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Strasbourg, 9 November 2015

**HEREIN for European heritage policies**  
HEREIN pour les politiques européennes du patrimoine

**Crowdfunding: Questions concerning the general principles of the financial support/fiscal incentives – Results**  
Enquêtes participatives: les principes généraux du soutien financier et des incitations fiscales - Résultats



## Introduction

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<b>Theme:</b> <i>Thème :</i>	<b>General principles of the financial support/fiscal incentives.</b> <i>Les principes généraux du soutien financier et des incitations fiscales</i>
<b>Origine:</b> <i>Origine :</i>	<b>Belgium, Flanders Heritage Agency</b> (Agentschap Onroerend Erfgoed) <i>Belgique, Agence du Patrimoine de Flandre (Agentschap Onroerend Erfgoed)</i>

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### *Objectives of the Survey / Objectifs de l'enquête*

The Flemish government has developed a system of grants for heritage owners in the spirit of the Declaration of Amsterdam (1975) and the Convention of Granada (1985). Although this system has evolved in the course of the years and has been updated in function of the new general immovable heritage decree, its general outlines remain unchanged, although the socio-economic context has drastically changed since its first application. The Flanders Heritage Agency is currently investigating the possibilities of a complementary set of fiscal incentives, and grabs the opportunity for a general evaluation of the existing financial support system.

### **Complete survey:**

<http://www.herein-system.eu/crowdfunding-financial-support-and-fiscal-incentives>

*Le gouvernement flamand a mis en place un système de subventions pour les propriétaires d'éléments du patrimoine, dans l'esprit de la déclaration d'Amsterdam (1975) et la Convention de Grenade (1985). Bien que ce système ait évolué au fil des ans et ait été adapté au nouveau décret général relatif au patrimoine immobilier, ses principales caractéristiques sont restées les mêmes, alors que le contexte socio-économique a considérablement changé depuis l'époque où le système a commencé à fonctionner. Actuellement, l'agence du patrimoine de Flandre étudie la possibilité de concevoir des mesures d'incitation fiscale complémentaires saisissant ainsi l'occasion pour procéder à une évaluation générale du système actuel de soutien financier.*

### *Enquête complète:*

<http://www.herein-system.eu/fr/crowdfunding-les-principes-generaux-du-soutien-financier-des-incitations-fiscales>

## Questions

- 1. Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention? Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support.**  
*Un soutien financier/un ensemble d'incitations fiscales ont-ils été mis en place dans l'esprit de la Déclaration d'Amsterdam/la Convention de Grenade? Veuillez indiquer les organisations, les personnes de contact et/ou les adresses internet. Veuillez également mentionner des initiatives privées pertinentes équivalentes au soutien public*
- 2. Which are the basic principles and objectives of the support/incentives?**  
*Quels sont les principes de base et les objectives du soutien et/ou des incitations?*
- 3. On the basis of which criteria support is/incentives are taken into account?**  
*Sur la base de quels critères le soutien ou les incitations sont-ils pris en compte?*
- 4. Does the support/do the incentives have a relevant effect on the heritage?**  
*Le soutien ou les initiatives ont-ils un effet pertinent sur le patrimoine?*

5. **Does the support/do the incentives have a relevant impact on the building/restoration sector?**  
*Le soutien ou les initiatives ont-ils un effet pertinent sur le secteur de la construction/de la restauration?*
6. **Does your country have studies available on the effect of state funding on prices in the restoration market?**  
*Votre pays dispose-t-il d'études concernant l'effet que le financement public pourrait avoir sur les prix pratiqués sur le marché de la restauration?*
7. **Is research data available on the main cost drivers of restoration works?**  
*Disposez-vous de résultats de recherches sur les principaux déterminants des coûts des activités de restauration?*
8. **If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**  
*Si votre pays n'a pas mené de telles recherches, nous voudrions connaître votre avis personnel sur la question.*

#### ***Executive summary / Résumé***

The crowdfunding was launched on the 30th July, 2015 by the HEREIN coordinator for Flanders. The deadline was set for the 31th August, 2015 and was extended to the 30th September, 2015. The crowdfunding received an amount of 9 replies: 7 in English and 2 in French. The participatory Member States are:

*L'enquête participative a été lancée le 30 juillet 2015 avec une date butoir fixée au 31 août 2015. Cette dernière a été prolongée jusqu'au 30 septembre 2015. 7 L'enquête participative a reçu un total de 9 réponses: 7 soumises en anglais et 2 soumises en français. Les pays ayant participé sont:*

- **Belgium – Wallonia / Belgique - Région Wallonne ;**
- **Bulgaria / Bulgarie ;**
- **Cyprus / Chypre ;**
- **France;**
- **Greece / Grèce ;**
- **Hungary / Hongrie ;**
- **Slovenia / Slovénie ;**
- **Sweden / Suède ;**
- **Switzerland / Suisse.**

**These results will be sent to the national coordinator for analysis. Also, they will be published on the server.**

*Les résultats de l'enquête seront envoyés au coordinateur pour leur analyse. Par ailleurs, ils seront publiés sur le serveur*

## RESULTS / RÉSULTATS

Belgium – Wallonia / Belgique - Région Wallonne

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Coordinatrice : Gislaine Devillers ([Gislaine.DEVILLERS@spw.wallonie.be](mailto:Gislaine.DEVILLERS@spw.wallonie.be))

**1. Un soutien financier/un ensemble d'incitations fiscales ont-ils été mis en place dans l'esprit de la Déclaration d'Amsterdam/la Convention de Grenade?**

Oui

**Veillez indiquer les organisations, les personnes de contact et/ou les adresses internet. Veillez également mentionner des initiatives privées pertinentes équivalentes au soutien public (ex.: Heritage Lottery Fund au Royaume Uni).**

**SOUTIEN FINANCIER :**

DGO4- Département du Patrimoine  
Rue des Brigades d'Irlande, 1  
5100 Jambes  
Internet : <http://dgo4.spw.wallonie.be/dgatlp/Patrimoine>

**INCITATIONS FISCALES**

Service public fédéral des Finances  
Boulevard du jardin botanique, 50  
1000 Bruxelles  
Internet : <http://finances.belgium.be/fr/>

**2. Quels sont les principes de base et les objectives du soutien et/ou des incitations (ou leur absence)?**

De manière générale, les principaux objectifs sont le maintien en bon état et la restauration lorsque cela s'avère nécessaire. Le maintien du patrimoine dans la société est également une priorité de la politique patrimoniale wallonne.

En ce qui concerne le soutien financier, les moyens développés sont :

- Prise en charge de la réalisation de la première fiche d'état sanitaire (relevé de l'état du bâtiment et des travaux à prévoir),
- Subside à la maintenance avec un taux de 80% et un plafond récemment doublé pour être porté à 22.000€ (hors TVA),
- Aide aux propriétaires et subvention des travaux de restauration pour les monuments classés.

En ce qui concerne les incitations fiscales, les moyens développés sont une déductibilité fiscale de 50% des frais d'entretien et de restauration non subsidiés de biens classés avec un montant maximum de 38.060€ (2015, indexé chaque année)

**3. Sur la base de quels critères (candidats, sites du patrimoine, projets, etc.) le soutien ou les incitations sont-ils pris en compte ?**

Les interventions se conçoivent comme un soutien au patrimoine et à son non propriétaire. Le statut du propriétaire ou sa capacité financière n'entrent pas en ligne de compte. Toutefois, les mesures de soutien financier sont réservées aux monuments classés exclusivement. Les subsides pour les travaux de restauration peuvent être majorés en fonction de l'affectation du monument, de son état d'entretien ou s'il figure sur la liste du patrimoine exceptionnel de Wallonie (arrêté du Gouvernement wallon du 13 mars 2014). Par contre, les incitations fiscales visent tant les monuments que les sites.

