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The European legal framework
for state aid for audiovisual industries

The European legal framework for a state aid for audiovisual industries

Is the aid scheme in general in line with EU regulation?

All aid schemes have to follow all relevant provisions of the Treaty of Functioning of the European Union (TFEU), not just ones related directly to the state aid¹. On the other hand, this means that principles prohibiting discrimination on the grounds of nationality, freedom of establishment, free movement of goods and freedom to provide services have to be respected. On the other hand, state aid regulation defines specific forms of discrimination that are accepted (e.g. territorial requirements).

In order to be non-discriminatory, it is particularly important that a state aid scheme (major exceptions are introduced later in this report).^{2&3}

- is not directed to national exclusively or require beneficiaries to have the status of national undertaking established under national commercial law. All establishments of European undertakings that operate in Finland by means of a permanent branch or agency, irrespective of their legal structure, should be eligible for the aid. Furthermore, the agency requirement should only be enforceable upon payment of the aid.
- does not impose discrimination based on the nationality of the personnel employed or the location of the eligible expenditure in side the Union.
- do not require workers of foreign companies providing filming services to comply with national labour standards.

A general framework for aids granted by Member States is set in the article 107 of TFEU⁴. According to it, aid to promote culture and heritage conservation, where such aid does not affect trading conditions and competition in the Union to an extent that is contrary to the common interest, may be considered compatible with the internal market.

In addition to the general framework, some audiovisual sectors have their own legal guidelines. As there has been only one case focusing on the state aid for video games⁵, so far the European Union has not created specific recommendations for state aid directed to them. Public service broadcasting has its recommendations in the so-called Broadcasting Communication⁶.

For cinematographic works specific recommendations were established originally in the Commission decision of June 1998 on the French automatic aid scheme to film production. In 2001, the Commission published so called Cinema Communication, which recommendations form the base for the state aid to cinematographic works and TV programmes. The specific criteria are as follows⁷:

¹ Case C-225/91 *Matra v Commission* [1993] ECR I-3203, point 41,

<http://curia.europa.eu/juris/showPdf.jsf?text=&docid=98163&pageIndex=0&doclang=EN&mode=doc&dir=&occ=first&part=1&cid=1077304>

² COM/2001/0534, point 11 a, Communication from the Commission to the Council, the European Parliament, the Economic and Social

² COM/2001/0534, point 11 a, Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and the Committee of the Regions on certain legal aspects relating to cinematographic and other audiovisual works, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:52001DC0534:EN:HTML>

³ 2008/354/EC, point 28: Commission Decision of 11 December 2007 on State Aid C 47/06 (ex N 648/05) Tax credit introduced by France for the creation of video games, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:118:0016:01:en:HTML>

⁴ OJ 09052008 C144/45, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2008:115:0047:0199:en:PDF>

⁵ C47/2006 *Crédit d'impôt pour la création de jeux vidéo* - FR ,

http://ec.europa.eu/competition/elojade/isef/case_details.cfm?proc_code=3_C47_2006

⁶ 2009/C 257/01 Communication from the Commission on the application of State aid rules to public service broadcasting:

http://ec.europa.eu/competition/state_aid/legislation/broadcasting_communication_en.pdf

⁷ COM/2001/0534, Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and the Committee of the Regions on certain legal aspects relating to cinematographic and other audiovisual works, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:52001DC0534:EN:HTML>

