# [ES] New Electronic Communications Services Tax to Boost the Catalan Audiovisual Sector and Digital Cultural Promotion

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On 4 December 2014, the Parliament of Catalonia adopted a new law creating a tax on content provision by the providers of electronic communications services to boost the audiovisual sector and cultural digital promotion (Llei 2014, de creació de l'impost sobre la provisió de continguts per part de prestadors de serveis de comunicacions electròniques per al foment del sector audiovisual i per a la difusió cultural digital (Act 2014)).

The new tax will be charged from January 2015 onwards to electronic communications service providers and will consist in a fixed fee of EUR 0.25 a month per contract for access either through a landline or via a mobile device, which is signed in the territory of Catalonia. The purpose of this tax is to promote the production and improve the competitiveness of the Catalan audiovisual sector, as well as set up a fund for digital cultural promotion, focused on funding public policies that promote citizens' access to digital cultural content.

The income generated from the new tax will be added to the public funds that the Department of Culture of the Catalan Government will allocate to the audiovisual sector. In particular, the tax will be a new source of income that will be used for the several funds mentioned in Article 29 of the Catalan Cinema Act (Act 20/2010, July 7) (see IRIS 2011-10/14 and IRIS 2009-5/21). Notably, these funds include the fund for the promotion of the production of cinematographic and audiovisual works; the fund for the promotion of independent distribution; the fund for the promotion of exhibitions; the fund for the promotion of the distribution and promotion of cinematographic works and culture; and the fund for the promotion of commercial competitiveness.

Moreover, the income from the tax will also be used for digital cultural promotion. By means of Article 14 of the new Act, a new fund for digital cultural promotion will be created that will fund projects or activities that create digital cultural content and make it accessible to the public by means of digitisation policies.

As stated in Article 6.3 of the new legal text, the tax does not entail any tax burden on people who have contracted an access service for content provision over electronic communication networks, as explicitly states that the providers subject to the tax may not impose the amount of the tax on their customers.

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According to the Act, the Catalan Tax Agency, the Department of Culture of the Catalan Government and consumer bodies will be responsible for the implementation of this tax.

*Act 15/2014, of 4 December, creating the tax of content provision by the providers of electronic communications services to boost the audiovisual sector and for the cultural digital promotion*

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