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Financial Policy - Spain

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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:

Inventoried Assets (Bienes inventariados) / Moveable Assets

Activities funded Type of funding

Listing only Optional

Maintenance

Conservation Optional

Restoration Optional

Public access Optional

Documentation Optional

Research Optional

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

Category of heritage protection:

Spanish Historical Heritage (Patrimonio Histórico Español) / 3

Activities funded Type of funding Funding available

Listing only Optional Partial

Maintenance Optional Partial

Conservation Optional Partial

Restoration Optional Partial

Public access Optional Partial

Documentation Optional Partial

Research Optional Partial

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

Category of heritage protection:

Assets of Cultural Value (Bien de Interés Cultural-BIC) / Monuments, Historical garden, Historical Ensemble, Historical Site, Archaeological Zone

Activities funded	Type of funding	Funding available
Listing only	Optional	Partial
Maintenance	Optional	Partial
Conservation	Optional	Partial
Restoration	Optional	Partial
Public access	Optional	Partial
Documentation	Optional	Partial
Research	Optional	Partial
Is there a tax benefit ? VAT, inheritance or other ?:		Yes

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
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

Private Development

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

Ceuta (Ciudad autónoma de). Consejería de Educación, Cultura y Mujer
 Comunidad de Madrid. Consejería de Empleo, Turismo y cultura. Dirección General de Patrimonio Histórico.
 Consejerías de Cultura CCAA (See each SAU)
 Diputación General de Aragón. Departamento de Educación, Universidad, Cultura y Deporte. Dirección General de Patrimonio Cultural
 Generalitat de Cataluña. Dirección General del Patrimoni Cultural
 Generalitat Valenciana. Conselleria de Turismo, Cultura y Deporte. Dirección General de Patrimonio Cultural
 Gobierno de Canarias. Viceconsejería de Cultura y Deportes. Dirección General de Cooperación y Patrimonio cultural.
 Gobierno de Cantabria. Consejería de Educación, Cultura y Deporte
 Gobierno de La Rioja. Consejería de Educación Cultura y Turismo. Dirección General de Cultura
 Gobierno de las Islas Baleares Dirección General de Cultura y Juventud
 Gobierno de Navarra
 Gobierno Vasco. Consejería de Cultura. Dirección de Patrimonio Cultural
 Junta de Andalucía. Dirección General de Bienes Culturales.
 Junta de Castilla y León Consejería de Cultura y Turismo
 Junta de Comunidades Castilla La Mancha Consejería de Educación, Cultura y Deportes Dirección General de Cultura
 Junta de Extremadura. Consejería de Educación y Cultura. Dirección General de Patrimonio Cultural
 Junta de Galicia . Consellería de Cultura, Educación y Ordenación Universitaria. Dirección Xeral de Patrimonio Cultural
 Melilla (Ciudad autónoma de). Consejería de Cultura y Festejos.
 Ministerio de Educación, Cultura y Deporte - Ministry of Education, Culture and Sport.
 Principado de Asturias. Consejería de Cultura y Turismo. Dirección General de Patrimonio Cultural
 Región de Murcia. Consejería de Cultura y Turismo. Dirección General de Bellas Artes y Bienes Culturales.

4.1 Commentary

Commentary (click to collaps)

Integrated Approach

4.

- Spain has adopted a decentralized model of allocating heritage competences (SAU level), likewise it financial policy.
- Public funding sources "1% Cultural": The Historical Heritage Act establishes the obligation of setting aside an allotment equal to at least 1% of the public works contracts for Spanish Cultural Heritage conservation or enrichment or for the promotion of artistic creativity, preferably at the work site itself or in its immediate surroundings.

<http://www.mcu.es/culturabase/cqi/um?M=/t3/p3&O=culturabase&N=&L=0>

Investment in historical and artistic heritage of the General State Administration (AGE) has increased by 100% since 2001, reaching 468 million euros in 2009, representing 41.2% of total spending on culture. This amount includes expenditure and investment in historic

buildings (42.8% of total), museums (52.8%) and in archaeological sites and other (4.4%) 21. Expenditure by economic category, 52.5% were current expenditure, capital expenditure 47.3% and 0.2% financial assets and liabilities. The expenditure incurred by the GSA, add the remaining undertaken by the government and by the private sector. The autonomous communities spent in historical and cultural heritage of 575.4 million euros in 2009, divided between historic buildings (34.4%), museums (43.8%) and archaeological sites and other (21.8%) . The total expenditure distribution territories was led by Andalusia, with 23.3% of it, followed by Castile and León (14.5%) and Catalonia (10.7%) For local authorities, in the year 2009 are accounted for 325.8 million euros in expenses in archeology and historical artistic heritage. With regards to private investment (Catholic Church, foundations, corporations and individuals), and using secondary sources (Alonso and Martin, 2010), is estimated to correspond to 10% of total spending on heritage Administrations public.

