



Alþingi

Allsherjar- og menntamálanefnd

b.t. nefndasviðs

Reykjavík, 10. janúar 2023

Efni: Pingskjal 685- 543.mál – stuðningur við einkarekna fjölmiðla

Vísað er til umsagnarbeiðni allsherjar- og menntamálanefndar um framangreint frumvarp. Áður hafði frumvarpið birt í efnislega sama formi í samráðsgátt stjórnvalda. Umsögn sem fer hér á eftir er að hluta til samhljóða umsögn sem Sýn sendi í samráðsgáttina, dags. 2. nóvember 2022. Jafnframt vísast til umsagnar sem Sýn sendi til allsherjar og menntamálanefndar Alþingis, dags. 2. febrúar 2021.

Með frumvarpinu er lagt til að framlengdur verði gildistími ákvæða um stuðning við einkarekna frétt- og dagskrármíðla vegna kostnaðar sem fellur til við miðlun frétt- og fréttatengds efnis og umfjöllunar um samfélagsleg málefni. Lagt er til að gildistími ákvæðanna verði framlengdur til tveggja ára. Í kafla um mat á áhrifum er gert ráð fyrir að árlegur kostnaður ríkissjóðs frá 1. janúar 2023 verði allt að 400 millj. kr. en fjárhæð miðast við fjárlög.

Í frumvarpinu kemur fram að tilefni stuðnings til einkarekinna fjölmiðla megi rekja til þeirra breytinga sem hafa átt sér stað undanfarin ár í fjölmiðlamálum, einkum vegna tilkomu samfélagsmiðla og hinna svokölluðu tæknirisa. Fjölmiðlar hafi átt undir högg að sækja og auglýsingafé dreifist öðruvísi en áður og rennur í auknum mæli til erlendra aðila. Einkareknir fjölmiðlar hafi fundið fyrir þessum hröðu breytingum og á undanförunum árum hefur rekstrargrundvöllur margra þeirra verið ótryggur og margir fjölmiðlar hætt starfsemi. Einnig segir að í Danmörku, Noregi og Svíþjóð sé unnið að umfangsmiklum breytingum á stuðningi til einkarekinna fjölmiðla. Í framangreindum löndum virðist þróunin vera sú að fjárhæð sem er til úthlutunar er hækkuð. Í ljósi þess að gífurlega miklar breytingar eru í vændum á stuðningskerfum Danmerkur, Noregs og Svíþjóðar og þeirrar miklu reynslu sem framangreind ríki hafa á fjölmiðlastyrkjum verður gildistími frumvarps þessa aðeins tvö ár, með því markmiði að innan þess tíma verði lagt fram frumvarp til fimm ára sem sé í takt við þá þróun sem er að verða á hinum Norðurlöndunum.

### **1. Skattlagning erlendra efnis og streymisveitna**

Sýn hf. telur að til lengri tíma litið sé nauðsynlegt að leggja skatt á erlendar efnis- og streymisveitur og nýta fjármagn sem fæst með þeim hætti til að styðja við einkarekna fjölmiðla, innlenda framleiðslu á gæða sjónvarpsefni og til að mæta kostnaði innlendra fjölmiðlaveitna við textun og talsetningu.

Hvað varðar textun og talsetningu vísast m.a. til greinargerðar fjölmiðlanefndar til ráðherra frá ágúst 2018 en þar gerði nefndin þessa tillögu:

*3. Stuðningur við textun og talsetningu sem væri annað hvort í formi endurgreiðslu tiltekins hlutfalls af kostnaði fjölmiðla eða sem styrkir. Einnig er hægt að sameina þessar leiðir eins og gert er t.d. um hljóðritanir þar sem veittir eru styrkir og virðisaukaskattur endurgreiddur upp að tilteknu marki. Ef*



miðað er við 25% endurgreiðslu eins og við hljóðritanir þyrfti um 90 milljónir til að standa straum af því. Lögð er til ákveðin forgangsröðun sem tæki fyrst og fremst tillit til barna og ungmenna annars vegar og heimildamynda og fréttatengds efnis hins vegar.

Hvað varðar áform um skattlagningu verður ekki komist hjá að benda á nefndarálit meirihluta allsherjar og menntamálanefndar Alþingis frá 4. maí 2021. Álitið var í tengslum við frumvarp um stuðning við einkarekna fjölmiðla, sem þá lá fyrir þinginu. Þar sagði orðrétt (undirstrikun undirritaðs):

Á fundum nefndarinnar var talsvert fjallað um erlendar efnis- og streymisveitur, sérstaklega hvað varðar stöðu þeirra á auglýsingamarkaði og skattumhverfi þeirra. Meiri hlutinn áréttar nauðsyn þess að bæta þurfi stöðu einkarekinna fjölmiðla enda gegna þeir mikilvægu hlutverki í lýðræðissamfélagi. Enn fremur telur meiri hlutinn nauðsynlegt að jafna stöðu innlendra og erlendra fjölmiðla. Í þeim efnum tekur meiri hlutinn fram að fjármála- og efnahagsráðuneytið og mennta- og menningarmálaráðuneytið hafa til skoðunar skattlagningu erlendra efnis- og streymisveitna eða ígjafi skattlagningar rafrænna viðskipta við erlendu miðlana. Meiri hlutinn áréttar mikilvægi þess að þeirri vinnu verði hraðað sem kostur er enda streymir þó nokkurt hlutfall af auglýsingatekjum úr landi og ekki eru greiddir sömu skattar og skyldur af þeim tekjum líkt og ef auglýst er innan lands.

Telur Sýn ekki eftir neinu að biða með að ljúka skoðun á skattlagningu erlendra efnis- og streymisveitna og innleiða hana í íslensk lög. Þannig er mjög rík framkvæmd fyrirliggjandi nú þegar í þessum efnum víða um Evrópu.

Vísast um þetta til meðfylgjandi greiningar frá ráðgjafafyrirtækinu Cullen. Svo sem fram kemur í yfirlitinu heimilar gr. 13. 2 í ESB tilskipun 2010/13/ESB (með síðari breytingum) ríkjum sem gera kröfur til innlendra fjölmiðlaveitna um að verja hlutfalli af dagskrárfé til evrópskra verka að gera sambærilegar kröfur til erlendra efnis- og streymisveitna, að því gefnu að gætt sé að:

- a. meðalhófi og jafnræði,
- b. byggt sé að tekjum í hlutaðeigandi ríki,
- c. samræmi við EES ríkisstyrkjareglur

Á Íslandi er að finna ákvæði í 34. gr. fjölmiðlalaga þess efnis að fjölmiðlaveita sem miðlar myndefni í línulegri dagskrá skuli, eftir því sem unnt er, sjá til þess að minnst 10% af útsendingartíma á ári hverju eða minnst 10% af árlegu dagskrárfé sé varið til evrópskra verka sem framleidd eru af sjálfstæðum framleiðendum.

Víða í Evrópu hefur heimildin í framangreindri tilskipun verið nýtt til að skattleggja erlendar efnis- og streymisveitur. Kvaðir á erlendar efnisveitur hafa nú þegar verið lagðar á í 12 ríkjum ESB. Þá eru slíkar kvaðir áformaðar í fimm ríkjum til viðbótar, þar á meðal í Finnlandi og Noregi.

Í Danmörku, til að mynda, hefur verið lagður á skattur sem nemur 6% af árlegri veltu hlutaðeigandi erlendri veitu þar í landi. Skattféð er síðan nýtt til að fjármagna sjónvarpsframleiðslu fjölmiðlaveitna og kvikmyndasjóð. Um stöðuna í Evrópu vísast að öðru leyti til ítarlegrar skýrslu frá Cullen, sem er meðfylgjandi.

Menntamálaráðherra hefur ítrekað sagt skatt á erlendar efnisveitur forgangsmál, sbr. t.d. hér: <https://www.frettabladid.is/frettir/skattlagning-a-streymisveitur-forgangsmal-vegna-jafnraedis/> og einnig hér: <https://www.visir.is/g/20212075430d>



Undir þetta hefur verið tekið af hálfu fjármálaráðuneytis. Í síðast nefndu fréttinni kemur fram að: „*Vilji ráðherranna stendur eindregið til þess að jafna stöðu innlendra fjölmiðla og erlendra, og þau hafa falið sérfræðingum ráðuneytanna að móta tillögur um hvernig megi nýta skattkerfið í þeim tilgangi.*“

Meirihluti allsherjar og menntamálanefndar Alþingis er sömu skoðunar, sbr. að framan. Af einhverjum ástæðum virðist þessi vinna sækjast hægt. Á meðan er samkeppnisstaða innlendra miðla afar skökk. Þeir bera einir skyldu til þýðingar og talsetningar. Þá saga hinir erlendu samfélagsmiðlar til sín auglýsingatekjur þrátt fyrir að þurfa ekki að lúta innlendum reglum um bann við áfengis-, tóbaks- og veðmálaauglýsingum. Allt ber þetta að sama brunni. Af einhverjum ástæðum býr innlend atvinnustarfsemi við mun meiri íþyngjandi reglur en sú erlenda og hvorki stjórnvöld né löggjafinn bregðast við, þrátt fyrir að heimildir séu til þess í alþjóðlegum skuldbindingum. Unnt væri að spyrna gegn flæði erlends auglýsingaefnis á samfélagsmiðlum með því að styðja við innlenda framleiðslu, þ.m.t. framleiðslu auglýsinga, og þannig stuðla í leiðinni að verndun íslenskrar tungu.

