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Agnieszka Orankiewicz
University of Lodz
e-mail: agnieszka.orankiewicz@uni.lodz.pl
ORCID: 000-0001-8718-935X

THE ROLE OF PUBLIC SUPPORT FOR THE FILM INDUSTRY – AN ANALYSIS OF MOVIE PRODUCTION INCENTIVES IN EUROPE

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Abstract: The European model of financing culture implies state intervention. In fact, in every European country, film production is supported directly or indirectly by the state, creating a complex system of financing film production. The choice of audiovisual support systems affects the development of national culture and film industries as well as the sector's resilience to crises, especially in the long term. The study focused on the development of an incentive system for supporting the audiovisual sector in European countries. The aim of the paper was to identify the mechanisms and motivations for supporting the domestic production of films and to analyse the public support for local audiovisual industries. The author reviewed the literature and conducted a comparative analysis of incentive systems supporting the audiovisual sector in European countries.

Keywords: film production, public support, fiscal incentives, management in culture.

1. Introduction

European countries stress that the cultural and linguistic diversity of Europe is an important resource for the European audiovisual sector, and that audiovisual works reflect the richness and diversity of European culture. Film heritage is a legacy that needs to be promoted and protected for future generations. The European model of

financing culture presupposes state intervention. In fact, in all European countries, direct or indirect funding for film production has created a complex financing system. The choice of support system for the audiovisual industry has an impact on how the audiovisual sector in the country develops and how it copes with crises (one of which is undoubtedly the COVID-19 pandemic) in the long term.

Programmes and cultural financing mechanisms are heavily dependent on many complex factors, among which there are those external to the cultural sector (such as the wider political and legal environment), factors on the part of society and the funding body (such as public acceptance for supporting culture, including intergenerational transfer of values), as well as factors that lie within itself the cultural sector (such as the ability to obtain external funds). Such complexity and comprehensiveness require multidimensional and holistic action in the field of cultural policy, as well as the formulation and implementation of support schemes (European Commission, 2011). Ideally, public policies relating to the direct or indirect financing of a specific sector of the economy should be designed based on sector-specific data. However, there are relatively few analyses and publications in the film and audiovisual industry that comprehensively and coherently present the possibilities and the need to implement film industry support systems.

Movie Production Incentives (MPIs) are a popular economic development strategy used by individual US states. Film subsidies are intended to encourage external investment in an emerging industry that, through a multiplier effect, will drive economic growth in other sectors of the economy. In the literature, one can find several studies on the importance of the tax incentive system in the American market (Bradbury, 2020; Owens and Rennhoff, 2021; Pollard, 2017; Workman, 2021). Far fewer analyses of public incentives on the film market have been conducted taking into account the specificity of the European market (Lange and Westcott, 2004; Poort and van Til, 2020; PWC, 2015; Teti, Collins, and Sedgwic, 2019). Research on non-US markets mainly relates to the importance of public funding, in particular in the form of direct subsidies to the film industry in individual countries: in Italy (Bagella and Becchetti, 1999; Meloni, Paolini, and Pulina, 2015; Teti et al., 2014), in Germany (Jansen, 2005), in Spain (Agnani and Aray, 2010), or on the Australian market (McKenzie and Walls, 2013).

The study focused on the development of an incentive system supporting the audiovisual sector in European countries. The purpose of this article was to identify the mechanisms and goals of supporting domestic film production and to analyse public support in the audiovisual sector in European countries.

The structure of this article is as follows: Section 2 briefly outlines the European audiovisual market, followed by Section 3 which discusses public support mechanisms in this sector in European countries. Section 4 identifies and analyses the different types of film production support schemes. Finally, the conclusions are presented in Section 5.

2. The European audiovisual market

The audiovisual market in Europe is estimated at EUR 130 billion. Before the COVID-19 pandemic, which stopped filming, in 2019, 2,421 feature films were produced in Europe, which was a 6% increase compared to 2018. The leaders in the production of films were Italy, France, and Germany. The production volume of feature films (including minority and majority co-productions) in selected countries is presented in Figure 1.