- **Cultural product:** The aid is directed to a cultural product. Each Member State must ensure that the content of the aided production is cultural according to verifiable national criteria (in compliance with the application of the subsidiarity principle). Aid schemes shaped on this basis are deemed to support the creation of an audiovisual product and not to assist the development of an industrial activity. Consequently, this aid is to be assessed under the culture derogation of Article 87(3)(d) EC rather than the industrial derogation of Article 87(3)(c).
- **Territorialisation:** Member States may require a certain part of the film production budget to be spent on their territory as an eligibility criterion for aid. This is based on the reasoning that a certain degree of territorialisation of the expenditure may be necessary to ensure the continued presence of the human skills and technical expertise required for cultural creation. This should be limited to the minimum degree required to promote cultural objectives. The producer must be free to spend at least 20% of the film budget in other Member States without suffering any reduction in the aid provided for under the scheme. In other words, as an exception to the non-discrimination principle, the Commission accepted as an eligibility criteria territorialisation in terms of expenditure of up to 80% of the production budget of an aided film or TV work. Aid should be towards the overall budget of a specific film-making project and the producer should be free to choose the items of the budget that will be spent in other Member States
- **Aid intensity:** Aid intensity must in principle be limited to 50% of the production budget with a view to stimulating normal commercial initiatives inherent in a market economy and avoiding a bidding contest between Member States. Difficult and low budget films are excluded from this limit. The Commission considers that, under the subsidiarity principle, it is up to each Member State to establish a definition of difficult and low budget film according to national parameters.
- **Aid neutrality:** The overall budget of an audiovisual production is the disbursement at risk necessary for its creation and, consequently, admits that the reference for aid calculation is that overall budget, regardless of the nature of the individual expenditure items of which it is formed. The earmarking of aid to specific individual items of a film budget could turn such aid into a national preference to the sectors providing the specific aided items, which might be incompatible. Aid supplements for specific filmmaking activities (e.g. post-production) are not allowed in order to ensure that the aid has a neutral incentive effect and consequently that the protection/attraction of those specific activities in/to the Member State granting the aid is avoided.
- **Aid compatibility:** Funds provided directly from EC programmes like MEDIA programme are not State resources. Therefore, their assistance does not count for the purposes of respecting the 50% aid ceiling. Furthermore, this assistance promotes the distribution of national films abroad and, consequently, its effects do not add up to those of national schemes focussing on national production and distribution. Legal obligations imposed by Member States upon TV broadcasters to invest in audiovisual production do not constitute State aid, where these investments provide a reasonable compensation to broadcasters.

Therefore, all in all, from a legal perspective any state aid scheme for audiovisual industries has to answer three questions: is it aid, is it cultural and are the distortions on competition limited?

Is it aid?

First of all, there is not a question of whether the state aid for film or game production fulfills the legal definition aid, as long as a concept of a grant or subsidy exists in the legal framework of a member state. However, the definition of aid in the European legal frameworks is slowly moving away from the definitions of aid in the legal frameworks of member states and, consequently, it does not mean that all national state aid schemes would be considered state aid on the European level.⁸ As the Commission has already approved a state aid scheme for Cinema in Finland⁹, it is likely that new support mechanisms targeting an audiovisual sector in the country will be considered state aid.

⁸ Behrmann, Malte: Filmförderung im Zentral- und Bundesstaat, p. 49

⁹ State aid NN 70/2006 – Finland: Aid scheme to cinema in Finland, http://ec.europa.eu/competition/state_aid/cases/217271/217271_970083_29_1.pdf

From the perspective of European legal framework classification as a state aid scheme requires that all conditions set in article 107 of TFEU are fulfilled¹⁰:

- there must be intervention through state or through state resources,
- the intervention must be liable to affect trade between Member States,
- it must confer an advantage on the recipient, and
- it must distort or threaten to distort competition.

It is particularly important to note that only advantages granted directly or indirectly through State resources are to be considered aid within the meaning of Article 107 of TFEU¹¹. However, this does not mean that all advantages granted by a state, whether financed through the state or not, constitute aid. It only brings within that definition both advantages granted directly by a state and those granted by a public or private body designated or established by the state¹². In addition, the advantage granted by the state aid scheme must be dependent on the control exercised by the public authorities over operators¹³.

Is it cultural?

The second aspect of European law is the issue of cultural justification.¹⁴ Ultimately, it revolves around the issue, whether and to what extent the national law for the promotion of audiovisual works¹⁵ acknowledges the cultural justification and the tradition for financial support for culture exists in a member state.¹⁶ This means that national cultural criteria applied have to be traceable, verifiable and consistent¹⁷.

In general, the film promotion systems can be easily justified culturally¹⁸ although support for some genres might still be controversial¹⁹. After the Commission made a positive decision on the French tax credit scheme for the creation of video games²⁰, this has been more and more the case also for games.