The economic effort made the Spanish in **2009** to protect the assets amounted to **EUR 1506.2 million** in macroeconomic variables, is a contribution to the total GDP of 0.12%
Source: Ministry of Culture. Finance Statistics and Public Expenditure in Culture

In 2010, the central government spent EUR 1.050.642 on culture, of which 32.7% corresponded to current and capital transfers to other levels of government and private actors. This percentage has increased by more than five percentage points compared to 2007, in which transfers accounted, on average, for 27.5% of total cultural spending. In both years, programmes addressing cultural diffusion and cooperation (with 93.5% in 2010), cinema (with 82.4% in 2010) and books (69% in 2010) concentrated the highest levels of transfers on total cultural spending, contributing the most to the artistic and cultural activities of other levels of government and private actors. In this line, the current State Secretary for Culture has expressed his willingness to prioritise current transfers to support and encourage the sector in an eminently austere environment.

By sectors, the central government in 2010 spent approximately 50% of its resources for culture on the historic and artistic heritage sector, since its area of competence covers mainly the large museums and national monuments.

In 2010, the autonomous governments spent EUR 1.769.059.000 on culture, of which approximately 40% corresponded to current and capital transfers to other levels of government and private actors, a higher rate (5.5 points) than that spent by the central government on the same items of expenditure. The sectors in which the autonomous governments are most active are historical and artistic heritage (37.3%)

Tax relief

In addition, "Law 49/2002, of December 23, on the tax system for voluntary organisations and tax incentives for sponsorship", this latter being understood as private participation in carrying out public interest activities, regulates a tax system for voluntary organisations and a system of incentives for sponsorship activity by private individuals. Their purpose is, therefore, to give incentives for private collaboration in achieving public interest goals, for the increasing presence of the private sector in the protection and promotion of actions with goals of a general or public nature. With regard to tax relief, and concerning local taxes, it stipulates that, as established by Municipal Ordinances, Properties of Cultural Interest (BIC's) are exempt from the payment of Property Tax (IBI), Tax on Constructions, Installations and Works, and Capital Gains Tax on urban lands. Also, property of the BIC's and movable objects included in the General Inventory is exempt from the payment of Heritage Tax. As for the tax incentives for sponsorship, and in regard to Personal Income Tax and Corporation Tax, the activities with a right to various deductions in the respective tax payments are investments or expenses made on: The acquisition of Spanish Historical Heritage properties, outside of Spanish territory for introduction into this territory. 15% on both taxes. The conservation, repair, restoration, dissemination and exhibition of properties owned by them that are listed as cultural interest. 15% on both taxes. The regeneration of buildings, maintenance and repair of their roofs and facades, as well as the improvement of infrastructures owned by them, located on properties in Spain listed as World Heritage by the UNESCO. 15% on both taxes. Contributions or donations of properties to not-for-profit entities and the Public Administration that are part of the Spanish Historical Heritage, and that are listed on the General Register of Properties of Cultural Interest or included in the general Inventory. 25% on Personal Income Tax (IRPF) and 35% on Corporation Tax. Contributions or donations of cultural properties of guaranteed quality in favour of entities that pursue among their goals the carrying out of museum activities and the development and dissemination of artistic historical heritage. 25% on IRPF and 35% in the tax of Societies.

▼ 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

Fixed tax relief

See each SAU

▼ 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.

At the present time the SGPPH has two lines of direct aid to institutions and local municipal councils:

Aid to private companies for projects in value, promotion, dissemination and protection of Spanish Historical Heritage. The quantity amounts in this case (2012) to 390.000 euros.

http://www.mcu.es/patrimonio/SC/becasAyudasSubvenciones/Patrimonio_AyudaBienesPatrimonioC

Aid for projects in the conservation, protection and dissemination of properties listed as World Heritage. At the present time, 43 of the properties included on the World Heritage List are in Spain. For this reason, the Government Departments for Culture together with the Autonomous Communities collaborate with the local Municipal Councils in developing adequate protection policies to ensure the maintenance of the values that determined that these properties should be listed as World Heritage. This collaboration aims at promoting the implementation of projects for the protection and conservation of these properties, and at promoting their dissemination both nationally and internationally. For this reason the Government Department of Culture makes a call for aids for this purpose in the form of a competition. The total amount recorded in the 2012 General State Budget for this aid amounts to 2,000,000 euros.

More information regarding this aid:

<http://www.mcu.es/patrimonio/SC/becasAyudasSubvenciones/PatrimonioMundial12.html>

For tax relief see section 4.1.

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

Yes

Fundación Carlos Amberes

Fundación Centro Internacional para la Conservación del Patrimonio (CICOP)

Fundación de Casas Históricas y Singulares

Fundación del Patrimonio de Castilla y León

Fundación Ferrocarriles Españoles

Fundación Hispania Nostra para la conservación del Patrimonio

Fundación Iberdrola

Fundación ICO

Fundación Marcelino Botín Sanz de Sautuola y López

Fundación para el PATRIMONIO HISTÓRICO Y DESARROLLO PARA EL SIGLO XXI

Fundación para la Restauración y gestión del patrimonio eclesiástico Santa María del Camino

Fundación Santa María La Real. Centro de Estudios del Románico

Fundación Santander

Fundación Telefónica

Ad hoc / project based

▼ 4.3.B Jointly funded projects

Yes

Sector:

Private sector

Public sector

Ad hoc

▼ 4.3 Commentary

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