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Financial Policy - Belarus

Country: Belarus

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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:

0

Conservation	Mandatory	Partial	2013
Maintenance	Mandatory	Partial	
Restoration	Mandatory	Partial	

Is there a tax benefit ? Yes

VAT, inheritance or other ?:

Details:

There are special articles in State Tax Codex concerning the Tax relief for the Heritage owners. Article 1.2 states that landowners who own lands with heritage values included into the State List of Historical and cultural Values are exempted of the Land Tax. This is not applicable for lands used for commercial benefit. Article 1.6 states that owners who own capital buildings of heritage value included into the State List of Historical and cultural values are exempted of the Real Estate Tax. This is not applicable for buildings used for commercial benefit.

Category of heritage protection: I

Conservation	Mandatory	Partial
Maintenance	Mandatory	Partial
Restoration	Mandatory	Partial
Public access	Mandatory	Partial

Is there a tax benefit ? Yes
VAT, inheritance or other ?:**Details:**

There are special articles in State Tax Codex concerning the Tax relief for the Heritage owners. Article 1.2 states that landowners who own lands with heritage values included into the State List of Historical and cultural Values are exempted of the Land Tax. This is not applicable for lands used for commercial benefit. Article 1.6 states that owners who own capital buildings of heritage value included into the State List of Historical and cultural values are exempted of the Real Estate Tax. This is not applicable for buildings used for commercial benefit.

Category of heritage protection: II

Conservation	Mandatory	Partial
Maintenance	Mandatory	Partial
Restoration	Mandatory	Partial
Research	Mandatory	Partial

Category of heritage protection: III

Conservation	Mandatory	Partial
Maintenance	Mandatory	Partial
Research	Mandatory	Partial
Public access	Mandatory	Partial
Restoration	Mandatory	Partial

Is there a tax benefit ? Yes
VAT, inheritance or other ?:**Details:**

There are special articles in State Tax Codex concerning the Tax relief for the Heritage owners. Article 1.2 states that landowners who own lands with heritage values included into the State List of Historical and cultural Values are exempted of the Land Tax. This is not applicable for lands used for commercial benefit. Article 1.6 states that owners who own capital buildings of heritage value included into the State List of Historical and cultural values are exempted of the Real Estate Tax. This is not applicable for buildings used for commercial benefit.

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

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

Archaeological surveys and evaluation	Mandatory	Full funding
Excavation	Mandatory	Full funding
Post-excavation analysis	No	No
Publication and dissemination	No	No
	No	No

Private Development

No

No

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

Institute of History of National Academy of Science

4.1 Commentary

Commentary (click to collaps)

Integrated Approach

The amount spent on restoration and conservation of all categories in 2013 was approximately 4000000EUR

4.2.A Direct aid (direct budgetary support) system

Yes

Structural funding

Integrated approach
Archaeological Heritage
Architectural Heritage

Total budget:

Year	Budget (k€)
2013	5000

4.2.B Tax relief system for heritage

Fixed tax relief

Approach

4.2.C Incentives applicable

4.2.C To whom do incentives apply? Please give the total expenditure:

Individual beneficiary

Private enterprise

Public enterprise

4.2 Commentary

Commentary (click to collaps)

Integrated Approach

There are special articles in State Tax Codex concerning the Tax relief for the Heritage owners.

Article 1.2 states that landowners who own lands with heritage values included into the State List of historical and cultural Values are exempted of the Land Tax. This is not applicable for lands used for commercial benefit.

Article 1.6 states that owners who own capital buildings of heritage value included into the State List of Historical and cultural values are exempted of the Real Estate Tax. This is not applicable for buildings used for commercial benefit.

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

Yes

4.3.B Jointly funded projects

Yes

Sector:

Private sector

Ad hoc

4.3.C Amount spent on heritage in your most recent year

Year: 2013**Architectural Heritage:** 76 000.00 k€

4.3 Commentary

Commentary (click to collaps)

Integrated Approach

There is no information available on the amount spent on the archaeological researches both preventive and not preventive. The same situation is appreciable for different grants in Heritage issues.

The amount stated in 4.3.C is applicable only for the architectural objects.

The biggest part of this amount (62 of 76 millions EUR) spent in Minsk, and the biggest part of Minsk amount (69%) could be considered as private investments.

The situation differs in regions in comparison with Minsk. The biggest part of regional amount (80%) could be considered as regional budgets and the rest as private investments.

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