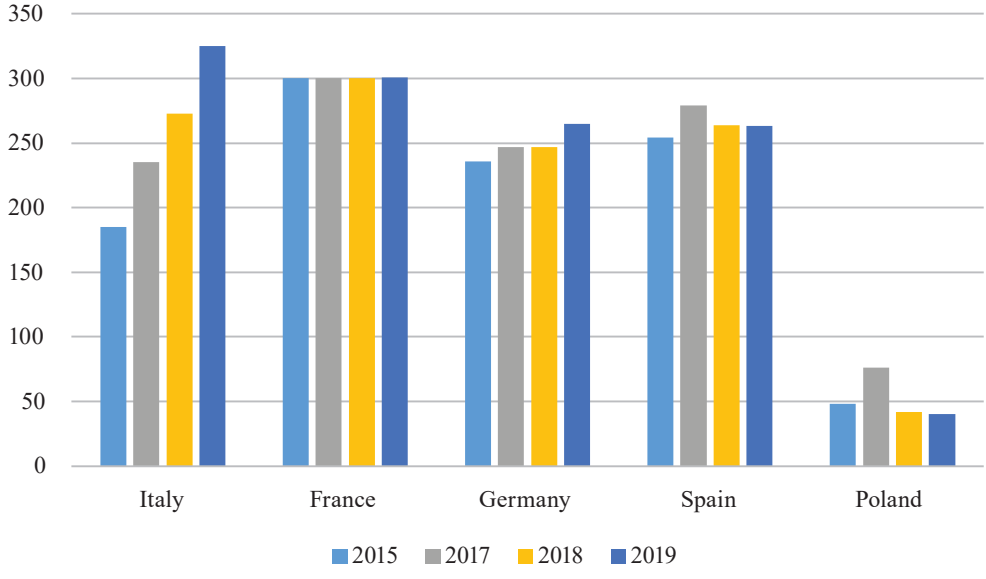

Fig. 1. Number of feature film productions (including minority and majority co-productions) in selected countries in 2015-2019

Source: prepared by the author, based on (European Audiovisual Observatory, 2021).

Out of all fictional European films produced in 2019, 81% were purely domestic (+16% between 2015 and 2019) and 19% were majority co-productions. In 2015--2019, the number of majority co-productions remained relatively stable compared to its rapid growth in the first half of the decade (+94% in 2010-2014) (European Audiovisual Observatory, 2021). The total number of tickets sold in the EU increased by 5.3%, reaching 1.005 million. Gross profits from ticket sales (GBO) also increased by 5.2%, amounting to EUR 7.13 billion. However, taking a closer look at these results, one see that the increase in the number of tickets sold in the EU was almost entirely due to the relatively good results of US blockbusters. The estimated share of American films on the European market reached 68.7%, while the share of native films in the EU fell to 25.7% (European Audiovisual Observatory, 2020). European

films attract a much smaller audience than American films. There are several reasons for this happening. First, there is the issue of the reception range in connection with the existing language barriers and cultural differences that define the specific audiences of the film. Consequently, many European films are not distributed or screened outside their country of production. Another explanation may be the difference in the approach to film art, and treating it in European countries more in the categories of a cultural good than an economic one (Poort and van Til, 2020). As a result, American cinema, more than European, focuses on greater utilitarianism, accessibility, and simplification aimed at reaching the largest audience possible. European cinema, on the other hand, is perceived as focusing on artistic values and thus less attractive to a mass audience.

Due to limitations in audience numbers, the production of most European films does not use economies of scale, which significantly increases the financial risk for investors and producers and causes problems with obtaining financing. The result is significantly lower average budgets for European films than for US productions. The average budget of a fictional film in Europe in 2018 was EUR 3.16 million, with a median average value of EUR 1.95 million. The size of budgets of European films varies according to the size of the market; films produced in large European markets have higher budgets, while those produced in smaller markets are made with smaller budgets.