The Commission itself has used the following procedure to evaluate the cultural justification of the aid:

- “1. Is the measure geared to achieving a genuine objective of promoting culture?*
- 2. Is the measure designed in such a way as to achieve its cultural objective? In particular:*
 - (a) Is it an appropriate instrument or are there other, more appropriate instruments?*
 - (b) Does it have a sufficient incentive effect?*
 - (c) Is it proportional? Could the same result not be achieved with less aid?”²¹*

In order to answer the first question, it is important that some kind of cultural test is required in the aid scheme, which secures that the aid is clearly directed to cultural goods. Such cultural tests ensure that even in "the worst case" (so-called the worst-case scenario) cultural elements have more weight other criteria for the aid²². It is

¹⁰ C-280/00 Altmark Trans and Regierungspräsidium Magdeburg [2003] ECR I-7747, paragraphs 74 and 75

¹¹ See for example, C-222/07,

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=76254&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=1077304>

¹² C-379/98 PreussenElektra [2001] ECR I-2099, paragraph 58 and EuGH Rs. C-482-99, Frankreich/Kommission, Slg. 2002, I-4397, 4436, Rn. 24 – „Stardust Marine“.

¹³ See joined cases 67/85, 68/85 and 70/85 Kwekerij van der Kooy and Others v Commission [1988] ECR 219, paragraph 37

¹⁴ Vgl. auch v. Have 2005, §1, Rz. 11; §1, Rz. 4.

¹⁵ In Finland Laki elokuvataiteen edistämistä 21.1.2000/28

¹⁶ Behrmann, Malte: Filmförderung im Zentral- und Bundesstaat, p. 51

¹⁷ EC DG Competition: Entscheidung *State Aid* Nr. 695/06 – C (2006) 6682 final vom 20.12.2006, S. 10.

¹⁸ Vgl. Wemmer 1996, S. 204; Evenkamp 2000, S. 168.

¹⁹ Sowohl Schaefer/Kreile/Gerlach 2002 als auch Castendyk/Bark 2003, schließlich sogar Vesting 2000 wollen hier eine Rechtfertigungsebene erkennen. Allerdings wird insoweit differenziert. Während Ersterer alles für gerechtfertigt halten, stellen die anderen beiden Autoren auf eine Differenzierung ab.

²⁰ 2008/354/EC: Commission Decision of 11 December 2007 on State Aid C 47/06 (ex N 648/05) Tax credit introduced by France for the creation of video games, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:118:0016:01:en:HTML>

²¹ 2008/354/EC: Commission Decision of 11 December 2007 on State Aid C 47/06 (ex N 648/05) Tax credit introduced by France for the creation of video games, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:118:0016:01:en:HTML>

²² Behrmann, Malte: Filmförderung im Zentral- und Bundesstaat, p. 52

precisely for this reason, why the aid systems focused on the promotion of content are rooted in the culture of the Member States. For example, all the categories in the cultural test of the UK film tax intensive add *“something to the style and quality of a film which makes it look, and feel, more culturally British, particularly to British audiences”*²³,

Are the distortions of competition and the effects on trade were sufficiently limited?

Usually this question is answered by a superficial evaluation of the state aid scheme answering in general, if the scheme distorts the competition at all. For some cases, where the Commission wants have more information about the limited effects on the trade, this question is answered by notifying interested parties about the plans to initiate state aid scheme and letting them to show how it would effect on their position in the market.

Upcoming changes in the European regulation²⁴

At the moment, the European Commission does not have plans to introduce specific recommendations for the state aid scheme for video games at this point as there has only been one state aid decision targeting them. Therefore the state aid questions for games will be addressed case-by-case basis.

In the area of cinematographic works and TV programs, the Commission has launched a consultation process that will lead to new recommendations for the state aid²⁵ that will be adopted in the second half of 2012. The overall target of the process is to minimize the distortions to the completion while keeping European production places attractive for producers.

In general new recommendations follow the old ones with minor changes. According to the proposed recommendations all production expenditure within the EEA should be calculated as eligible costs while granting the state aid. This however is balanced by the changes in the rules considering the territorial recommendations. According to current recommendations, the support schemes are allowed to insist that the producers should spend at least 80% of the production budget in the territory offering the aid. According to proposed recommendations, the schemes would be allowed to insist that the producers spend only 100% of the aid amount in the territory offering the aid. For tax incentives, this means that all production expenditure within the EEA should be eligible for determining the amount of the aid. However, the Member State may still require that up to 100% of the tax incentive is spend in its territory.