Menningar og viðskiptaráðuneytið birti frétt á stjrn.is þann 20. október sl. Þar sem yfirlit birtist um svokallað menningarframlag streymisveitna í Evrópu, en með menningarframlagi er átt við skattheimtu af þeim toga sem list hefur verið að framan. Þrátt fyrir að í yfirlitinu komi fram að flest Evrópuríki hafi þegar gripið til ráðstafana, ýmist í formi kvaða um beina fjárfestingu eða menningarframlags, kemur fram í fréttinni að ekki hafi verið tekin ákvörðun um hvaða leið verði farin hér á landi um menningarframlag, en fylgst verði náið með þróun mála í Evrópu. Þá má ráða af fréttinni að ætlunin sé að fjármagna kvikmyndasjóð með slíku framlagi, verði skattlagningarleiðin farin. Bendir Sýn á að unnt er að fjármagna stuðning við einkarekna fjölmiðla með slíkri skattheimtu í stað þess að einkorða afraksturinn við kvikmyndasjóð.

Með vísan til framangreinds beinir Sýn hf. því eindregið til stjórnvalda að ljúka vinnu við skattlagningu erlendra efnis- og streymisveita. Í því sambandi er íslenska ríkinu fullheimilt skv. EES reglum að leggja skatt á erlenda aðila með tekjur af starfsemi í Íslandi sem mótvægi við fjárfestingaskyldur á innlenda aðila sem þegar er að finna í 34. gr. fjölmiðlalaga, sér í lagi m.t.t. áherslu innlendu fjölmiðlaveitnanna á framleiðslu íslensks efnis. Skattféð mætti síðan nýta til að jafna samkeppnisstöðuna, sem og til að gæta að verndun íslenskrar tungu með því að framleiða enn meira af innlendu gæða sjónvarpsefni.

## 2. Fyrirferð RUV á auglýsingamarkaði

Samkeppnisstaða einkarekinna miðla verður ekki lagfærð fyrr en RÚV verður tekið af auglýsingamarkaði og samkeppnisstaða innlendra miðla við erlendar efnisveitur verður jöfnuð.

Samkvæmt könnun Hagstofu Íslands jókst hlutdeild Ríkisútvarpsins í auglýsingatekjum á milli árána 2020 og 2021, úr 17% í 19%. Á sama tíma fór hlutur Ríkisútvarpsins í auglýsingatekjum hljóðvarps úr 36% í 39% og sjónvarps úr 42% í 50%. Frá árinu 2000 hefur hlutur Ríkisútvarpsins í auglýsingatekjum fjölmiðla aukist úr 17% í 19% og sjónvarps úr 32% í 50%.<sup>1</sup>

Eins og bent var á í umsögn Símans eru líkur fyrir því að hlutdeild Ríkisútvarpsins hafi farið enn hækkandi á árinu 2022.

<sup>1</sup> Sjá: <https://hagstofa.is/utgafur/frettasafn/midlun/tekjur-fjolmidla-2021/>



Af þessu verður ráðið að brýn nauðsyn ber til að takmarka fyrirferð RÚV á auglýsingamarkaði í áföngum, til að mynda um 25% á ári á fjögurra ára tímabili. Telur Sýn að þrátt fyrir slíka skerðingu á tekjuöflunarmöguleikum þá muni rekstrarafkoma Ríkisútvarpsins ekki skerðast í sömu hlutföllum. Ræðst þetta af því að samhliða væri unnt að draga verulega úr starfsemi eða leggja niður hina fjölmennu auglýsingadeild, sem nú er starfrækt á Ríkisútvarpinu. Sala á auglýsingum Ríkisútvarpsins færi einkum fram á netinu á grundvelli opinberrar og gagnsærrar verðskrár og með lágmarks umsýslukostnaði. Kostnaður við rekstur auglýsingadeildar myndi lækka á lágmarki um 80%. Staða Ríkisútvarpsins myndi að líkindum styrkjast þegar ákvarðanir um dagskrá miðast ekki við áhorfsmælingar og auglýsingatekjur heldur efnistöð og gæði.

### 3. Höfundaréttur á stafrænum innri markaði

Önnur aðgerð sem gagnast getur einkareknum fjölmiðlaveitum er að innleiða í íslensk lög tilskipun ESB nr. 2019/790, um höfundarétt á stafrænum innra markaði. Samkvæmt henni verður mynddeiliveitum á borð við Google og Facebook gert að afla samþykkis réttshafa fyrir deilingu myndefnis, í þessu tilviki deilingu á fréttum og fréttatengdu efni. Jafnframt að rétt höfum verði heimilt að krefjast sanngjarns endurgjalds fyrir afnot af höfundaréttarvörðu efni sínu. Í Frakklandi hefur tilskipunin þegar verið innleidd og unnið er að innleiðingu hennar í öðrum Evrópuríkjum. Þá hafa hliðstæðar reglur verið settar utan ESB, til að mynda í Ástralíu.

Ljóst er að tilskipunin verður á einhverju stigi innleidd í EES samninginn. Íslensk stjórnvöld og Alþingi þurfa þó ekki að bíða eftir þeirri innleiðingu heldur geta þegar í stað hrundið af stað vinnu við að innleiða tilskipunina í íslensk lög. Er hér með skorað á Alþingi að hefjast handa við innleiðinguna. Mjög brýnt er að þessir aðilar geti ekki haldið áfram að hagnýta sér án endurgjalds höfundarétt íslenskra útgefenda fréttu og fréttatengds efnis.

### 4. Önnur úrræði

Af öðrum úrræðum til að jafna samkeppnisstöðu innlendra miðla má til að mynda lækka tryggingargjald á fjölmiðlaveitur með skattalegt heimilisfesti hér á landi. Einnig mætti lækka eða afnema virðisaukaskatt á fjölmiðlaveitur.

### 5. Niðurlag

Sýn sér ekki ástæðu til að fjalla um einstök ákvæði fyrirbyggjandi frumvarps.<sup>2</sup> Ástæðan er einföld. Gamaldags styrkjakerfi, sem er til þess fallið að draga úr sjálfstæði fjölmiðlaveitna og er auk þess að umfangi einungis sem dropi í hafið, mun ekki til lengri tíma duga til að einkareknir fjölmiðlar hér á landi búi við viðunandi rekstrarumhverfi.

Af þeim sökum þarf Alþingi í það minnsta að grípa samhliða til annarra aðgerða, sbr. að ofan. Í því sambandi hefur meiri hluti allsherjar- og menntamálanefndar fyrir tæpu ári síðan áréttað mikilvægi þess að vinnu við skattlagningu erlendra efnis- og streymisveitna verði hraðað sem kostur er enda streymir þó nokkurt hlutfall af auglýsingatekjum úr landi og ekki eru greiddir sömu skattar og skyldur af þeim tekjum líkt og ef auglýst er innan lands. Er skorað á nefndina að láta verkin tala og fylgja eftir þessum áformum, enda ljóst að hinn fyrirhugaði ríkisstuðningur einn og sér mun duga skammt til að lagfæra samkeppnisstöðu einkarekinna fjölmiðla hér á landi.

<sup>2</sup> Sýn tekur þó undir athugasemdir Árvakurs um einstakar greinar í þeirra umsögn



Virðingarfyllst,

f.h. Sýnar hf.

Páll Ásgrímsson,

framkvæmdastjóri lögfræðisviðs

Meðfylgjandi:

Yfirlit ráðgjafafyrirtækisins Cullen um skattlagningu erlendra efnis- og steymisveitna





## The revised AVMS Directive allows member states to ask non-national on-demand video services to contribute to national content creation

Article 13.2 of the revised Audiovisual Media Service Directive (which had to be transposed in national law by 19 September 2020 – [Tracker](#)) states that if a member state requires financial contributions from national audiovisual media services providers in favour of EU works (including direct investments in EU works or contributions to national funds to sustain audiovisual production), it can also impose these contributions to non-national European media service providers (linear and on-demand) targeting its audience, provided they:

- are proportional and non-discriminatory;
- are based on the revenues earned in the targeted member states;
- comply with EU state aid rules.

Contributions imposed on national services should consider those imposed by targeted countries. Exceptions apply to low turnover or low audience services. Member states can also apply exceptions where requirements are "impracticable or unjustified" given the nature or the theme of the service.

For an overview of national investment obligations of on-demand service providers, see [Table](#).

### Commission guidelines on low audience/turnover

The European Commission [adopted](#) on 2 July 2020 non-binding [guidelines](#) on the definition of low audience and low turnover (as well as on the calculation of the share of European works in on-demand catalogues) under the directive ([Flash](#)).