**4. Le soutien ou les initiatives (ou leur absence) ont-ils un effet pertinent sur le patrimoine?**

L'impact des incitations fiscales est assez difficile à déterminer car d'une part, elle relève d'un autre pouvoir (fédéral) et d'autre part, elles sont soumises à certaines conditions (accessibilité du bien, non utilisation à des fins professionnelles ou non mise en location). Les mesures de soutien financier ont un impact globalement positif sur le patrimoine en ce qu'elles aident le propriétaire à intervenir sur son bien dans le respect des règles de l'art. Les dispositions adoptées récemment (arrêté du Gouvernement wallon du 13 mars 2014) visent à favoriser les mesures d'entretien régulier par rapport aux travaux de restauration. L'objectif est une amélioration de la qualité sanitaire du patrimoine classé. Ces aides sont importantes pour les propriétaires tant privés que publics. On observe un nombre croissant de demande de subvention et le budget est épuisé chaque année.

**5. Le soutien ou les initiatives (ou leur absence) ont-ils un effet pertinent sur le secteur de la construction/de la restauration? (Voir aussi les questions plus précises ci-dessous.)**

Les travaux d'entretien et de restauration constituent des marchés pour de nombreuses entreprises et pour de multiples artisans. Les chantiers de restauration font appel à une main d'œuvre nombreuse, qualifiée et variée, et aux compétences diverses.

**6. Votre pays dispose-t-il d'études concernant l'effet que le financement public pourrait avoir sur les prix pratiqués sur le marché de la restauration? Veuillez inclure svp des références et liens**

Non

**7. Disposez-vous de résultats de recherches sur les principaux déterminants des coûts des activités de restauration? Veuillez inclure svp des références et des liens**

Non

**8. Si votre pays n'a pas mené de telles recherches, nous voudrions connaître votre avis personnel sur la question.**

C'est une recherche à réaliser et qui serait sans doute pertinente, mais à l'échelle de la Wallonie, l'investissement pour la réalisation d'une telle étude est disproportionné par rapport à nos possibilités budgétaires. Seul le recours à un partenariat avec une université ou une institution scientifique pourrait être envisageable. Concernant l'effet du soutien financier sur le secteur professionnel du patrimoine, l'agence

**Bulgaria / Bulgarie**

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**Coordinator: Uliana Maleeva ([ouliana@yopmail.com](mailto:ouliana@yopmail.com))**

**1. Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

- THE NATIONAL CULTURE FUND /Borislav Gerontiev – executive director (e-mail: office@ncf.bg; <http://ncf.bg/>; tel.: +359 02 940 08 67) is a Bulgarian organization which supports on national level the creation, development and distribution of Bulgarian culture and arts in the country and abroad. It was established by virtue of the Culture Protection and Development Act and its activity started in November 2000. Its main objective is to support the development of culture by raising, managing and spending funds for the purpose of pursuing the national policy in the field of culture as set forth in the Program of the Government of the Republic of Bulgaria for the respective period and in the Culture Protection and Development Act. Financial resources for the fund are raised by a subsidy as set forth

in the State Budget of the Republic of Bulgaria Act for the respective budget year and other sources of funding such as donations and loans as set forth in the Culture Protection and Development Act;

- MOTO-PFOHE - organizer since 2005 of a donation program for the conservation of natural and cultural heritage, a partner of the National History Museum, National Polytechnic Museum, etc.;
- FOUNDATION "HERITAGE" ([www.heritage.bg](http://www.heritage.bg)) is the first organization to support culture, registered under the Patronage Act and it works entirely in the public interest. It operates on the protection of cultural monuments and cultural heritage;
- The budget of the Ministry of Culture grants financial aid for activities in the field of conservation and restoration of monuments of cultural heritage. The funding is realized on the basis of rules that establish the procedure and conditions for granting of financial aid, the procedure for application and the selection criteria. The following are entitled to financial aid: owners or individuals who have been given the right to manage immovable cultural properties; national and regional museums; municipalities.

## **2. Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

- THE NATIONAL CULTURE FUND - Funds are predominantly granted for artistic projects aiming at the development of the cultural sector. The artistic projects are funded after the Submission information announcement of a competition under a program prepared and approved in advance by the Managing Board;
- THE MUNICIPAL CULTURE FUND - The Municipal Councils, mayors of municipalities and mayors determining the subsidies from the municipal budget and the Municipal Culture Fund for preservation and promotion of the cultural heritage and exercising control over their spending;
- THE MUNICIPAL FUNDS CULTURE, which are established by the Municipal Councils for carrying out activities, projects and programs in the field of culture. The money under such funds is raised from the implementation of targeted programs and projects, fees, donations, wills, sponsorship, etc.

## **3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account**

- THE NATIONAL CULTURE FUND - The underlying principle for granting of subsidies under projects is competition. All cultural organizations, including individual artists and nonprofit organizations are equally eligible to participate in competitions;
- MOTO-PFHOE - Summary and participation: The Donation program of Moto-Phoe is open to any kind of initiatives for the protection of the environment and cultural heritage – individual or collective - that are active during that year;
- Programme, Preservation of immovable cultural heritage" /Ministry of Culture/ – - The mandatory criteria for selection of immovable cultural properties to receive funding from the budget of the Ministry of Culture are as follows:
  - Degree of endangerment of the immovable cultural property with a risk assessment, giving priority to activities on immovable cultural properties concerning their urgent securing, strengthening and preventing further damage or destruction,
  - Importance of the property according to the classification in Art. 51(1) of the Cultural Heritage Act, giving priority to activities on immovable cultural valuables categorized as properties of world and national importance,
  - Technological necessity – immovable cultural properties undergoing a process of conservation and restoration where interrupting the technological process is unsuitable,

- Prospects for using the property as a resource for sustainable development and for the needs of cultural tourism,
- Need for external instrument monitoring.

**4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

Yes, but they are not enough.

**5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

Yes, but they are not enough.

	<b>Financial support</b>	<b>Fiscal incentives</b>
<b>Q1. Financial support and/or fiscal incentives in the spirit of the Amsterdam Declaration and/or the Granada Convention</b>	<p>1. The Patronage Act (in force since 23.12.2005) regulates the social relations associated with providing gratuitous aid by individuals and legal entities, called patrons, to create, preserve and promote cultural works. The Act seeks to encourage individuals and legal entities to support the development of Bulgarian culture. The gratuitously granting of aid is realized directly and/or through organizations that support culture and are registered under this Act. Gratuitous aid within the meaning of the Patronage Act may be granted for works of architecture, as well as for activities involving archaeological research, restoration and conservation related to the protection of cultural heritage.</p> <p>2. The Public-Private Partnership Act, / into force in 01.01.2013 /, set forth the terms and conditions of public-private partnership. Under this law, a public-private partnership is a long-term contractual cooperation between one or more public partners on the one hand, and one or more private partners, on the other hand, aimed at implementing an activity of public interest to achieve better value of the invested public money and to allow for the promotion of private investment in construction but at the time the law doesn't have a wide implication in terms of restoration of buildings - immovable cultural properties. Changes are needed.</p>	<p>1. Pursuant to the Local Taxes and Fees Act the buildings that are cultural properties shall be exempt from tax when not used for business purposes.</p> <p>2. An organization that supports culture is entitled to receive from the patron up to 5 per cent of the value the gratuitously granted aid for expenses directly related to the performance of the contract with the patron and with the beneficiary of the gratuitous aid. As the same time is has been established that the practice for patrons to grant gratuitous funds for specific purposes and events in the field of culture without the organizations that support has strengthened its position.</p> <p>3. According the Law on tax income of individuals, the annual taxes of individuals are reduced by 15% when they made donations for culture.</p> <p>4. Pursuant to the Corporate Income Taxation Act the gratuitously granted aid, pursuant to the provisions of the Patronage Act, to the extent of up to 15 per cent of the accounting profit, shall be recognize for taxation purposes.</p>
<b>Q.2 Basic principles and objectives</b>		
<b>Q.3 Criteria</b>		
<b>Q.4 Effect on the heritage</b>	1. Pursuant to the Local Taxes and Fees Act the buildings that are cultural properties shall be exempt from tax when not used for business purposes.	

