

Legal Forms – National Approaches in Turkey

from gift shops, restaurants etc. are subject to VAT, and therefore pertaining VAT-costs should be credited. Exhibitions and the production of objects for exhibitions are still VAT-exempt, if performed or supported by public bodies; hence no credit of VAT either. State museums, however, have an arrangement to nullify VAT effects. Recently, VAT was introduced on entrance fees to concerts and performances of circus, theatre, ballet and opera, which entails deductibility for pertaining VAT-costs. Deduction will be reduced in proportion to subsidies received from public bodies.

Non-profit associations are exempt from VAT with regard to goods and services related to activities exempt from income tax (see above). Athletic associations have introduced a practice in order to redress the lack of deductibility for input VAT. By establishing a daughter company, recipient of income from sponsors, and producing advertising services, it has become possible to claim deduction for VAT-costs pertaining to the advertising. (In a verdict of the Supreme Administrative Court it was, however, established that the company's costs for purchase of sports dresses would be deductible only to the extent advertisements were in actual fact applied to the garments in question!)

Summary

The following should be noted with regard to the present conditions in Sweden for promoting private initiatives in protecting and caring for cultural monuments.

1. Most monuments are privately held. Conditions for encouraging private owners to care for their monuments are therefore very important. There is no tendency to have public bodies acquire monuments. Privatization of property with publicly held monuments has on the other hand now come to a halt.
2. Civil law contains few rules for non-profit associations. A new act on foundations provides basic rules which do not impede the the continued use of foundations for holding or managing cultural property.
3. Sponsorship is here to stay. Its importance is growing. No special rules apply.
4. There is a grant system, which however in Sweden as in most other countries is not sufficiently large.
5. Tax incentives are few, and – with the odd exception – not open to private individuals. With regard to income tax there is, however, favourable treatment of non-profit associations for their charitable activities. In a lesser degree, favourable rules also apply to certain foundations. Inheritance tax is levied approximately on the same subjects as pay income tax. Really favourable rules apply only to donations with regard to subjects that would otherwise have to pay gift tax. Donors may not deduct gifts from taxable income.



Facts and figures as of 1996:

a – Protected areas designated as sites: 3,857; b – Registered buildings and other structures: 46,849.

The legal infrastructure today

1. – The Constitution of 1981, article 63; 2. – The Construction Law of 1985, no: 3194; 3. – The Conservation Law of 1983, no: 2863, and its Amendment of 1987, no: 3386.

The state institutions in charge

1. The Ministry of Culture:
 - Directorate of Monuments and Museums acting via the network of museums since 1881, and regional offices for survey, implementation, supervision and restoration of state-owned buildings.
 - Directorate for the Conservation of Cultural and Natural Heritage acting via the network of autonomous Regional Preservation Councils (17 for Turkey) for the conservation approval of privately owned buildings.
2. The Ministry of State in charge of foundations deals with the monuments belonging to Pious Foundation (VAQF) of Muslim, Christian and Jewish origins, acting via the network of regional offices for survey, implementation and supervision, maintenance of VAQF buildings in Turkey.
3. Different state institutions: Autonomous or dependent users of the state-owned cultural property are responsible for their care, maintenance and restoration (universities, state offices, hospitals, municipalities, high schools, etc.)
4. Local governments, metropolitan and local municipalities are responsible in their area of public service for the monuments and sites owned by the State Treasury and National Properties Office.

The main private organizations of sponsorship

Foundations and associations (NGOs) are established according to the Law of Foundations and the Law of Associations and are granted public benefit status by the decree of the Council of Ministers, based upon the proposal of the Ministry of Interior. They are exempt from income tax and institutional tax and the grants they receive are tax deductible. Public benefit institutes, incorporations and the German GmbH models are not yet legal in Turkey. To be allowed to make “international relations” and to be granted “public benefit status” is very difficult not to say almost impossible for the associations. These difficulties are leading the people to the establishment of foundations if they can afford it. Bas-

ed upon the "Corpus of NGOs, Turkey 1996" prepared for the first time for HABITAT II, there are ca. 1800 major NGOs out of which only 60 are dealing with the sponsorship and participation in the protection and maintenance of monuments in the proper sense.

