[DE] Administrative Court Rules on Film Tax Obligation

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In a ruling of 18 January 2011, the Verwaltungsgericht Berlin (Berlin Administrative Court - VG) rejected a claim by the Filmförderungsanstalt (Film Support Office - FFA) to payment of the film tax.

The case concerned DVDs produced and sold by the video marketing company of the Berlin-Brandenburg public service broadcaster (RBB), each containing several episodes of various television series produced by the broadcaster. The FFA wanted the video marketing company to pay a film tax on these DVDs on the basis of Article 66a of the Filmförderungsgesetz (Film Support Act - FFG). Under this provision, the video industry has to pay the film tax on the sale of video media containing films with a running time of more than 58 minutes. The total running time of the DVDs was between 180 and 900 minutes. The video marketing company appealed against the FFA's claim.

The VG Berlin upheld the appeal. It ruled that the minimum running time mentioned in Article 66a FFG was the duration of the individual film on the DVD concerned, whereas the overall length of the material was irrelevant. The obligation for video companies to pay the tax to the film industry applied only to feature-length films and not to series produced originally for TV broadcast only, which were less than 58 minutes long. The individual episodes in this case were between 18 and 50 minutes in duration and were therefore shorter than the minimum threshold.

The court's decision is open to appeal.

Pressemitteilung des VG Berlin zum Urteil vom 18. Januar 2011 (Az. VG 21 K 146.10)

http://www.berlin.de/sen/justiz/gerichte/vg/presse/archiv/20110127.1025.328589.html

Press release of the Berlin Administrative Court on its ruling of 18 January 2011 (case no. VG 21 K 146.10)

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