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Country: Belgium-Flanders

Summary:

The new immovable decree includes a system of **grants** and **subventions** to stimulate good **heritage** management and offer financial support/**compensation** to heritage owners.

(1) Grants

The general goal of grants is to support the owners and users of specific heritage locations in specific **conservation** or revalorization activities concerning their **property** .

All applications are handled by the Flanders heritage agency. The agency attributes the smaller grants, bigger grants are attributed by ministerial decree.

There are 2 kinds of grants: **research grants** and heritage grants.

Research grants are attributed by the Flanders Heritage Agency for the draught of heritage management plans, or maintenance and **restoration** research up to 25.000 Euro.

Heritage grants are attributed following 2 procedures:

- (-) The standard procedure: for basic or periodical maintenance projects amounting up to 25.000 Euro; the grant is attributed by the Flanders heritage agency after a 'quick' procedure;
- (-) The special procedure: for more complex restoration **works** amounting 25.000 Euro and more; the grant requires a more elaborated and thoroughly motivated restoration file; the grant is attributed by the heritage minister.

The amount of the grants differs according to the kind of heritage, the kind of owner or the kind of activity:

- (-) The basic fee amounts to 40% of the maintenance or restoration costs;
- (-) For 'heritage without economic purpose' (eg. historic street furniture ...), school and university **buildings** it amounts to 60%;
- (-) For heritage with a religious purpose, publicly owned heritage, 'open heritage' (heritage managed as a visitor attraction) and heritage management research it amounts to 80%.

For all non-basic grants the owner has to provide and respect a heritage management plan for the site concerned.

In theory the number of applications is unlimited, but the number of actual grants is determined by the annual budget. Once an application file is approved, it is parked on a waiting list until the grant can be attributed.

For a limited list of long term heritage development projects long term engagements are formalized, guaranteeing well defined annual grants with well-defined intervals for well-defined periods of time. This list is drawn by the Flemish government and can be updated.

(2) Subventions

The general goal of subventions is to support a broad range of partners for a broad range of activities:

- (-) inter-communal **heritage services** and heritage depositories can receive subventions within the framework of cooperative agreements;
- (-) heritage managers can receive subventions on the basis of heritage management agreements for specific heritage locations;
- (-) a small range of subventions aims at supporting specific educational and PR-related projects and individual research activities.

(3) Fiscal incentives

The existing tax deduction is linked to the personal income tax and is limited to 30% of a maximum amount of 38.180 Euro. The system of tax deduction is undergoing a thorough update.

(4) Archaeology

Archaeological research (carried out in accordance with a building permit) is not financially supported. Owners are treated in accordance with the polluter-pays principle.

Only in case of excessive research costs a special grant can be acquired.

The government can also participate financially in solidarity funds for archaeological research, created by cooperating owners and entrepreneurs.

Expand all

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:

All listed immovable heritage

Maintenance	Optional	Partial	2015	12 500.00 k€
Restoration	Optional	Partial	2015	55 500.00 k€
Research	Optional	Partial	2015	1 500.00 k€

Is there a tax benefit ? Yes

VAT, inheritance or other ?:

Details:

Figures above concern grants only. Grants can cover VAT. For other tax incentives, see below.

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

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

4.1.C

Public Development

Private Development

4.1 Commentary

Commentary (click to collaps)

Integrated Approach

On January 1st 2015 a new general immovable heritage decree, bundling and updating all the legislation concerning the built heritage, landscapes and archaeology, has entered into force.

The new decree includes a system of grants and subventions, and foresees the creation of a solidarity fund for archaeological research carried out in accordance with a building permit.

GRANTS

The general goal of grants is to support the owners and users of specific heritage locations in specific conservation or revalorization activities concerning their property. The amount of the grants differs according to the kind of heritage, the kind of owner or the kind of activity. The basic fee amounts to 40% of the maintenance or restoration costs, for 'heritage without economic purpose' (eg. historic street furniture ...), school and university buildings to 60%, for heritage with a religious purpose, publicly owned heritage, 'open heritage' (heritage managed as a visitor attraction) and heritage management research.

All applications are handled by the Flanders heritage agency. The agency attributes the smaller grants, bigger grants are attributed by ministerial decree. In theory there the number of applications is unlimited, but the number of

actual grants is determined by the annual budget. Once an application is approbated, it is parked on a waiting list until the grant can be attributed. For a limited list of long term heritage development projects long term engagements are formalized, guaranteeing well defined annual grants with well defined intervals for well defined periods of time. This list is drawn by the Flemish government a can be updated.

The are different kinds of grants:

- (1) standard grants a 'quick' procedure for basic or periodical maintenance works amounting up to 25.000 Euro, obtainable by 'quick procedure' and attributed by the Flanders heritage agency;
- (2) special grants for more complex restoration works, requiring a more elaborated an thoroughly motivated restoration file. These grants are attributed by the heritage minister;
- (3) research grants for the draught of heritage management plans or in orientational maintenance and restoration research up to 25.000 Euro, attributed by the Flanders heritage agency.

SUBVENTIONS

The general goal of subventions is to support a broad range of partners for a broad range of activities:

- intercommuncal heritage services and heritage depositories can receive subventions within the framework of cooperative agreements;
- heritage managers can receive subventions on the basis of heritage management agreements for specific heritage locations;
- a small range of subvenstions aims at supporting specific educational and PR-related projects and individual research activities.

4.2.A Direct aid (direct budgetary support) system

Yes

Integrated approach

Total budget:

Year	Budget (k€)			

4.2.B Tax relief system for heritage

Fixed tax relief

	Approach
Day to day maintenance costs	Architectural Heritage Landscape heritage

4.2.C Incentives applicable

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

Individual beneficiary

Public enterprise

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

Yes

4.3.B Jointly funded projects

Yes

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