[LU] New Legislation on Audiovisual Media

IRIS 1999-2:1/15

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On 21 December 1998 Luxembourg adopted new legislation amending and reworking the amended Act of 13 December 1988 setting up a special interim tax scheme for audio-visual investment certificates, and the Act of 11 April 1990 creating a national fund for the support of audio-visual production.

A special interim tax scheme has been set up on the basis of audio-visual investment certificates aimed at promoting risk capital investments in the production of audio-visual works to be produced in Luxembourg (Art.1).

Article 2 of the new Act stipulates that the Luxembourg Government may issue audio-visual investment certificates to joint-stock companies which are approved, resident and fully taxable, whose company object is audio-visual production, and which actually produce audio-visual works in accordance with the conditions set out in Article 4 of the Act.

Article 4 lists the conditions which audio-visual works must meet in order to benefit from the audio-visual investment scheme. In order to be admissible, works must:

- contribute to the development of the audio-visual production sector in Luxembourg by virtue of a reasonable correlation between the advantages allowed and the long-term economic, cultural and social effects of the works;

- be designed to be mainly produced within the Grand-Duchy of Luxembourg;

- be exploited or jointly exploited by the production company, by its actual, lasting holding of a significant proportion of the corresponding rights;

- offer reasonable prospects for return on investment. The following works are excluded from the scheme:

- pornographic works, works inciting violence or racial hatred, apologies of crimes against humanity and, in general, counter to public order and accepted moral standards;

- works intended or used for publicity purposes;

- information programmes, current affairs debates and sports broadcasts.

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Production companies wishing to benefit from the audio-visual investment certificates scheme must apply to the National Fund for the Support of Audiovisual Production, a public establishment whose main purpose is to promote development of the audio-visual production sector in the Grand-Duchy of Luxembourg.

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