

[LU] Film Co-Production Agreement and Film Support in Luxembourg

IRIS 1998-10:1/31

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The Grand Duchy of Luxembourg and the Republic of Austria signed an agreement on bilateral relations in the audiovisual sector in Vienna on 23 January 2006.

Under the agreement, films that are co-produced by Luxembourgian and Austrian film makers will in future be treated in the same way as domestic films as long as one of the partners is responsible for at least 20% of the overall film costs.

Film producers in both countries are therefore granted full access to the respective national state privileges, such as tax advantages and preferential treatment in relation to film aid.

Luxembourg has been aiming to develop a legal framework for the support of audiovisual production since the 1980s. Through a law of 13 December 1988 (last extended through an Act of 24 May 1998), known as the Tax Shelter Act, tax certificates were introduced in order to offer indirect support for investment in audiovisual production.

In 1990, the *Fonds national de soutien à la production audiovisuelle* was founded to support national film production.

The agreement with Austria is Luxembourg's fifth co-production agreement, alongside those previously concluded with Quebec, Canada, France (see IRIS 2004-10: 0) and Germany (see IRIS 2004-10: 0). Austria has signed similar agreements with Germany (see IRIS 2004-10: 0), Switzerland (see IRIS 2004-10: 0), France, Italy, Spain and Canada.

Loi du 11 avril 1990 portant création d'un fonds national de soutien à la production audiovisuelle

<http://www.legilux.public.lu/leg/a/archives/1990/0182304/0182304.pdf?SID=0543e344afcbba9a65500c0682886115#page=16;>

Act on the creation of a national fund to support audiovisual production

Loi du 21 décembre 1998 portant modification et refonte de la loi modifiée du 13 décembre 1988 instaurant un régime fiscal temporaire spécial pour les certificats d'investissement audiovisuel et de la loi du 11 avril 1990 portant création d'un Fonds national de soutien à la production audiovisuelle

<http://www.legilux.public.lu/leg/a/archives/1998/1112412/1112412.pdf?SID=0543e344afcbba9a65500c0682886115#page=2>.

Act on tax certificates