According to these guidelines:

- Media services providers (linear and on-demand) with a turnover up to €2m should normally be exempted. The Commission notes that member states with smaller national audiovisual markets should be able to determine lower turnover thresholds "provided they exempt enterprises that have a share of less than 1% of the overall revenues in the national audiovisual markets concerned."
- Video-on-demand (VOD) service providers with an audience share of less than 1% should normally be exempted. Audience share should be defined according to the number of active users over a defined period out of total users of similar VOD services in a given member state.
- Lower thresholds can be applied "in duly justified cases and in line with their cultural policy objectives, including the objective to ensure the sustainability of national audiovisual and film funding systems."

For more details, see [Flash](#).

### Obligations are in place in twelve member states



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Belgium (Flanders) requires non-national VOD providers that earn more than €500,000 a year in Flanders to choose between investing into Flemish original productions, or to pay a levy to the Flanders Audiovisual Fund. A similar obligation exists in Belgium (Wallonia) except that it applies to both linear and VOD non-national providers earning more than €300,000 a year. Spain and Romania have also introduced an investment

obligation as an alternative to a levy

Denmark decided to impose on non-national streaming companies a levy amounting to 6% of their turnover, which will be used to finance public service broadcasting and the Danish film fund.

France and Germany impose on non-national providers targeting their territories respectively a film levy (imposed on businesses benefiting from German films) and a video services tax. Both measures aim at collecting revenues to support the national cinema and audiovisual funds and were approved by the European Commission under state aid rules ([Tracker](#)). Portugal has also introduced an investment obligation and a national levy system.

In Greece, providers must allocate 1.5% on the revenues earned either as a direct investment into Greek content, by acquiring rights concerning new productions (not yet presented to the public), or through contributions to a special fund. An implementing decree still needs to be adopted. Poland has introduced a levy on cross-border VOD providers as a reaction to the COVID-19 pandemic.

In Italy, non-national providers with editorial responsibility over VOD services addressing Italian consumers are required to invest in independent EU works.

Switzerland introduced a 4% investment obligation (which could be paid as a levy if the non-established providers fail to invest) by public referendum in May 2022. It will enter into force on 1 January 2024.

### Five countries are likely to introduce obligations as a result of implementing the directive

According to Cullen International sources, five other countries are likely to move towards introducing obligations on cross-border providers.



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### Thirteen countries have not introduced rules



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## Level of financial contribution in force or foreseen

Country	Level of financial contribution
<b>Austria</b>	20% of annual net turnover (foreseen)
<b>Belgium (VL)</b>	2% of annual gross turnover (in force)
<b>Belgium (WA)</b>	Between 0% (if annual turnover is below €300,000) and 2.2% (if turnover is above €20m) (in force)
<b>Croatia</b>	2% of annual turnover (in force)
<b>Denmark</b>	6% of annual turnover (in force as from 1 Jan. 2024)
<b>France</b>	<ul style="list-style-type: none"> <li>• Levy: 5.15% of annual turnover (15% if adult/violent content) (in force)</li> <li>• Investment obligation: depending on turnover but at most 25% of annual turnover for services with at least one film/year that was released less than 12 months ago in a cinema and 20% in other cases</li> </ul>
<b>Germany</b>	<ul style="list-style-type: none"> <li>• 1.8% of annual net turnover below €20m</li> <li>• 2.5% of annual net turnover above €20m (in force)</li> </ul>
<b>Greece</b>	1.5% of annual turnover
<b>Italy</b>	At least 12.5% of annual net turnover (in force), but the regulator is given the power to increase the contribution to a maximum of 20% (in force).
<b>Netherlands</b>	4.5% of annual turnover (foreseen)
<b>Norway</b>	Possibly up to 5% of gross annual turnover (foreseen)
<b>Poland</b>	1.5% of advertising or subscription fees, whichever is higher (in force)
<b>Portugal</b>	<ul style="list-style-type: none"> <li>• For the investment obligation, between 0.5% of revenues (or €0.5/subscriber or €10,000) if revenues reach at least between €200,000 and €2m, and 4% of revenues (or €4/subscriber or €3m) if revenues exceed €50m</li> <li>• 1% for the levy</li> </ul>
<b>Romania</b>	4% of revenues generated from single or subscription transactions
<b>Spain</b>	5% of revenues earned in the Spanish market
<b>Switzerland</b>	4% of annual gross revenues

# INVESTMENT OBLIGATIONS

	Investment obligations imposed on non-national on-demand service providers? Yes or No? (in force, proposed or under discussion)
<b>Austria</b>	<p>Undecided But likely</p> <p>According to press reports (2020, 2021), the Federal Chancellery plans to set up a media fund for fictional content in 2022/2023 to strengthen the domestic production landscape. The fund would receive part of the revenue of international streaming platforms to subsidise series and film productions by Austrian media companies.</p>
<b>Belgium (VL)</b>	<p>Yes</p> <p>In force, as an alternative to a levy (<a href="#">Media Decree</a>, art. 157; <a href="#">Government Decision</a> of 1 Feb. 2019)</p> <p>In 2022, the Flemish government was planning to propose amendments to the current financial obligations that apply to VOD media service providers and to distributors (see above) "to make the obligations more consistent, and to subject new players to the investment obligation." (report of the parliamentary committee meeting)</p>
<b>Belgium (WA)</b>	<p>Yes</p> <p>In force since 15 April 2021, as an alternative to a levy (<a href="#">Wallonia-Brussels Federation government decree</a> of 4 Feb. 2021, art. 6.1.1-1)</p> <p><b>Reform of the contribution obligation</b></p> <p>Discussions are ongoing in the WBF on a possible review of the contribution to audiovisual production obligation. In an <a href="#">opinion</a> of July 2022, the CSA recommends to increase the levels of the contribution obligation (considered too low compared with other EU countries). Proposed rates go from 1% for providers with annual revenues between €1m and €5m to 15% for providers with revenues of at least €120m per year (between these two rates, 12 different thresholds are proposed, see annex 3 in the opinion). The CSA also recommends to possibly extend the scope of the obligation to other providers, such as mobile internet service providers. New measures are expected for 2023 (see <a href="#">Cinema and Audiovisual Centre outcome report 2021</a>).</p>

If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
Probably VOD service providers (including those established abroad)	Possibly based on net turnover. Streaming service providers could be obliged to spend 20% of their revenues in Austria in European and Austrian productions. Details are not available yet.
Private VOD providers established in another EU member state but targeting viewers in Flanders. Excluded are providers: <ul style="list-style-type: none"> <li>• which have already contributed; or</li> <li>• with an annual turnover below €500,000 derived from VOD activities in Flanders</li> </ul>	Investment of 2% of the turnover of the second year preceding the year of the obligation to contribute. Turnover = income (excl. VAT) from the supply of non-linear TV services to end users in Flanders, including payments by consumers, contracts with service distributors and audiovisual commercial communications.
Linear and on demand services providers Providers with a turnover below €300,000 are exempted.	Foreign linear and on demand services that target the audience in the Wallonia-Brussels Federation must contribute to audiovisual production. Contribution (which can either take the form of co-production or pre-purchase of audiovisual works, or of a payment to the Film and Audiovisual Centre) is set at minimum: <ul style="list-style-type: none"> <li>• 0% for turnover between €0 and €300,000</li> <li>• 1.4% for turnover between €300,000 and €5m</li> <li>• 1.6% for turnover between €5m and €10m</li> <li>• 1.8% for turnover between €10m and €15m</li> <li>• 2% for turnover between €15m and €20m</li> <li>• 2.2% for turnover higher than €20m</li> </ul> Amounts are indexed annually. The contribution is presumed to amount to €3m per year for providers which do not declare their annual turnover, or which do not provide sufficient information to determine it (the presumption is rebuttable). Providers can conclude agreements (with the government, independent producers and audiovisual authors and performers) to focus their contribution obligation on a specific type of audiovisual work, to determine a more important contribution than the one foreseen, or to define any other additional commitment.

	Investment obligations imposed on non-national on-demand service providers?
	Yes or No? (in force, proposed or under discussion)
<b>Bulgaria</b>	No On 22 Dec. 2020 the law transposing the Directive was adopted by the National Assembly and the Commission was notified. The law does not impose any financial contributions.
<b>Croatia</b>	Yes In force since 22 Oct. 2021 (Law on electronic media, art. 28)
<b>Cyprus</b>	No The law implementing the new directive was adopted on 23 Dec. 2021. The law gives a possibility to the Cyprus Radiotelevision Authority (CRTA) to decide to impose financial contributions "at a later stage when implementing the new legislation." CRTA will most probably not decide on the matter in the foreseeable future.
<b>Czech Republic</b>	No The law implementing the new AVMSD (Law on Services of Video Sharing Platforms) was adopted on 10 Aug. 2022 and does not impose any financial contributions.
<b>Denmark</b>	No A levy is foreseen.
<b>Estonia</b>	No The law transposing the directive was adopted on 16 Feb. 2022 and entered into force on 9 March 2022. Minimum transposition is envisaged. But the government could decide to introduce cross-border contributions in the coming years depending on the positions of stakeholders.

