior** the first day of principal photography or key animation.

Applications for final recommendation (final approval) must be submitted as soon as production is completed or **no later than 19 months** following the end of the Canadian co-producer's taxation year in which principal photography began or, in the case of animation projects, in which key animation of the first episode was undertaken.

It is absolutely essential that the producer submit the final recommendation (final approval) application within the deadlines established by the competent authority to allow for forwarding of the relevant information to the Canadian Audio-Visual Certification Office (CAVCO). Productions that do not meet these deadlines may be refused CAVCO certification.

Further information can be obtained on the Telefilm website www.telefilm.gc.ca or by contacting the International Co-production Department in Montreal at (514) 283-6363 or 1 800 567-0890.

Certification Policies, Requirements and Conditions

The policies and requirements outlined below are intended to inform Canadian co-producers about the procedure to be followed when applying for certification of an international co-production. They are designed to be as detailed as possible. However, **Telefilm reserves the right to require any additional documents and details deemed pertinent.**

1. Policies and Requirements: A Few Definitions

The term “audiovisual work” means film, television and multimedia productions of any length or technical medium, including fiction, animation and documentaries, that comply with the provisions of the audiovisual industry in each co-producing country.

A “co-production” is an audiovisual work produced in accordance with the stipulations of a certification awarded under a co-production agreement by the competent authority of each contracting party, acting jointly.

A “two-party co-production” means an audiovisual work produced jointly by a Canadian co-producer and a foreign co-producer from a country where a co-production agreement with Canada is in place.

A. “tripartite” means an audiovisual work produced jointly by a Canadian co-producer and two foreign co-producers from a country where a co-production agreement with Canada is in place.

A “multipartite co-production” means an audiovisual work produced jointly by a Canadian producer and a producer from a country with which Canada has a co-production agreement (leading co-producer) and one or more other producers from countries having a co-production agreement either with Canada or the leading co-producer.

A “twinned co-production” means two audiovisual works that are certified together. (For more information, see Section 6 of these guidelines.)

A “third-party country” means any country not party to the co-production agreement between two signing countries. In the case of a co-production with a country that is a member of the European Union (EU), “third-party country” means any country that is not a member of the European Union (EU). The member states of the European Union (EU) are: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, The Netherlands, the United Kingdom.

A “multimedia production” means an original educational, edutainment” or entertainment work published on any format or distributed through on-line services and ultimately destined for the general public.

“Key animation” means the drawing of the key phases of movement that determine the life and expression of the characters, create the movement of the figures or objects, and rough out the timing path or sequence of the animation.

“Competent authorities” means the authorities designated respectively by the Department of Canadian Heritage (Telefilm Canada) and by the foreign government that has signed a co-production agreement with Canada.

“Canadian” means:

a Canadian citizen as defined in the *Citizenship Act*, a permanent resident as defined in the *Immigration Act* or a corporation under Canadian control, as determined for the purposes of sections 26 to 28 of the *Investment Canada Act*.

“Foreign” means:

a citizen or resident of a foreign country who fulfils all the conditions relative to his or her status as such under the relevant laws of his or her country.

A “producer” is defined as an individual or corporation who:

controls the production and is the principal decision-maker; is directly responsible for acquisition of the production rights or script and for the development, creative and financial control, and exploitation of the production.

2. Policies and Requirements: Eligible Projects and Applicants

Any project aimed at the creation of an audiovisual co-production of any length, technical medium or genre that meets the requirements and conditions described in the applicable agreements or established by the competent authorities will be certified.

Any Canadian-owned company under the effective control of Canadians, as defined principally in the *Investment Canada Act* and Section 1106(1)(c) of the Regulations of the *Income Tax Act*, that is headquartered and operated in Canada; and that meets the following criteria:

- a. It co-produces with foreign producers from countries that have signed a co-production agreement with Canada or, in the case of multipartite co-productions, with one of the other co-producing countries.
- b. It complies with the minimum financial participation, expenditures in the co-producing countries and creative contribution requirements for the Canadian and foreign co-producers, as laid out in the official audio-visual international co-production with the applicable signing country.
- c. If the Canadian company is affiliated or associated with a foreign corporate group, it must be incorporated and operated independently from that group. In order to ascertain the effective independence of co-producing companies, Telefilm will require applicants to supply the following documents: the company's organizational chart, a list of principal shareholders, the shareholders' agreement, and the company's financial statements. If deemed necessary, Telefilm will require an officer of the company to provide an affidavit certifying the authenticity of the information supplied. Companies having provided such information with a previous application for certification will not be required to resubmit it, unless there have since been changes.
- d. The company owns the rights and options necessary for production. It owns the exploitation and distribution rights in Canada and has retained a fair share of the net revenues from all other territories, including the co-producing country or countries.
- e. The producer, the crew, and the personnel exercising control over the creative, financial and technical aspects of the Canadian share of the project must be Canadian citizens or permanent residents, in accordance with the provisions of the *Citizenship Act* or the *Immigration Act*.

Key creative personnel (excluding animation) refers to: (For the purpose of our evaluation and for the sake of clarity, we will no longer consider the producer and producer-related positions in our analysis)

- Director
- Scriptwriter (s)
- 1st lead performer (based on onscreen time)
- 2nd lead performer (based on onscreen time)
- Director of photography
- Production designer
- Picture editor (off-line)
- Music composer

Key creative personnel in animation refers to:

Conventional Animation (2D)

- Director
- Head scriptwriter and scriptwriters
- Storyboard supervisor
- Design supervisor (art director)
- 1st lead voice (based on onscreen time)
- 2nd lead voice (based on onscreen time)
- Picture editor (off-line)
- Music composer

3D Animation

- Director
- Head scriptwriter and scriptwriters
- Storyboard supervisor
- Design supervisor (art director)
- Character model supervisor
- Motion capture supervisor
- Animation director
- 1st lead voice (based on onscreen time)
- 2nd lead voice (based on onscreen time)
- Picture editor (off-line)
- Music composer

f. The director(s) and scriptwriter(s) must be citizens or permanent residents of Canada or of a co-producing country or, in the case of co-productions with a European Union member country, of an EU country.

3. Policies and Requirements: Information and/or Relevant Documents – Preliminary recommendation (Advance ruling) and Final recommendation (Final approval)

Preliminary recommendation (Advance ruling) (see application form of a preliminary recommendation on Telefilm’s website)

- The Canadian production company applicant and parent company’s incorporation documents (if applicable), the organizational chart for the group, the shareholders’ agreement (if applicable) and the last financial statements of the applicant Canadian production company 1 (if they have not already been submitted in a previous application).
- At the producer’s discretion ; a legible photocopy of passport, birth certificate, valid permanent resident card, the original notarized CAVCO declaration of citizenship or permanent resident from, for all Canadian individuals related to the function of producer and for all key creative personnel (except for Canadian writers).
- Notarized affidavit(s) for Canadian producer(s) and creator(s) documents available on Telefilm Canada’s website (section : Coproduction - forms and affidavits).
- Notarized affidavit(s) (exemption for non-Canadian courtesy credit) if applicable (documents available on Telefilm Canada’s website (section : Coproduction – forms and affidavits).

- Duly executed coproduction contract.
- Complete Chain of Title including :
 - All rights and options required for the adaptation of the work or the original idea, the script, the production, and optimal exploitation in Canada and in the rest of the world ;
 - A complete description of the project's development history ;
 - All documents demonstrating that the producers own and control all rights pertaining to the original idea/concept, all creative material as well as for the development, production and exploitation of the project ;
 - An assignment of rights agreement with the editor, if applicable ;

Please note that these documents ; must allow us to verify that the origin of the idea/concept, writers directors and music composers are all acceptable (with respect to nationality) under the applicable bilateral coproduction agreement (treaty) and the guidelines for official coproductions as updated from time to time.