There is a very severe "Law of Associations", no. 2834, accepted just after the military intervention of 1981 – which is publicly called "Law of Reaction towards the Cold War" which must change as soon as possible and give wider freedom to associations in the 21st century.

Until the 1980s foundations in Turkey followed the traditional lines of "Family Foundations" which have a very long history, almost 600 years of Ottoman Empire.

Today tendencies are for "Holding Foundations", mostly dealing with education, health, cultural organisations and festivals. The minimum cash capital required for creating a new foundation is approximately equivalent to 100,000 USD.

The main leading foundations and associations sponsoring and participating in the protection and maintenance of monuments are:

1. Touring and Automobile Club of Turkey (TTOK)

Established in 1923, this public benefit association has been very active up to recent years under the leadership of Dr. h.c. Jur. Çelik Gülersoy, current Director General, who will be celebrating his 50th year of service in 1997. The triptic dues were the main source of finance for sponsoring and management of the restored and rehabilitated buildings belonging to or rented for a long period by TTOK.

2. Foundation for the Protection of Monumental, Natural and Touristic Values of Turkey

Established in 1976 jointly by the Ministry of Culture and the Ministry of Tourism with the aim of "minimizing the bureaucratic procedure, difficulties and implementation" mainly for the city of Istanbul. Being supported for the finance of its operational projects like the sea-front houses at the Bosphorus, the restoration of the city walls, and the continuous Sound and Light program in summer at Sultanahmet Square, the foundation was very active until recent years. The economic crisis and the lack of support of the founding ministries has resulted in a stage of stagnation today.

3. Association for the Protection of Historical Houses of Turkey

Established in 1976 by scholars, this association made tremendous efforts for the awareness of protection of historical houses of Turkey via photographic exhibitions, conferences and seminars in cooperation with the universities. The association has been granted "public benefit status". The main field of activity is to create public awareness at every level; the association is not dealing with the proper restoration and/or maintenance of monuments.

4. Foundation for the Protection of Environment and Cultural Assets (ÇEKÜL)

The foundation was established in 1990 by architects, art historians and environmentalists and is for the time being

very active in environmental activities of reforesting and providing technical know-how for the restoration of historic houses – the most important group of monuments not belonging to the state – all around Turkey, via their campaigns of public awareness and realization of pilot projects of restoration and rehabilitation. Although having been granted "public benefit status", the foundation is in need of financial sources as regular income for the implementations.

5. Chamber of Architects of Turkey

This professional association established in the 1960s is mostly acting as a "monuments and land speculation watch institute" in the field of protection and creates public opinion and awareness on these matters, with its 12,000 members all around Turkey. The Chamber of Architects of Turkey does not sponsor field work, but it supervises and provides know-how.

Conclusion

At the eve of the 21st century, Turkey is, like other countries, living through enormously rapid changes and economical and social transformations and is reshaping its administrative, social, economical and cultural structure. Besides the amelioration of the status of the existing system of NGOs, like the foundations and associations, new concepts of establishments like public benefit institutes, incorporations, GmbHs, ombudsman institutions in the cultural and protection sector should have their priority in the country's sustainable development system. Turkey will in a wide sense benefit from the experience of the other countries either for comparison or for new ideas of legal, administrative, financial and operational structures and institutions of private sponsorship and participation in the protection and maintenance of monuments.

Table 1 Protected areas designated as sites as of 1996

Protected archaeological areas	3029
Protected natural areas	396
Protected urban areas	118
Protected historical areas	115
Other protected areas	199
TOTAL	3857

Table 2 Registered buildings and other structures as of 1996

Samples of civil architecture	31047
Religious buildings	5265
Cultural buildings	5126
Administrative buildings	755
Military buildings	587
Industrial and commercial buildings	397
Cemeteries	1596
Military cemeteries	182
Memorials and monuments	189
Natural heritages	1003
Ancient ruins	702
TOTAL	46849