3. Support mechanisms in the audiovisual sector

Public support in audiovisual production is the result of achieving the objectives defined by public authorities. In terms of the motives for introducing support schemes in the film production sector, one can distinguish goals of a cultural, market, and development nature. Cultural goals are related to promoting audiovisual culture and supporting cultural heritage. In this case, public financing applies especially to 'difficult', original films, which are assumed to be unprofitable, making it hard to find private investors interested in this type of production. Market goals are aimed at increasing the international competitiveness of entrepreneurs operating on the audiovisual production market and encouraging investments by co-producers and foreign productions on the domestic market. The development goals assume improving the conditions for the functioning of the domestic audiovisual production market and supporting the economic development of the state by creating conditions for the development of creative sectors. The motives for introducing various schemes to support the audiovisual sector overlap with each other, as shown in Figure 2.

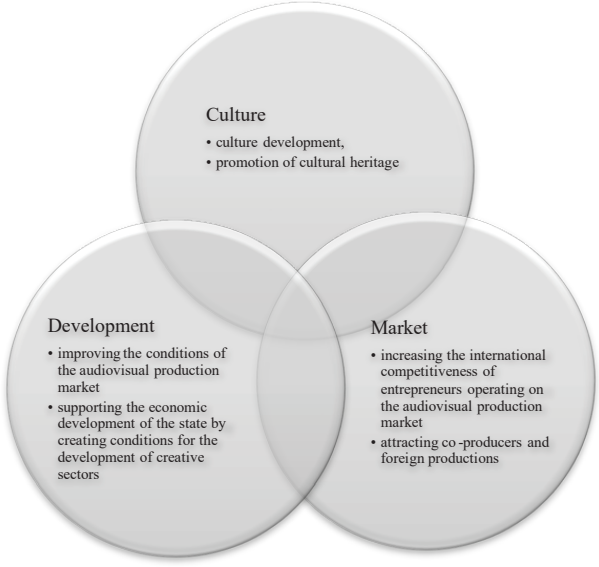

Fig. 2. Objectives and motivations for the introduction of financing schemes in the audiovisual sector

Source: prepared by the author.

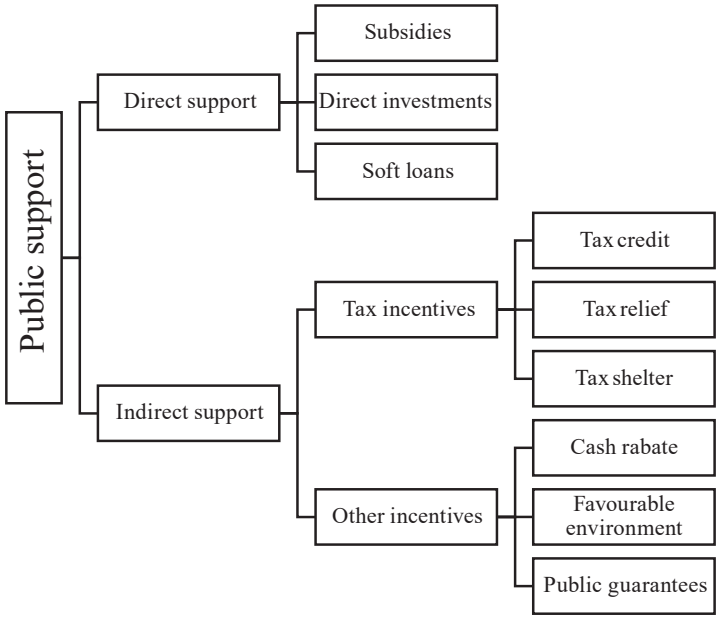

Fig. 3. Film production support mechanisms

Source: prepared by the author.

Public support is traditionally defined as any financial intervention by the public authorities in the day-to-day running of a market sector, and this support can be direct or indirect. Grants from public funds are the main instrument of direct support, whereas indirect public film incentives include tax credits, cash rebates, and other incentives that reduce the cost of doing business. The typologies of public support are presented in Figure 3.