- Detailed production budget (in Canadian \$) with multiple columns detailing each country(ies)'s budget as well as details regarding the spend per country (including costs incurred outside the coproducing countries or on elements that are not from the coproducing countries and the sharing of these between the coproducers).
- Recoupment structure, in the case of a mini-treaty application.
- Script (2 episodes in the case of a series) or bible or the detailed synopsis in the case of a documentary, if applicable.
- Contract(s) for Canadian and foreign scriptwriter(s) and director(s).
- Subcontracting agreement in the case of animation projects.
- Agreement(s) related to distribution in Canada.
- Agreement(s) related to distribution in the rest of the world.
- Agreement(s) with Canadian broadcaster(s), if applicable.
- Contract(s) with third country performer(s), if applicable.
- Interim financing agreement and bank loans, if application.
- Investment Agreement(s) from other funds and programs, except for Telefilm Canada's funds and programs, if applicable.
- All other agreements confirming the Canadian financing.

Preliminary recommendation (advance ruling) letters will be modified only in the case of changes to the country of co-production, a change in co-producing partner or to the financial structure of the project.

Final recommendation (Final approval)

- Documents required in the preliminary recommendation letter.
- Final notarized affidavit for Canadian producer (document available on Telefilm Canada's website (section : Coproduction – forms and affidavits).
- Notarized affidavit(s) exemption for non Canadian courtesy credit if applicable (documents available on Telefilm Canada's website (section : Coproduction – forms and affidavits).
 - For productions where the Canadian producer(s) share of the budget is 500,000 or more, an audited report of production costs incurred by the Canadian producer, prepared by a certified accountant independent of the production company.
 - OR : a review engagement report for productions where the Canadian producer's share of the budget is between \$200,000 and \$500,000 ;
 - OR : a final cost report accompanied by a notarized affidavit attesting to the production cost for productions with a Canadian share of the budget is less than \$200,000. The affidavit can be found on Telefilm's Web site Coproduction – forms and Affidavits.
- Final detailed cost report for the Canadian producer's share of final costs.
- Foreign coproducer(s)'s final cost report (in Canadian \$), approved and signed the foreign coproducer(s).
- Complete list of head and tail credits indicating the nationality of each participant. This list must be approved and signed by the Canadian Producer. In the case of a series the list of credits for the first and last episodes, as well as a list of any credits that differ in other episodes.
- Contract(s) with music composer(s).
- Video cassette or DVD (2 episodes in the case of a television series).

Policies and Requirements: Financial, Technical and Creative Participation

The requirements and conditions outlined below are set out in the official international audio-visual co-production agreements or have been established by the competent authorities to ensure the balanced financial, technical, and creative participation of each country.

Financial and Creative Contribution

- a. Creative and technical participation is proportionate to the financial contribution of each co-producing country. Some agreements stipulate minimum contribution requirements (e.g. if the financial contribution of the Canadian co-producer represents 25% of the total budget, 25% of the creative and/or technical positions must be filled by Canadians). The Canadian financing serves to cover the cost of Canadian elements, which can never be lower than the minimum applicable agreement requirement.
- b. In the case of co-productions with more than one partner country, a minimal creative and/or technical contribution is required of each participating country.

Animation Projects

- c. In addition to complying with provisions a. and b. above, the competent authorities require that a significant portion of the creative animation work be undertaken by Canadians. Also, much of the technical activities must be undertaken in one or other of the co-producing countries (or an EU member country, if the co-producing country is part of the EU). Occasional exceptions may be made with the joint approval of the competent authorities in the co-producing countries, predominantly in the case of subcontracted technical work in third-party countries.

Intellectual Property Rights

- d. Intellectual property rights must be shared between the co-producers in proportion to their financial participation.

Development and Scriptwriting

- e. The acquisition of rights pertaining to works originally conceived for purposes other than audiovisual production is allowed, regardless of country of origin. (For instance, a literary work from any country is eligible, provided it has been published and the rights to it have been acquired. However, if the work was conceived for an audiovisual medium, it must come from one of the co-producing countries.)

Financing

- f. The minimum financial participation of each country varies from 15% to 30%, depending on the agreement. In the case of Canada-France feature film co-productions made in French with a budget of more than \$3.5 million, the minimum financial participation of either country can be 10%.

Distribution

- g. If a production company has signed a distribution agreement with a distributor or broadcaster that is participating in the project's financing, a copy of the interest or deal letter will be required.
- h. The market and revenue shares are established equitably between the co-producers based on their respective financial participation.
- i. All exploitation rights for the Canadian market are under the effective control of a Canadian distributor or producer.
- j. Third-party country investors may claim no more than 10% of the Canadian share of net revenues generated outside of Canada by a certified co-production.
- k. The distribution agreements or contracts will be analyzed with respect to cross-collateralization, revenue and territory sharing, and commission and expense percentages.

