[RO] Aid for Film Makers in Romania

IRIS 2004-2:1/35

Mariana Stoican
Journalist, Bucharest

The new Film Act adopted in Romania on 27 November 2002 not only introduced new regulations on every aspect of the organisation, funding and production of films; one of its main aims was also to encourage private initiative in the area of national film production while at the same time making Romania attractive for foreign film producers interested in co-productions (see IRIS 2003-2: 13). This concern also gave rise to the introduction of tax relief for film producers, which will still apply in certain circumstances even after the entry into force of the country's new tax laws on 1 January 2004. Under section 38, paragraph 7 of the Taxation Act, taxpayers who are active in the field of cinema production and are entered as such in the cinema industry's register will benefit from the following advantages until 31 December 2006:

- profit tax will be waived on the share of any proceeds or profits that are re-invested in cinema production;

- profit tax will be reduced by 20 % if new jobs are created in this area, provided that this means that the number of employees exceeds that of the previous year by at least 10 %.

Legea cinematografiei Nr. 630 din 27 noiembrie 2002

Film Act No. 630 of 27 November 2003

Legea privind Codul Fiscal , Monitorul Oficial No. 927, 23.12.2003

Taxation Act, Monitorul Oficial No. 927 of 23 December 2003

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