

# Cross border investment/financial obligations in 30 countries



- Yes (adopted or proposed): 16 countries
- No: 12 countries
- Probably: 2 countries

















# Different systems



In detail:

- Invest + levy: 3 countries
- Invest only: 2 countries
- Invest or levy: 6 countries
- Levy only: 4 countries

# Level of contribution varies quite significantly

Countries	% of annual turnover earned in targeted country
 Belgium (VL)	2%
 Belgium (WA)	Max. 2.2% (if turnover > €20m)
 Croatia	2%
 Czech Republic	0.5%
 Denmark	At least 6%
 France	Investment obligation: depending on turnover but at most 25% for sVOD services with at least 1 film/year that was released less than 12 months ago in a cinema and 20% in other cases (15% for other VOD services) / Levy: 5.15% (15% if adult/violent content)
 Germany	1.8% if turnover < €20m / 2.5% if turnover > €20m
 Greece	1.5%
 Italy	18% in 2023 (20% from 2024)
 Netherlands	4.5% for turnover > €30m (foreseen)
 Norway	Max. 5% (foreseen)
 Poland	1.5%
 Portugal	Investment obligation: max. 4% (or €4/subscriber or €3m) if turnover ≥ €50m / Levy: 1%
 Romania	4%
 Spain	5%
 Switzerland	4%