

DIRECT

INDIRECT

VAT

Austria



In Austria direct press subsidies are available based on the Press Subsidies Act 2004.

Subsidies are given on the basis of grant applications reviewed by the Austrian Communications Authority (KommAustria) is responsible for federal subsidies. Different subsidies exist for daily and weekly newspapers, for the preservation of diversity in regional daily newspapers, for training new journalists, for hiring foreign correspondents, for delivering publications to schools, and for carrying out research projects. The Austrian Communications Authority (KommAustria) is responsible for federal subsidies.

The Press Subsidies Act of 2004 also provides a number of further measures that aim to promote quality: publishers of daily and weekly newspapers can receive subsidies toward the cost of training new journalists. There are also subsidies for employing foreign correspondents. For the purpose of promoting the reading of daily and weekly newspapers, especially in schools, associations that define this as their sole objective can also receive subsidies.

Moreover, 200m EUR are allocated every year by public institutions to media advertising.

Newspapers benefit from a lowered VAT rate of 10%. The same rate now applies for e-publications from 1 January 2020.

Belgium



Press subsidies are a regional competence.

In Wallonia (French), direct subsidies are available to all daily newspaper publishers that meet the requirements set out in the law (e.g. number of employed journalists, circulation, circulation revenue, advertising revenue). The aid covers operational costs, development, media innovation, and a specific subsidy exists for training journalists. The launch of newspapers can also be subsidised.

In Flanders (Dutch) there is now a Flemish Journalism Fund. Its most recent cycle awarded innovation grants to 11 journalism projects, for a total amount of EUR 500,000.

Reduced rates for postal services are granted to all newspapers in Belgium. Finally, journalists benefit from special conditions when using the rail network.

Daily newspapers are exempted from VAT, and a 0% rate is applied to single copy sales, subscription sales and newsprint.

A lowered rate of 6% VAT now applies for online news provided certain conditions are met.

Bulgaria



None

National experts note that the government uses state advertising to channel money to certain media outlets on an "arbitrary" basis.

Unlike in most of the EU, where the general trend is to apply a reduced or super-reduced VAT rate to newspapers, a standard VAT rate of 20% is applied.

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VAT

Croatia



The Fund for the promotion of pluralism and diversity of electronic media (radio-, TV and e-publications) was founded in 2004 for the following: right to public information, culture, education, science, arts, Croatian dialects and minorities, gender and sexual awareness, content for children, contributions of persons with disabilities, authentic representation of the Homeland War, media literacy, environmental protection and the promotion of health. The fund is managed by the Agency for Electronic Media, which operates on the basis of a rulebook, based on the Law on Electronic Media. Funds are awarded through public tenders and financed through a 3% fee levied on the license fee income of public service broadcasters. The fund is opened to public, commercial and non-profit media. In 2015 there were two calls for funding. In the first call the funds allocated for radio broadcasters amounted to 14.066.001 KN (ca. 1.875.466 EUR), non-profit electronic publications 972.000 KN (ca. 130.000 EUR), and for non-profit radio 59.500 (ca. 7.900 EUR). In the second call the funds allocated for TV broadcasters amounted to 14.966.000 KN (ca. 199.546 EUR), and for radio 1.000.000 KN (ca. 133.333 EUR).

In addition to allocation of state advertising, until recently there was a scheme of redistribution of revenues from lotteries awarded by the Ministry of Culture though a Non-profit Media Committee. The committee was disbanded by the Ministry of Culture in 2016.

A reduced VAT rate of 5% applies (excluding newspapers with more than 50% advertising). Reduced VAT (5%) on e-publications since January 2019.

Cyprus



A press support scheme was introduced in 2017, entitling newspapers to grants between 8,000 EUR and 67,000 EUR over a three year period. The scheme has been created to support print media and aims to support traditional news outlets; digital publications are excluded. Daily and weekly newspapers which “are distributed across the island; registered with the Press and Information Office; have at least five qualified journalists that are members of the Cyprus Journalists’ Union; feature original news reporting; and have invested in expanding their online presence” are eligible for the subsidy. The annual subsidy will be calculated according to the number of days the newspaper is published in a week and newspapers are entitled to “an annual 1,000 EUR for each qualified journalist who is a member of the Cyprus Journalists’ Union, as a remuneration subsidy.

None.