If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
-	-
<p>Video on-demand services established in another member state that target the audience in Croatia.</p> <p>Obligation does not apply to providers with low revenues (i.e. a total annual gross income below HRK 7.50m (€997,593), or with small audience (i.e. less than 5,000 active monthly users in a year, on average) (Regulation of 6 July 2022 on the criteria and method of increasing the share of European independent works, art. 9/6)</p>	<p>Video on-demand services established in another Member State that target the audience in Croatia have to invest 2% of their total annual gross income in:</p> <ul style="list-style-type: none"> <li>• the production of Croatian audiovisual works by independent producers; or</li> <li>• the acquisition of Croatian audiovisual works</li> </ul>
-	-
-	-
-	-
-	-



	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<b>Finland</b>	<p>No</p> <p>Not included in the amended Act on Electronic Communication Services, which implements the AVMSD.</p> <p>The possibility to introduce the obligation was discussed when the draft bill on implementing the AVMSD was debated. The draft bill discussed in the Parliament stated that the extension was not seen as necessary, and such extension would require extensive background research before being implemented.</p> <p>Ministry appointed a working group on 7 Oct. 2021 to see how art. 13.2 could be implemented in Finland. The working group was expected to give its report by the end Aug. 2022 (Ministry press release 7 Oct 2021) but it has been delayed. The working group is now expected to finalise its work by the end of 2022 (working group information page)</p>	-	-

	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
France	<p>Yes</p> <p>In force since 1 July 2021</p> <p>(Government ordinance transposing the directive of 21 Dec. 2020; Government decree of 22 June 2021 on on-demand audiovisual media services ("Décret Smad"), arts 10 and 25; Report to the Prime Minister)</p>	<p><b>Ordinance</b></p> <p>On demand/ catch-up services providers (and TV channels) targeting the French territory under conditions equivalent to those applicable to services established in France or falling within the jurisdiction of France.</p> <p><b>Decree</b></p> <p>VOD subscription services with an annual net turnover below €5m and audience below 0.5% of the total audience in France are exempted (see next column).</p> <p>On-demand services offering less than ten long-term cinematographic works annually do have to contribute to the production of cinematographic works.</p> <p>Services offering adult content or content inciting to violence and on-demand services proposing less than ten audiovisual works (other than with adult content or content inciting to violence) do not have to contribute to the production of audiovisual works.</p>	<p><b>Ordinance</b></p> <p>Foreign providers can (but are not obliged to) conclude an agreement ("convention") with the CSA to:</p> <ul style="list-style-type: none"> <li>• set out their conditions of contribution to production (rate, basis of contribution...)</li> <li>• the conditions of access by right holders to data relating to the exploitation of their works and in particular to their viewing</li> <li>• the conditions on how they transmit to the CSA data on their turnover, number of users and viewing</li> </ul> <p>Without agreement, the CSA can notify the provider the extent of these obligations.</p> <p>In Dec. 2021, Arcom reached agreements with the main foreign streaming platforms (Update).</p> <p><b>Decree</b></p> <p>VOD subscription services (with an annual net turnover exceeding €5m and with an audience greater than 0.5% of the total audience in France) must devote a share of their annual net turnover (earned in France, excluding VAT and the tax on video service, see tab on Taxes/levies) to European cinematographic and audiovisual production which is at least equal to:</p> <ul style="list-style-type: none"> <li>• 25% when they offer annually at least one long-term film work within less than 12 months after its release in cinemas in France</li> <li>• 20% in other cases</li> </ul> <p>For services whose net annual turnover is less than €10m, the rates mentioned above are reduced by 25%. For recent services (i.e. offered within less than three years after the entry into force of the decree and regardless of the amount of turnover), rates are reduced by 50% in the first year, and by 25% in the second year. Catch-up services are subject to the rate applying to the related TV service.</p> <p><i>Continues below</i></p> <p>[1]</p>

Investment obligations imposed on non-national on-demand service providers?			
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
	<p>[1] The share of contribution between cinema and audiovisual works is determined by agreement with the CSA (or by the CSA in the absence of agreement), without one of these shares being less than 20% of the total contribution, or without the share devoted to cinema works being less than 30% of the total contribution.</p> <p>At least 85% of the budget allocated to cinema/audiovisual production must be reserved for original French-language works.</p> <p>Other services (such as transactional VOD and free VOD) have to invest 15% of their annual net turnover into cinema/ audiovisual production (of which at least 12% must be invested into original audiovisual production in French).</p>		
<b>Germany</b>	No Instead, a levy is imposed.	-	-
<b>Greece</b>	Yes In force, but a ministerial decision still needs to be adopted. The timing for adoption is not clear. (Law 4779/2021, Official Gazette 27/20.2.2021)	Non-established on-demand AVMS providers are deemed to target the Greek market if a service is advertised in Greece, if the main language of their service is Greek (even with subtitles), or if the services provided contain programmes or advertising addressed to the Greek public. Exceptions for low income/low audience as interpreted by Commission guidelines.	Art. 17.2 of the law provides for financial contributions to be imposed on providers that amount to 1.5% calculated on the revenues earned by the specific service. These contributions could take the form of: <ul style="list-style-type: none"> <li>• direct investment into Greek content</li> <li>• acquisition of rights concerning new productions (not yet presented to the public); or</li> <li>• contributions to a special fund of the National Centre of Audiovisual Media and Communication (EKOME)</li> </ul> Greek works are defined according to the provisions of art. 20 of law 4487/2017 (Official Gazette A 166) and include feature films, TV films and series or parts of such works. Greek films are certified as such according to the provisions of art. 3 paras 1–3 of Law 3905/2010 (Official Gazette A 219) regulating the Greek Film Institute. Should the providers choose to contribute financially, any direct investment in content and acquisition of rights will be taken into account. Providers may also benefit from aid available by EKOME.
<b>Hungary</b>	No New rules have been transposed without introducing investment obligations.	-	-
<b>Ireland</b>	No Unlikely to be introduced as the possibility to introduce a levy is proposed instead.	-	-

	Investment obligations imposed on non-national on-demand service providers? Yes or No? (in force, proposed or under discussion)
<b>Italy</b>	<p><b>Yes</b></p> <p>In force since 2020 but amounts increased with the implementation of AVMSD (Table).</p> <p>Art. 55 of Legislative Decree 208 of 8 Nov. 2021 amends art. 44 <i>quarter</i> of AVMS Code. New provisions enter into force on 1 March 2022 (Flash).</p> <p>AGCOM rules to detail implementation are pending (Update).</p>
<b>Latvia</b>	<p><b>No</b></p> <p>The law transposing the directive came into force on 1 Dec. 2020 and does not foresee cross-border investment obligations.</p>
<b>Lithuania</b>	<p><b>No</b></p> <p>The laws transposing the directive were adopted on 14 Jan. 2021 (in force from 1 Feb. 2021). No financial contributions were introduced.</p>

If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<p>Non-linear providers established in another member state which have editorial responsibility over services addressed to Italian consumers, unless they have a small audience or a small turnover (to be defined by AGCOM rules), or when obligations are unjustified or unpracticable because of the nature or the subject of the service.</p> <p>In addition, exemptions can be requested to AGCOM if:</p> <ul style="list-style-type: none"> <li>• no profit made during the last two years</li> <li>• market share is below a threshold to be set by AGCOM regulation (1% in AGCOM draft rules amending regulation of Jan. 2019)</li> <li>• the thematic nature of catalogue does not allow to supply, acquire, pre-acquire, produce or co-produce EU works, including Italian works</li> </ul> <p>AGCOM to set rules to entitle T-VOD providers to fulfil obligations by providing producers with remuneration rights related to the commercial success of the work and by bearing the costs of the work's digital distribution.</p> <p>Rules for linear services (Table) apply to VOD services offered by broadcasters that make at least 80% of their net annual revenues out of linear TV activities.</p> <p>In Sep. 2022 AGCOM closed a consultation on draft rules that detail exemptions (Update).</p>	<p>Obligations to invest in EU works of independent producers will increase progressively as follows:</p> <ul style="list-style-type: none"> <li>• 17% until the end of 2022 (15% until March 2022)</li> <li>• 18% in 2023</li> <li>• 20% from 2024</li> </ul> <p>of net annual revenues in Italy.</p> <p>Requirement for half of the investments to be made in works of "original Italian expression wherever produced" (Italian works Update) in the last five years by independent producers, of which one-fifth are cinema works, remains in place.</p> <p>The definition of independent producers is unchanged (i.e. not controlled by, or linked to providers of audiovisual media services under Italian jurisdiction and alternatively: over three years do not earmark more than 90% of their productions to the same provider, or hold secondary rights).</p> <p>Ministerial rules will specify further conditions on the treatment of independent producers of Italian works, in relation to their role and the duration of exclusive rights.</p> <p>In Sep. 2022 AGCOM closed a consultation on draft rules that detail calculation (Update).</p>
-	-
-	-



