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Cultural Policy on the Art Market in Poland

Abstract

The paper concerns the problem of government intervention in the field of culture. It presents the cultural policy on the art market in Poland with reference to the cultural policies on art implemented in the other countries of the European Community. The aim of the paper is to present several proposals concerning the changes in legal regulations due to development of the art market. The first part of the paper presents legal and economic aspects of the art market status in Poland based on the actual implemented law (the artist's resale right called *droit de suite*, status of artists, conditions of performing artistic activity, social security for artists; fiscal policy, foreign trade in art. The second part concerns the possible instruments of government intervention applied to the art market that influence both supply and demand side of the market in question. The last part of the paper contains the author's proposals for the changes in legal regulations improving the state of the art market. The annex focuses on the international comparisons for the matter in question. The EC countries serve as the reference points of view.

Key words: cultural policy, art market, status of artist, *droit de suite*, art export.

JEL: Z1, Z11.

1. Introduction

The art market is specific, which stems from peculiar character of goods exchanged on it. Works of art in their narrow meaning are separate individual goods of heterogenic quality, which cannot be standardized². Works of art do not comply with a series of assumptions present in economic theories including homogeneity of goods, supply and demand law, customers' preference stability,... An owner of a work of art may be considered a monopolist. References to works of art can be found in the publications of the most prominent economists in the history of economic thought: A. Smith, D. Ricardo, W. Jevons, A. Marshall, J.M. Keynes, J.K. Galbright. The attempts to explain economic aspects of works of art have been made on the basis of cultural economics – a discipline, which started to develop in 1966 when the work of W.J. Baumol and W.G. Bowenn „*Performing Arts The Economic Dilemma*” was published. Another issue associated with works of art deserves attention here, namely the protection of works of art as goods of culture and national

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² More on economic aspect of works of art in.: Białynicka-Birula J., *Morfologia rynku aukcyjnego dzieł sztuki*, Zeszyty Naukowe Akademii Ekonomicznej w Krakowie „Prace z zakresu analizy rynku i badań marketingowych” nr 605, Kraków 2002, s. 43 – 55; Białynicka-Birula J. (2005), *Rynek dzieł sztuki w kontekście mikroekonomicznej teorii rynku*, Zeszyty Naukowe Akademii Ekonomicznej w Krakowie „Prace z zakresu analizy rynku i badań marketingowych” nr 680, Kraków, s. 29-42.

heritage. The extent of protection and the instruments for protection of works of art impact the opportunity to exchange them on domestic and international art market.

The art market is a combination of two categories: art and market. The first one remains a domain of artists, historians of art, and philosophers (aestheticians), while the latter represents the research area for economists³. At the beginning of this considerations it should be stressed that works of art and fine art market also represent the exploration area of psychology, sociology, information theory, theory of systems, semantics, cognitive science and other scientific disciplines. Interdisciplinary approach presents fine art market from wide perspective, unavailable when applying narrow approach focusing on one particular field.

Works of art from the view of aesthetics mean artefacts with unique character of artistic and aesthetic value. From economic perspective they represent economic goods that is material products, services or non-material effects of human activity outside business. Works of art satisfy higher human needs (social, psychological, aesthetic). They are considered cultural capital, and in particular, tangible capital⁴. Besides, there is a differentiation between *performing arts* (music, theatre, opera, dance, *performance*) and visual arts (paintings, sculptures), art of national heritage (historical buildings, monuments), cultural industry (films, books, media - television, radio, press)⁵.

It should be emphasized that fine art market is inseparable from the following areas: artistic field, market environment and macro environment. Artistic area includes issues related to artists and artistic activity (artistic schools, status of the artist, number of artists, incomes earned and taxes paid by artists, social insurance of authors, studios, financial support for artists, market of materials used for artistic activity, teacher-artists, unions of artists, alternative artistic spaces). Market environment, in its large meaning creates legal and economic conditions, import and export of works of art, which influence supply on domestic market, museums, fine art fairs, exhibitions, collections, publications on art and fine art market, foundations and associations supporting art, consultancy (consultants-experts in the area of history of art, consultants in the area of art-banking), conservation of works of art, art sponsors coming from business, insurance companies responsible for securing works of art, companies handling databases concerning fine art market, promotion of Polish art domestically and abroad, public presence of art. Macro environment refers to social-economic situation of the country and the world (it includes: economic condition, level of income, level of interest rates, currency rates, situation on stock markets).

Necessity of state intervention in the area of culture and art has never been questioned by literature dealing with the issues of culture, art, economy and politics, (Grampp W. D., 1989; Gaillard Y., 2000; Caust J.; Duret-Robert F., 2001; Toepler S., 2001; Mahé de Boislandelle H., 2005; Chaudenson F., 2007; Greffe X. 2002, 2005, 2007). Instruments of state intervention policy in the art market may impact both supply and demand side of the market (Bialynicka-Birula J., 2009).

2. Legal and economic conditions for the art market in Poland

Conditions for functioning of the art market are associated with binding legal regulations. A review of effective regulations in Poland, directly or indirectly addressing the art market will include following issues: copyright of artists – *droit de suite*; reprographies; artistic activity; social insurances of artists; studios created for artists; taxes on works of art, collectors items and antiques, as well as export of works of art abroad.

³ More on the art in philosophical concepts in: Bialynicka-Birula J., *Искусство и рынок. эстетическая и экономическая мысль о произведениях искусства* w: Partycki S. (red.), "Kultura i rynek", Wydawnictwo KUL, Lublin 2008, s. 266-271.

