[DE] Copyright Tax Rulings

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In a judgment of 23 December 2004 (case no. 7 O 18484/03), the Landgericht München I (Munich District Court) decided that PC manufacturers and importers should pay copyright tax on their products. According to Art. 54 of the Urhebergesetz (German Copyright Act - UrhG), authors are entitled to equitable remuneration from the manufacturers of devices (eg copiers) or media (eg blank CDs) that can be used to copy their work.

In October 2003, the Verwertungsgesellschaft Wort (Wort copyright collection company - VG Wort) took legal proceedings against a computer manufacturer to secure a fee of EUR 30 for every PC sold as compensation for digital copies that can be made using these machines. The copying function of the computer was not constituted by the temporary storage of protected works in the main memory, but by their storage on the hard disk and in printouts. In view of the fact that taxes were levied on other devices in the "equipment chain", the Court decided that a fee of EUR 12 was reasonable.

The Landgericht Stuttgart (Stuttgart District Court) has also been considering the question of copyright taxes.

In a ruling of 22 December 2004 (case no. 17 O 392/04) on a claim by VG Wort against a printer manufacturer, the Court concluded that the tax due under Art. 54 a UrhG applied. The case concerned printers and plotters that use a so-called " ASCII-Code ". Just like microfilm reader printers, fax machines and scanners, which were covered by a previous BGH decision, the Court held that printers and plotters could be used to copy written material protected by copyright. These devices were also designed to make copies. The tax should apply even if printers and plotters were used in an "equipment chain", ie if they could only be used as copiers if they were connected to a computer, for example.

In another judgment on the same day (case no. 17 O 299/04), the Court ruled on the copyright tax applicable to multi-functional devices and copiers. However, although it held that, generally speaking, the tax should apply to such devices, it was not required to decide whether the same amount should be paid for multi-functional devices as for copiers.

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Landgericht München I Urteil vom 23. Dezember 2004 (Aktenzeichen 7 O 18484/03)

Munich District Court I, ruling of 23 December 2004 (case no. 7 O 18484/03)

Landgericht Stuttgart, Urteil vom 22. Dezember 2004 (Aktenzeichen 17 O 392/04)

Stuttgart District Court, ruling of 22 December 2004 (case no. 17 O 392/04)

Landgericht Stuttgart, Urteil vom 22. Dezember 2004 (Aktenzeichen 17 O 299/04)

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