	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<b>Luxembourg</b>	No Not included in the <a href="#">transposing law of 26 Feb. 2021</a> (coordinated version of 12 March 2021).	-	-
<b>Malta</b>	No No financial contributions were introduced in the <a href="#">Amendments to the Broadcasting Act of 7 Dec. 2020</a> .	-	-
<b>Netherlands</b>	Proposed As an alternative to a <a href="#">levy</a> (see Tab on taxes/levies) The <a href="#">draft law</a> was presented to the parliament lower chamber on 16 July 2022 ( <a href="#">Flash</a> ). Discussion in the parliament has not started yet. See state of play <a href="#">here</a> .	<p>According to the <a href="#">draft law</a>, the obligations will apply to commercial VOD services including those established in other EU member states which are targeting the Netherlands. VOD services of PSBs are excluded. Also, excluded are VOD service providers with:</p> <ul style="list-style-type: none"> <li>• an annual net turnover below € 30m derived from the provision of their VOD services in the Netherlands (including the income from advertising, subscriptions, users' transaction, sponsorship, and product placement); or</li> <li>• a small audience (i.e. with an audience share of less than 1% in the Netherlands). The draft law refers to the European Commission <a href="#">guidelines</a> for determining the low audience (<a href="#">Flash</a>). the Dutch media regulator (Commissariaat voor de Media – <a href="#">CvdM</a>) can grant a derogation from the investment obligation if impracticable or unjustified in view of the nature or the subject matter of the service</li> </ul> <p>The Dutch media regulator (<a href="#">CvdM</a>) can grant a derogation from the investment obligation if impracticable or unjustified in view of the nature or the subject matter of the service.</p>	<p>According to the <a href="#">draft law</a>, commercial VOD providers will have to invest 4.5% of their annual turnover derived from the provision of their VOD services in the Netherlands (including the income from advertising, subscriptions, users' transaction, sponsorship, and product placement) into a "Dutch cultural audiovisual product" (feature films, drama series and documentaries which comply with certain criteria).</p> <p>Investment can be done by investing in (co)productions, or by obtaining operating licences for unfinished, or recently completed productions.</p> <p>Once a provider reaches the required annual turnover (see previous column), this provider would have two years starting from the end of this financial year to comply with the investment obligation. If a provider invests more than 4.5% of its annual turnover in Dutch productions within a year, the remaining amount would count for the following year.</p>

	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<b>Norway</b>	<p>Proposed</p> <p>On 16 Sep. 2022, the Ministry of Culture published draft transposition proposals for the revised AVMS directive.</p> <p>The ministry proposes two alternatives models for how the co-financing of Norwegian audiovisual works could be arranged:</p> <p><i>Alternative 1:</i></p> <p>A dynamic investment and financial contribution obligation which would mean that providers would pay a contribution of up to 5% of annual turnover to the Norwegian Film Institute. A gradual increase in investments in Norwegian productions would reduce the financial contribution obligation. Investments at a sufficiently high level would mean that the financial contribution obligation is completely waived (see tab on "Method of calculation" for more details).</p> <p><i>Alternative 2:</i></p> <p>An obligation to invest an amount corresponding to at least 5% of annual turnover in Norway directly in Norwegian audiovisual productions. (proposed new art. 2-21 of the Broadcasting Act and proposed new chapter 2b of the Broadcasting regulations).</p>	<p>Proposed</p> <p>All on-demand audiovisual media service providers except:</p> <ul style="list-style-type: none"> <li>• Providers with low turnover and low audience figures</li> <li>• The VOD services offered by NRK (the public service broadcaster)</li> <li>• Providers who do not offer feature films, documentaries, drama series and documentary series</li> <li>• Providers whose content and nature are such that the obligation would be impractical or unreasonable. These could be exempted by the Media Authority</li> </ul>	<p>Proposed</p> <p><i>Alternative 1:</i></p> <p>Gradual increase in direct investments in Norwegian productions would reduce the financial contribution obligation as follows:</p> <ul style="list-style-type: none"> <li>• 5% of annual turnover when annual direct investments are below NOK 25m (€2.49m)</li> <li>• 4% of annual turnover when annual direct investments are between NOK 25m (€2.49m) and NOK 40m (€3.98m)</li> <li>• 3% of annual turnover when annual direct investments are between NOK 40m (€3.98m) and NOK 55m (€5.47m)</li> <li>• 2% of annual turnover when annual direct investments are between NOK 55m (€5.47m) and NOK 70m (€6.96m)</li> <li>• 1% of annual turnover when annual direct investments are between NOK 70m (€6.96m) and NOK 85m (€8.45m)</li> <li>• 0% of annual turnover when annual direct investments exceed NOK 100m (€9.94m)</li> </ul> <p><i>Alternative 2:</i></p> <p>5% of gross annual turnover in Norway.</p> <p>Further details are set out in proposed new chapter 2b of the Broadcasting regulations.</p>
<b>Poland</b>	<p>No</p> <p>Instead, a levy is introduced.</p>	-	-

	Investment obligations imposed on non-national on-demand service providers? Yes or No? (in force, proposed or under discussion)
<b>Portugal</b>	<p>Yes</p> <p>In force since 25 Feb. 2021</p> <p>(Decree 93/XIV transposing into national law Directive (EU) 2018/1808 and revising the Cinema Law 55/2012; Decree-Law No 74 regulating the Cinema Law regarding the collection and investment obligations of AVMS providers – in force on 1 Jan. 2022)</p>
<b>Romania</b>	<p>Yes</p> <p>The law entered into force on 3 July 2022.</p>
<b>Slovakia</b>	<p>No</p> <p>Law 264/2022 on media services and on amendments to certain laws (Act on Media Services) which was adopted on 22 June 2022 does not foresee the introduction of cross-border financial/investment obligations.</p>

If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<p>TV broadcasters and on demand service providers that target viewers in Portugal.</p> <p>Exemptions are foreseen for low audience/value services i.e. for operators with a relevant income of less than €200,000 or a market share of less than 1%.</p>	<p>Between 0.5% of relevant income (or €0.5 /subscriber or €10,000) if earns at least between €200,000 and €2m and can reach 4% of relevant income (or €4 /subscriber or €3m) if earns more than €50m. No contribution below €200,000.</p> <p>If the relevant income cannot be paid, the operators will need to invest €4m.</p> <p>Investment in the production of European and language cinematographic and audiovisual works which may take the following forms:</p> <ul style="list-style-type: none"> <li>- Film and audiovisual production: <ul style="list-style-type: none"> <li>i) Acquisition of exploration rights at the design stage</li> <li>ii) Co-production</li> <li>iii) Association with production, without co-ownership</li> </ul> </li> <li>- Acquisition of distribution rights for cinematographic works and European audiovisual works in Portuguese</li> <li>- Restoration and mastering of certain films and works, provided they are delivered to a public archive (Cinamateca)</li> </ul> <p>Providers need to report these investments to the ICA (Institute for Cinema and Audiovisual).</p> <p>If providers fail to demonstrate the necessary investment, they will need to deliver the difference in € to ICA.</p>
<p>On demand audiovisual media service providers. Exempted are:</p> <ul style="list-style-type: none"> <li>• Micro-enterprises (with revenues that did not exceed €65,000 in the previous fiscal year)</li> <li>• Providers with a low level of audience (less than 1% of national subscribers to data transmission services providing broadband internet access)</li> </ul>	<p>4% of revenues from single or subscription transactions made for viewing audiovisual works by means of internet or telephone data transmission services</p>
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	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen in place?	Method of calculation
<b>Slovenia</b>	No The law amending the Audiovisual Media Services Law (ZAvMS-B) which was adopted in Dec. 2021 and published in Official Gazette on 28 Dec. 2021, does not foresee investment obligations.	-	-



Investment obligations imposed on non-national on-demand service providers?

Yes or No? (in force, proposed or under discussion)

**Spain**

Yes

In force, as an alternative to a levy

(General Audiovisual Law 13/2022 , arts 117, 119)

If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<p>Linear and on-demand AVMS providers established in another member state which offer services in Spain and with an annual turnover <math>\geq</math>€10m.</p>	<p>Non-national on-demand and linear service providers have to contribute financially to EU works by allocating 5% of their annual revenues earned in the Spanish market as follows.</p> <p>1. Providers with an annual turnover <math>\geq</math>€50m must allocate 5% of that income to:</p> <ul style="list-style-type: none"> <li>• the financing of European audiovisual works</li> <li>• the purchase of exploitation rights of finished European audiovisual works; and/or</li> <li>• the Spanish Cinematography Protection Fund; or</li> <li>• the Cinematography and Audiovisual Promotion Fund in co-official languages other than Spanish</li> </ul> <p>The total financing obligation (of European audiovisual works) must respect two conditions.</p> <p>First, at least 70% must be allocated to audiovisual works produced by independent producers (whether on their own initiative or commissioned), in Spanish or in one of the official languages of the autonomous communities. Of this sub-quota, AVMS providers must reserve in any case:</p> <ul style="list-style-type: none"> <li>• a minimum of 15% to audiovisual works in the official languages of the autonomous communities, taking into account their population weight and reserving at least 10% for each of them</li> <li>• a minimum of 30% to audiovisual works directed or created exclusively by women</li> </ul> <p>Secondly, at least 40% must be allocated to cinematographic films produced by independent producers, on their own initiative or by commission, of any genre in Spanish or in one of the official languages of the Autonomous Communities.</p> <p>2. Providers with annual turnover <math>&lt;</math>€50m must allocate the 5% of their income to the direct financing of EU works (of which at least 70% are independent works in any of the official languages of Spain), to the acquisition of rights to finished EU works, or to a contribution to the Film Protection Fund.</p> <p>3. Providers with an annual turnover (<math>&lt;</math>€10m) or low audience (1%): exempted.</p>