In addition, the Commission proposes maximum aid intensity levels for non-European works. The Commission is also considering recommending that Member States should not impose unnecessary limitations on the distribution and marketing of an audiovisual work as a condition for supporting it meaning that release windows should not be used as a condition of aid.

For transmedia or cross-media projects only the film component is falls under the scope of the new communication. Furthermore, the Commission questions in its working papers, if the necessity of public support is evident and if all games qualify as audiovisual works or cultural products.

The public consultation considering the new communication ends in June 2012. The new Cinema Communication will be adopted during the second half of the 2012.

The bodies that should be contacted in the Commission related to the political changes in the state aid framework are:

- Dr Bruno ZANETTIN: he was in charge of the French tax credit for computer games in the European Commission

²³ Vgl. auch EC DG Competition: Entscheidung *State Aid* Nr. 461/05 – C (2006) 3982 final vom 22.11.2006, S. 10., http://ec.europa.eu/competition/state_aid/cases/201489/201489_625203_89_1.pdf

²⁴ This chapter is a summary of FAQ –document of the new Cinema Communication:

<http://europa.eu/rapid/pressReleasesAction.do?reference=MEMO/11/428&format=HTML&aged=0&language=EN&guiLanguage=en>

²⁵ Draft Communication from the Commission on state aid for films and other audiovisual works, http://ec.europa.eu/competition/consultations/2012_state_aid_films/draft_communication_en.pdf

- Jérôme BROCHE: he was in charge of the French tax credit for computer games in the European Commission
- Guillaume Blanchot: is in charge of the state aid for video games in Centre National de la Cinématographie in France
- Xavier Merlin: was in charge of the state aid for video games as a head of the European department in Centre National de la Cinématographie in France
- Wouter Pieke: the head of unit in charge of the state aid for media in the European Commission (Already contacted by Favex). Meeting with him will take place on the 29th of May 2012.

The process of starting a state aid scheme for audiovisual industries in Europe

According to the article 108 of TFEU the Commission shall review all systems of aid. During the review process the Commission will give notice to the parties concerned to submit their comments. If the Commission does not approve the aid, on application by a Member State, the Council may, acting unanimously, decide that aid which that State is granting or intends to grant shall be considered to be compatible with the internal market.

Which one of the review procedures is implemented for the evaluation of a state aid scheme, is a question that is solved by the administration of the Commission, when they inspect the scheme. Partly the answer depends on whether the case will form a precedent for similar cases or not. If it will, a long procedure will be implemented. If not, a short procedure will be implemented. But the officials of the Commission might end up using the longer procedure also for other reasons.

The list of state aid decision from 2005 to 2011 can be found in the Annex 1. Most of the state for aid schemes for cinematographic works and TV programs are direct grants. Furthermore also different tax break schemes are widely used. Therefore it is unlikely that any new scheme in these fields would end up to be a subject of the long investigation.

As French tax deferment scheme for computer games has already been approved by the Commission, the Commission should not have problems with using cultural justification for offering state aid for computer games industry in addition film and TV productions. However, because the attitudes of the Commission towards state aid directed to computer games have been ambivalent, there is a higher probability of more throughout investigation of the proposed scheme from the Commission side, if the scheme targets them.

The short procedure

In the short procedure, the Commission follows the following procedure:

1. A Member State notifies the Commission about the aid measure and submits the draft guidelines
2. The Commission inquires additional information
3. **The Commission makes its final decision on the issue**²⁶

The long procedure

In the long procedure, the Commission follows the following procedure:

1. A Member State notifies the Commission about the aid measure
2. The Commission inquires additional information
3. After a meeting with the Commission about the requested changes, the Member State sends a modified version of the aid measure to the Commission
4. The Commission inquires additional information and the member state replies
5. The Commission informs member state of its decision to initiate the procedure provided in the article 108 of TFEU

²⁶ See for example: State aid N C 695/06 – Germany: German Film Fund, http://ec.europa.eu/competition/state_aid/cases/217967/217967_631115_14_1.pdf

