[NL] One Year Extension of Tax Advantages for Investment in Film

IRIS 2004-2:1/32

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For the past five years, the Dutch film industry has benefited from the existence of special tax advantages for private investors who financially support films (see IRIS 1997-7: 15). This scheme was due to expire on 1 January 2004, but the government has decided on a one-year extension of the tax advantages. The European Commission has approved this prolongation. The extra costs that are involved in the extension of these film-support measures, are being covered by funds that are left over from 2002 and 2003.

Statutory instrument on the extension of the film investment tax credit : Stb. 2003, 536, 23 December 2003

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