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# Financial Policy - Netherlands

Country: Netherlands

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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:**      Natuurbeschermingswet / national

**Category of heritage protection:**      Provincial ordonnance / provincial

**Category of heritage protection:**      Protected Townscape / national

**Category of heritage protection:**  
Environmental Management / Protection Act / national

**Category of heritage protection:**      Spatial Planning Act / National

**Category of heritage protection:**      Housing Act / national

**Category of heritage protection:**      Route Act / national

**Category of heritage protection:**      Land Extraction Act / national

**Category of heritage protection:**      Natuurschoonwet / national

**Category of heritage protection:**  
Municipalities (monumentenverordening / heritage ordonnance)

**Category of heritage protection:**      Monuments Act / Archaeology / national

**Category of heritage protection:** Monuments Act / Listed buildings / built heritage

Activities funded	Type of funding	Funding available
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Listing only	Mandatory	Full
Maintenance	Mandatory	Partial
Conservation	Mandatory	Partial
Restoration	Mandatory	Partial
Documentation	Mandatory	Full
Research	Mandatory	Full

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

**Details:**

For owners of a national monument which is a house/dwelling or a farm without an active function.

**Category of heritage protection:** Omgevingswet / national

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

Mandatory	Full funding
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No	No
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Private Development

Mandatory	Full funding
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No	No
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4.1.D Public funding organisations responsible for the archaeology described in the table under 4.1.C:

Cultural Heritage Agency of the Netherlands (RCE)  
Municipalities  
Provinces

## 4.1 Commentary

### **Commentary (click to collaps)**

#### **Integrated Approach**

##### **Grants**

The government provides grants to encourage property owners to care for their historic building. In the period 1995-2010 grants were made available to tackle a large backlog in restoration work on monuments and historic buildings. Currently, some 10% of monuments and historic buildings are in bad or poor condition. This is necessary in order to provide the market with work, to ensure that specialist knowledge is not lost. At the same time, however, it is important that this proportion is not allowed to increase as a result of inadequate maintenance or loss of function.

Historic building in a historic environment.

##### **Maintenance and redevelopment**

The government therefore has a permanent budget for the maintenance of scheduled monuments and historic buildings (amounting to almost 50 million euros a year), and to encourage redevelopment of disused historic buildings (2.4 million euros a year).

##### **Restoration**

From 2012, the government will be investing 37 million euros a year in the restoration of scheduled monuments and historic buildings. The funding will be provided in the form of loans (17 million) and restoration grants (20 million) awarded by the provincial authorities.

The Cultural Heritage Agency administers three grant schemes:

##### **Indemnity**

The government has a guarantee scheme to facilitate special exhibitions and long-term loans of top items from collections in the Netherlands and other countries. The Dutch State covers part of the risk of damage and loss, thus considerably reducing the insurance premiums for museums.

##### **Conservation**

This grant scheme applies to some 25,000 scheduled monuments and historic buildings that are not used for residential purposes (churches, castles, windmills, archaeological sites, parks etc.). It is intended for preventive, durable maintenance.

##### **Redevelopment**

Redevelopment can be promoted by providing property owners and local and provincial authorities with financial support to help them find new uses for scheduled historic buildings, and to make disused properties wind- and watertight.

The national budget. The total annual national budget for heritage and heritage management is difficult to calculate because the total costs are divided over the budgets of different government departments. The most expenditure falls under the responsibility of the Ministry of Education, Culture and Science (OCW).

The following expenditures have been recorded for 2011 for movable and immovable heritage.

Expenditures for protection and management of cultural heritage. Total in million euro: 35,110.

Archives: 26,122

Museums Housing: 27,305

Museums (excluding cultural sussidy 2009-2012): 17,009

Protection and Management Monuments (other): 109,447

Valletta Convention (Malta) and grants for archaeology: 1,225

Total: 206,863

*Source: Rijksbegroting 2011 / Cultuur*

A small amount of the following posts should be added to the above total. These posts bear a relation to culture in a wide sense, but also include funding by a number of heritage institutions and government.

Provincial budgets for archaeological research.