6. The Member State submits comments about the commission decision on the issue
7. **The Commission decision to initiate the procedure is published in the Official Journal, where the Commission calls on interested parties to submit their comments on the measure under review²⁷.**
8. Commission receives comments from the parties interested and forwards them to the member state
9. After a meeting with commission about the requested changes, the Member State sends a modified version of the aid measure to the Commission
10. The Commission inquires additional information and the Member State replies
11. The Member State sends their official reply on the observations of interested parties
12. The Commission has a meeting with some representatives of parties that replied to the call published by the Commission
13. After a meeting with commission about the requested changes, the member state sends a modified version of the aid measure to the Commission
14. **The Commission makes its final decision on the issue²⁸**

Third parties likely to be involved in the long procedure are likely to come mainly from the games industry, as state aid procedures for the state aid for films are already well established.

Parties that are likely to support the scheme:

- EGDF (European Game Developer Federation) and its members, SNJV (Syndicat National des Jeux Video) and Ubisoft, who see computer games as cultural products

Parties that are likely to oppose the scheme:

- ISFE and its members and ADESE (Asociación Española de Distribuidores y Editores de Software de Entretenimiento), who see computer games as computer programmes, not as cultural products

²⁷ See for example: State aid — France — State aid No C 47/2006 (ex N 648/2005) — Tax credit for the creation of video games — Invitation to submit comments pursuant to Article 88(2) of the EC Treaty, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2006:297:0019:01:en:HTML>

²⁸ See for example: 2008/354/EC: Commission Decision of 11 December 2007 on State Aid C 47/06 (ex N 648/05) Tax credit introduced by France for the creation of video games, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:118:0016:01:en:HTML>

ANNEX 1 State aid decision based on cultural justification²⁹

- **Direct grants:**

- 2011
 - **TV:** [SA.33878](#) Verlängerung des Fernsehfonds Austria (Austria)
 - **TV:** [SA.33201](#) Support for Danish public service radio programmes. (Denmark)
 - Cinema: [SA.31989](#) Aid for producing of documentary films-Catalonia (Spain)
 - Cinema: [SA.32028](#) aid to short films in Spain (Spain)
 - Cinema: [SA.32087](#) Steunmaatregelen Vlaams Audiovisueel Fonds, verlenging van bestaande, goedgekeurde, steunregeling in afwachting van aanmelding van een geactualiseerde steunregeling in de loop van 2011 (Belgium)
 - Cinema: [SA.32479](#) Scheme for the production and broadcasting of Danish TV drama and TV documentary programmes (Denmark)
 - Cinema: [SA.32836](#) Audiovisual Fund (Slovakia)
 - Cinema: [SA.33098](#) Staatssteun ten gunste van producenten van audiovisuele werken. (Belgium)
 - Cinema: [SA.33314](#) Catalan feature films scheme (Spain)
 - Cinema: [SA.33370](#) Extension of French film support schemes (France)
 - Cinema: [SA.33489](#) Plan de numérisation d'oeuvres cinématographiques de patrimoine (France)
 - Cinema: [SA.33490](#) Fonds pour l'innovation audiovisuelle - volet développement (France)
 - Cinema: [SA.33591](#) Aides aux oeuvres cinématographiques de courte durée (France)
 - Cinema: [SA.33706](#) Basque film support scheme - modification (Spain)
 - Cinema: [SA.33880](#) Aides aux cinémas du monde (aide sélective à la production cinématographique) (France)
 - Cinema: [SA.34105](#) Basque film support scheme (Spain)
- 2010
 - **TV/ Cinema:** [N550/2010](#) Northern Ireland Screen Fund ("the Screen Fund") (United Kingdom)
 - Cinema: [N498/2010](#) Film production in South Tyrol (Italy)
 - Cinema: [N485/2010](#) Aid to the Galician audiovisual production (Spain)
 - Cinema: [N406/2010](#) Basque film support scheme (Spain)
 - **TV:** [N394/2010](#) Funding Scheme For the Archiving of Programme Material ("The Archiving Scheme") (Ireland)
 - Cinema: [N371/2010](#) New regulation for the support of feature films in the Netherlands. (Netherlands)
 - Cinema: [N356/2010](#) Aides aux nouvelles technologies en production - volet relief (NTP-relief) (France)
 - Cinema: [N325/2010](#) Co-financing of the creation of media programmes -prolongation of the scheme (Slovenia)
 - Cinema: [N332/2010](#) Co-financing of projects from the budget fund for audiovisual media in Slovenia – prolongation of the scheme (Slovenia)
 - Cinema: [N221/2010](#) Cinema Toscana (Italy)
 - Cinema: [N205/2010](#) aid to short films in Spain (Spain)
 - Cinema: [N102/2010](#) Basque film support scheme (Spain)
 - Cinema: [N98/2010](#) Czech Film Support Programme (Czech Republic)
 - Cinema: [N96/2010](#) Austrian film support scheme (Austria)
 - Cinema: [N73/2010](#) Fonds zur Förderung des Nichtkommerziellen Rundfunks (NKRF) - TO BE DEFINED (Austria)
 - Cinema: [N72/2010](#) Fonds zur Förderung des privaten Rundfunks (PRRF) - TO BE DEFINED (Austria)