	Investment obligations imposed on non-national on-demand service providers?		
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the obligation? Any exemptions foreseen/in place?	Method of calculation
<b>Sweden</b>	<p>No</p> <p>Not included in the amended <a href="#">Act on Television and Radio Operations</a>, which implements the AVMSD.</p> <p>The <a href="#">draft bill</a> that was discussed in the <a href="#">Parliament</a> states that the government does not intend to carry out further studies or discussion on the topic in the near future.</p>	-	-
<b>Switzerland</b>	<p>Yes</p> <p>The <a href="#">draft law</a> that modifies the <a href="#">Cinema Law</a>, was adopted in both chambers of the Parliament in Sep. 2021. A referendum took place on 15 May 2022 during which the modified law was <a href="#">endorsed</a>.</p> <p>The <a href="#">modified law</a> will enter into force on 1 Jan. 2024.</p>	<p>Non national VOD providers that target the Swiss market.</p> <p>The law foresees that the Federal Council will specify the details of the exceptions which are if the provider:</p> <ul style="list-style-type: none"> <li>• does not reach a certain minimum annual turnover (less than CHF 2.50m (€2.57m))</li> <li>• only proposes films on an occasional basis (less than 12/year)</li> </ul>	<p>4% of gross income generated by films in particular: revenues derived from the use/acquisition of films, revenue from advertising and sponsorship, revenues from use of data.</p> <p>Only revenues generated in Switzerland will be taken into account.</p> <p>(<a href="#">Cinema Law</a>, art. 24d)</p>
<b>United Kingdom</b>	<p>No</p> <p>Has not been introduced.</p> <p>(The <a href="#">Audiovisual Media Services Regulations 2020</a>)</p>	-	-

## TAXES/LEVIES

Taxes levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Austria</b>	<p>Undecided But likely</p> <p>According to <a href="#">press reports</a>, the Federal Chancellery plans to set up a media fund for fictional content in 2021 to strengthen the domestic production landscape. Under these plans, streaming services would be obliged to spend 20% of their revenues in Austria on European and Austrian productions. A Media Fund would receive part of the revenue which in turn would subsidise series and film productions by Austrian media companies.</p>	<p>Probably VOD service providers (including those established abroad)</p>	<p>Possibly based on net turnover.</p> <p>Streaming service providers could be obliged to spend 20% of their revenues in Austria in European and Austrian productions. Details are not available yet.</p>	<p>No information available yet</p>
<b>Belgium (VL)</b>	<p>Yes</p> <p>In force, as an alternative to an investment obligation (<a href="#">Media Decree</a>, art. 157; <a href="#">Government Decision</a> of 1 Feb. 2019)</p> <p>In 2022, the Flemish government was planning to propose amendments to the current financial obligations that apply to VOD media service providers and to distributors (see above) "to make the obligations more consistent, and to subject new players to the investment obligation." (<a href="#">Report of the parliamentary committee meeting</a>)</p>	<p>Private VOD providers established in another EU member state but targeting viewers in Flanders.</p> <p>Excluded are providers:</p> <ul style="list-style-type: none"> <li>• which have already contributed; or</li> <li>• with an annual turnover below €500,000 derived from VOD activities in Flanders</li> </ul>	<p>Contribution of 2% of the turnover of the second year preceding the year of the obligation to contribute.</p> <p>Turnover= income (excl. VAT) from the provision of non-linear TV services to end users in Flanders, including payments by consumers, contracts with service distributors and audiovisual commercial communications.</p>	<p><a href="#">Flanders Audiovisual Fund</a></p>

	Taxes/levies imposed on non-national on-demand service providers?			
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Belgium (WA)</b>	<p>Yes</p> <p>In force on 15 April 2021, as an alternative to an investment obligation (Wallonia-Brussels Federation government decree of 4 Feb. 2021, art. 6.1.1-1)</p> <p><b>Reform of the contribution obligation</b></p> <p>Discussions are ongoing in the WBF on a possible review of the contribution to audiovisual production obligation. In an opinion of July 2022, the CSA recommends to increase the levels of the contribution obligation (considered too low compared with other EU countries). Proposed rates go from 1% for providers with annual revenues between €1m and €5m to 15% for providers with revenues of at least €120m per year (between these two rates, 12 different thresholds are proposed, see annex 3 in the opinion). The CSA also recommends to possibly extend the scope of the obligation to other providers, such as mobile internet service providers. New measures are expected for 2023 (see Cinema and Audiovisual Centre outcome report 2021).</p>	<p>Linear and on demand services providers</p> <p>Providers with a turnover below €300,000 are exempted.</p>	<p>Foreign linear and on demand services that target the audience in the Wallonia-Brussels Federation must contribute to audiovisual production. Contribution (which can either take the form of co-production or pre-purchase of audiovisual works, or of a payment to the Film and Audiovisual Centre) is set at minimum:</p> <ul style="list-style-type: none"> <li>• 0% for turnover between €0 and €300,000</li> <li>• 1.4% for turnover between €300,000 and €5m</li> <li>• 1.6% for turnover between €5m and €10m</li> <li>• 1.8% for turnover between €10m and €15m</li> <li>• 2% for turnover between €15m and €20m</li> <li>• 2.2% for turnover higher than €20m</li> </ul> <p>Amounts are indexed annually.</p> <p>The contribution is presumed to amount to €3m per year for providers which do not declare their annual turnover, or which do not provide sufficient information to determine it (the presumption is rebuttable).</p> <p>Providers can conclude agreements (with the government, independent producers and audiovisual authors and performers) to focus their contribution obligation on a specific type of audiovisual work, to determine a more important contribution than the one foreseen, or to define any other additional commitment.</p>	<p>Cinema and Audiovisual Centre (CCA)</p>
<b>Bulgaria</b>	<p>No</p> <p>On 22 Dec. 2020 the law transposing the Directive was adopted by the National Assembly and the Commission was notified. The law does not impose any financial contributions.</p>	-	-	-



	Taxes levies imposed on non-national on-demand service providers?			
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Croatia</b>	<p>Yes</p> <p>In force</p> <p>The levy aims to fund the implementation of the National Programme for the Promotion of Audiovisual Creative Work (a four-year government plan to encourage the activity of audiovisual production, and to promote Croatian audiovisual culture and creative works) and the production of European works.</p> <p>The law adopts the same rate as the rate currently applicable to national non-linear services providers (see 3rd column and Table), to be applied to the subscription and advertising revenues generated in Croatia.</p> <p>(Law on electronic media, arts 25/2, 28; Law on audiovisual activities, art. 25)</p>	<p>VOD service providers established in other member states but that target the Croatian market.</p>	<p>The levy amounts to 2% of VOD service providers' annual revenues (from subscriptions and advertising) earned in Croatia.</p> <p>(Law on audiovisual activities, art. 25)</p> <p>Service providers have to provide data on their advertising and subscription revenues on request and in the form of financial statements certified by independent audit firms.</p> <p>(Law on electronic media, art. 28/3)</p>	<p>National fund for audiovisual productions managed by the Croatian Audiovisual Centre (HAVC)</p>
<b>Cyprus</b>	<p>No</p> <p>The law implementing the new AVMSD was adopted on 23 Dec. 2021. The law gives a possibility to the Cyprus Radiotelevision Authority (CRTA) to decide to impose financial contributions "at a later stage when implementing the new legislation." CRTA will most probably not decide on the matter in the foreseeable future.</p>	-	-	-
<b>Czech Republic</b>	<p>No</p> <p>The law implementing the new AVMSD (Law on Services of Video Sharing Platforms) was adopted on 10 Aug. 2022 and does not impose any financial contributions.</p>	-	-	-
<b>Denmark</b>	<p>Yes</p> <p>The government's media programme for years 2022–2025 contains a requirement for non-national on-demand service providers to invest at least 6% of their turnover in Denmark to Danish production (Ministry press release 21 May 2022).</p>	<p>Non-national video on-demand service providers.</p>	<p>6% of turnover in Denmark.</p>	<p>The gathered funds are transferred to a public service pool (50%) and to the Danish Film fund (50%). (Media programme)</p>
<b>Estonia</b>	<p>No</p>	-	-	-

