

IRIS 2015-6/25

LU-Luxembourg: New Grand-Ducal Regulation on fees for audio and audiovisual media service providers

On 2 February 2015, the Government of Luxembourg adopted the Grand-ducal regulation setting the amount and modalities for a tax collected by the Independent Audiovisual Authority of Luxembourg for supervision of audio and audiovisual media services (*Règlement grand-ducal fixant le montant et les modalités de paiement des taxes à percevoir par l'Autorité luxembourgeoise indépendante de l'audiovisuel en matière de surveillance des services de médias audiovisuels et sonores*). The Grand-ducal regulation details the fees to be paid by providers of sound and audiovisual media service providers falling under the supervision of the Independent Audiovisual Authority of Luxembourg (ALIA, see IRIS 2013-10/32). The regulation is applicable as of the year 2015.

Article 1 of the Grand-ducal regulation subjects every provider of a sound or audiovisual media service (linear or non-linear) established in Luxembourg to the payment of an annual charge in the form of a lump sum. The amount of the lump sum is not specified in the Grand-ducal regulation, but instead reference is made to the salary scale of Luxembourg civil servants. The tax equals one percent of the remuneration of a civil servant of rank 17bis. This connection is made as the remuneration is indexed and therefore is automatically adapted without the regulation having to be amended. Currently, according to this calculation an amount of approximately EUR 1333 will be levied on providers.

Pursuant to Article 2 of the Grand-ducal regulation, the fee is due for every (non-linear) audiovisual media service which has been notified in accordance with Article 23bis and 23ter of the Law on Electronic Media or every sound or broadcast service which has obtained a concession or permit under this law. Non-profit organisations providing audio or audiovisual media services are exempted from payment of the charge.

In line with Article 3 of the Grand-ducal regulation, the amount is due in the month of January, except for this year, when providers can pay the fee later because the Grand-ducal regulation was only enacted in February 2015. The fee is directly paid to a special account set up by ALIA. If a service is offered in a language other than Luxembourgish, French or German and ALIA requires the assistance of an external expert to carry out its statutory tasks, such as the monitoring of its programmes, the provider has to bear the costs incurred for the consultation of experts able to work in that language. Such expenses will be invoiced by ALIA separately and only after they have occurred.

• *Règlement grand-ducal fixant le montant et les modalités de paiement des taxes à percevoir par l'Autorité luxembourgeoise indépendante de l'audiovisuel en matière de surveillance des services de médias audiovisuels et sonores*, *Mémorial* 10.02.2015, A - n° 21, page 238 (Grand-ducal regulation of 2 February 2015 setting the amount and modalities for a tax collected by Independent Audiovisual Authority of Luxembourg for supervision of audio and audiovisual media services)

<http://merlin.obs.coe.int/redirect.php?id=17548>

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Mark D. Cole & Jenny Metzdorf

University of Luxembourg

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