Newspapers benefit from a lowered VAT rate of 5%. The standard VAT rate of 19% applies to digital publications.

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<p>Czech Republic</p> 	<p>None. However, magazines published for national minorities in their own languages (“minority titles”) can obtain grants from the Ministry of Culture. The total amount of this aid was about 20.5m CZK (around 770,000 EUR) for all titles of this category in 2016.</p>	<p>None</p>	<p>A reduced 10% rate has applied to newspapers and magazines since March 2017. Reduced VAT rate of 10% will apply to e-publications from May 2020.</p>
<p>Denmark</p> 	<p>Denmark introduced a media settlement for the years 2018-2023 which reduced total public funding for newspapers and broadcast news by 54m EUR. However, this package shifted funding from broadcast to print and online media, resulting in a net increase in public funding for the latter two. As part of this package, a fund that gives private media support for specific public service content was boosted from 4.7m EUR to 13.3m EUR.</p>	<p>None</p>	<p>A 0% VAT rate applies to newspapers, but the standard VAT rate (25%) is applied to digital publications.</p>
<p>Estonia</p> 	<p>In Estonia, there are two forms of direct, yet limited, subsidies. First, a subsidy for home delivery in rural areas is granted, amounting to 1.94m EUR. Second, 1.28m EUR is given to cultural publications. Instead of investing in an independent regional press, most municipalities tend to issue their own gazettes, resembling journalistic newspapers, which often also sell advertising.</p>	<p>None. News media can apply for grants aimed at cultural co-operation between Nordic countries from the Nordic Council.</p>	<p>Newspapers benefit from a lowered VAT rate of 9%. The standard VAT rate of 20% applies to digital publications.</p>
<p>Finland</p> 	<p>A system of direct subsidy exists for minority press, addressed to newspapers in Swedish and other minority languages. In 2016 the amount was 500,000 EUR, and the same amount is expected in the future because it has been the same for the last 10 years. The subsidy is not automatically given but is granted through application. Finland’s Ministry of Transport and Communications also sees public subventions as a means of ensuring press diversity and, in particular, the survival of papers representing different political views. Political parties are therefore granted budget to support party press (2005 Decree on Press Subventions). Another subsidy addressed to reduction of transport and distribution costs exists, it is directed at what are considered to be second rank circulation periodicals which make little profit. Lastly, the Ministry of Education also issues grants for cultural content in periodicals.</p>	<p>There is a specific aid granted for media innovation, though it is not addressed only to news media. This funding was established by the Ministry of Transport and Communications and is governed by Tekes – the Finnish Funding Agency for Innovation. During its 2015-2018 period program, the total sum granted was be 20m EUR. Newspapers also benefit from distribution support through the postal service.</p>	<p>The VAT rate for newspaper subscriptions is 10%. The reduced VAT (10%) applied to e-publications, including online magazines and journals from 1 July 2019. However, single-copy sales of newspapers are still taxed at the standard rate of 24%.</p>

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VAT

France



France has probably the most complex system of press subsidies in the EU. The purpose of subsidies is to increase access to information, support media pluralism, and the modernisation of news media. Funds for the written press are widely distributed through a committee (CPPAP) made up of press and government representatives. In direct subsidies, there is a system of subsidies granted to the press as a whole, though mainly assigned to general information newspapers and publications. This includes press subsidies, a strategic modernisation fund, support for local media, distribution support (storage, transport, selling points), and aid for media pluralism. There is also an innovation fund set up in 2016, supporting new outlets, incubation, the development of new types of media, and research and development). Total subsidies exceed 1 billion EUR annually and are by far the most significant in the EU. According to the government figures, some 326 newspapers and publications were given direct financial support in 2015 totalling €77 million.

French law provides for a host of different indirect measures to support the press. Indirect subsidies worth around 500m EUR go to reduced postal tariffs and transport costs. There are also around 200m EUR for legal matters, another 200m EUR in exemptions from local business rates and around 250m EUR worth of special tax and social security contributions granted to journalists. Finally, the state contributes 100m EUR a year to newswire Agence France Press.

The standard VAT is 20%, but newspapers and digital publications benefit from a lower VAT rate of 2.1%. For advertising, the standard rate applies.

Germany



None

As for other indirect subsidies granted to newspapers in the form of a tax relief, there is a reduction on postal rates.

A reduced 7% rate is applied to both single-copy and subscription sales of newspapers. The reduced VAT applies to e-publications, including news, from 1 January 2020.

