[PT] Cinema and Audiovisual – New rules and taxes for operators

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On 25 August 2021, Decree-Law No. 74/2021 regulating the Portuguese Cinema and Audiovisual Law (Law No. 55/2012, of 6 September 2012, amended by Law No. 28/2014, Law No. 82 - B/2014, and Law No. 74/2020) was published. This Decree-Law harmonises national and European requirements concerning State support to production, and extends taxes and investment obligations to video sharing and VOD operators.

As such, from 1 January 2022, video sharing services will have to pay the 4% exhibition tax already applied to cinema theatres and Pay TV services. VOD operators will have to pay 1% of their relevant revenues in Portuguese territory (excluding those with a yearly income lower than EUR 200,000 or with less than 1% of market share) and will have to invest in Portuguese language productions (in a statement to a Portuguese newspaper the Culture ministry has indicated that this would amount to EUR 4 million). According to Article 30 of the Decree-Law, the public service media operator is to invest 10% of its tax-funded yearly allowance in the production of Portuguese language films, series, documentaries or animation films (the present value is 8%).

Decreto-Lei n.º 74/2021 de 25 de agosto

https://dre.pt/application/conteudo/170175411

Decree-Law 74/2021 of 25th of August

Noticiário Expresso, "Plataformas de "streaming" vão ter de investir pelo menos €4 milhões em cinema independente e em língua portuguesa"

https://expresso.pt/cultura/2021-08-26-Plataformas-de-streaming-vao-ter-de-investir-pelo-menos-4-milhoes-em-cinema-independente-e-em-lingua-portuguesa-0e9fdf7d

Expresso news story with Culture ministry statement

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