3.1. Direct support

Direct support mechanisms mainly assume the form of a grant or a loan. Grants are usually awarded through competitions in which projects have been selected that match the most closely the implemented cultural policy and competition regulations. Grant programmes may take into account the artistic potential of the project or its non-commercial nature. Some programmes require theatrical screenings of the movie as the first movie distribution window. Loans supporting the audiovisual sector are granted by bodies that finance and implement cultural policy and are allocated to entities on preferential terms. This means that the interest rate on such loans is much lower than that of commercial loans and requires less collateral. As a result, loans obtained from funding bodies appear to be 'granted'. Direct support can also involve the award of funds in the form of a combination of a grant and a loan. In this scheme, non-repayable subsidies are granted up to a certain amount, while funds transferred above this amount have to be repaid by the producer. This system is used in some German lands (Länder). Another scheme for allocating public funds is that funding institutions behave like co-producers, which means that a part of the income from the movie exposure is returned in line with their initial investment.

A type of direct support from the state may also be direct investments in the audiovisual sector made from public funds, regarding the involvement of public funds in the infrastructure and creating an environment friendly to the production, distribution, and reception of the film. An important element of building a film production-friendly environment is assistance with information on locations, teams, work rates, and facilities.

3.2. Indirect support

The share of public funds in the budget of a typical European film is significant, and additionally it often determines the creation of a work. However, the share of public funds in a project is usually not total, which means it cannot constitute 100% of the film's budget. Even with financial subsidies from the state, the producer has to collect the amount missing to close the financing of production, using non-public sources. Tax policy is the basis for encouraging private investment in the cultural sector. Indirect public support is primarily a system of tax reliefs and exemptions for cultural institutions that provide additional financial resources for film production. Production incentives are designed to encourage potential investors and producers to become involved in the audiovisual sector. Moreover, the tax policy intersects

with the state's cultural policy, as tax regulations may have positive or negative effects on culture (European Commission, 2011). In EU countries, many solutions in the field of tax incentives are used as an element of supporting the domestic film industry. According to the PWC report, in 17 European countries, there are 26 different types of tax incentive mechanisms for audiovisual production, including five in France alone (PWC, 2015).

In terms of the entity to which the incentives are dedicated, one distinguish producer and investor incentives. In the former, the most important aspect is to reduce production costs and apply for the allowances directly in the production process itself. The most popular mechanisms supporting producers are the reimbursement of some of the eligible expenses incurred as part of the production directly from the state budget in the form of cash or a reduction in the amount of tax that should be paid by the producer. Incentives targeted at investors are intended to attract money from the market in exchange for the possibility of reducing tax liabilities.

One of the most popular incentives for producers is cash rebates, which reimburse part of the expenses incurred on film production from public funds. This type of incentive works similarly to a direct subsidy, except that the granted funds are disbursed only after production is completed and settled (including payment of all required tax liabilities), and expenditure recognised as eligible by a given state is documented. The requirement is to qualify for the programme and sign an appropriate agreement with an institution that has public funds for film production. The amount of reimbursement is determined as a percentage of the expenses incurred and is regulated by the laws of individual countries. Depending on the country, various cash discounts are available, and the requirements for producers are different, which are a prerequisite for using the refund. Another incentive for producers can be favourable depreciation write-offs, which are an element of tax--deductible costs and, by influencing the amount of the financial result, contribute to reducing the producer's taxable income. These solutions allow taxpayers to apply favourable depreciation charges, e.g. for equipment related to film production.