Participation of Third-Party Countries

1. The participation of personnel from a third-party country is permitted in the following cases, and subject to the approval of Telefilm:

Performers

Feature Films or Made-for-TV Movies

1 third-party country performer and 1 third-party country cameo per project (3 shooting days maximum)

Television Series

For series of up to six episodes:

1 lead performer + 1 cameo **or** 1 guest star

For series of 7 to 13 episodes:

1 lead performer + 2 cameos

1 lead performer + 1 cameo + 1 guest star

1 lead performer + 2 guest stars

For series of 14 to 26 episodes:

1 lead performer + 4 cameos

1 lead performer + 2 cameos + 2 guest stars

1 lead performer + 4 guest stars

For series of more than 26 episodes, the same ratio shall apply.

Definitions:

*“Cameo” means the brief appearance of an internationally known personality from a third-party country, involving no more than three shooting days.

** “Guest Star” means the participation of a third party country performer in one or more episodes of a series, according to the ratio set out above.

Important: The use of an actor/actress in a cameo appearance or as a guest star will be allowed on a trial basis for a period of two years.

Credits

Two courtesy credits, at most, are permitted for third-party country participants provided their functions in no way interfere with the co-producers’ financial and creative authority and they are related either to distribution or financing, or to the provision of production services under the strict control and supervision of the producer. A sworn declaration to this effect must be submitted to Telefilm Canada. In the case of animation projects, subcontractors for technical work are allowed credits customary in such circumstances.

Moreover, the Canadian and foreign co-producers must be clearly and predominately identified in the head and tail credits.

	Canada and Co-producing Countries	Third-party Countries
Individuals	At the co-producers' discretion	Two exemptions may be allowed for individuals from third-party countries: executive producer; senior executive/executive in charge of production; supervising producer/executive; production supervisor; associate producer Apart from these two courtesy credits, Telefilm may authorize one other courtesy credit: production associate; executive production consultant; creative consultant
Third-party country production companies	At the co-producers' discretion. The company's country of origin must have signed a co-production agreement with Canada or with a country that has signed an agreement with Canada.	No credits for production companies or co-producers from countries that have not signed a co-production agreement with Canada will be allowed.
Distributors	At the co-producers' discretion.	One credit for a foreign distributor may be given when authorized by Telefilm. Telefilm may agree to "in association with" or a similar formulation for distributors, taking into account the terminology used in the distributor's country of origin.

Broadcasters	At the co-producers' discretion.	One credit may be given for a foreign broadcaster holding a broadcast license to the production when authorized by Telefilm. Telefilm may agree to "in association with" or a similar formulation for broadcasters, taking into account the terminology used in the broadcaster's country of origin.
Other foreign corporations, including finance companies	At the co-producers' discretion.	Other foreign corporations, such as finance and syndication companies, may be given a credit when authorized by Telefilm.
Logos		The logos of foreign distributors, broadcasters, syndication companies and finance companies may appear in the tail credits provided those of the co-producing companies and other Canadian participants appear in an equally prominent position.

The co-producers' copyright must appear in the credits without fail. No more than two credits will be authorized for any one company and/or its representatives.

The credits must be used in exploitation all territories as well as in all marketing material, and must be those authorized by Telefilm.

Shooting and Production Locations

- m. Subcontracting technical animation work to a third-party country for up to 25% of the project's total budget is allowed. **This regulation applies only subcontracted services performed by third-party countries.** However, projects must respect the financial participation and expenditure minimums stipulated in the co-production agreements. All subcontracting agreements must be included with the application and require the approval of Telefilm.
- n. Studio shooting must take place in one or other of the co-producing countries (or an EU member country, if the co-producing country is part of the EU).
- o. Location shooting in a third-party country is allowed where required by the script.

Screen Credits

- p. Audiovisual works produced as co-productions must be presented with the mention “A Canada-[co-producing country] Co-production” or “ A [co-producing country]-Canada Co-production”. This mention must appear separately in the screen credits and must be included in all commercial advertising and promotional material of audiovisual works, and in all presentations. Also, the credits must clearly identify the Canadian producer and production company. A draft credit list approved by the co-producers and indicating the nationality of each participant must be submitted.