²⁹ It is important to note that these classifications are based on very loose criteria and do not necessarily reflect the true nature of the schemes (for example, [N593/2009](#) Modification du crédit d'impôt en faveur de la production phonographique scheme is actually tax deferral scheme, not tax base reduction scheme as it is classified by the Commission).

- Cinema: [N35/2010](#) Nordmedia Fonds - Film Funding in Niedersachsen and Bremen - Prolongation of aid N229/2007 (Germany)
 - Cinema: [N33/2010](#) Promotion of dubbing and subtitling of movies in Catalan (Spain)
 - 2009
 - Cinema: [N632/2009](#) Fonds zur Förderung des nichtkommerziellen Rundfunks (NKRF) – (Austria)
 - Cinema: [N631/2009](#) Fonds zur Förderung des privaten Rundfunks (PRRF) (Austria)
 - Cinema: [N613/2009](#) Financial Incentives for the Audiovisual Industry Regulations (Malta)
 - Cinema: [N612/2009](#) Film funding in Hamburg and Schleswig-Holstein (Germany)
 - Cinema: [N608/2009](#) Deutscher Filmförderfonds (Germany)
 - Cinema: [N598/2009](#) Aid guidelines of the Medienboard Berlin-Brandenburg GmbH (Germany)
 - Cinema: [N587/2009](#) Spanish national film support scheme (Spain)
 - Cinema: [N580/2009](#) UK Film Council production & development funds (United Kingdom)
 - Cinema: [N567/2009](#) Basque film support scheme (Spain)
 - Cinema: [N549/2009](#) Extension of Bayern film support scheme (Germany)
 - Cinema: [N454/2009](#) Slovenian Film Fund (Slovenia)
 - Cinema: [N420/2009](#) Andalusia - Film Support 2009-2012 (Spain)
 - Cinema: [N280/2009](#) Basque film support scheme (Spain)
 - Cinema: [N108/2009](#) Valencian film production support (Spain)
 - 2008
 - Cinema: [N646/2008](#) MFG Baden-Württemberg film funding - prolongation of N 228/07 (Germany)
 - Cinema: [N580/2008](#) Cinema support – Cyprus (Cyprus)
 - Cinema: [N576/2008](#) aid to short films in Spain (Spain)
 - Cinema: [N60/2008](#) Support for cinema in Sardinia – Italy (Italy)
 - 2007
 - Cinema: [N742/2007](#) "Audiovisual support scheme - Estonia" (2007) (Estonia)
 - Cinema: [N564/2007](#) aid to short films in Spain (Spain)
 - Cinema: [N562/2007](#) Aid to to creation and production of films in Spain (Spain)
 - **TV:** [N360/2007](#) Scheme for the production and broadcasting of Danish TV drama and TV documentary programmes (Denmark)
 - Cinema: [N250/2007](#) Cultural film support Schleswig-Holstein Prolongation of N 411/2004 (Germany)
 - Cinema: [N248/2007](#) Film support Bayern Prolongation of N 411/2004 (Germany)
 - Cinema: [N238/2007](#) Film Funding- Hessen- Prolongation of aid N 411/2004 (Germany)
 - Cinema: [N231/2007](#) Mitteldeutsche Medienförderung GmbH - Film funding, prolongation of N 411/2004 (Germany)
 - Cinema: [N230/2007](#) Filmstiftung NRW - Prolongation of aid N 411/2004 (Germany)
 - Cinema: [N229/2007](#) Nordmedia Fonds GmbH- Film Funding- Prolongation of aid N 411/2004 (Germany)
 - **TV:** [N192/2007](#) Modification de NN84/04 - Financement du soutien financier de l'industrie cinématographique et audiovisuelle en France (France)
 - Cinema: [N168/2007](#) TV Film Support Fund Austria - Extension of aid N 77/2005 (Austria)
 - Cinema: [N41/2007](#) Aid to Silver Screen for audiovisual production - Czech Republic (Czech Republic)
 - Cinema: [N40/2007](#) Aid for Eurovize - audiovisual production (Czech Republic)
 - 2006
 - Cinema: [N695/2006](#) German Film Fund (Germany)
 - Cinema: [N624/2006](#) Aid to SEN FILM – Slovakia (Slovakia)
 - Cinema: [N623/2006](#) Aid to ALEF Film & Media Group – Slovakia (Slovakia)
 - Cinema: [N622/2006](#) Artreal s.r.o. – Slovakia (Slovakia)
 - Cinema: [N618/2006](#) Aid to FAMA for audiovisual production – Slovakia (Slovakia)
 - Cinema: [N616/2006](#) Aid to RATA for audiovisual production – Slovakia (Slovakia)

