

## [NO] VAT on Cinema Tickets Introduced

**IRIS 2005-3:1/31**

*Nils Klevjer Aas  
Norwegian Film Institute*

In conjunction with the passing of the 2005 State budget Norway's Parliament has introduced Value-Added Tax (VAT) on cinema tickets at a rate of 7%. The move follows pressure from Parliament's Committee on Cultural Affairs (see IRIS 2004-7: 14) to introduce the measure, which is aimed at improving film production cash flow by allowing full VAT refunds to be claimed by producers of films that are released theatrically. Following the decision, Norway's County Tax Collection Bureaux (which handle tax matters locally) have decreed that from 1 January 2005 all feature film production will be eligible for full refund of 25% VAT.

***Film- og kinobransjen inn i merverdiavgiftssystemet. Pressemelding Nr.: 105/04, 06.10.2004***

<http://odin.dep.no/kkd/norsk/aktuelt/presSESenter/pressem/043031-070291/dok-bn.html>

*The Ministry of Cultural and Church Affairs' press release on VAT on cinema tickets*