	<p>2. An organization that supports culture is entitled to receive from the patron up to 5 per cent of the value the gratuitously granted aid for expenses directly related to the performance of the contract with the patron and with the beneficiary of the gratuitous aid. As the same time is has been established that the practice for patrons to grant gratuitous funds for specific purposes and events in the field of culture without the organizations that support has strengthened its position.</p> <p>3. According the Law on tax income of individuals, the annual taxes of individuals are reduced by 15% when they made donations for culture.</p> <p>4. Pursuant to the Corporate Income Taxation Act the gratuitously granted aid, pursuant to the provisions of the Patronage Act, to the extent of up to 15 per cent of the accounting profit, shall be recognize for taxation purposes.</p>	
<p><b>Q.5 Impact on the building/restoration sector</b></p>		

6. **Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links**

Non

7. **Is research data available on the main cost drivers of restoration works? Please, include references and links.**

The Chamber of Architects ([www.kab.bg](http://www.kab.bg)) has developed Methods for specifying the amount of remunerations for awarding designer's services in the structure planning and the investment design /Adopted by the Extraordinary General Assembly of the Chamber of Architects in Bulgaria on 26-27 January, 2007 /. According to this methodology, projects for restoration of cultural monuments are included in the highest honorarium area, but there are no results from special researches.

8. **If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**

There should be tax reliefs for investors and owners, when incorporating funds for conservation and restoration of monuments.

*Cyprus / Chypre*

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**Coordinator: Irene Hadjisavva ([irenehadjisavva@gmail.com](mailto:irenehadjisavva@gmail.com))**

1. **Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes



**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

- Department of Town Planning and Housing ([www.moi.gov.cy/tph](http://www.moi.gov.cy/tph)),
- Department of Antiquities ([www.mcw.gov.cy/mcw/da](http://www.mcw.gov.cy/mcw/da)).

**2. Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

To promote and assist the conservation and reuse of listed buildings and ancient monuments.

**3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account.**

All listed buildings and ancient monuments are entitled of subsidies and fiscal incentives as long as the conservation works are authorized and approved by the relevant authorities.

**4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

Yes, they are an important driving force for the rehabilitation of private or community owned properties. Moreover, the incentives assure the quality of the conservation works as this is a prerequisite for receiving of subsidies and fiscal exemptions.

**5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

Yes, the incentives, and, especially the grants, are allowing for a larger number of restoration projects to be carried on, giving work to building companies. Especially in traditional/historic villages restoration works form the greater part of the building sector.

	<b>Financial support</b>	<b>Fiscal incentives</b>
<b>Q1. Financial support and/or fiscal incentives in the spirit of the Amsterdam Declaration and/or the Granada Convention</b>	<p><u>Listed buildings:</u></p> <ul style="list-style-type: none"> <li>• Grant-in-aid up of to 50% of the restoration cost with a limit of 90 000 Euros per building;</li> <li>• Transfer of provided and residual plot ratio;</li> <li>• Ancient Monuments Schedule B (private ownership):               <ul style="list-style-type: none"> <li>○ For restoration cost up to €120,000: 50% of the cost;</li> <li>○ For restoration cost exceeding €120,000: 30% of the cost;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• exemption of the restoration cost from income tax of the owner;</li> <li>• exemption of rents from income tax;</li> <li>• exemption from property tax;</li> <li>• refund of property transfer tax;</li> <li>• VAT reduction</li> </ul>
<b>Q.2 Basic principles and objectives</b>	The objectives are the proper restoration/rehabilitation of private owned immovable heritage.	The objectives are the proper restoration/rehabilitation and maintenance of private owned immovable heritage.
<b>Q.3 Criteria</b>	All listed buildings and ancient monuments are entitled of financial support as long as the conservation works are authorized and approved by the relevant authorities.	To be eligible for tax exemptions, the Director of Town Planning and Housing (for Listed Buildings) and the Director of Antiquities (for Ancient Monuments) must issue a restoration certificate (issued once restoration works have been completed

		satisfactory). Owners of houses to be restored as “first residence” can profit of the 5% VAT deduction for renovating existing residences, according to VAT legislation.
<b>Q.4 Effect on the heritage</b>	Extremely important as they allow for bigger numbers of restoration projects while ensuring the quality of the works.	Important, especially for the maintenance of listed buildings.
<b>Q.5 Impact on the building/restoration sector</b>	Very significant (please see 5 above)	Not significant

6. Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links

No

7. Is research data available on the main cost drivers of restoration works? Please, include references and links.

No

8. If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.

Research is very important as it could prove the importance of the incentives both in terms of heritage conservation and as an economic driving force. The latter is a n important issue in the economic crisis that Cyprus is experiencing at the moment. If we had concrete number of jobs offered, it could assist in promoting more the Incentive Programme for Listed Properties. However, it must be stated here that there was not a significant decrease in the available funds (included in the State Budget) for Listed Buildings. So it was not imperative to present such data.

## France

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Coordinatrice: Orane Proisy ([orane.proisy@culture.gouv.fr](mailto:orane.proisy@culture.gouv.fr))

1. Un soutien financier/un ensemble d’incitations fiscales ont-ils été mis en place dans l’esprit de la Déclaration d’Amsterdam/la Convention de Grenade?

Oui

**Veillez indiquer les organisations, les personnes de contact et/ou les adresses internet. Veillez également mentionner des initiatives privées pertinentes équivalentes au soutien public (ex.: Heritage Lottery Fund au Royaume Uni).**

- Direction générale des patrimoines, Ministère de la culture et de la communication, Orane Proisy, Responsable du pôle réseaux et musées, Département des affaires européennes et internationales  
[orane.proisy@culture.gouv.fr](mailto:orane.proisy@culture.gouv.fr),
- Frantz SCHOENSTEIN, Chef du bureau de la protection des monuments historiques - Sous-direction des monuments historiques et des espaces protégés - <http://www.culturecommunication.gouv.fr/>,
- Initiatives publiques :

- Etat : subventions, déductions d'impôt sur le revenu, mécénat (loi relative au mécénat, aux associations et aux fondations, dite "loi Aillagon", 2003 - <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT00000079128>),
- Collectivités territoriales (départements) : subventions.

- Initiatives privées:

- Fondation du patrimoine ([www.fondation-patrimoine.org](http://www.fondation-patrimoine.org)),
- Association Sauvegarde de l'art français (<http://sauvegardeartfrancais.fr/>).

**2. Quels sont les principes de base et les objectifs du soutien et/ou des incitations (ou leur absence)?**

- Subventions de l'Etat pour la restauration des immeubles ou objets classés ou inscrits au titre des Monuments historiques, déductions fiscales pour les travaux restant à la charge du propriétaire, exonération de droits de mutation en contrepartie d'une ouverture au public,
- Subvention de certaines collectivités territoriales, principalement les départements, pour la restauration des immeubles patrimoniaux protégés ou non,
- Sauvegarde de l'art français : contribution financière à la restauration d'édifices religieux antérieurs à 1800,
- Fondation du patrimoine : organisation de souscriptions (crowdfunding) pour l'aide à la restauration du patrimoine protégé ou non et attribution d'un label pour le patrimoine non protégé donnant droit à déduction fiscale des travaux de la part restant à la charge des propriétaires.