There are two main forms of tax incentives regarding the timing of incentives. The first one is a deduction from income before calculating the tax obligation (tax exemption, tax shelter), and the second one is a tax deduction (e.g. tax credit). The tax shelter encourages high-income individuals or high-tax companies to invest in film production. Such entities may deduct eligible expenses for film production from the basis for calculating their tax liabilities (e.g. they may include all such expenses as tax-deductible costs), and at the same time, can achieve long-term taxable profits from the film project. A tax shelter protects the payment of large taxes. This incentive is targeted mainly at high-income, high-tax private and legal persons, and makes it possible to deduct expenses related to film production from the tax base, e.g. by including them in tax-deductible costs. An additional incentive is the possibility of obtaining tax-free profits from the investment made, namely from the exploitation of the film work. This mechanism undoubtedly constitutes an incentive to invest

Table 1. The size of the feature film production market and public support mechanisms in selected countries

Country	Number of future films in 2018	Admissions (in millions) in 2018	Direct support		Indirect support				
			Subsidies	Loans	Cash rebate	Public guarantees	Tax credit	Tax relief	Tax shelter
Italy	271	91.7	x	x			x		x
France	300	201.2	x	x		x	x		x
Germany	247	105.4	x		x				
Spain	264	98.8	x	x		x	x		
UK	257	177	x	x		x		x	
The Czech Republic	77	16.3	x		x			x	
The Netherlands	86	35.7	x	x	x				
Poland	42	59.7	x	x	x				
Sweden	51	16.4		x					
Romania	50	13.3	x	x			x	x	

Source: prepared by the author.

private capital in film production. The tax credit is used to reduce the tax due. As for the structure, it is a similar mechanism as in the case of cash rebates, except that the expenses corresponding to the eligible part are not reimbursed but may result in a reduction of tax liabilities in the annual settlement. If the tax payable is not high enough to cover the total amount of the fiscal loan, the rest can be paid in cash or deducted from income tax in subsequent years.

Another model that occurs, among others, in France and Spain, is a guarantee system (public guarantee). This consists in the fact that the state can reduce the risk related to investments in film productions by guaranteeing the repayment of loans. This mechanism consists in taking over the producer's liabilities by the state in a situation where the bank, considering the investment as promising, will grant a loan, but as a result, the investment fails.

Table 1 presents the use of various direct and indirect support mechanisms in selected European countries.

3.3. Transnational support programmes for film culture in Europe

The first support programmes for the film industry at the European level were established in the 1980s. They fall into two distinct categories: funds set up by the two main supranational bodies, the Council of Europe and the European Union, and those resulting from an agreement between countries with common cultural or linguistic goals.

The main European programme supporting culture and creative sectors is Creative Europe. The audiovisual sector has been honoured with the creation of a dedicated sub-programme under Creative Europe. The MEDIA subprogramme covers many different funding schemes and activities to encourage and support the participation of European co-productions. The direct co-production support granted includes the operation of international co-production funds, targeted activities within the co-production development system (financing individual projects or packages of projects), and the television programme production system, as well as support for distribution strategies to increase the circulation of financed works. The Media sub--programme funds the Europa Cinemas network, which provides significant support for the screening of non-national European films.

Another mechanism to support the transnational audiovisual sector is Euroimages. Eurimages was established in 1989 as a partial agreement of the Council of Europe, that is, an agreement that does not cover all 45 member states of the Council. It is a co-production financing instrument for the distribution and exploitation of fictional, animated, and documentary films.

4. Schemes for supporting film production in Europe

There are nearly 200 public institutions in European countries that finance the activities of the audiovisual sector. For the production of fictional films, direct financing from public funds is of the greatest importance and in 2018 it accounted for 26% of all financing sources. Figure 1 shows the structure of the funding sources used in European feature film production in 2018. It should be noted, however, that the actual model of financing film production will differ from country to country. For example, France has a large share of funding from broadcasters, an extensive system of tax and nontax incentives, and a declining share of direct subsidies. If one excludes French films from the list presenting the structure of film financing sources in Europe, it turns out that direct subsidies are much more important and reach 36%.

The structure of financing film production in Europe has changed in recent years (Figure 5). In 2016-2018, a significant increase in the use of public incentives was noticeable, with a simultaneous decrease in the use of direct public subsidies.

