

Financial Policy - Austria

Country: Austria

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4.1.A Nature of public funding and/or tax benefits available for the categories of heritage protection listed in 2.3

Category of heritage protection: Monument

Activities funded **Type of funding** **Funding available**

Conservation Optional Partial

Restoration Optional Partial

Research Optional Partial

Is there a tax benefit ? Yes

VAT, inheritance or other

?:

Details:

income tax: depreciation of investment

4.1.B Nature of the public financial support for non-preventative archaeological research activities.

Mandatory **Full funding**

No No

4.1.C Nature of the public financial support for preventative / development-led archaeological activities in the context

4.1.C

Public Development

Mandatory **Full funding**

No No

Private Development

Mandatory **Full funding**

No No

4.1.D Public funding organisations responsible for the archaeology described in the table under 4.1.C:

Bundesdenkmalamt

4.1 Commentary

Commentary (click to collaps)

Archaeological Heritage

Funding is not mandatory, some times projects are fully funded, there are no figures abouts costs available.The systematic discipline of the study of the past through information and artefacts derived from terrestrial and underwater excavation, fieldwork and survey.

The control, conservation and enhancement of cultural heritage for the benefit of future generations.The systematic discipline of the study of the past through information and artefacts derived from terrestrial and underwater excavation, fieldwork and survey.

All procedures guaranteeing the preservation of cultural heritageThe systematic discipline of the study of the past through information and artefacts derived from terrestrial and underwater excavation, fieldwork and survey.

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4.2.A Direct aid (direct budgetary support) system

Yes

Funding type	Approach
Ad hoc / project based	Archaeological Heritage Architectural Heritage

Total budget:	Year	Budget (k€)
	2012	17000

4.2.B Tax relief system for heritage

4.2.C Incentives applicable

4.2.C To whom do incentives apply?

Please give the total expenditure:

Beneficiaries

Individual beneficiary

Private entreprise

Public entreprise

4.2 Commentary

4.3.A Heritage funded by private funding organisations and/or sponsors

Yes

Österreichische Gesellschaft der Denkmalfreunde

4.3.B Jointly funded projects

Yes

Sector:

Private sector

Public sector

4.3 Commentary

Commentary (click to collaps)

Integrated Approach

There is a tax relief for donations given to specific restauration-projects via the Bundesdenkmalamt. The systematic discipline of the study of the past through information and artefacts derived from terrestrial and underwater excavation, fieldwork and survey.

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