**3. Sur la base de quels critères (candidats, sites du patrimoine, projets, etc.) le soutien ou les incitations sont-ils pris en compte ?**

Classement ou inscription au titre des Monuments historiques et/ou Qualité du projet de restauration vérifié par les services compétents et/ou Projet culturel.

**4. Le soutien ou les initiatives (ou leur absence) ont-ils un effet pertinent sur le patrimoine?**

Les aides apportent une contrepartie aux exigences en terme de qualité des travaux et incitent les propriétaires à lancer les travaux en leur permettant de compléter le financement. L'exonération des droits de mutation incite certains propriétaires à ouvrir leur monument au public. L'ouverture au public est aussi une condition pour l'octroi de subventions par certaines collectivités.

**5. Votre pays dispose-t-il d'études concernant l'effet que le financement public pourrait avoir sur les prix pratiqués sur le marché de la restauration? Veuillez inclure svp des références et liens.**

Non

**6. Disposez-vous de résultats de recherches sur les principaux déterminants des coûts des activités de restauration? Veuillez inclure svp des références et des liens.**

Non

**7. 8. Si votre pays n'a pas mené de telles recherches, nous voudrions connaître votre avis personnel sur la question.**

Sans recherches précises, l'essentiel du coût des travaux de restauration est déterminée par le coût de la main d'œuvre qualifiée.

Greece / Grèce

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Coordinator: Constantina Benissi ([kbenissi@culture.gr](mailto:kbenissi@culture.gr))

1. **Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

N/A

2. **Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

Tax legislation provides for the exemption from real estate taxation for certain categories of buildings of architectural heritage. The measure aims to give incentives to the owners to maintain their property in a good state of preservation

3. **On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account**

Beneficiaries of the measure are the owners of buildings dating more than 100 years which are classified as monuments by special Acts of the Ministry of Culture and Sports.

4. **Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

There is no data available.

5. **Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

There is no data available.

6. **Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links.**

N/A

7. **Is research data available on the main cost drivers of restoration works? Please, include references and links.**

N/A

8. **If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**

It is difficult to rank the main cost drivers of restoration works. The cost of each project depends on different factors and it is closely related to the particularities of the building/monument, such as: size, percentage of damage, structure and morphological features, accessibility, methodology of restoration, etc.

Hungary / Hongrie

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Coordinator: Reka Viragos ([reka.viragos@koh.hu](mailto:reka.viragos@koh.hu))

1. **Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

- National Cultural Fund
- Organization: Directorate of the National Cultural Fund of Hungary  
address: 1085 Budapest, Gyulai Pál utca 13.  
postal address: H-1388 Budapest, Pf. 82.  
website: <http://www.nka.hu/english>  
t.: (36 1) 327-4300 f.: (36 1) 327-4470  
e-mail: [igazgatosag@nka.hu](mailto:igazgatosag@nka.hu)

**2. Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

The National Cultural Fund is a separate state fund (established by the Hungarian Parliament). Its main aim is to support the creation, preservation and spread of national and universal values. Regarding the built heritage elements of cultural heritage, the main aim of the National Cultural Fund is to ensure their sustainment in the long term, and to provide possibilities for professional research. In practice, the Fund (with annual tendering) provides financial support for restoration and conservation works carried out mainly on listed buildings and listed heritage assets.

There are also different fiscal incentives (primarily tax allowances and allowances on different fiscal charges), which could apply to the owner of the built heritage items in case they carry out appropriate restoration or conservation works to maintain their property.

**3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account**

There are several criteria in both cases:

- Owners or managers of listed buildings could apply for financial support from the National Cultural Fund. Also owners of listed buildings could use the fiscal incentives (which are determined by legal regulations),
- Listed buildings or sites of high scientific significance or in urgent need of maintenance are prioritized.
- Works that are carried out on listed buildings or sites that are owned by the state or the municipalities, and are serving public needs, are also prioritized.

**4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

Direct survey on the effect of the support or incentives is not available. However we have some statistical data about the number of projects which were supported from the National Cultural Fund:

- In 2012: 64 renovation works were carried out (out of which 11 were risk prevention);
- In 2013: 141 renovation works were carried out (out of which 15 were risk prevention);
- In 2014: there was no support.

Effect of allowances:

The annual real estate tax in Hungary is an average of about 4,000 HUF/13 EUR. A 3-year exemption is provided from this tax if an approved renovation work is carried out on a listed building (or on a property in a listed building).

**5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

No survey available on this issue.

	<b>Financial support</b>	<b>Fiscal incentives</b>
<b>Q1. Financial support and/or fiscal incentives in the spirit of the Amsterdam Declaration and/or the Granada Convention</b>	<p>National Cultural Fund (NCF) is a state fund for financing culture in general. The main source of income of the NFC are:</p> <ul style="list-style-type: none"> <li>• gambling tax of Lottery 5;</li> <li>• cultural tax (levied on erotic and pornographic commercial activities and services);</li> <li>• personal income tax (certain amount of the personal income tax could be offered);</li> <li>• copyright incomes of the collective management organizations;</li> </ul> <p>The income of NCA in the past few years were the following:  -2010: 11,7 billion HUF (36,3 million EUR)  2011: 12,5 billion HUF (39,8 million EUR)  2012: 13,6 billion HUF (43,3 million EUR)</p> <p>The financial support from the NFC is distributed through tendering. The applications are evaluated by the professional colleges of NFC. Applications related to build heritage are evaluated by the College for Architecture and Cultural Heritage. The yearly budget of this college is approximately 200 million HUF (637 000 EUR).</p>	<ul style="list-style-type: none"> <li>• exemption from property transfer tax (for listed buildings in the ownership of the state or the municipalities);</li> <li>• allowance from corporate income tax (for foundations, associations, public bodies, religious entities which own national or local listed buildings and carry out conservation works/refurbishment on the heritage item, thereby increasing its value);</li> <li>• exemption from annual real estate tax for the maximum of 3 years (for owners of properties in a listed building, if they carried out approved conservation work/refurbishment on the heritage item);</li> </ul>
<b>Q.2 Basic principles and objectives</b>	Ensuring the long-term maintenance of cultural heritage items, primarily by financing scientific research, preservation and conservation works on the built heritage items.	Conservation and maintenance works on historic buildings carried out by the owner.
<b>Q.3 Criteria</b>	Primarily <ul style="list-style-type: none"> <li>• scientific importance,</li> <li>• quality of the planned project, and</li> <li>• Endangerment of the heritage item.</li> </ul>	<ul style="list-style-type: none"> <li>• type of protection of the heritage item</li> <li>• the person or organisation/firm using the incentives, and</li> <li>• the type of work carried out on the heritage item.</li> </ul>
<b>Q.4 Effect on the heritage</b>	Study on the long term effects is not available.	No data available.
<b>Q.5 Impact on the building/restoration sector</b>	No data available.	No data available.

6. Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links

No survey is published on this issue.

7. Is research data available on the main cost drivers of restoration works? Please, include references and links.

No data is published on this issue.

**8. If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**

This type of research would be very useful. A more elaborate fiscal incentive system would be more effective in the long term both as a direct support for protecting cultural heritage and for gaining more public support on this field.

The Hungarian government is currently working on the development of a comprehensive system of financial support and financial incentives in the field of cultural heritage (both for the built heritage items and for the archaeological heritage), but the details of the mechanisms and date of launching this new system is not known yet.

