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Financial Policy - Greece

Country: Greece

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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:

Movable monuments dating after 1453 and up to 1830, which are finds from excavations, or other archaeological research, or religious icons / Ipso Jure Protection

Category of heritage protection:

Movable monuments, dating after 1453 and up to 1830 / Protected if Listed

Category of heritage protection:

Recent movable monuments, more than one hundred years old / Protected if Listed

Category of heritage protection:

Recent immovable monuments, less than one hundred years old / Protected if Listed

Category of heritage protection:

Immovable monuments dating up to 1453 / Ipso Jure Protection

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Conservation	Mandatory	Full
Restoration	Mandatory	Full
Public access	Mandatory	Full
Documentation	Mandatory	Full
Research	Mandatory	Full

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

Details:

There is no tax benefit since monuments are State owned.

Category of heritage protection:

Archaeological sites up to 1453 / Ipso Jure Protection

Activities funded Type of funding Funding available

Conservation	Mandatory	Full
Documentation	Mandatory	Full
Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Public access	Mandatory	Full
Research	Mandatory	Full
Restoration	Mandatory	Full

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

Details:

There is no tax benefit since archaeological sites are State owned

Category of heritage protection:

Movable monuments dating up to 1453 / Ipso Jure Protection

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Conservation	Mandatory	Full
Restoration	Mandatory	Partial
Public access	Mandatory	Partial
Documentation	Mandatory	Partial
Research	Mandatory	Partial

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

Details:

Monuments dating up to 1453 are state owned.

Category of heritage protection:

Recent (later than 1830) immovable monuments / Protected if listed

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Conservation	Mandatory	Full
Research	Mandatory	Full
Public access	N.A.	Full
Documentation	Mandatory	Full
Research	Mandatory	Full

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

Category of heritage protection:

Recent movable monuments, less than one hundred years old / Protected if Listed

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Conservation	Mandatory	Full
Restoration	Mandatory	Full
Public access	N.A.	
Documentation	Mandatory	Full
Research	Mandatory	Full

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

Category of heritage protection:

Archaeological sites dating after 1453 and up to 1830 / Protected if Listed

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Mandatory	Full
Conservation	Mandatory	Full
Restoration	Mandatory	Full
Public access	Mandatory	Full
Documentation	Mandatory	Full
Research	Mandatory	Full

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

Category of heritage protection: Historical sites / Protected if Listed

Activities funded Type of funding Funding available

Listing only	Mandatory	
Maintenance	Mandatory	
Conservation	Optional	
Restoration	Optional	
Public access	N.A.	
Documentation	Mandatory	Full
Research	Optional	Partial

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

Category of heritage protection: Listed Buildings / Protected if Listed

Activities funded Type of funding Funding available

Listing only	Mandatory	Full
Maintenance	Optional	

Conservation	Optional
Restoration	Optional
Public access	Optional
Documentation	Optional
Research	Optional

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

Category of heritage protection: Traditional settlements / Protected if listed

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

Listing only	Mandatory	Full
Maintenance	Optional	
Conservation	Optional	
Restoration	Optional	
Public access	Optional	
Documentation	Optional	
Research	Optional	

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

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

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

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

4.1.C

Public Development

Activity	Mandatory	Full funding
Archaeological surveys and evaluation	Mandatory	Full funding
Excavation	Mandatory	Full funding
Post-excavation analysis	Mandatory	No
Publication and dissemination	Mandatory	No
Site maintenance and restoration objects	Mandatory	Full funding

▼ **Private Development**

Activity	Mandatory	Full funding
Archaeological surveys and evaluation	Mandatory	Full funding
Excavation	Mandatory	Full funding
Post-excavation analysis	Mandatory	Full funding
Publication and dissemination	Mandatory	Full funding
Site maintenance and restoration objects	Mandatory	Full funding

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

General Secretariat for Culture
 Ministry of Culture and Sports
 Ministry of Environment, Energy and Climate Change
 Ministry of Rural Development and Food
 The Archaeological Society at Athens

▼ **4.1 Commentary**

Commentary (click to collaps)

Integrated Approach

The Greek state, through the General Secretariat for Culture, is by far the major contributor to the protection and the enhancement of cultural heritage. Other sources of funding mainly include the Ministries of a) Environment, Energy and Climate Change and, b) Macedonia-Thraki, as well as the General Secretariat for the Aegean and Insular Policy.

