

# Contents

<b>1</b>	<b>Introduction</b> .....	<b>1</b>
	Sigrid Hemels	
<b>Part I Theoretical Context of Tax Incentives for the Creative Industries</b>		
<b>2</b>	<b>Defining Creative Industries</b> .....	<b>11</b>
	Kazuko Goto	
<b>3</b>	<b>Why Do Governments Financially Support the Creative Industries?</b> .....	<b>21</b>
	Kazuko Goto	
<b>4</b>	<b>Tax Incentives as a Creative Industries Policy Instrument</b> .....	<b>33</b>
	Sigrid Hemels	
<b>5</b>	<b>Tax Incentives, Harmful Tax Competition and State Aid Considerations in the EU</b> .....	<b>65</b>
	Raymond Luja	
<b>6</b>	<b>Tax Incentives Crossing Borders</b> .....	<b>85</b>
	Renate Buijze	
<b>Part II Cases: Focus on Specific Tax Incentives</b>		
<b>7</b>	<b>Tax Incentives for Museums and Cultural Heritage</b> .....	<b>107</b>
	Sigrid Hemels	
<b>8</b>	<b>Tax Incentives for the Audio Visual Industry</b> .....	<b>137</b>
	Sigrid Hemels	
<b>9</b>	<b>Tax Incentives for the Art Market</b> .....	<b>175</b>
	Sigrid Hemels	

<b>10 Tax Incentives for Copyright</b> .....	193
Dick Molenaar	
<b>11 Tax Incentives for Artists</b> .....	211
Dick Molenaar	
<b>Part III Conclusion</b>	
<b>12 Conclusion</b> .....	229
Sigrid Hemels	
<b>Index</b> .....	237