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Country: Lithuania

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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:

World heritage / Assets inscribed in the World Heritage List

Category of heritage protection:

Protection by the state / Archeological, underwater, mythological, ethno-cultural, architectural, urban, green areas, engineering, historical, memorial, artistic, sacral, cultural expression

Category of heritage protection:

Monuments of culture / Archeological, underwater, mythological, ethno-cultural, architectural, urban, green areas, engineering, historical, memorial, artistic, sacral and cultural expression

Category of heritage protection:

Protection by municipality / Archeological, underwater, mythological, ethno-cultural, architectural, urban, green areas, engineering, historical, memorial, artistic, sacral and cultural expression

Category of heritage protection:

Initial protection / Archeological, underwater, mythological, ethno-cultural, architectural, urban, green areas, engineering, historical, memorial, artistic, sacral and cultural expression

Activities funded Type of funding Funding available

Activities funded	Type of funding	Funding available
Listing only	Mandatory	Full

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

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

Mandatory Full funding

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
Archaeological surveys and evaluation	Mandatory	Full funding
Excavation	Mandatory	Full funding

Private Development

Activity	Mandatory	Full funding
Archaeological surveys and evaluation	Mandatory	Full funding
Excavation	Mandatory	Full funding

4.1 Commentary

4.2.A Direct aid (direct budgetary support) system

No

Total budget:

Year	Budget (k€)

4.2.B Tax relief system for heritage

Fixed tax relief

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****Regarding question 4.2**

On the basis of the Law on Land Tax of the Republic of Lithuania, exempt from land tax is:

- i. land of archaeological (not applicable to the land of old towns) and memorial (inactive cemeteries and places of burial) objects of cultural heritage listed in the Cultural Heritage Registry, however, not applicable to the land under buildings, roads or water;
- ii. land of historical, architectural and artistic objects of cultural heritage listed in the Cultural Heritage Registry situated in rural areas and land of ethnographical homesteads in ethnographical villages.

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

Yes

▼ 4.3 Commentary

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