**Slovenia / Slovénie**

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**Coordinator: Zvezdana Kozelj ([zvezdana@yopmail.com](mailto:zvezdana@yopmail.com))**

**1. Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

Ministrstvo za kulturo (Ministry of Culture),  
Direktorat za kulturno dediščino (Cultural Heritage Directorate)  
Maistrova 10  
1000 Ljubljana  
Slovenija  
T: 00386 1 369 59 00  
F: 00386 1 369 59 01  
E: [gp.mk\(at\)gov.si](mailto:gp.mk(at)gov.si)  
<http://www.mk.gov.si/en/>

**2. Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

The principal legal basis of subsidies for restoration and other projects linked to heritage is provided on the basis of the Act Regulating the Realization of the Public Interest in the Field of Culture. The Act defines this support as a form of public funding aimed at enabling specific cultural activities in the public interest. The Act prescribes that state or municipal funds are allocated to cultural projects on the basis of public call for application.

The aims of public call are:

- heritage protection and raising awareness of its values,
- improvement of access to heritage sites and its communication potential,
- increase opportunities for sustainable development.

**3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account**

The Act Regulating the Realization of the Public Interest in the Field of Culture defines that the state is legally entitled to fund (through the national budget) solely the conservation of cultural monuments that is heritage properties specifically protected by designation acts, but fund not the conservation of heritage which is not protected as a monument.

Investors can apply for state's subsidies with projects dealing with of monument restoration and conservation, as well as with museum projects. Calls for cultural heritage tenders are published

biannually. The project selection process and draft allocation of subsidies is implemented by the Cultural Heritage Directorate; the final decision is adopted by the minister of culture. The purpose of subsidies is to co-finance the implementation of conservation and restoration works that enhance cultural values of monuments.

When applying for a state subsidy, the owner or legal holder of a cultural monument has to submit a conservation plan or presentation project. Subsidies cover up to 50% of all costs, excluding archaeological research and conservation of works of art when they are executed by a state museum or Institute for the Protection of Cultural Heritage (in this case, such works are integrated in the work plan of institution).

For projects on monuments in state ownership or those of exceptional importance - subsidy can cover up to 100 % of all costs. The owner of cultural monuments can apply for financial support at other ministries or at municipalities as well. Municipalities usually offer subsidies from the municipal budget which can supplement the state subsidy.

Through the Ministry of Culture, the state funds preliminary archaeological research, when natural persons plan to build residences for their own needs or non-profit rental housing is to be built, on building sites with archaeological remains.

The state also finances preliminary archaeological research on land that is not registered as an archaeological site, if during the construction works or other interventions there though appear archaeological remains, despite the fact that archaeological potential assessments have already been made on that land and have provided negative results.

Criteria for assessing of projects financed from the state budget:

- a. threats to the monument due to human or other external influences,
- b. importance of the cultural monument,
- c. warranty for the financial resources from the owner of monument,
- d. importance of the project's role for the broader community public and to popularization of the monument,
- e. links with other development projects or programmes.

The Cultural Heritage Protection Act sets detailed parameters for subsidizing heritage and to expand it from rehabilitation and restoration to protection, monument regeneration and execution of other protection measures. As well as traditional subsidizing, the Act also allows subsidizing of loans taken by investors to execute protection measures. It is also important that the value of materials and labor provided by a subsidy beneficiary can also be considered as part of the subsidy.

The content of a subsidy contract is also prescribed: a contract shall specify the contractor of the restoration work of the specific project and obligation of the subsidy beneficiary regarding public accessibility of the monument, as well as the obligation of public funds repayment if the subsidy beneficiary sells the monument to a third party prior to the expiration of the period specified, or if works are not conducted according to the contract.

**4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

Available state's subsidies are very low and therefore act mainly in sense to motivate and encourage owners to consider protection regimes.

**5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

Available state's subsidies are too low to have a significant impact on the building sector, but they are important for restoration sector and for the development of conservation and restoration methods and techniques.



	<b>Financial support</b>	<b>Fiscal incentives</b>
<b>Q1. Financial support and/or fiscal incentives in the spirit of the Amsterdam Declaration and/or the Granada Convention</b>	Subsidies are intended for: <ul style="list-style-type: none"> <li>• co-financing of the implementation of construction and crafting interventions for conserving culture-protection contents on cultural monuments – max. 200.000 EUR;</li> <li>• (co)financing of the implementation of restoration-conservation interventions on cultural monuments – max. 100.000 EUR;</li> <li>• restoration of cultural heritage units, which are allocated budget means according to a special act, the so-called “Act on Culture Euro”.</li> </ul>	Despite financial burdens imposed by legal provisions on owners and users of monuments, the state (as of yet) recognizes no other fiscal reliefs than those generally available according to legislation on the income tax, corporation tax, value added tax, etc. The Value Added Tax Act made possible to lower the cost of conservation-restoration works conducted by the Institute for the Protection of Cultural Heritage of Slovenia due to exemption from the VAT for such services, while a reduction of the VAT to 8.5 % is in place for construction, restoration and repairs of all residential apartments and residential and other buildings for permanent dwelling. Unfortunately, the fact that a structure is a designated cultural monument, bears no weight to this – for instance, restoration of cultural monuments not used for permanent dwelling pays the full VAT of 20 %. According to the Civil Tax Act the real estate tax is not paid for buildings that are designated cultural or historical monuments. Exemptions for cultural monuments are also found in the Inheritance and Gift Tax Act and in the Real-Estate Transactions Tax Act. According to both, owners of cultural monuments accessible to the public or used for cultural activities based on an agreement between owners and the ministry responsible for the cultural heritage are exempt from those tax duties.
<b>Q.2 Basic principles and objectives</b>	As cited above.	As cited above.
<b>Q.3 Criteria</b>	As cited above – see public call.	Ownership and status of cultural monument.
<b>Q.4 Effect on the heritage</b>	Restrictions and obligations of owners of cultural heritage or monuments are not proportional with the benefits and advantages that ownership brings. Therefore, the Ministry of Culture is engaged with the enactment of the Provision of Funds for Certain Emergency Programs of the Republic of Slovenia in Culture (or "cultural Euro"), which will provide financial support for the owners of the most important and most threatened	In Slovenia, there is no system of financial incentives. As cited above

	cultural heritage, and thus to improve the state of cultural heritage.	
<b>Q.5 Impact on the building/restoration sector</b>	Only the EU funding for the restoration of cultural monuments of state and municipal ownership has a positive effect on the scope of the building sector: by this means it has received additional 42 million EUR (2007-2014).	No impact.

6. **Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links**  
There has been no such study provided yet.
7. **Is research data available on the main cost drivers of restoration works? Please, include references and links.**  
No data available.
8. **If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**  
My personal opinion is that such study should be very important for improvement of our immovable cultural heritage policy.

**Sweden / Suède**

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**Coordinator: Jonas Widhe ([jonas.widhe@raa.se](mailto:jonas.widhe@raa.se))**

1. **Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**  
Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

Swedish National Heritage Board  
www.raa.se  
registrator@raa.se  
Phone: +46 8 519180 00

County Administrative Boards  
www.lst.se

No large private initiatives (see Q1)

2. **Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

Churches and owners of listed buildings may apply for financial support to cover costs relating to increased costs due to legal demands connected to the Historic Environment Act. 26 million EUR annually via the County Administrative Boards to the preservation of particularly valuable archaeological sites and monuments, buildings and cultural landscapes.

Since 2000 the Church of Sweden is no longer been a state church, but receives 46 million euro in state grants each year to cover costs for measures concerning preservation of the 3,700 or so listed churches.

3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account.

- Cultural value,
- Urgency,
- Heritage sites,
- Projects,
- Accessibility.

4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?