Public intervention schemes in the audiovisual market do not rely on the use of a single production financing option but are a combination of various forms of support. Based on the applied mechanisms of support for the audiovisual sector in Europe, four schemes can be distinguished that illustrate the priority objectives of cultural policies (Table 2).

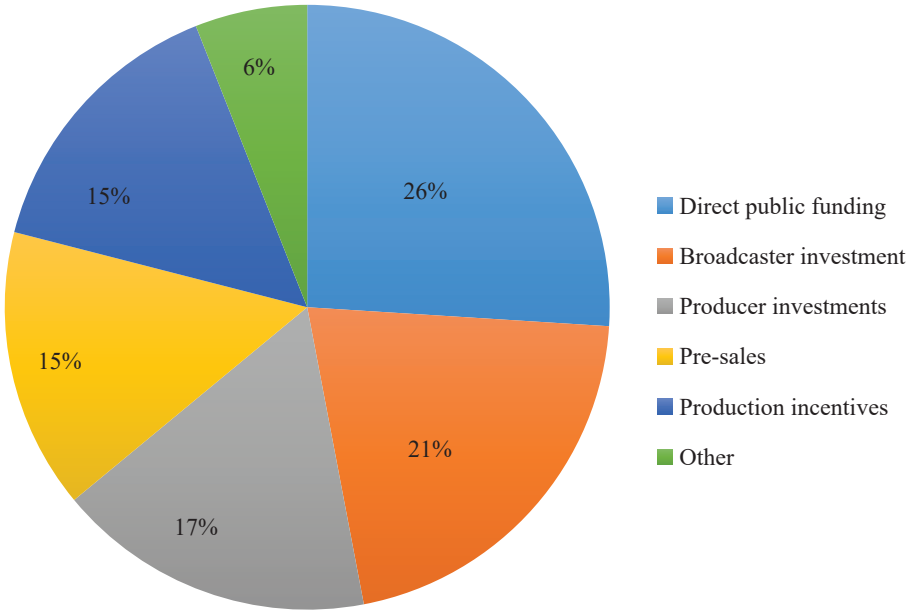

Fig. 4 Structure of feature film financing in Europe in 2018

Source: prepared by the author based on (European Audiovisual Observatory, 2019).

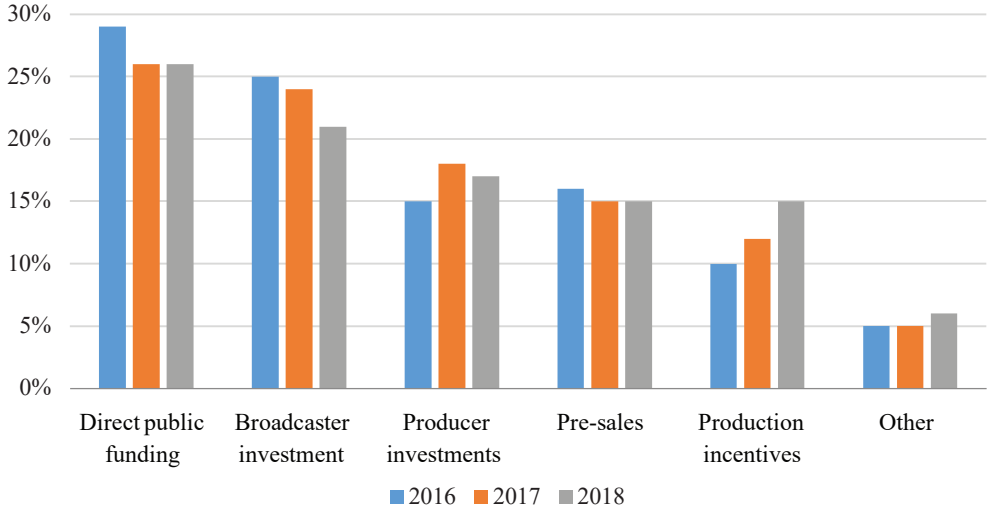

Fig. 5. Sources of funding for European feature films in 2016-2018

Source: prepared by the author based on (European Audiovisual Observatory, 2021; European Audiovisual Observatory, 2019).