4. Ineligible Projects and Applications

- a. All applications submitted by a company or concerning a project that does not meet the eligibility requirements set out in these guidelines or in the relevant co-production agreements.
- b. The following types of production are not eligible for certification:
 - pornography
 - any project containing elements of excessive violence, sexual violence or sexual exploitation, or of a defamatory, obscene or otherwise illegal nature as defined in the Criminal Code of Canada
- c. The acquisition of concepts, screenplays, bibles and other audio-visual projects from a third-party country is not allowed, even though all underlying rights are the propriety of the Canadian or foreign co-producers.
- d. All projects conceived, developed or scripted by professionals from a third-party country are ineligible.
- e. No studio shooting in a third-party country is allowed.

6. Twinning

Some agreements permit twinning, which involves the pairing under a single certification of two distinct audio-visual works of a similar kind and budget, one Canadian and the other foreign. In addition to complying with the agreements and the requirements established by the competent authorities, all twinning agreements must meet the following criteria:

- a. The same producers are involved in both of the twinned works.
- b. The Canadian producer must invest the minimum stipulated in the applicable co-production agreement in one or other of the twinned productions. However, the co-producers may agree to share their artistic and technical contribution between the two projects or to concentrate it in their own project, so long as overall reciprocity is maintained.
- c. Each co-producer holds the exploitation rights for the two works in their own territory.

- d. The two productions are of the same genre and of similar length.
- e. The maximum interval allowed between the end of production of the first work and commencement of principal photography for the second is one year.

See Section 2, Eligible Projects and Applicants, for the list of information and/or documents required to obtain an preliminary recommendation (advance ruling) and final recommendation (final approval).

Some restrictions may apply. Applicants should contact the coproduction office of Telefilm Canada for further information.

7. Producer Commitments

Modifications

Subsequent modifications to a project that has obtained a preliminary recommendation (advance ruling) may cause it to lose its official co-production status. Consequently, all modifications must be submitted to Telefilm for prior approval.

Compliance

Telefilm requires that companies benefiting from the advantages of co-production comply with the conditions and spirit of the official international audio-visual co-production agreements signed with Canada. With regard to the mini-treaties, Telefilm requires that any company receiving financial assistance for co-production at all times respect their contractual obligations towards the competent authority and the other partners involved in the project.

Default

Producers failing to respect their commitments will be sanctioned by suspension of Telefilm's participation in all of their activities, through any of the Corporation's programs.

Audit

The accounts and records of any company or legal entity which, in the opinion of the competent authority, is associated with the producer and which benefits from the advantages of co-production are subject to audit. Audit reports may be disclosed to public and private sector participants directly involved in the project. In addition, the competent authority reserves the right to audit or have audited any information deemed necessary, on site, at shooting locations. Producers will be given reasonable notice of the competent authority's intention to exercise this right.

Litigation with a Third Party

A company involved in either current or potential litigation with a third party must make full disclosure to Telefilm in the event that the litigation is likely to jeopardize the project or be detrimental to the Corporation's interests.