Yes

5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)

Yes (some)

	Financial support	Fiscal incentives
<b>Q1. Financial support and/or fiscal incentives in the spirit of the Amsterdam Declaration and/or the Granada Convention</b>	<a href="http://www.raa.se/om-riksantikvarieambetet/bidrag-anslag/">www.raa.se/om-riksantikvarieambetet/bidrag-anslag/</a>	
<b>Q.2 Basic principles and objectives</b>	See 2.	
<b>Q.3 Criteria</b>		
<b>Q.4 Effect on the heritage</b>	The support is limited in comparison to the needs, but it is of great value for successful cultural heritage work. The possibility to receive financial support is an incentive for owners to agree to have the building protected.	
<b>Q.5 Impact on the building/restoration sector</b>	Because of the financial support the County Administrative Boards can demand / control that restoration is performed in the best way.	

6. Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links

Not to our knowledge

7. Is research data available on the main cost drivers of restoration works? Please, include references and links.

Not to our knowledge

8. If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.

Differences in available competence may lead to differences in price.

Coordinator: Oliver Martin ([oliver.martin@bak.admin.ch](mailto:oliver.martin@bak.admin.ch))

**1. Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration/the Granada Convention?**

Yes

**Please mention organizations, contact persons and/or web links. Please include relevant private initiatives comparable to the public support (e .j: Heritage Lottery Fund in UK)**

However, the Swiss system of heritage funding does NOT include fiscal incentives and the broader social framework as strived at in the Amsterdam declaration. Fiscal incentives are however existing for ANY renovation activity, i. e. the costs of maintenance of buildings can be deducted of the income, independently of the nature of the object (protected, of historical interest, or not).

**2. Which are the basic principles and objectives of the support/incentives (or the absence thereof)?**

- grants in percentage of restoration costs (for federal grants: maximum of 25 % of the allowable costs for objects of national importance, 45 % in extraordinary cases);
- grants for all objects of heritage interest possible (protected or not, local/regional/national importance);
- objective: incentive for private owners to improve their heritage project.

**3. On the basis of which criteria (applicants, heritage sites, projects, etc.) support is/incentives are taken into account**

- relatively flexible criteria, different from one canton (regional entity) to the other,
- importance of object; importance of site; urgency of measures; availability of funds; successful incentive, ...

**4. Does the support/do the incentives (or the absence thereof) have a relevant effect on the heritage?**

Yes. Public funding improves the positive influence of heritage authorities.

**5. Does the support/do the incentives (or the absence thereof) have a relevant impact on the building/restoration sector? (See also the more specific questions below)**

Yes. Around 100 million CHF are spent every year (including archeology) of federal and cantonal budgets, which support indirectly heritage/conservation/restoration actors. A study of the early 1990ties proved that 1 CHF invested in heritage would have an added value of 9 CHF, partly also for the heritage construction sector.

**6. Does your country have studies available on the effect of state funding on prices in the restoration market? Please, include references and links**

No.

**7. Is research data available on the main cost drivers of restoration works? Please, include references and links.**

No.

**8. If your country is lacking research on this topic, we would be happy to hear your personal opinion on the matter as well.**

We don't feel that prices in the restoration market (compared to prices of the Swiss building sector in general) are priority issue.

RESULTS OF THE CROWDFINDINGS N°5 ON THE GENERAL PRINCIPLES OF THE FINANCIAL SUPPORT/FISCAL INCENTIVES

	1a. Is financial support/a set of fiscal incentives provided in the spirit of the Amsterdam declaration & the Granada Convention.	1b. Mention organizations, contact persons and/or web links. Include relevant private initiatives comparable to the public support.	2. Which are the basic principles and objectives of the support/incentives?	3. On the basis of which criteria support is/incentives are taken into account?	4. Does the support/do the incentives have a relevant effect on the heritage?	5. Does the support/do the incentives have a relevant impact on the building/restoration sector?	6. Does your country have studies available on the effect of state funding on prices in the restoration market?	7. Is research data available on the main cost drivers of restoration works?
Belgium - Wallonia	Oui	<p><u>Soutien financier</u>: DGO4- Département du Patrimoine, rue des Brigades d'Irlande, 1, 5100 Jambes (<a href="http://dgo4.spw.wallonie.be/dg-atlp/Patrimoine">http://dgo4.spw.wallonie.be/dg-atlp/Patrimoine</a>)</p> <p><u>Incitations fiscales</u>: Service public fédéral des Finances, Boulevard du jardin botanique, 50, 1000 Bruxelles (<a href="http://finances.belgium.be/fr/">http://finances.belgium.be/fr/</a>)</p>	<p>De manière générale, les principaux objectifs sont le maintien en bon état et la restauration lorsque cela s'avère nécessaire. Le maintien du patrimoine dans la société est également une priorité de la politique patrimoniale wallonne. En ce qui concerne le <u>soutien financier</u>, les moyens développés sont: la prise en charge de la réalisation de la première fiche d'état sanitaire (relevé de l'état du bâtiment et des travaux à prévoir); le subside à la maintenance avec un taux de 80% et un plafond récemment doublé pour être porté à 22.000€ (hors TVA) et l'aide aux propriétaires et subvention des travaux de restauration pour les monuments classés. En ce qui concerne <u>les incitations fiscales</u>, les moyens développés sont une déductibilité fiscale de 50% des frais d'entretien et de restauration non subsidiés de biens classés avec un montant maximum de 38.060€ (2015, indexé chaque année)</p>	<p>Les interventions se conçoivent comme un soutien au patrimoine et à son non propriétaire. Le statut du propriétaire ou sa capacité financière n'entrent pas en ligne de compte. Toutefois, les mesures de soutien financier sont réservées aux monuments classés exclusivement. Les subsides pour les travaux de restauration peuvent être majorés en fonction de l'affectation du monument, de son état d'entretien ou s'il figure sur la liste du patrimoine exceptionnel de Wallonie (arrêté du Gouvernement wallon du 13 mars 2014). Par contre, les incitations fiscales visent tant les monuments que les sites.</p>	<p>L'impact des incitations fiscales est assez difficile à déterminer car d'une part, elle relève d'un autre pouvoir (fédéral) et d'autre part, elles sont soumises à certaines conditions (accessibilité du bien, non utilisation à des fins professionnelles ou non mise en location). Les mesures de soutien financier ont un impact globalement positif sur le patrimoine en ce qu'elles aident le propriétaire à intervenir sur son bien dans le respect des règles de l'art. Les dispositions adoptées récemment (arrêté du Gouvernement wallon du 13 mars 2014) visent à favoriser les mesures d'entretien régulier par rapport aux travaux de restauration. L'objectif est une amélioration de la qualité sanitaire du patrimoine classé. Ces aides sont importantes pour les propriétaires tant privés que publics. On observe un nombre croissant de demande de subvention et le budget est épuisé chaque année.</p>	<p>Les travaux d'entretien et de restauration constituent des marchés pour de nombreuses entreprises et pour de multiples artisans. Les chantiers de restauration font appel à une main d'oeuvre nombreuse, qualifiée et variée, et aux compétences diverses.</p>	Non	Non