Table 2. Typology of support schemes in the audiovisual market

Scheme	Examples of mechanisms	Selection method	Purposes
Culture--oriented scheme	direct subsidies, public loans	selective	promoting the development of culture and art promoting the image of the country
Market--oriented scheme	Tax shelter, cash rebate, tax credit, tax relief	automatic	attracting foreign production to the local market; supporting the economic development of the state
Transnational scheme	direct subsidies, loans, guarantees	selective	increasing the competitiveness of the European market; strengthening supranational cooperation
Mixed scheme	direct subsidies, public loans tax shelter, cash rebate, tax credit, tax relief, guarantees	Selective/ automatic	incentives for investors while supporting the development of culture

Source: prepared by the author.

The culture-oriented scheme assumes financing of this type of film, which due to: firstly, the limited number of audiences (niche cinema), secondly the subject matter was taken up (dealing with difficult but socially important topics), or thirdly, the use of innovative techniques of artistic expression, individual style, and the artist's own vision (author's cinema) would not be possible without public money. The purpose of this scheme is to promote the development of the culture and image of a given country. In this case, indirect incentive mechanisms and automated returns on investments do not work, but grant financing is desirable. The awarding of funds depends on the expert evaluation of the film's potential at a very early stage of the film's development (script evaluation).

The market-oriented scheme is a scheme whose task is primarily to stimulate businesses in a particular country and attract foreign production to the local market. The long-term objective of this scheme is to support the economic development of the country and its regions by creating specific conditions for the development of creative sectors. It is assumed that, through the multiplier effect, the benefits arising in other sectors of the economy will compensate for the expenditure related to the support. Even if the film industry does not show a strong response to incentives, it remains possible that investment induced by film production incentives may spill over to other sectors of the economy to stimulate growth because of the unique characteristics of film production (Bradbury, 2020). The scheme assumes, among other things, investments in the infrastructure of the audiovisual sector and the creation of an environment conducive to film production. In addition, there is a mechanism of reliefs and incentives for investors and producers, which on the one

hand reduce the risk associated with the investment and, on the other hand, create the possibility of favourable capital investment. This scheme requires the involvement of private capital, hence the ideas for the film are first verified by the market. This means that, unlike a culture-oriented scheme, films that benefit from this type of support will be targeted at a wide audience. Obtaining support is independent of expert assessment and of the formal and accounting criteria, which results in a certain automatism in the allocation of funds.

The transnational scheme assumes the promotion and increase of the competitiveness of the European market and the strengthening of transnational cooperation. It aims to circulate cinematographic works and support the creative sector in Europe. The transnational scheme is financed mainly from European funds, which are to contribute to building the potential of companies to create more audiovisual works intended for European and non-European markets. Thus funds are available for both independent and commercial cinema, subject to transnational cooperation (international co-production).

The mixed scheme assumes the variety and multiplicity of sources of public funding and support for film production. It combines the use of incentives for investors and producers to attract investment to the market with direct financing of the cinema, which has limited possibilities of finding capital in the market. The scheme is intended to promote art and culture through direct subsidies, and at the same time to support the impact of the film industry on economic development through the incentive mechanism used. There are three types of effects from the state's investment in the creative sectors. Direct effects, understood as income to the state (city) budget from taxes, the complementarity of creative industries with other branches of the economy, and the creation of new jobs. Among the indirect effects, one can distinguish between the activation and socialisation of society, as well as the reactivation, promotion, and increased attractiveness of regions. Finally, the induced effect reveals the income revealed by the multiplier influence in other industries.