- Cinema: [N615/2006](#) Aid to D.N.A. for audiovisual production – Slovakia (Slovakia)
 - Cinema: [N614/2006](#) Aid to ARINA for audiovisual production – Slovakia (Slovakia)
 - Cinema: [N551/2006](#) Aid notification - Audiovisual production – Slovakia (Slovakia)
 - Cinema: [N415/2006](#) Ayuda estatal a la producción de cortometrajes- Madrid (Spain)
 - Cinema: [N393/2006](#) JAKUBISKO FILM Slovakia s.r.o. (Slovakia)
 - Cinema: [N283/2006](#) MIRAS, s.r.o. (Slovakia)
 - Cinema: [N282/2006](#) TaO Production, s.r.o. (Slovakia)
 - Cinema: [N281/2006](#) ALEF Film & Media Group, s.r.o. (Slovakia)
 - Cinema: [N280/2006](#) JMB Film & TV Production Bratislava, s.r.o. (Slovakia)
 - Cinema: [N279/2006](#) SEN FILM, s.r.o. (Slovakia)
 - Cinema: [N269/2006](#) Subvenciones a empresas de produccion independientes para la realizacion de documentales, destinados a ser emitidos por television (Spain)
 - Cinema: [N268/2006](#) Subvencion para la produccion de largometrajes cinematograficos que sean la opera prima o el segundo largometraje de un nuevo realizador (Spain)
 - Cinema: [N267/2006](#) Subvencion para la promocion del cine de autor (Spain)
 - Cinema: [NN70/2006](#) Aid Scheme to cinema in Finland (Finland)
 -
 - 2005
 - Cinema: [N505/2005](#) Polish audiovisual fund (Poland)
- **Interest subsidy:**
 - 2009
 - Cinema: [N549/2009](#) Extension of Bayern film support scheme (Germany)
 - Cinema: [N587/2009](#) Spanish national film support scheme (Spain)
 - Cinema: [N248/2007](#) Film support Bayern Prolongation of N 411/2004 (Germany)
- **Provision of risk capital**
 - 2010
 - Cinema: [N221/2010](#) Cinema Toscana (Italy)
- **Reduction of social security contributions**
 - 2009
 - Cinema: [C25/2009](#) Italian film tax incentives - second part (Italy)
 - 2008
 - Cinema: [N595/2008](#) Tax incentives for film production – Italy (Italy)
- **Reimbursable grant**
 - 2010
 - Cinema: [N489/2010](#) Förderung der Filmkulturwirtschaft in Nordrhein-Westfalen - Filmstiftung NRW - to be defined (Germany)
 - Cinema: [N35/2010](#) Nordmedia Fonds - Film Funding in Niedersachsen and Bremen - Prolongation of aid N229/2007 (Germany)
 - 2009
 - Cinema: [N717/2009](#) Filmstiftung NRW - Prolongation of aid N 230/07 (Germany)
 - Cinema: [N612/2009](#) Film funding in Hamburg and Schleswig-Holstein (Germany)
 - Cinema: [N598/2009](#) Aid guidelines of the Medienboard Berlin-Brandenburg GmbH (Germany)
 - Cinema: [N549/2009](#) Extension of Bayern film support scheme (Germany)
 - 2007
 - Cinema: [N248/2007](#) Film support Bayern Prolongation of N 411/2004 (Germany)
 - Cinema: [N243/2007](#) Filmförderung Hamburg - prolongation of N 411/2004 (Germany)
 - Cinema: [N236/2007](#) Medienboard Berlin-Brandenburg GmbH- Film funding- prolongation of N 411/2004 (Germany)
 - Cinema: [N231/2007](#) Mitteldeutsche Medienförderung GmbH - Film funding, prolongation of N 411/2004 (Germany)
 - Cinema: [N230/2007](#) Filmstiftung NRW - Prolongation of aid N 411/2004 (Germany)
 - Cinema: [N229/2007](#) Nordmedia Fonds GmbH- Film Funding- Prolongation of aid N 411/2004 (Germany)
- **Soft loan**
 - 2011