Greece



None

Greek media are supported by indirect subsidies in the form of reduced value added tax, postal distribution and reduced telecommunication rates. Whereas, however, rules for the fair distribution of these subsidies along objective criteria have been adopted, the process of their implementation lacks transparency. Problems of implementation exist also with respect to the distribution of state advertising to media outlets.

Newspapers benefit from a lowered VAT rate of 6%. The standard VAT rate of 24% applies to digital publications.

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Hungary 	None	National experts note that the government uses state advertising to channel money to certain media outlets on an “arbitrary” basis.	A reduced VAT rate of 5% is applied on newspapers. However, the standard VAT rate of 27% is applied to advertising and newsprint.
Iceland 	None	Not found	A reduced VAT rate of 11% applies to both newspapers and digital publications.
Ireland 	None	None	A lower VAT rate of 9% applies to newspapers. The same reduced rate has applied to e-publication since 1 January 2019.
Italy 	<p>A fund for media pluralism and innovation was set up in 2016, rationalising the entire legal framework for direct media subsidy (the fund used to be focused on radio and broadcasting only). The fund for 2018 totals 182m EUR, of which ca. 50m EUR is destined to publishers. Subsidies are granted to three categories of newspapers: 1) newspapers representing political parties 2) cooperatives of journalists and 3) newspapers for a minority language or Italians abroad. The subsidy comes in the form of a reimbursement for the previous year accounting for sales, distribution and costs of production.</p> <p>Recently, a new aid, addressed to newspapers investing in e-publications, was introduced, to cover 70% of investment costs, with the possibility to add another 10% if digital copies are sold by subscription. The Italian government has been mandated consider maintaining direct subsidies just for newspapers of political parties, and consequently erase from the beneficiaries those newspapers issued by cooperatives of journalists, and newspapers representing, and newspapers addressed to Italians abroad.</p>	In 2017, Italy reinstated reduced postal rates for newspapers, which it had previously halted in 2010. The situation is still reviewed annually.	Newspapers benefit from a reduced VAT rate of 4% (the standard rate is 22%). In 2016, Italy started applying the same reduced VAT rate both to print and digital publications (contrary to the EU VAT Directive).

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Latvia 	None	None. News media can apply for grants offered by the Nordic Council.	Newspapers benefit from a lowered VAT rate of 12%. The standard VAT rate of 21% applies to digital publications.
Lithuania 	The Press, Radio and Television Support Fund was established by the Law on Public Information, 1996. The major priorities of the Press, Radio and Television Support Fund are financial support for publishing, radio and TV projects, public websites, and dissemination of cultural and educational information. The fund's budget has been unchanged at 2.75m EUR in recent years.	None. News media can apply for various grants aimed at cultural co-operation between Nordic countries from the Nordic Council.	Newspapers benefit from a lowered VAT rate of 9%. The standard VAT rate of 21% applies to digital publications.
Luxembourg 	Direct subsidies for the press are in place. To qualify for direct aid, newspapers must fulfil specific conditions be a paid newspaper and employ at least five professional journalists, contain general information and be published in one of the three languages used in the country (German, French or Luxembourgish). The total amount of the aid given is 7.4m EUR. For SMEs, for whom this aid can be quite vital, the direct aid represents about 10% of the general turnover. The aid is composed of two parts: a basic subsidy, which is the same for all newspapers, and a second part, calculated on the basis of published pages. In 2016, the government decided to give direct aid to electronic publications. For this, the maximum amount per publication is 1m EUR and there are two conditions: employ at least two journalists, publish "original content of quality," and have at least 200,000 EUR invested every year by the publisher.	Additionally, there is an indirect aid for distribution. Another indirect aid is the obligation for a commercial company to publish its legal announcements in the press. However, a new commercial law, voted in August 2016, reduces the former obligations by 50%.	Newspapers benefit from a lowered VAT rate of 3%. The same rate applies to e-publications from 1 May 2019.
Malta 	None	National experts note that the government uses state advertising to channel money to certain media outlets. There is no official legal framework for this practice.	Newspapers benefit from a lowered VAT rate of 5%. The same rate applies for e-publications including news from 1 Jan 2019.