Bulgaria	Yes	<p><u>THE NATIONAL CULTURE FUND</u> /Borislav Gerontiev – executive director (office@ncf.bg; http://ncf.bg/; +359 02 940 08 67) which it is a Bulgarian organization which supports on national level the creation, development and distribution of Bulgarian culture and arts in the country and abroad. It was established by virtue of the Culture Protection and Development Act and its activity started in November 2000. Its main objective is to support the development of culture by raising, managing and spending funds for the purpose of pursuing the national policy in the field of culture as set forth in the Program of the Government of the Republic of Bulgaria for the respective period and in the Culture Protection and Development Act. Financial resources for the fund are raised by a subsidy as set forth in the State Budget of the Republic of Bulgaria Act for the respective budget year and other sources of funding such as donations and loans as set forth in the Culture Protection and Development Act. <u>MOTO-PFOHE</u> - organizer since 2005 of a donation program for the conservation of natural and cultural heritage, a partner of the National History Museum, National Polytechnic Museum, etc .</p> <p><u>FOUNDATION "HERITAGE"</u> (www.heritage.bg) is the first organization to support culture, registered under the Patronage Act and it works entirely in the public interest. It operates on the protection of cultural</p>	<p><u>THE NATIONAL CULTURE FUND</u> - Funds are predominantly granted for artistic projects aiming at the development of the cultural sector. The artistic projects are funded after the announcement of a competition under a program prepared and approved in advance by the Managing Board.</p> <p><u>THE MUNICIPAL CULTURE FUND</u> - The Municipal Councils, mayors of municipalities and mayors determining the subsidies from the municipal budget and the Municipal Culture Fund for preservation and promotion of the cultural heritage and exercising control over their spending.</p> <p><u>THE MUNICIPAL FUNDS CULTURE</u>, which are established by the Municipal Councils for carrying out activities, projects and programs in the field of culture. The money under such funds is raised from the implementation of targeted programs and projects, fees, donations, wills, sponsorship, etc.</p>	<p><u>THE NATIONAL CULTURE FUND</u> - The underlying principle for granting of subsidies under projects is competition. All cultural organizations, including individual artists and non-profit organizations, are equally eligible to participate in competitions.</p> <p><u>MOTO-PFHOE</u> - Summary and participation: The Donation program of Moto-Phoe is open to any kind of initiatives for the protection of the environment and cultural heritage - individual or collective - that are active during that year.</p> <p><u>Programme „Preservation of immovable cultural heritage“ /Ministry of Culture/ –</u> - The mandatory criteria for selection of immoveable cultural properties to receive funding from the budget of the Ministry of Culture are as follows: a. Degree of endangerment of the immoveable cultural property with a risk assessment, giving priority to activities on immoveable cultural properties concerning their urgent securing, strengthening and preventing further damage or destruction; b. Importance of the property according to the classification in Art. 51(1) of the Cultural Heritage Act, giving priority to</p>	Yes, but they are not enough.	Yes, but they are not enough.	No	<p>The Chamber of Architects (www.kab.bg /)has developed Methods for specifying the amount of remunerations for awarding designer's services in the structure planning and the investment design /Adopted by the Extraordinary General Assembly of the Chamber of Architects in Bulgaria on 26-27 January, 2007 /. According to this methodology, projects for restoration of cultural monuments are included in the highest honorarium area, but there are no results from special researches</p>
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		<p>monuments and cultural heritage.</p> <p><u>The budget of the Ministry of Culture grants financial aid for activities in the field of conservation and restoration of monuments of cultural heritage.</u></p> <p>The funding is realized on the basis of rules that establish the procedure and conditions for granting of financial aid, the procedure for application and the selection criteria. The following are entitled to financial aid: owners or individuals who have been given the right to manage immoveable cultural properties; national and regional museums; municipalities.</p>		<p>activities on immoveable cultural valuables categorized as properties of world and national importance; c. Technological necessity – immoveable cultural properties undergoing a process of conservation and restoration where interrupting the technological process is unsuitable; d. Prospects for using the property as a resource for sustainable development and for the needs of cultural tourism; e. Need for external instrument monitoring.</p>				
<b>Cyprus</b>	Yes	<p>Department of Town Planning and Housing (<a href="http://www.moi.gov.cy/tph">www.moi.gov.cy/tph</a>) Department of Antiquities (<a href="http://www.mcw.gov.cy/mcw/da">www.mcw.gov.cy/mcw/da</a>)</p>	To promote and assist the conservation and reuse of listed buildings and ancient monuments	All listed buildings and ancient monuments are entitled of subsidies and fiscal incentives as long as the conservation works are authorized and approved by the relevant authorities.	Yes, they are an important driving force for the rehabilitation of private or community owned properties. Moreover, the incentives assure the quality of the conservation works as this is a prerequisite for receiving of subsidies and fiscal exemptions.	Yes, the incentives, and, especially the grants, are allowing for a larger number of restoration projects to be carried on, giving work to building companies. Especially in traditional/historic villages restoration works form the greater part of the building sector	No	No

France	Oui	<ul style="list-style-type: none"> <li>• Direction générale des patrimoines, Ministère de la culture et de la communication, Orane Proisy, Responsable du pôle réseaux et musées, Département des affaires européennes et internationales orane.proisy@culture.gouv.fr</li> <li>• Frantz SCHOENSTEIN, Chef du bureau de la protection des monuments historiques - Sous-direction des monuments historiques et des espaces protégés - <a href="http://www.culturecommunication.gouv.fr/">http://www.culturecommunication.gouv.fr/</a></li> <li>• Initiatives publiques : <ul style="list-style-type: none"> <li>o Etat : subventions, déductions d'impôt sur le revenu, mécénat (loi relative au mécénat, aux associations et aux fondations, dite "loi Aillagon", 2003 - <a href="http://www.legifrance.gouv.fr/afichTexte.do?cidTexte=JORFTEXT00000079128">http://www.legifrance.gouv.fr/afichTexte.do?cidTexte=JORFTEXT00000079128</a>)</li> <li>o Collectivités territoriales (départements) : subventions</li> </ul> </li> <li>• Initiatives privées: <ul style="list-style-type: none"> <li>o Fondation du patrimoine (<a href="http://www.fondation-patrimoine.org">www.fondation-patrimoine.org</a>)</li> <li>o Association Sauvegarde de l'art français (<a href="http://sauvegardeartfrancais.fr/">http://sauvegardeartfrancais.fr/</a>)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Subventions de l'Etat pour la restauration des immeubles ou objets classés ou inscrits au titre des Monuments historiques, déductions fiscales pour les travaux restant à la charge du propriétaire, exonération de droits de mutation en contrepartie d'une ouverture au public.</li> <li>• Subvention de certaines collectivités territoriales, principalement les départements, pour la restauration des immeubles patrimoniaux protégés ou non.</li> <li>• Sauvegarde de l'art français : contribution financière à la restauration d'édifices religieux antérieurs à 1800.</li> <li>• Fondation du patrimoine : organisation de souscriptions (crowdfunding) pour l'aide à la restauration du patrimoine protégé ou non et attribution d'un label pour le patrimoine non protégé donnant droit à déduction fiscale des travaux de la part restant à la charge des propriétaires.</li> </ul>	Classement ou inscription au titre des Monuments historiques et/ou Qualité du projet de restauration vérifié par les services compétents et/ou Projet culturel.	Les aides apportent une contrepartie aux exigences en terme de qualité des travaux et incitent les propriétaires à lancer les travaux en leur permettant de compléter le financement. L'exonération des droits de mutation incite certains propriétaires à ouvrir leur monument au public. L'ouverture au public est aussi une condition pour l'octroi de subventions par certaines collectivités.		non	Non
Greece	Yes	N/A	Tax legislation provides for the exemption from real estate taxation for certain categories of buildings of architectural heritage. The measure aims to give incentives to the owners to maintain their property in a good state of preservation	Beneficiaries of the measure are the owners of buildings dating more than 100 years which are classified as monuments by special Acts of the Ministry of Culture and Sports.	There is no data available	There is no data available.	N/A	N/A



