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## Financial Policy - Estonia

**Country:** Estonia

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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:** Scheduled archaeological monuments / National

Listing only	Optional	Partial
Maintenance	Optional	Partial
Conservation	Optional	Partial
Restoration	Optional	Partial
Documentation	Optional	Partial
Research	Optional	Partial

**Is there a tax benefit ?** No  
**VAT, inheritance or other ?:**

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

Archaeological surveys and evaluation	Mandatory	No	10 %
Excavation	Mandatory	No	60 %
Post-excavation analysis	Mandatory	No	30 %

**Total:** 100

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	No	10 %
Excavation	Mandatory	No	50 %
Post-excavation analysis	Mandatory	No	25 %
Site maintenance and restoration objects	Mandatory	No	15 %

##### Private Development

No

No

#### 4.2.A Direct aid (direct budgetary support) system

Yes

Ad hoc / project based

Archaeological Heritage  
Architectural Heritage

**Total budget:**

Year	Budget (k€)
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4.2.C Incentives applicable

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

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

Yes

4.3.B Jointly funded projects

Yes

**Sector:**

Private sector

Public sector

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