**OFFICIAL INTERNATIONAL AUDIO-VISUAL CO-PRODUCTION AGREEMENTS
SIGNED WITH CANADA**

<i>COUNTRY</i>	<i>MIN. PART.</i>	<i>CATEGORIES</i>	<i>TWINNING</i>	<i>DATE OF SIGNATURE</i>
ALGERIA	30%*	Cinema, Television	N/A	Revised 1987.06.19
ARGENTINA	20%	Cinema, Television	N/A	1988.09.22
AUSTRALIA	30%	Cinema, Television	N/A	1990.07.23.
AUSTRIA	20%	Cinema, Television	Cinema, Television	1999.06.29.
BELGIUM	30%*	Cinema	N/A	1984.02.24.
BOSNIA-HERZOGOVINA (see Yugoslavia)	20%	Cinema, Television	N/A	1988.02.11.
BULGERIA	20%	Cinema, Television	Cinema, Television	2002.04.25
BRAZIL	20%	Cinema, Television	N/A	1995.01.27.
CHILE	20%	Cinema, Television	N/A	1994.09.02.
**CHINA	15%	Cinema	N/A	1987.02.23.
**COLOMBIA	20%	Cinema, Television	Cinema, Television	2002.07.10.
CROATIA (see Yugoslavia)	20%	Cinema, Television	N/A	1988.11.20.
CUBA	20%	Cinema, Television	N/A	1998.04.27.
CZECH REPUBLIC	20%	Cinema, Television	N/A	1987-03-25
DENMARK	20%	Cinema, Television	Cinema, Television	1997.12.15.
**ESTONIA	20%	Cinema, Television	Cinema, Television	2002.05.27.
FINLAND	20%	Cinema, Television	Cinema, Television	1998.03.31.
FRANCE	20%*	Cinema	N/A	Revised 1992.09.08.
	20%	Television	Television	Revised 1989.02.08
	20%	Cinema mini-treaty	N/A	1983.07.11
	20%	Animation mini-treaty	N/A	1985.01.10
	20%	Television development mini-treaty	N/A	1990.03.14
GERMANY	20%	Cinema, Television	N/A	2004.06.22.
GREECE	20%	Cinema, Television	Cinema, Television	1997.12.15
**HONG KONG	20%	Cinema, Television	N/A	Revised 2001.02.16.
HUNGARY	20%	Cinema, Television	N/A	1987.05.07
ICELAND	20%*	Cinema, Television	Cinema, television	Revised 2003.03.28.
IRELAND	20%	Cinema, Television	N/A	1989.04.04
ISRAEL	20%	Cinema, Television	N/A	1985-03-18
ITALY	20%*	Cinema, Television, New Media	Cinema, Television, New Media	Revised 1997.11.13
**JAPAN	20%	Cinema, Television	N/A	1994.07.20
LATVIA	20%	Cinema, Television	N/A	2003.10.15
LUXEMBOURG	20%	Cinema, Television	Cinema, Television	1996-03-04
MACEDONIA (see Yugoslavia)	20%	Cinema, Television	N/A	1998.11.02.
**MALTA	20%	Cinema, Television	N/A	1997.09.23.
MEXICO	20%	Cinema, Television	N/A	1991-04-08
MOROCCO	20%	Cinema, Television	N/A	1987-05-04
NETHERLANDS	20%	Cinema, Television	Cinema, Television	1989-10-18
NEW ZEALAND	20%	Cinema, Television	Cinema, Television	Revised 1993-06-17
NORWAY	20%	Cinema, Television	Cinema, Television	1998-04-02
PHILIPPINES	20%	Cinema, Television	Cinema, Television	1998.10.16.
POLAND	20%	Cinema, Television	N/A	1996-05-27
ROMANIA	20%	Cinema, Television	N/A	1992-01-23
RUSSIA (Federation)	20%	Cinema, Television	N/A	1995-10-05
SENEGAL	20%	Cinema, Television	Cinema, Television	2000-09-27
SINGAPORE	20%	Cinema, Television	Cinema, Television	1998-11-13

SLOVAKIA	20%	Cinema, Television	Cinema, Television	Revised 2002-06-05
SLOVENIA (see Yugoslavia)	20%	Cinema, Television	N/A	1988.02.11.
SPAIN	20%	Cinema, Television	Cinema, Television	2006.10.10.
SOUTH AFRICA	20% *	Cinema, Television	Cinema, Television	1997.11.05.
**SOUTH KOREA	30% *	Television	Television	1995-04-25
SWEDEN	20%	Cinema, Television	Cinema, Television	1994-10-17
SWITZERLAND	20%	Cinema, Television	N/A	1987-10-22
UNITED KINGDOM AND NORTHERN IRELAND	20%	Cinema, Television	Cinema, Television	Revised 1991-07-05
**URUGUAY	20%	Cinema, Television	Cinema, Television	2002.09.10.
VENEZUELA	20%	Cinema, Television	Cinema, Television	1996-02-15
FORMER YUGOSLAVIA including Serbia and Montenegro	20%	Cinema, Television	N/A	1988.02.11.

53 countries

* *Further information in the agreement*

***Consult Telefilm Canada's website*

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