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Finland</b>	<p>No</p> <p>Not included in the amended <a href="#">Act on Electronic Communication Services</a>, which implements the AVMSD.</p> <p>The possibility to introduce the obligation was discussed when the draft bill on implementing the AVMSD was debated. The draft bill discussed in the Parliament stated that the extension was not seen as necessary and such extension would require extensive background research before being implemented.</p> <p>Ministry appointed a working group on 7 Oct. 2021 to see how art. 13.2 could be implemented in Finland. The working group was expected to give its report by the end of Aug. 2022 (<a href="#">Ministry press release 7 Oct. 2021</a>) but it has been delayed. The working group is now expected to finalise its work by the end of 2022 (<a href="#">working group information page</a>).</p>	-	-	-

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
France	<p>Yes</p> <p>In force</p> <p>Tax on video services (TSV)</p> <p>General tax to fund the cinema, audiovisual and digital industries (video game, VOD, digitisation...).</p> <p>From 1 Jan. 2018, this tax applies to free and pay online services established outside France but targeting the French territory (Table). (Art. 1609 sexdecies B of the General Tax Code; Decree 2017-1364 of 20 Sep. 2017)</p>	<p>Undertakings established in or outside France pursuing the following activities:</p> <ul style="list-style-type: none"> <li>• "setting/renting in France physical and online videogrammes aimed at private use by the public</li> <li>• making available to the public in France services giving access to cinematographic/audiovisual works against payment, on individual demand and by electronic communications means (e.g. Netflix, Amazon Prime Video)</li> <li>• making available to the public in France services giving or allowing access to audiovisual content free of charge, on individual demand and by electronic communications means". This includes activities such as creating/producing online communications services to the public or those requiring the storage of audiovisual content for making available these online communications services to the public (e.g. YouTube, Dailymotion)</li> </ul> <p>However, services whose audiovisual content is ancillary (e.g. newspapers), or whose main objective is to provide news or to inform on, or promote cinematographic/audiovisual content (e.g. with trailers) are excluded from the scope of the tax.</p>	<p>The amount of the tax is set at 5.15% of:</p> <ul style="list-style-type: none"> <li>• the revenues generated by the sale/renting of videogrammes and access to cinematographic/ audiovisual works</li> <li>• the advertising revenues of services making content available (against payment or free of charge). Advertising revenues are subject to a tax allowance of 4%, and of 66% for services giving access to audiovisual content created by private users for purpose of sharing within a community of interests (i.e. YouTube, Dailymotion)</li> </ul> <p>The amount of the tax is set at 15% if the services include pornographic content or content inciting to violence.</p> <p>In 2021, the tax amounted to €111.6m, which corresponds to an increase of 27.8% (or €24.3m) compared to 2020. This is mainly explained by the increase of subscriptions during the pandemic. (CNC annual report 2021, p. 206)</p>	<p>Public Finance Directorate General (DGFIP, under the authority of the Ministry of Economy and Finance) which then transfers the amount of the tax to the Centre National du Cinéma et de l'Image Animée (CNC) (under the authority of the Ministry of Culture and Communications).</p>
Germany	<p>Yes</p> <p>In force</p> <p>The inclusion of non-national providers in the German national film promotion system is not a result of the implementation of the AVMSD. Also, the obligation is not in favour of EU works. The objective of film funding under the Federal Film Funding Act (FFG) is to safeguard the structure of the German film industry (Table).</p>	<p>VOD services providers (including if established in other EU countries)</p>	<p>Based on net turnover</p> <ul style="list-style-type: none"> <li>• Net turnover &lt;€20m: 1.8%</li> <li>• Net turnover &gt;€20m: 2.5%</li> </ul> <p>(Art. 153 of the German Film Funding Act, FFG (in effect since 1 Jan. 2017, amended 2022)</p>	<p>Federal Film Board (FFA)</p>

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Greece</b>	<p>Yes</p> <p>In force but a ministerial decision still needs to be adopted. The timing for adoption is not clear.</p> <p>(Law 4779/2021, Official Gazette 27/20.2.2021)</p>	<p>Providers would be deemed to target the Greek market if a service is advertised in Greece, if the main language of their service is Greek (even with subtitles), or if the services provided contain programmes or advertising addressed to the Greek public.</p> <p>Exceptions for low income/low audience as interpreted by Commission guidelines.</p>	<p>Art. 17.2 of the law provides for financial contributions to be imposed on providers that amount to 1.5% calculated on the revenues earned by the specific service. These contributions could take the form of:</p> <ul style="list-style-type: none"> <li>• direct investment into Greek content</li> <li>• acquisition of rights concerning new productions (not yet presented to the public); or</li> <li>• contributions to a special fund of the National Centre of Audiovisual Media and Communication (EKOME)</li> </ul> <p>Greek works are defined according to the provisions of art. 20 of law 4487/2017 (Official Gazette A 166) and include feature films, TV films and series or parts of such works. Greek films are certified as such according to the provisions of art. 3 paras 1–3 of Law 3905/2010 (Official Gazette A 219) regulating the Greek Film Institute. Should the providers choose to contribute financially, any direct investment in content and acquisition of rights will be taken into account. Providers may also benefit from aid available by EKOME.</p>	EKOME
<b>Hungary</b>	<p>No</p> <p>The directive has been implemented without introducing these rules.</p>	-	-	-



Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Ireland</b>	Yes Proposed Power to adopt a levy order granted to the regulator, the Media Commission. (Online Safety and Media Regulation Bill of Jan. 2022, art. 159E)	Media service providers (i.e. linear and non-linear service providers) or any class of these providers, under the jurisdiction of the state, or on providers under the jurisdiction of another member state and targeting audiences in the state. Levy order would have to determine exemptions, deferrals of payment or refunds of the levy. In line with the directive, the levy could not apply to: <ul style="list-style-type: none"> <li>• providers with low audience and turnover (to be determined by the commission)</li> <li>• services exempted because the levy would be impracticable or unjustified by reason of the nature of the services, or the general theme of audiovisual programmes provided by the services</li> </ul>	The levy order may provide for the collection, payment and administration of a levy, including the method of calculation, the period during which the levy is imposed, the times at when payment is to be made and the form of payment, the records that providers must keep and make available to the commission, and the applications submitted by providers for the review of decisions under the order.  In line with the directive, for providers established abroad but targeting the audience in Ireland, the method of calculation of the levy would have to be based on the revenue earned from any audiovisual media service supplied in that state, and the levy would have to be proportionate and non-discriminatory.	Media Commission Conditions of collection to be determined in the levy order.
<b>Italy</b>	No Legislative Decree 208 of 8 Nov. 2021 amends art. 44 quarter of AVMS Code does not foresee a levy.	-	-	-
<b>Latvia</b>	No The law transposing the directive came into force on 1 Dec. 2020 and does not foresee cross-border taxes/levies.	-	-	-
<b>Lithuania</b>	No The laws transposing the directive were adopted on 14 Jan. 2021 (in force from 1 Feb. 2021).	-	-	-
<b>Luxembourg</b>	No Not included in the transposing law of 26 Feb. 2021 (coordinated version of 12 March 2021).	-	-	-
<b>Malta</b>	No Amendments to the Broadcasting Act adopted on 7 Dec. 2020.	-	-	-



	Taxes/levies imposed on non-national on-demand service providers?			
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
Netherlands	<p>Proposed</p> <p>As an alternative to investment obligations (see Tab on investment obligations)</p> <p>The Dutch government <a href="#">presented</a> to the national Parliament a draft law on 18 July 2022 (<a href="#">Flash</a>). The debate has not started yet.</p>	<p>According to the <a href="#">draft law</a>, the obligations will apply to commercial VOD services including those established in other EU member states which are targeting the Netherlands. VOD services of PSBs are excluded. Also, excluded are VOD service providers with:</p> <ul style="list-style-type: none"> <li>• an annual net turnover below € 30m derived from the provision of their VOD services in the Netherlands (including the income from advertising, subscriptions, users' transaction, sponsorship, and product placement); or</li> <li>• a small audience (i.e. with an audience share of less than 1% in the Netherlands). The draft law refers to the European Commission <a href="#">guidelines</a> for determining the low audience (<a href="#">Flash</a>). the Dutch media regulator (Commissariaat voor de Media – CvdM) can grant a derogation from the investment obligation if impracticable or unjustified in view of the nature or the subject matter of the service</li> </ul> <p>The Dutch media regulator (<a href="#">CvdM</a>) can grant a derogation from the investment obligation if impracticable or unjustified in view of the nature or the subject matter of the service.</p>	<p>According to the <a href="#">draft law</a>, commercial VOD providers will have to invest 4.5% of their annual turnover derived from the provision of their VOD services in the Netherlands (including the income from advertising, subscriptions, users' transaction, sponsorship, and product placement) into a "Dutch cultural audiovisual product" (feature films, drama series and documentaries which comply with certain criteria).</p> <p>Investment can be done by investing in (co)productions, or by obtaining operating licences for unfinished, or recently completed productions.</p> <p>Once a provider reaches the required annual turnover (see previous column), this provider would have two years starting from the end of this financial year to comply with the investment obligation. If a provider invests more than 4.5% of its annual turnover in Dutch productions within a year, the remaining amount would count for the following year.</p>	<p>Private funds. According to the <a href="#">explanatory statement</a> to the draft law, such funds would be managed by providers themselves and "it is up to the market participants themselves to establish such a private fund or to join an existing one."</p>