Provincial expenditure for archaeology can be divided between administrative costs, for instance for the development and implementation of policy, for storage (depot) responsibilities and execution costs. These costs are directly related to archaeological research carried out as a consequence of building and development projects in which the province is the client or the risk-bearing party. Administrative costs are covered by an annual sum received from the Provincial Fund from The Home Office budget (Ministerie van Binnenlandse zaken). The extra tasks as a consequence of the implementation of the revised Monuments Act (WAMz, see 4.2.1) has led to a structural increase in these budgets. In 2007 this meant an extra euro 3,5 million in the fund and hereafter euro 2,65 million extra per year. Extra budget for heritage responsibilities has also been made available to provincial and a large number of local authorities through the Cultural Policy Document.

Local authority budgets for archaeological research.

As with the provinces, local authority expenditure can be divided between administrative costs relating to the development and implementation of archaeological policy and execution costs directly related to archaeological research carried out as a consequence of building and development projects in which the local authority is the client or the risk-bearing party. Administrative costs are covered by an annual sum received from the Local Authority Fund from the Home Office budget. As with the Provincial Fund, the extra tasks as a consequence of the implementation of the revised Monuments Act (WAMz, see 4.2.1) has led to a structural increase in these budgets. In 2007 this meant an extra euro 4,5 million in the fund and hereafter euro 6,35 million extra per year. Project realisation costs are covered by the "developer pays" principle under the new legislation. For 2005, the level of investment has been estimated as being between euro 44 and euro 49 million.

Provincial and local authority budgets for built monuments.

Provincial and local authorities receive annual budgets from the national government to cover the costs of the implementation of national policy, particularly in the field of restoration subsidies. Local authorities with their own monument policy and internal expertise administer their own budget. When this is not the case, the budget is administered by the province. The Cultural Outreach Action Plan (Actieplan Cultuurbereik) also provides funding for supporting facilities, including Heritage Houses and Support Centres. The Action Plan is financed by a matching system. The Ministry for Education, Culture and Science makes funding available to

the provinces and municipalities based on the number of inhabitants. The provinces and municipalities in turn set aside an equal amount (see website: <http://www.cultuurnetwerk.nl>). The table below is not complete, but gives an indication of the total annual budget available.

Financial contributions (total in million euro per year)

Provincial budgets for heritage management (including archaeology): 21,37

National contribution for heritage management for municipalities with no budget: 26,33

National contribution for heritage management for municipalities with a budget: 24,95

Source: Jaarboek Monumenten, NCM, 2005. Till now there is no 'Museum Act' or 'Collections Act' in the Netherlands

4.2.A Direct aid (direct budgetary support) system

Yes

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

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)

Integrated Approach

Aids and grants - Public support Direct aid

At a national level there are a number of grant schemes available for particular projects. Government Grant Scheme for Large Scale Restorations Via the Government Grant Scheme for Large Scale Restorations ( Besluit Rijkssubsidiering Grootchalige Restauraties, BRGR ) significant financial aid has been made available for the backlog restoration programme for so-called top monuments (kanjermonumenten). These top monuments comprise extensive and complex

national monuments in acute need of restoration, where the consequence of further delays to restoration work would mean much higher costs. Between 2001 and 2006 a total of 149,6 million euro was assigned to the scheme. A further 140 million euro has been made available to be assigned to restoration projects in 2008 and 2009. [www.cultureelerfgoed.nl](http://www.cultureelerfgoed.nl).

Recently, 2012, 47 mil. euro was invested in monuments. Next to these stimulating incidental grants, 50 million euro was invested through Brim-subsidies for conservation, € 4 million for re uses projects and € 2 million for city-rehabilitation organizations. Another 20 million euro was invested in restoration by the government and by the provinces, in total 40 million euro.

The Nationaal Restauratiefonds, the house-bank of the government, manages a Revolving Fund of more than € 350 million euro, especially for restoration of dwellings.

Other fiscal advantages are in progress.

#### **Decree for national subsidies for monument conservation**

This scheme ( Besluit rijkssubsidi ring instandhouding monumenten, Brim) came into being in 2006 and is intended to amalgamate and eventually replace both the Brm and the Brom regulations. Funding is available for normal maintenance and for extra work in order to enable restoration. Financial support for monument owners is coupled with incentives to formulate regular maintenance plans. In 2006 a total of 140 million euro was made available to finance the backlog of monument restoration of which € 113 million was earmarked for grants under Brim (for 2008 a total of 88 million euro for restoration backlog ( Regeling rijkssubsidi ring wegwerken restauratieachterstand, Rrwr 2007 ). The Brim is a big success.

