

## [LU] Law on Audiovisual Media

**IRIS 2007-6:1/35**

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On 21 December 1998, a law was passed amending the Law of 13 December 1988 setting up a special interim tax scheme for audiovisual investment certificates and the Law of 11 April 1990 on the creation of a national fund for the support of audiovisual production (see IRIS 1999-2: 10).

This law was amended by a new law of 8 June 2007 and the territoriality requirement was extended. In order to be covered by the regulations concerning audiovisual investment certificates, it was previously necessary for works to have been mainly produced in Luxembourg. Under the new law, the shooting of the film must take place “within the European Union, and especially in Luxembourg”. The amendment prolongs the tax measures until 2015.

A set of regulations dated 4 July 2007 explain the law and point out how the certificates can be applied for, how high the funding may be and how approval is granted.

### ***Loi du 8 juin 2007***

<http://www.cna.public.lu/legislation/film/loi-2007.pdf>

*Law of 8 June 2007*

### ***Règlement du 4 juillet 2007***

<http://www.cna.public.lu/legislation/film/reglement-2007.pdf>

*Regulations of 4 July 2007*