- **TV/ Cinema:** [SA.33920](#) Northern Ireland Screen Fund (2012 to 2016) (United Kingdom)
 - Cinema: [SA.32836](#) Adivisual Fund (Slovakia)
 - 2010
 - **TV/ Cinema:** [N550/2010](#) Northern Ireland Screen Fund ("the Screen Fund") (United Kingdom)
 - Cinema: [N371/2010](#) New regulation for the support of feature films in the Netherlands. (Netherlands)
 - 2009
 - Cinema: [N549/2009](#) Extension of Bayern film support scheme (Germany)
 - Cinema: [N476/2009](#) FilmFinanzierungsFonds – HessenInvestFilm (Germany)
 - Cinema: [NN33/2009](#) Régime d'aides en faveur de la production d'oeuvres audiovisuelles (Belgium)
 - 2008
 - Cinema: [N214/2008](#) Northern Ireland Film Production Fund (United Kingdom)
 - Cinema: [N60/2008](#) Support for cinema in Sardinia – Italy (Italy)
 - 2007
 - Cinema: [N637/2007](#) Aid to audiovisual products in the spanish basque region. (Spain)
 - Cinema: [N248/2007](#) Film support Bayern Prolongation of N 411/2004 (Germany)
 - 2006
 - Cinema: [N504/2006](#) Northern Ireland film production fund (United Kingdom)
 - Cinema: [N103/2006](#) FilmFinanzierungsFonds – HessenInvestFilm (Germany)
- **Tax Allowance**
 - 2007
 - Cinema: [N121/2007](#) Mesures fiscales en faveur de la production d'oeuvres audiovisuelles(régimz tax-shelter) (Belgium)
 - 2006
 - Cinema: [SA.19919](#) UK Film Tax Incentive (United Kingdom)
- **Tax base reduction**
 - 2009
 - Cinema: [N593/2009](#) Modification du crédit d'impôt en faveur de la production phonographique (France)
 - 2006
 - Cinema: [N151/2006](#) Tax relief for investment in film in Ireland - modification of approved scheme N387/04 (Ireland)
- **Tax deferment**
 - 2006
 - **Games:** [C47/2006](#) Crédit d'impôt pour la création de jeux vidéo (France) (The only video game case) (France)
- **Tax rate reduction**
 - 2011
 - Cinema: [SA.32926](#) Tax incentives for film production (Italy)
 - Cinema: [SA.32927](#) Italian film tax incentives for film production, investment and distribution (prolongation) (Italy)
- **Other forms of equity intervention**
 - 2009
 - Cinema: [NN33/2009](#) Régime d'aides en faveur de la production d'oeuvres audiovisuelles (Belgium)
- **Other**
 - 2011
 - Cinema: [SA.33489](#) Plan de numérisation d'oeuvres cinématographiques de patrimoine (France)