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Netherlands 	<p>There is a state fund for innovation in journalism, with a modest annual budget (Journalism Promotion Fund) since 2010. The fund can support newspapers or news magazines whose existence is under threat by supporting research and other efforts which could lead to a more sustainable business model. It also supports journalistic websites and innovative projects relating to the press and journalism. To prevent journalistic media from becoming dependent on government aid, support from the fund is always temporary. An evaluation of the program in summer 2014 showed that approximately half of the projects are continued by the applicant after the subsidy is spent.</p>	<p>None</p>	<p>Newspapers benefit from a lowered VAT rate of 6%. A reduced rate of 9% applies to e-publications from 1 January 2020.</p>
Norway 	<p>There are direct subsidies granted to newspapers in Norway. The most important subsidy are the production grants, which are awarded in proportion to the newspapers' circulation and market position: every newspaper with a circulation of less than 6,000 receives aid from the government. For newspapers ranked second in their local market (based on circulation), additional aid is granted. Subsidies are also in place to support minority newspapers, and to support distribution as well as research and training activities. In 2018, the total value of subsidies is 362m NOK (ca. 38m EUR). Press subsidies in Norway are administered by the Norwegian Media Authority. In March 2019, white paper on media policy was published by the government proposing redistribution of some existing press subsidies to local news and innovation.</p>	<p>Norway's press support figure includes compensation for postage costs.</p>	<p>Newspapers benefit of VAT exemptions both for printed and digital publications: while the standard VAT rate is 25%, a 0% rate applies to printed and digital publications.</p>
Poland 	<p>A limited number of state subsidies exist for minorities, cultural, academic and environmental outlets, which are the result of scattered policy initiatives rather than a coherent framework. Much of these subsidies take place through grants rather than ongoing support. The State does not use a direct subsidy scheme for the media with a small exception of minority press and specialized periodicals.</p>	<p>Indirect subsidies in the form of tax reductions for newspapers exist. The state also injects significant money in newspapers through advertising, although state advertising to media outlets is not monitored and lacks transparency, especially vis-à-vis the general public.</p>	<p>A reduced rate of 8% applies to print and a rate of 5% has applied to e-publications since 1 November 2019.</p>

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Portugal 	<p>Aid to the press in Portugal is ensured by the Constitution, which stipulates that the state has an obligation to support the press. Concretely, there is direct and indirect state aid, giving support of 1.5m EUR to local and regional newspapers, and to local radio stations. National newspapers are exempted from this state aid. To qualify for aid, publications need to employ a certain number of journalists and sell a certain number of copies. Between 120 and 150 newspapers benefit from the aid. Last year the government also gave the possibility to grant aid at a regional level, to increase the amount of aid available to newspapers.</p>	<p>As for indirect state aid, 40% of the costs of postal distribution of local and regional general information newspapers (in the country and for abroad) are paid by the government.</p>	<p>A reduced VAT rate of 6% is applied to print newspapers and magazines. The reduced rate has applied to e-publications since 1 January 2019.</p>
Romania 	<p>None</p>	<p>National experts note that the government uses state advertising to channel money to certain media outlets.</p>	<p>Newspapers benefit from a lowered VAT rate of 5%. The standard VAT rate of 24% applies to digital publications.</p>
Slovakia 	<p>None</p>	<p>None.</p>	<p>20% standard rate applies to newspapers - no reduced rate applicable.</p>
Slovenia 	<p>The state should by law provide funding for media and direct subsidies are mostly given out in the form of public grants and calls. However, in practice, support schemes have failed to facilitate market entry or to enable media organisations to overcome financial difficulties, as the amount of funding has been very small. New media can apply for temporary grants and public calls, which usually receive many applications and where only few are contemplated.</p>	<p>None.</p>	<p>Newspapers benefit from a lowered VAT rate of 9.5%. A 5% VAT rate applies to online publications from 1 January 2020.</p>
Spain 	<p>Spanish news titles do benefit from media subsidies, according to national experts writing on Freedom House and Media Landscapes. However, no information is available online about the sums available or the criteria for obtaining funding.</p>	<p>None.</p>	<p>There is a reduced VAT rate of 4% for printed publications (if they obtain less than 75% revenue from advertising), while the standard VAT rate of 21% applies to digital publications.</p>

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INDIRECT

VAT

Sweden



Direct press subsidies have been in place since the introduction of the Statute of Annual Subventions to the Press of 31 May 1990. In 2018 this amounted to 500m SEK (47m EUR).

