

**An Roghchoiste um Fhormhaoirsiú
Buiséid**
Teach Laighean
Baile Átha Cliath 2



Select Committee on Budgetary Oversight
Leinster House
Dublin 2

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22 June 2023

CBO-I-0415-2023

Ms Themis Christophidou
Director-General for Education, Youth, Sport and Culture
European Commission
1049 Bruxelles/Brussel,
Belgium

By email: Themis.CHRISTOPHIDOU@ec.europa.eu
Cc: SG-NATIONAL-PARLIAMENTS@ec.europa.eu

Dear Ms Christophidou,

The Committee on Budgetary Oversight of the Irish parliament (Oireachtas) has recently published a report on Ireland's Film Tax Credit: [Report on Section 481 – Film Tax Credit](#). Through its engagements, the Committee heard concerns around the interaction of the film industry with EU directives/European law. In summary:

- The Committee supports the continued support of the sector but believes that certain issues require further examination by the European Commission.
- The Committee noted the use of successive Fixed Term Contracts for film crew working across multiple productions. As a result, such crew never acquire Contracts of Indefinite Duration or any acknowledgement of their service. In this regard, the Committee has concerns whether this amounts to a breach EU Directives in terms of both the Fixed Term Workers Directive and EU directives relating to State Aid for the Audio-visual sector. The Committee requests that this be examined.
- The Committee also requests that the use of 'buy-out' contracts in Irish, and European, film production be examined as it has heard these have become the norm rather than the exception. As a result, performers and writers are unable to share in the future proceeds of the production. In this regard, the Committee is concerned this may amount to a breach of EU Copyright Directive and requests that this be examined.

The Committee believes that a European examination of these issues should be carried out as it relates to both the operation of European law and because the sector is highly mobile across EU borders.



Barry Cowen TD
Cathaoirleach

Appendix: Committee's Recommendations

As part of its examination of the topic, the Committee agreed the following recommendations:

The Committee commits to writing to the EU commission requesting an examination of the use of successive use of Fixed Term Contracts for film crew working across multiple productions, where such crew never acquire Contracts of Indefinite Duration or any acknowledgement of their service, and whether this amounts to a breach EU Directives in terms of both the Fixed Term Workers Directive and EU directives relating to state aid for the Audio-visual sector.

The Committee commits to writing to the EU commission requesting an examination of the use of 'buy-out' contracts in the Irish film production