[RU] Statute on Cinematography Amended to Attract Foreign Investments

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On 27 December 2009 President Dmitry Medvedev signed the Federal Statute of the Russian Federation “On Amending Federal Statute on State Support for Cinematography of the Russian Federation” ("*О внесении изменений в Федеральный закон «О государственной поддержке кинематографии Российской Федерации»*") adopted by the State Duma on 23 December 2009. It enters into force on 1 May 2010.

The Act makes important changes to the Federal Statute of 22 August 1996 (No. 126-FZ) (see IRIS 1999-2: 11).

It introduces an obligatory system of collection of data regarding film exhibition in Russia by establishing a uniform cinema ticket and a “united federal automated information system” whereby every commercial exhibitor of films shall provide the following data on each ticket sold: name of the cinema, date, time of the showing, title of the film, number of the exhibition permit, number or name of the cinema hall, row and seat number, price of the ticket and discounts if any (new Art. 6-1 of the Federal Statute “On State Support for Cinematography of the Russian Federation”).

According to Article 149 (point 21 of para. 2) of the Tax Code of the Russian Federation (2000), works (services) on production of films for cinema provided by cinematography organizations, sale of rights (including rights to exhibitions) on products - that have the certificate of a national film - are among the operations that are exempt from taxation.

In order to qualify for the tax-free status, a film has to obtain a certificate recognising its status as a national film in accordance with the 1996 Federal Statute "On State Support for Cinematography in the Russian Federation".

The amendments stipulate that such a certificate is issued by the Ministry of Culture to films produced by Russian citizens or companies and produced with less than 50% (earlier - 30%) of foreign investment and with no more than 50% (previously - 30%) of the crew made up of foreigners. Most of the authors of such a film shall be Russians (previously - all its authors). Now also national films may be not only in Russian or in the language of a minority of the Federation but also in a foreign language if this is required by the artistic plot. As before at least half

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of the budget must be spent in Russia (Art. 4 of the Federal Statute “On State Support for Cinematography of the Russian Federation”).

„О внесении изменений в Федеральный закон «О государственной поддержке кинематографии Российской Федерации»“

http://www.rg.ru/2009/12/31/kino-dok.html

Federal Statute of the Russian Federation of 27 December 2009 No. 375-FZ “On Amending Federal Statute on State Support for Cinematography of the Russian Federation”

Налоговый кодекс Российской Федерации

http://base.garant.ru/10900200-021.htm

Second part of the Tax Code of the Russian Federation

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