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
Norway	<p>Proposed</p> <p>On 16 Sep. 2022, the Ministry of Culture published draft transposition proposals for the revised AVMS directive.</p> <p>The ministry proposes two alternatives models for how the co-financing of Norwegian audiovisual works could be arranged:</p> <p><b>Alternative 1:</b></p> <p>A dynamic investment and financial contribution obligation which would mean that providers would pay a contribution of up to 5% of annual turnover to the Norwegian Film Institute. A gradual increase in investments in Norwegian productions would reduce the financial contribution obligation. Investments at a sufficiently high level would mean that the financial contribution obligation is completely waived (see tab on "Method of calculation" for more details).</p> <p><b>Alternative 2:</b></p> <p>An obligation to invest an amount corresponding to at least 5% of annual turnover in Norway directly in Norwegian audiovisual productions.</p> <p>(proposed new art. 2-21 of the Broadcasting Act and proposed new chapter 2b of the Broadcasting regulations).</p>	<p>Proposed</p> <p>All on-demand audiovisual media service providers except:</p> <ul style="list-style-type: none"> <li>Providers with low turnover and low audience figures</li> <li>The VOD services offered by NRK (the public service broadcaster)</li> <li>Providers who do not offer feature films, documentaries, drama series and documentary series</li> <li>Providers whose content and nature are such that the obligation would be impractical or unreasonable. These could be exempted by the Media Authority</li> </ul>	<p>Proposed</p> <p><b>Alternative 1:</b></p> <p>Gradual increase in direct investments in Norwegian productions would reduce the financial contribution obligation as follows:</p> <ul style="list-style-type: none"> <li>5% of annual turnover when annual direct investments are below NOK 25m (€2.49m)</li> <li>4% of annual turnover when annual direct investments are between NOK 25 (€2.49)m and NOK 40 (€3.98)m</li> <li>3% of annual turnover when annual direct investments are between NOK 40m (€3.98m) and NOK 55m (€5.47m)</li> <li>2% of annual turnover when annual direct investments are between NOK 55m (€5.47m) and NOK 70m (€6.96m)</li> <li>1% of annual turnover when annual direct investments are between NOK 70m (€6.96m) and NOK 85m (€8.45m)</li> <li>0% of annual turnover when annual direct investments exceed NOK 100m (€9.94m)</li> </ul> <p><b>Alternative 2:</b></p> <p>5% of gross annual turnover in Norway.</p> <p>Further details are set out in proposed new chapter 2b of the Broadcasting regulations.</p>	<p>Proposed</p> <p>Norwegian Film Institute</p>
Poland	<p>Yes</p> <p>Entered into force on 1 July 2020.</p> <p>On 14 May 2020 a levy was introduced. This measure was not adopted as a direct result of the implementation of the AVMS Directive, but as a response to the COVID-19 pandemic.</p>	<p>VOD providers (including those established in other EU member states but which target the Polish market).</p> <p>VOD providers with number of users in the previous year not exceeding 1% of broadband subscribers in Poland and micro enterprises are exempted.</p>	<p>1.5% of their revenues from subscription fees or from commercial communication, whichever is higher (determined on the basis of their revenues resulting from territory of Republic of Poland).</p>	<p>Polish Film Institute (PISF)</p>
Portugal	<p>Yes</p> <p>In force since 25 Feb. 2021</p> <p>Decree 93/XIV transposing into national law Directive (EU) 2018/1808 and revising the Cinema Law 55/2012; Decree-Law No 74 regulating the Cinema Law regarding the collection and investment obligations of AVMS providers – entered into force on 1 Jan. 2022)</p>	<p>National and non-national EU based on VOD providers that target the national market.</p> <p>Exemptions are foreseen for low audience/value services i.e. for operators with a relevant income of less than €200.000 or a market share of less than 1%.</p>	<p>1% of their relevant income earned in Portugal. Where it is impossible to determine the relevant income, the operator is subject to a fee of €1m.</p>	<p>Film Protection Fund</p>

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
<b>Romania</b>	Yes The law transposing the AVMSD entered into force on 7 July 2022.	On demand audiovisual media service providers. Exempted are: <ul style="list-style-type: none"> <li>• Micro-enterprises (with revenues that did not exceed €65,000 in the previous fiscal year)</li> <li>• Providers with a low level of audience (less than 1% of national subscribers to data transmission services providing broadband internet access)</li> </ul>	4% of revenues from single or subscription transactions made for viewing audiovisual works by means of internet or telephone data transmission services Providers can opt for the direct financing of a cinematographic production, with up to 40% of the amount due to the Cinematographic Fund, at the request of the film producers and after the prior notification addressed to the National Center of Cinematography.	National Centre of Cinematography (CNC)
<b>Slovakia</b>	No Law 264/2022 on media services and on amendments to certain laws (Act on Media Services) which was adopted on 22 June 2022 does not foresee the introduction of cross-border financial/investment obligations.	-	-	-
<b>Slovenia</b>	No The law amending the Audiovisual Media Services Law (ZAvMS-B) which was adopted in Dec. 2021 and published in Official Gazette on 28 Dec. 2021 does not foresee taxes or levies.	-	-	-



Taxes levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
Spain	<p>Yes</p> <p>In force, as an alternative to an investment obligation (General Audiovisual Law 13/2022 , arts 117, 119)</p>	<p>Linear and on-demand AVMS providers established in another member state which offer services in Spain and with an annual turnover <math>\geq</math>€10m.</p>	<p>Non-national on-demand and linear service providers have to contribute financially to EU works by allocating 5% of their annual revenues earned in the Spanish market as follows.</p> <p>1. Providers with an annual turnover <math>\geq</math>€50m must allocate 5% of that income to:</p> <ul style="list-style-type: none"> <li>• the financing of European audiovisual works</li> <li>• the purchase of exploitation rights of finished European audiovisual works; and/or</li> <li>• the Spanish Cinematography Protection Fund; or</li> <li>• the Cinematography and Audiovisual Promotion Fund in co-official languages other than Spanish</li> </ul> <p>The total financing obligation (of European audiovisual works) must respect two conditions.</p> <p>First, at least 70% must be allocated to audiovisual works produced by independent producers (whether on their own initiative or commissioned), in Spanish or in one of the official languages of the autonomous communities. Of this sub-quota, AVMS providers must reserve in any case:</p> <ul style="list-style-type: none"> <li>• a minimum of 15% to audiovisual works in the official languages of the autonomous communities, taking into account their population weight and reserving at least 10% for each of them</li> <li>• a minimum of 30% to audiovisual works directed or created exclusively by women</li> </ul> <p>Secondly, at least 40% must be allocated to cinematographic films produced by independent producers, on their own initiative or by commission, of any genre in Spanish or in one of the official languages of the Autonomous Communities.</p> <p><i>Continues below</i></p> <p>[1]</p>	<p>Film Protection Fund</p>

Taxes/levies imposed on non-national on-demand service providers?				
	Yes or No? (in force, proposed or under discussion)	If yes, who is subject to the tax? Any exemptions foreseen/in place?	Method of calculation	Taxes/levies paid to whom?
	<p>[1] 2. Providers with annual turnover &lt;€50m must allocate the 5% of their income to the direct financing of EU works (of which at least 70% are independent works in any of the official languages of Spain), to the acquisition of rights to finished EU works, or to a contribution to the Film Protection Fund.</p> <p>3. Providers with an annual turnover (&lt;€10m) or low audience (1%): exempted.</p>			
Sweden	<p>No</p> <p>Not included in the amended Act on Television and Radio Operations, which implements the AVMSD.</p> <p>The draft bill that was discussed in the Parliament states that the government does not intend to carry out further studies or discussion on the topic in the near future.</p>	-	-	-
Switzerland	<p>Yes</p> <p>Adopted, if providers fail to invest in Swiss film productions during four years, they will need to pay the levy instead.</p> <p>The draft law that modifies the Cinema Law, was adopted in both chambers of the Parliament in Sep. 2021. A referendum took place on 15 May 2022 during which the modified law was endorsed.</p> <p>The modified law will enter into force on 1 Jan. 2024.</p>	<p>Non national VOD providers that target the Swiss market.</p> <p>The law foresees that the Federal Council will specify the details of the exceptions which are if the provider:</p> <ul style="list-style-type: none"> <li>• does not reach a certain minimum annual turnover (less than CHF 2.50m (€2.57m))</li> <li>• only proposes films on an occasional basis (less than 12/year)</li> </ul>	<p>4% of gross income generated by films in particular: revenues derived from the use/acquisition of films, revenue from advertising and sponsorship, revenues from use of data.</p> <p>Only revenues generated in Switzerland will be taken into account.</p> <p>(Cinema Law, art. 24d)</p>	Office Fédéral de la Culture (OFC)
United Kingdom	<p>No</p> <p>Has not been introduced.</p> <p>(The Audiovisual Media Services Regulations 2020)</p> <p>The response by the government to the consultation on the implementation of the AVMS Directive repeats that it does not intend to introduce a levy. But that it will keep this issue "under review".</p>	-	-	-