5. Conclusion

The audiovisual assistance programme initially assumed payments related to the film's financial success, and soon supplemented the state's direct intervention through public subsidies and loans. The next stage in the development of the aid systems was the creation of earmarked funds, the revenues of which included, among others, means constituting obligatory taxes and charges from broadcasters and distributors, i.e. coming from the audiovisual sector. The idea behind these funds is to transfer funds from one place of the audiovisual sector to another and allocate them to support film production or script work. In the mid-1980s, fiscal measures were added to the range of options available to the government. In this scheme, the starting point was to provide tax advantages for investors or producers themselves,

hence to encourage investment in this sector of the economy and at the same time reduce the risk of investment. Another step that made it easier for producers to raise capital was the loan guarantee schemes proposed by some countries to create the possibility of easier access to credit. In all the proposed schemes, the main emphasis is on support directed at the audiovisual creation phase – writing, design development, and production – rather than on the next stages of the film's life or the companies themselves (Murschetz, Teichmann, and Karmasi, 2018).

The United States has the largest number and variety of financing methods in the sector. The US market recognises the benefits of financial engineering, focusing in particular on derivatives to maximise financial opportunities. However, the reference to American production does not have much cognitive and comparative value for Europe, as the European cinema market is very different from the US market in terms of its functioning and the financing system. The film industry in the United States operates under completely different conditions of the liberal economy, and the American experience is difficult to translate into European conditions. The European market is characterised by the fragmentation of film production markets dominated by small and medium-sized enterprises with low capital and economies of scale.

Over the years, European countries have developed various schemes to support the audiovisual sector depending on the goal they intend to achieve. However, it turns out that most European international co-productions can finance their budget by using even a dozen or so sources of financing, including direct grants from the co-producer countries, incentive schemes, support from European funds, or other international sources.

Public funds in the audiovisual sector include financing from public broadcasting, central and regional film funds, and indirect production incentives. It remains very important to support fiscal policy for greater participation of private capital and setting rules for investors. A strategy to support the film industry through tax breaks can create a secure foundation for the development and implementation of a targeted long-term public policy and support mechanisms to build a safe, stable, and sustainable independent film industry. At the same time, such support makes it possible to reduce direct subsidies for film makers, and creates conditions for the better market operation of the film.

However, due to the specificity of European cultures and models of cultural development in Europe, encouraging private investment in culture should not inhibit and completely replace public financing (Institute for International Relations, 2011). Public and private funds should complement each other and perform different functions. A solid foundation of public funding is intended to foster a sense of trust in the public value of culture and to ensure the stability of the cultural sector. In times of crisis, demand for cultural goods is more limited than demand for other goods, as illustrated by the recent COVID-19 crisis. To preserve the public value of culture, public support in many dimensions is therefore essential.

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Ustawa z dnia 9 listopada 2018 r. o finansowym wspieraniu produkcji audiowizualnej (Dz. U. z 2019 r., poz. 50)

ROLA WSPARCIA PUBLICZNEGO W PRZEMYŚLE FILMOWYM – ANALIZA ZACHĘT DLA PRODUKCJI FILMOWEJ W EUROPIE

Streszczenie: Europejski model finansowania kultury zakłada interwencjonizm państwowy. W zasadzie w każdym państwie europejskim produkcja filmowa jest wspierana w sposób pośredni lub bezpośredni przez państwo, tworząc skomplikowany system finansowania produkcji filmowej. Wybór systemu wspierania przemysłu audiowizualnego ma wpływ na rozwój rodzimej kultury i przemysłu filmowego oraz odporność sektora na kryzysy, szczególnie w długim okresie. Artykuł koncentruje się na rozwoju systemu zachęt wspierających sektor audiowizualny w krajach europejskich. Jego celem jest identyfikacja mechanizmów i motywów wspierania krajowej produkcji filmowej oraz analiza wsparcia publicznego w sektorze audiowizualnym w krajach europejskich. W opracowaniu dokonano przeglądu literatury i przeprowadzono analizę porównawczą systemów zachęt wspierających sektor audiowizualny w krajach europejskich.

Słowa kluczowe: produkcja filmowa, wsparcie publiczne, zachęty podatkowe, zarządzanie w kulturze.