Hungary	Yes	<ul style="list-style-type: none"> <li>• National Cultural Fund</li> <li>• Organization: Directorate of the National Cultural Fund of Hungary address: 1085 Budapest, Gyulai Pál utca 13. postal address: H-1388 Budapest, Pf. 82. website: <a href="http://www.nka.hu/english">http://www.nka.hu/english</a> t.: (36 1) 327-4300 f.: (36 1) 327-4470 e-mail: <a href="mailto:igazgatosag@nka.hu">igazgatosag@nka.hu</a></li> </ul>	<p>The National Cultural Fund is a separate state fund (established by the Hungarian Parliament). Its main aim is to support the creation, preservation and spread of national and universal values. Regarding the built heritage elements of cultural heritage, the main aim of the National Cultural Fund is to ensure their sustainment in the long term, and to provide possibilities for professional research. In practice, the Fund (with annual tendering) provides financial support for restoration and conservation works carried out mainly on listed buildings and listed heritage assets.</p> <p>There are also different fiscal incentives (primarily tax allowances and allowances on different fiscal charges), which could apply to the owner of the built heritage items in case they carry out appropriate restoration or conservation works to maintain their property.</p>	<p>There are several criteria in both cases:</p> <ul style="list-style-type: none"> <li>• Owners or managers of listed buildings could apply for financial support from the National Cultural Fund. Also owners of listed buildings could use the fiscal incentives (which are determined by legal regulations).</li> <li>• Listed buildings or sites of high scientific significance or in urgent need of maintenance are prioritized.</li> <li>• Works that are carried out on listed buildings or sites that are owned by the state or the municipalities, and are serving public needs, are also prioritized.</li> </ul>	<p>Direct survey on the effect of the support or incentives is not available. However we have some statistical data about the number of projects which were supported from the National Cultural Fund:</p> <ul style="list-style-type: none"> <li>• In 2012: 64 renovation works were carried out (out of which 11 were risk prevention);</li> <li>• In 2013: 141 renovation works were carried out (out of which 15 were risk prevention);</li> <li>• In 2014: there was no support;</li> </ul> <p>Effect of allowances:</p> <p>The annual real estate tax in Hungary is an average of about 4,000 HUF/13 EUR. A 3-year exemption is provided from this tax if an approved renovation work is carried out on a listed building (or on a property in a listed building).</p>	No survey available on this issue.	No survey is published on this issue.	No data is published on this issue.
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Slovenia	Yes	<p>Ministrstvo za kulturo (Ministry of Culture),  Direktorat za kulturno dediščino (Cultural Heritage Directorate)  Maistrova 10  1000 Ljubljana  Slovenija  T: 00386 1 369 59 00  F: 00386 1 369 59 01  E: gp.mk(at)gov.si  <a href="http://www.mk.gov.si/en/">http://www.mk.gov.si/en/</a></p>	<p>The principal legal basis of subsidies for restoration and other projects linked to heritage is provided on the basis of the Act Regulating the Realization of the Public Interest in the Field of Culture. The Act defines this support as a form of public funding aimed at enabling specific cultural activities in the public interest. The Act prescribes that state or municipal funds are allocated to cultural projects on the basis of public call for application.</p> <p>The aims of public call are:</p> <ul style="list-style-type: none"> <li>• heritage protection and raising awareness of its values,</li> <li>• improvement of access to heritage sites and its communication potential,</li> <li>• increase opportunities for sustainable development</li> </ul>	<p>The Act Regulating the Realization of the Public Interest in the Field of Culture defines that the state is legally entitled to fund (through the national budget) solely the conservation of cultural monuments that is heritage properties specifically protected by designation acts, but fund not the conservation of heritage which is not protected as a monument.</p> <p>Investors can apply for state's subsidies with projects dealing with of monument restoration and conservation, as well as with museum projects. Calls for cultural heritage tenders are published biannually. The project selection process and draft allocation of subsidies is implemented by the Cultural Heritage Directorate; the final decision is adopted by the minister of culture. The purpose of subsidies is to co-finance the implementation of conservation and restoration works that enhance cultural values of monuments.</p> <p>When applying for a state subsidy, the owner or legal holder of a cultural monument has to submit a conservation plan or presentation project. Subsidies cover up to 50% of all costs, excluding</p>	<p>Available state's subsidies are very low and therefore act mainly in sense to motivate and encourage owners to consider protection regimes.</p>	<p>Available state's subsidies are too low to have a significant impact on the building sector, but they are important for restoration sector and for the development of conservation and restoration methods and techniques.</p>	<p>There has been no such study provided yet.</p>	<p>No data available.</p>
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				<p>have already been made on that land and have provided negative results.</p> <p>Criteria for assessing of projects financed from the state budget:</p> <ul style="list-style-type: none"> <li>a. threats to the monument due to human or other external influences,</li> <li>b. importance of the cultural monument,</li> <li>c. warranty for the financial resources from the owner of monument,</li> <li>d. importance of the project's role for the broader community public and to popularization of the monument;</li> <li>e. links with other development projects or programmes.</li> </ul> <p>The Cultural Heritage Protection Act sets detailed parameters for subsidizing heritage and to expand it from rehabilitation and restoration to protection, monument regeneration and execution of other protection measures. As well as traditional subsidizing, the Act also allows subsidizing of loans taken by investors to execute protection measures. It is also important that the value of materials and labor provided by a subsidy beneficiary can also be considered as part of the subsidy.</p>				
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				The content of a subsidy contract is also prescribed: a contract shall specify the contractor of the restoration work of the specific project and obligation of the subsidy beneficiary regarding public accessibility of the monument, as well as the obligation of public funds repayment if the subsidy beneficiary sells the monument to a third party prior to the expiration of the period specified, or if works are not conducted according to the contract.				
Sweden	Yes	<p>Swedish National Heritage Board www.raa.se registrator@raa.se Phone: +46 8 519180 00</p> <p>County Administrative Boards www.lst.se</p> <p>No large private initiatives (see Q1)</p>	<p>Churches and owners of listed buildings may apply for financial support to cover costs relating to increased costs due to legal demands connected to the Historic Environment Act. 26 million EUR annually via the County Administrative Boards to the preservation of particularly valuable archaeological sites and monuments, buildings and cultural landscapes.</p> <p>Since 2000 the Church of Sweden is no longer been a state church, but receives 46 million euro in state grants each year to cover costs for measures concerning preservation of the 3,700 or so listed churches.</p>	<ul style="list-style-type: none"> <li>• Cultural value</li> <li>• Urgency</li> <li>• Heritage sites</li> <li>• Projects</li> <li>• Accessibility</li> </ul>	Yes	Yes (some)	Not to our knowledge	Not to our knowledge

Switzerland	Yes	<p>However, the Swiss system of heritage funding does NOT include fiscal incentives and the broader social framework as strived at in the Amsterdam declaration. Fiscal incentives are however existing for ANY renovation activity, i. e. the costs of maintenance of buildings can be deducted of the income, independently of the nature of the object (protected, of historical interest, or not).</p>	<ul style="list-style-type: none"> <li>• grants in percentage of restoration costs (for federal grants: maximum of 25 % of the allowable costs for objects of national importance, 45 % in extraordinary cases)</li> <li>• grants for all objects of heritage interest possible (protected or not, local/regional/national importance)</li> <li>• objective: incentive for private owners to improve their heritage project</li> </ul>	<ul style="list-style-type: none"> <li>• relatively flexible criteria, different from one canton (regional entity) to the other,</li> <li>• importance of object; importance of site; urgency of measures; availability of funds; successful incentive, ...</li> </ul>	<p>Yes. Public funding improves the positive influence of heritage authorities.</p>	<p>Yes. Around 100 million CHF are spent every year (including archeology) of federal and cantonal budgets, which support indirectly heritage/conservation/restoration actors. A study of the early 1990ties proved that 1 CHF invested in heritage would have an added value of 9 CHF, partly also for the heritage construction sector.</p>	No.	No.
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