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Financial Policy - Hungary

Country: Hungary

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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: Archaeologically sensitive areas / 0

Category of heritage protection: Conservation areas (listed historic sites) / 0

Activities funded Type of funding Funding available

| | | |
|---------------|-----------|---------|
| Listing only | Mandatory | Full |
| Documentation | Mandatory | Partial |

Category of heritage protection:

Archaeological sites / Scheduled archaeological sites

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
| Conservation | Optional | Partial |
| Restoration | Optional | Partial |
| Research | Optional | Partial |

Category of heritage protection: Protected historic landscapes / 0

Category of heritage protection:

Protection zones (environment of the protected architectural heritage) / 0

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
|--------------|-----------|---------|

Category of heritage protection: Protection zones for archeological heritage / 0

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
|--------------|-----------|---------|

Category of heritage protection:

Visible mounds (burial mounds, Cuman-barrows, kurgans) / 0

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
| Conservation | Optional | Partial |

Category of heritage protection:

Hillforts / earthwork fortifications / 0

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
| Maintenance | Optional | Partial |

Category of heritage protection:

Unique landscape features / 0

Activities funded Type of funding Funding available

| | | |
|--------------|-----------|---------|
| Listing only | Mandatory | Partial |
|--------------|-----------|---------|

Category of heritage protection:

Listed buildings / 0

Activities funded Type of funding Funding available

| | | |
|---------------|-----------|---------|
| Listing only | Mandatory | Full |
| Conservation | Optional | Partial |
| Restoration | Optional | Partial |
| Documentation | Mandatory | Full |

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

Tax exemption from local property tax for a specified period after the restoration or conservation of a building.

Category of heritage protection:

Archaeological sites / Scheduled archaeological sites

Activities funded Type of funding Funding available

| | | |
|---------------|-----------|---------|
| Listing only | Mandatory | Full |
| Conservation | Optional | Partial |
| Restoration | Optional | Partial |
| Documentation | Mandatory | Full |
| Research | Optional | Partial |

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

Activity**Mandatory Full funding**

| | | |
|---------------------------------------|----|----|
| Archaeological surveys and evaluation | No | No |
|---------------------------------------|----|----|

| | | |
|--|----|----|
| Excavation | No | No |
| Post-excavation analysis | No | No |
| Publication and dissemination | No | No |
| Site maintenance and restoration objects | No | No |

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

4.1.C

Public Development

| Activity | Mandatory | Full funding | % of overall budget spent |
|--|-----------|--------------|---------------------------|
| Archaeological surveys and evaluation | Mandatory | No | |
| Excavation | Mandatory | No | 1 % |
| Post-excavation analysis | Mandatory | No | |
| Publication and dissemination | No | No | |
| Site maintenance and restoration objects | No | No | |

Private Development

| Activity | Mandatory | Full funding | % of overall budget spent |
|--|-----------|--------------|---------------------------|
| Archaeological surveys and evaluation | Mandatory | No | |
| Excavation | Mandatory | No | 1 |
| Post-excavation analysis | Mandatory | No | |
| Publication and dissemination | No | No | |
| Site maintenance and restoration objects | No | No | |

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

Budapesti Történeti Múzeum (Budapest History Museum)
 Damjanich János Múzeum
 Déry Múzeum
 Dobó István Múzeum
 Ferenczy Múzeum
 Göcseji Múzeum
 Herman Ottó Múzeum
 Janus Pannonius Múzeum
 Jósza András Múzeum
 Kecskeméti Katona József Múzeum
 Kubinyi Ferenc Múzeum

Kuny Domokos Múzeum
 Laczkó Dezső Múzeum
 Magyar Nemzeti Múzeum (Hungarian National Museum)
 Móra Ferenc Múzeum
 Munkácsy Mihály Múzeum
 Rippl-Rónai Múzeum
 Savaria Múzeum
 Wosinszky Mór Megyei Múzeum
 Xantus János Múzeum

▼ 4.1 Commentary

Commentary (click to collaps)

Integrated Approach

INTRODUCTION THEME 4.

Sustenance of the heritage organisations and means to perform their basic tasks (like the legal procedure of protection/listing) are provided from state budget. As a provision, in case of architectural heritage, public (direct) funding is available for conservation and restoration (but not for maintenance). There are exceptional cases for tax redundancies for owners or developers (like in respect of local taxes) but no tax benefit is available in VAT or in inheritance.

The investment-led archaeology – according to the principles of the La Valletta Convention – is supposed to be financed by the developer both in case of public and private development. However, recently a budgetary limit has been introduced in the legal regulations for large scale developments (both private and public developments, and also in case of EU funding). The expenses of the archaeological activity in these cases can be maximum 1 % of the total budget of the development, and this sum cannot exceed 7000 euros. In preventive archaeology (by large scale developments) the preparation of a Preliminary Archaeological Documentation is obligatory; in special cases this survey could be financed by the state. The developer has to cover the expenses of the archaeological survey, the excavation, the documentation, the primary find conservation, the costs of the primary find processing and the extraordinary expenses of the temporary storing. The archaeological post-excavation process should be covered by the organisation excavating the site; but certain scientific and cultural funds are available for these tasks.

Private funding and sponsorship is very rare and *ad hoc*; there are few examples both for conservation and restoration of built heritage items and for archaeological research.

Archaeological Heritage

4.1.B. Primarily it is the Nemzeti Kulturális Alap (National Cultural Fund - <http://www.nka.hu/>) which provides public financial support for culture and cultural heritage.

The National Cultural Fund was established by the Hungarian parliament in 1993 with the Act 23.

This State Fund has fiscal autonomy. Its main income source is the 90 per cent of the

tax of the National Lottery. The Fund supports among others the development of new cultural initiatives, and scientific research on the cultural, architectural and archaeological heritage.

4.1.C. In principle, the preventive excavations are financed by the developers. There is no distinction between private or public developments. However, in case of large scale investments (the term is defined in the law on cultural heritage, except of the extent of the development site – Act 64. of 2001), the developer is only obliged to pay 1 per cent (or maximum the gross amount of 200 million HUF) of the total investment cost.

Architectural Heritage

The Nemzeti Kulturális Alap (National Cultural Fund - <http://www.nka.hu/>) provides public financial support for the architectural heritage as well, primarily the restoration works on the listed buildings. The owners have to apply for the funding, and the decision is made by a committee. The resources are far shorter than the justifiable needs.

The National Cultural Fund is operated on a yearly budget in a number of different fields.

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

Yes

Funding type

Approach

| | |
|------------------------|---|
| Structural funding | Archaeological Heritage Architectural Heritage Landscape Heritage |
| 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:

▼ 4.2 Commentary

Commentary (click to collaps)

Archaeological Heritage

The budget of the Archaeological and Historic Building Conservation Board of the Nemzeti

Kulturális Alap (National Cultural Fund) for 2010 was approximately 1.147.000 Euro.

Architectural Heritage

4.2.A. The budget of the Archaeological and Historic Building Conservation Board of the Nemzeti Kulturális Alap (National Cultural Fund) for 2010 was approximately 1.147.000 Euro.

4.2.B. After a major conservation work carried out, owner of buildings which have local or national protection (as part of the built heritage) are free for three years of local property tax.

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

Yes

▼ **4.3.B Jointly funded projects**

No

▼ **4.3 Commentary**

Commentary (click to collapse)

Archaeological Heritage

There are private or governmental commercial bodies which occasionally fund heritage related works/publications/exhibitions. (Like the Hungarian oil company MOL, or some of the banks.)

Architectural Heritage

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