



Published on *HEREIN System* (<http://www.herein-system.eu>)

[Home](#) > Financial Policy - Slovenia

Financial Policy - Slovenia

Country: Slovenia

Hide all

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: Cultural heritage				
Activities funded	Type of funding	Funding available	Year	Total budget estimate (k€)
Listing only	Mandatory	Full	2012	689.00 k€
Maintenance	Optional	None		
Conservation	Optional	Partial	2012	20 000.00 k€
Restoration	Optional	None		
Public access	Optional	None		
Documentation	Optional	Partial	2012	32 283.00 k€
Research	Optional	None		

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

Details:

Inheritance Tax.

Category of heritage protection: Cultural monument / Local interest				
Activities funded	Type of funding	Funding available	Year	Total budget estimate (k€)
Listing only	Mandatory	Full	2012	792.00 k€
Maintenance	Optional	None		
Conservation	Optional	Partial	2012	200 063.00 k€
Restoration	Mandatory	Full	2012	2 126 558.00 k€
Public access	Optional	Partial	2012	171 674.00 k€
Documentation	Optional	Partial	2012	58 852.00 k€
Research	Optional	None		

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

Details:

Inheritance Tax

Category of heritage protection:			Cultural monument / National interest	
Activities funded	Type of funding	Funding available	Year	Total budget estimate (k€)
Listing only	Mandatory	None		
Maintenance	Optional	None		
Conservation	Optional	Partial	2012	7 241 409.00 k€
Restoration	Mandatory	Full	2012	1 185 367.00 k€
Public access	Optional	None		
Documentation	Optional	Partial	2012	139 459.00 k€
Research	Optional	Partial	2012	294 846.00 k€

Is there a tax benefit ? VAT, inheritance or other ?:
Details:
 Inheritance Tax.

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	Mandatory	No
Publication and dissemination	Mandatory	No
Site maintenance and restoration objects	Mandatory	No

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

4.1.C

Public Development

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

Private Development

Activity	Mandatory	Full funding
Archaeological surveys and evaluation	Mandatory	No

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

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

Ministry of Culture
Ministry of Culture

4.1 Commentary

Commentary (click to collaps)

Integrated Approach

4.1.A. The Ministry of Culture manages subsidies that are allocated from the state's budget and are intended only for protecting cultural monuments. The projects of built heritage restoration and conservation, as well as museum projects can apply for state's subsidies, which are published every two years by a public tender. The process of selecting projects and allocating subsidies is implemented by the Cultural Heritage Directorate, the final decision is adopted by the minister of culture. Subsidies are intended for: co-financing of the implementation of construction and crafting interventions for conserving culture-protection contents on cultural monuments; (co)financing of the implementation of restoration-conservation interventions on cultural monuments; restoration of cultural heritage units, which are allocated budget means according to a special law, the so-called *Zakon o zagotavljanju sredstev za nekatere nujne programe v kulturi (Culture Tolar Act)*, Official Gazette 14/2003, 13.2.203, <http://www.uradni-list.si/1/objava.jsp?urlid=200314&stevilka=569/>

When applying for a state subsidy, the owner or legal owner of a cultural monument has also to submit the restoration or presentation project. Subsidies cover up to 50% of all costs, excluding archaeological research, artwork restoration and state monuments of substantial importance; in this case, the subsidies cover 100 % of all costs. The owner of cultural monuments can apply for monetary aid also at other ministries or municipalities. Municipalities usually offer subsidies from the municipal budget, which is considered as additional aid along with the granted state subsidy.

Total Budget for **Public Access** for all categories of heritage are presented unseparately.

Total Budget for **Research** for all categories of heritage are presented unseparately.

Total Budget for **Listing** for all levels of cultural monuments is presented unseparately.

4.1.B. Through the Ministry of Culture, the state finances preliminary archaeological research, when private entities plan to build residences for own needs or non-profit apartments in settlements, which are at the same time archaeological sites.

4.1.C. The state also finances preliminary archaeological research on land that is not registered as an archaeological site, if any archaeological remains are found during the construction process or other interventions, despite the fact if archaeological potential assessments have already been made on that land and have provided negative results.

4.1.D. Annual public budget (from diverse organisations and private investors) for archaeological activities is not accessible. Ministry of Culture spent in 2012 1.700.000,00

EUR for preventative/development-led archaeological activities.

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

Yes

Funding type **Approach**

Ad hoc / project based Integrated approach

Total budget:

Year **Budget (k€)**

2012 313374

▼ 4.2.B Tax relief system for heritage

Inheritance tax

▼ 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

4.2.A. Ministry of Culture manage direct aid to voluntary organisations in the field of cultural heritage protection.

4.2.B. The *Zakon na dediščine in darila (Inheritance and Gift Taxation Act)*, Official Gazette 117/2006, 16.11.2006, http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki-in-carine/Angleški/Taxation_in_Slovenia_2002_final_2_pdf/ and *Zakon o davku na promet nepremičnin (Real Property Transaction Tax Act)*, Official Gazette 117/2006, 16.11.2006, http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki-in-carine/Angleški/Taxation_in_Slovenia_2002_final_2_pdf/ only consider the fact that the owner of a cultural monument, which is accessible to the public or is intended for cultural activities on the basis of agreement between this person and the Ministry of Culture, is a reason for tax exemption.

4.2.C. In Slovenia does not exist any sistem of financial incentives.

▼ 4.3.B Jointly funded projects

No

▼ 4.3 Commentary

Commentary (click to collaps)

Integrated Approach

4.3.A. Rough estimations of contributions, provided by private owners for restoration interventions (on monuments of their ownership) in the first decade of the 21st Century exceed one fourth of the state budget for restoration intervention. Other important financiers are the state, municipalities and the Roman-Catholic Church. Data on funds of associations and the Roman-Catholic Church are not available. A rough estimation of the Church's costs for restoration works amounts to the third of the state's budget, intended for cultural heritage.

There are no sponsorships in the protection area mostly due to poor awareness on the significance of heritage and also due to the fact that companies were exempt from *Zakon o davku od dohodkov pravnih oseb (Taxes on profit)*, *Official Gazette 117/2006, 17.11.2006*, http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki-in-carine/Angleški/Taxation_in_Slovenia_2002_final_2.pdf only to a total amount of 3 thousandths of their income.

4.3.B. The cooperation between the private and the public initiative is slowly but persistently strengthening, the public-private partnership in the area of heritage conservation, however is still in its early stage.

Source URL: <http://www.herein-system.eu/financial-policy-slovenia>