#### **National Restoration Fund**

The National Restoration Fund ( het Restauratiefonds ) is an independent Trust set up in 1985 at the request of the government. The role of the Fund is to administer the payment of the various subsidies and grant-schemes on behalf of the government. It also provides information to potential applicants and provides support for restoration and maintenance works. [www.restauratiefonds.nl](http://www.restauratiefonds.nl)

#### **Mutual Heritage Programme**

The Foreign Office (Ministerie van Buitenlandse Zaken) has a structural budget reserved for contributions to the maintenance and conservation of Dutch cultural heritage abroad. From 1997 up to an annual budget of €7 million has been made available for projects, mostly in developing countries with a historical connection to the Netherlands. Now called GCE (gedeeld cultureel erfgoed), or countries with (overseas) mutual heritage, 10 in total: f.e. Indonesia, Sri Lanka, Surinam, Brasil, Australia, South-Africa, USA, Japan. The current budget is about 2 million euro.

#### **Tax relief**

Certain tax relief exists for several categories of built monuments. Information can be found via the National Restoration Fund. No such facilities exist for the owners of archaeological monuments. Nature Protection Act The Nature Protection Act ( Natuurschoonwet 1928, NSW) was created in order to help prevent the scarifying of country estates as a consequence of high inheritance duties. A country estate that is eligible for relief under the Act (the conditions are set out in a so-called Classification Order, rangschikkingsbesluit ) is exempted from public levies when it changes hands via donation or inheritance. This exemption is under the condition that the (new) owner keeps the estate intact for 25 years and opens the grounds to the public. In addition, transfer tax (stamp duty) is not applicable to estates that are covered by the NSW.

The Dutch Tax Law (Wet Waardering Onroerende Zaken, WOZ ) includes certain regulations for the valuation (for tax purposes) of immovable objects. Specific tax relief is available for buildings within country estates (not the grounds and gardens).

Income Tax Act Under certain conditions, the Income Tax Act of 2001 (Wet inkomstenbelasting 2001, IB 01) allows the deduction of restoration costs for listed buildings and country estates from Income Tax. There are also favourable regulations for calculating the value of a property as part of total income.

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

Yes  
BankGiro Loterij

Prins Bernard Cultuurfonds  
 SNS REAAL Fonds  
 Hendrik Muller Fonds  
 Fentener van Vlissingenfonds  
 Janivo Stichting

#### 4.3.B Jointly funded projects

Yes

**Sector:**

Private sector

Public sector

Ad hoc

#### 4.3.C Amount spent on heritage in your most recent year

**Year:** 2010

#### 4.3 Commentary

##### **Commentary (click to collaps)**

##### **Integrated Approach**

##### **Private funding and sponsors**

Financing through the private sector

The majority of standing monuments and archaeological sites are in private ownership. Owners often make substantial financial investments in their property, but are also expected to adhere to a large number of regulations. The government offers financial aid to owners through a system of grant and tax relief schemes. It is, however, clear that the support for the conservation of archaeological sites has until now fallen significantly behind that offered for historical buildings and country estates. Landowners are responsible for covering the costs of archaeological work as a consequence of building or development. In only very specific circumstances is governmental financial support available. The introduction of the developer pays principle has led to a rapid increase in private sector funding in recent years.

##### **Funds and Sponsoring**

There are a number of specific funds that award grants in the field of cultural heritage. The most important are listed below:

- Prince Bernhard Cultural Fund (Prins Bernhard Cultuurfonds): [www.cultuurfonds.nl](http://www.cultuurfonds.nl). Each year about 24 million euro
- VSB Fonds: [www.vsbfonds.nl](http://www.vsbfonds.nl). Each year about 32 million euro
- Fentener van Vlissingenfonds.nl
- SNS REAAL Fund, each year about 16,5 million euro [www.snsreaalfonds.nl](http://www.snsreaalfonds.nl)
- BankGiro Loterij Fund - each year about 60 million euro
- Bouwfonds Cultural Fund (Bouwfonds Cultuurfonds): [www.bouwfonds.nl](http://www.bouwfonds.nl).
- KF Hein Fund for Monuments (KF Hein Fonds Monumenten): [www.kfheinfonds.nl](http://www.kfheinfonds.nl)
- Mondriaan Fund (Mondriaanfonds): [www.mondriaanfonds.nl](http://www.mondriaanfonds.nl)
- Stichting Doen: [www.doen.nl](http://www.doen.nl)
- Stimulation Fund for Architecture (Stimuleringsfonds voor Architectuur): [www.architectuurfonds.nl](http://www.architectuurfonds.nl)

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