The yearly budget of the Ministry of Culture and Tourism for 2010 amounted to 710.388 m. €. Most of these resources were destined to cover the function of the Services.

However, through the implementation of Community Support Frameworks II and III, the cultural heritage sector has benefited with funding of a total 1,3 bilion €. In the context of the current National Strategic Framework more than 588 works of a total budget of almost 8.000.000 euros are co-funded by the EU structural funds. The creation and improvement of much needed infrastructure for the enhancement of cultural heritage, as well as particular major conservation projects were thus made possible.

▼ **4.2.A Direct aid (direct budgetary support) system**

Yes

Funding type	Approach
Structural funding	Integrated approach
Ad hoc / project based	Archaeological Heritage Architectural Heritage

Total budget:

Year Budget (k€)

▼ 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

NGO beneficiary

Private enterprise

Public enterprise

▼ 4.2 Commentary

Commentary (click to collaps)

Integrated Approach

The Greek state, through the General Secretariat for Culture, is by far the major contributor to the protection and the enhancement of cultural heritage. Other sources of funding mainly include the Ministries of a) Environment, Energy and Climate Change, b) Makedonia-Thraki, as well as the General Secretariat for the Aegean and Insular Policy.

The yearly budget of the General Secretariat for Culture (then Ministry of Culture and Tourism) for 2010 amounted to 710.388 m. €. Most of these resources were destined to cover the function of the Services.

However, through the implementation of Community Support Frameworks II and III, the cultural heritage sector has benefited with funding of a total 1,3 billion €. The creation and improvement of much needed infrastructure for the enhancement of cultural heritage, as well as particular major conservation projects were thus made possible.

Furthermore, the General Secretariat for Culture follows a policy of engagement of local authorities (mainly the municipalities) in the protection and enhancement of the heritage, which in the short term raises the awareness of the municipal authorities in matters of heritage protection and in the long run may lead to gradual devolution of certain competences to them. This policy is carried through a large program of Contracts between the General Secretariat and certain municipal authorities (called 'Program Contracts'), where the two partners agree to commonly undertake promotion, enhancement or restoration projects. The General Secretariat provides know-how in restoration or enhancement projects, whereas the municipal authorities contribute financially. In most cases, the cooperation between the municipal authorities and the Ministry proves to be a fruitful experience. Today more than a 200 Program Contracts are implemented.

There is no regular direct aid to owners of listed monuments, but the state offers support in the form of subsidising part of the interest that they should pay in bank loans for developing or restoring their property. Nevertheless, in most cases the state contributes directly to the funding of conservation or restoration works, especially in ecclesiastical property, or undertakes the whole project, where private owners lack the means to finance the necessary works. The state also supports financially the largest private or municipal museums and collections of antiquities that are open to the public.

There are certain tax relieves for individuals who donate cultural property or money to museums (both state and private) and cultural foundations.

Individuals inheriting cultural property may take advantage of certain favourable regulations that focus on exemption of inheritance tax in case they are willing to donate part of the inheritance to the state.

The State encourages individuals to support the activities of non-profit bodies that pursue cultural aims by instituting tax deductions to sponsors, as provided by Article 8 of Law no. 2238/1994 'Income Tax Code', combined with Article 9, par. 3 of Law no. 2557/1997.

Another form of compensation for private owners of cultural property is a system of reparations that take the form of 'transferring building rights' in other plots of land, in case they cannot fully take advantage of developing their landed property due to restrictions posed by the actual legislation for the protection of cultural heritage (Law no. 3028/2002). Thus, the owner of a listed building has the possibility to sell to a third party the building rights related to the building plot, whilst preserving the listed building (article 190 of Code of Building Regulations and Law no. 3044/2002).

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

Yes

Christian Archaeological Society

Diazoma

Foundation of the Hellenic World-Cultural Centre

Hellenic Institute of Marine Archaeology

Hellenic Society for Archaeometry, Demokritos Center for Research

The Archaeological Society at Athens

▼ **4.3.B Jointly funded projects**

Yes

Sector:

Ad hoc

▼ **4.3 Commentary**

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