

Legal Possibilities of Organizing Sponsorship in the Field of Heritage and its Realizations in the Netherlands

For private sponsorship – i.e. participation for profit by trade and industry – tax and other legal conditions in the Netherlands are in principle similar in the fields of sport, social work, culture and conservation of monuments. However, the profit for trade and industry is the leading factor. And therefore you need symbols of history and national identity as, for instance, the Amsterdam Concert Hall and the Portuguese Synagogue or the Olympic Stadium in that city. But the substance of the architectural heritage in Holland doesn't appeal to that need. I mean the thousands and thousands of listed citizen houses along the canals and streets in the towns and cities from the days of the Dutch Republic and the East-Indian Company. Keeping the memory of austere republican self-confidence and individual spirit of

not a monument protected on State level does not receive this privilege.

To support the owner in his private investment, a National Restoration Fund has been founded at the initiative of the State. The Fund provides for loans on the basis of the mortgage of up to thirty percent of the determined restoration costs. This percentage is the same as an extra grant, on top of the basic level of twenty percent subsidy for owners, who are not liable to income or corporation tax. The thirty percent subsidy that the taxpayer is missing is the most important source of income for the National Restoration Fund.

Besides the loans based on mortgages the Fund provides the advance of promised grants, as well as complete financing. The loans are issued at a reduced rate of interest. Inter-

Amsterdam, Concertgebouw



enterprise, these houses and their upkeep are not recognized as a glamorous paying investment by the nowadays entrepreneur. Besides that, most of the houses are in private hands. So I wonder if private sponsorship will ever be a substantial factor in the finance of the Dutch heritage.

Anyhow, for the restoration of monuments that are protected by the State, a different policy is applied. It provides that the principal level for a government grant is only thirty percent of the determined restoration costs. And starting in the month of June the percentage will be only twenty.

The purpose is to give a greater impulse to more private investment. That is, investment by the owner who is liable to income tax and corporation tax.

These taxpayers enjoy relief for maintenance costs of the monument. The taxpayer residing in his own house which is

est, redemption and discharge are used for creating a revolving fund for problematic restorations.

This way of financing means an ultimate application of tax concessions and practically more private financial participation in the maintenance of monuments.

A following step might be the development of a system aimed at inventorisation and description of and environmental planning for areas with their historic elements and identity, *as well as* their economic possibilities. In that concept government grants will be only used for monuments without an economic base. The rest of the architectural heritage is part of – and as such supported by – the market. A kind of general sponsorship for the next future?