In 2019 two new news media funds were introduced. The first is a fund of up to 1m SEK (94,000 EUR) which aims to strengthen local journalism in insufficiently covered areas.

The second is an expanded innovation and development support that replaces the previous development subsidies for printed newspapers. With respect to the previous subsidy, this fund increased print support by 10 percent, with distribution support increasing by 50 percent.

In 2019 the total budget for press subsidies was 622m SEK (62 m EUR) in 2019 and for 2020 it is 677m SEK (68 m EUR).

None.

Newspapers benefit from a lowered VAT rate of 6%. The same rate has applied to online newspapers from 1 July 2019.

Switzerland



None

As indirect subsidies, certain newspapers can qualify and benefit from a discount (per day and per copy) to their postal distribution fee. The Swiss Post is granted 50m CHF (ca.46m EUR), which then grants appropriate discounts to qualifying newspapers and magazines. Article 16 of the Post Law (Loi sur la Poste) - the legal basis for this - breaks down the 50m CHF (30 local and regional press and 20 for magazines and newspapers from associations).

Print newspapers, magazines and digital publications all benefit from a lower VAT rate of 2.5%.

DIRECT

EU



In 2018-2019 the EU offered the Investigative journalism fund, the IJ4EU, of up to 450,000 EUR with a maximum of 50,000 EUR per grant. Grants were application-based for cross-border investigative reporting projects in the EU.

The EU is now building on this project in collaboration with the International Press Institute. The new Cross-border Investigative Journalism Fund has a budget of 1.5m EUR and awards grants supporting journalistic investigations involving journalists from at least two Member States.

INDIRECT

The European Commission in collaboration with a consortium led by the European Centre for Press and Media Freedom (ECPMF) has launched the Europe-wide rapid response mechanism (RRM). The project has a budget of 1.4m EUR to protect journalists under threat by providing advice and legal support as well as offering shelter and logistical assistance so that they can continue to pursue professional activities. Representatives will be sent to countries affected, and anti-impunity action will be supported through advocacy.

The European Commission also has a grant agreement of 1.2m EUR with a consortium led by the Vrije Universiteit Brussel (VUB), to facilitate the mobility of young media professionals and cross-border cooperation.

Finally, the European Commission funds a 500,000 EUR project on Media Councils in the Digital Age run by the European Federation of Journalists. This is aimed at, among other things, strengthening cooperation between journalists, supporting media outlets in the process of digital transformation.

VAT

In October 2018 the European Council allowed alignment of VAT rules for electronic and physical publications.

Australia



As part of the Regional and Small Publishers Jobs and Innovation Package, the Australian Government has launched a 50m AUD Innovation Fund. This awards 16m AUD in grants each financial year until 2021 to small and regional publishers with annual turnovers between 300,000 AUD and 30m AUD. The fund is available for development and innovation activities that will allow publishers to transition to a sustainable model of journalism.

The government offers 60 regional journalism scholarships as part of its Regional and Small Publishers Jobs and Innovation Package.

The Package also provides for The Regional and Small Publishers Cadetship Program, which will support 200 cadetships (internships).

Goods and Services Tax is at 10% and there is no exemption or reduction for newspapers.

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<p>Canada</p> 	<p>None</p>	<p>In 2019 the Canadian government launched a plan valued at 595m CAD to support journalism over the following 5 years.</p> <p>The plan provides for a refundable tax credit: publishers will be able to claim back 25 percent on the salaries of qualifying employees, capped at a maximum tax credit of 13,750 CAD per year per employee.</p> <p>As part of the same plan, subscribers to Canadian digital news will be able to claim a 15 per cent tax credit on their purchase for a maximum tax credit of 75 CAD per year.</p> <p>Qualified Canadian journalism organizations will be able to apply to fall under a new category of tax-exempt qualified done, allowing them to issue charitable tax credits or donation deductions.</p>	<p>There is no reduction on Goods and Services Tax in for newspapers in Canada.</p>
<p>UK</p> 	<p>None</p>	<p>Since 2016, local news publishers receive a discount of £1,500 on business rates for office space occupied by local newspapers. In Scotland, news publishers have enjoyed 100 per cent business rate relief since May 2020.</p> <p>Covid-19 public health advertising partnership between Government and publishers valued at £50m+</p>	<p>0% on print and digital newspapers and magazines.</p>