⁴ Throsby D. (1994). *The Production and Consumption of the Arts: A View of Cultural Economics*, Journal of Economic Literature 32, s. 4.

⁵ International Encyclopedia of the Social and Behavioural Sciences, Elsevier, Amsterdam 2001.

Right of artists and their inheritors to benefit from professional resale of authentic works of art so called *droit de suite* (*the artist's resale right*) exists in majority of European countries (Towse, 2006, p. 572). In economic literature series of arguments may be found both in favour of *droit de suite* (ensuring participation of authors in profits of works of art owners, introduction of a measure for averaging incomes of fine art authors with the ones of musicians who receive bonuses, and also ensuring additional financial support for artists) and against it (such as practical difficulties, administration costs of charging fees, artists' repeated failure to contribute to the increase of market value of works of art, support for the artists with high market position, lack of support for young artists). Debate over positive and negative aspects of *droit de suite* is aimless since Poland has undertaken to implement EC Directive 2001/84/WE, which, as provided for by Article 1, introduces obligation of Member States to implement the right of artist to resale the original work of art. In Article 4 thereof remuneration rates of *droit de suite* were harmonized⁶

In Poland the Copyright Act establishes *droit de suite* in relation to sales prices of works of art⁷. Remuneration is determined *ad valorem*, established thresholds and ranges are expressed in Euro⁸. All resale activities performed as part of business activity of sellers, buyers, agents and other entities professionally trading in art works, shall be treated as professional resale. The seller is obliged to pay the remuneration, and when acting for the benefit of the third party, professionally dealing with works of art, the seller shall be jointly responsible with the third party. Moreover, the seller is obliged to reveal the third party for the benefit of which he/she acts. The seller remains free to waive the obligation by paying due remuneration. The author of the original and the inheritors may demand information and access to the documents necessary to specify due remuneration from resale of the original copy for the period of 3 years from the date of resale. The sale prices are the values which remain after deducting goods and services tax due on the resale of the original.

In copyright Act authors were guaranteed remunerations on reprographics⁹. Producers and importers of tape recorders, video recorders, xerox machines, scanners, clean data carriers for recording and other similar devices are obliged to pay fees to specified copyright collection societies, while acting for the benefit of authors, artists, in the amount not exceeding 3% of the amount due on the sale of these devices and carriers¹⁰. Out of the amount obtained in respect of the sale of reprographic devices and clean data carriers associated with them 50% goes to authors and 50% to publishers. Minister responsible for cultural matters and protection of national heritage, after consulting copyright collection societies or organizations handling associated rights,

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- ⁶ 4% for participation in sale price of up to 50 000 euro, exception was made to admit possibility of 5%,
 - 3% for participation in sale price ranging between 50 000,01 - 200 000 €,
 - 1% for participation in sale price of 200 000,01 - 350 000 €,
 - 0,5 % for participation in sale price of 350 000,01 – 500 000 €,
 - 0,25 % for participation in sale price over 500 000 €.

⁷ Act of March 23, 2006 on amendment of the Act of copyright and associated rights (Journal of Laws No. 66, item 474)., implementing the provisions of Directive of European Parliament and the Council 2001/84/EC on the author's right to remuneration by way of resale of original copy of work of art (Journal of Laws No. 66, item. 474). The Act of 4 July 1994 on copyright and associated rights (Journal of Laws of 2000 No. 80, item 904).

- ⁸ 5% of the part of sale price, if the part is within the range of up to 50 000 €, and
- 3% of the part of sale price, if the part is within the range of 50 000,01 € to 200 000 €, and
- 1% of the part of sale price, if the part is within the range of 200 000,01 to 350 000 €, and
- 0,5% of the part of sale price, if the part is within the range of 350 000,01 to 500 000 €, and
- 0,25% of the part of sale price, if the part is within the range that exceeds 500 000 €; however not higher than 1 200 500 €.

The provision shall not apply if the price is lower than 100 €.

Uniform rate of 5% from the sale of manuscripts of literary or musical works.

⁹ *Ibidem*.

¹⁰ Out of the amount received for sale of recorders or other similar devices and clean data carriers associated with them 50% goes to authors; 25% to artist performers, 25% to producers of phonograms; out of the amount received by way of sale of recorders and other similar devices and clean data carriers associated with them 35% goes to authors, 25 % artist performers; 40% of producers of videograms.

associations of authors, artists, performers, phonogram and videogram producers, publishers, as well as organizations of producers or importers of devices and clean data carriers, specifies categories of devices and carriers as well as fees payable, judging by the technical possibility of a device or carrier to reproduce works, as well as their ability to perform other functions than reproduction. Minister also defines the way of collecting money and its division, and copyright collection societies or societies for associated rights entitled to collect the money.

Another issue discussed is the question of running artistic activity under binding legal provisions. Definition of business activity provided for by the Act on freedom of business activity is not the only definition of this activity in Polish legislation¹¹. Definitions of business activities are also included in the act on income tax of natural persons and the act on goods and services tax¹². For the purpose of tax income of natural persons and VAT these specific definitions apply, instead of the general definition provided for by the law on freedom of business activity.

Artistic activity performed personally shall be understood as a sale of works being the result of artistic activity directly by the author, representing separate income source category in income tax. This activity until it is performed personally by author shall not become economic activity within the meaning of the law on income tax of natural persons. Person performing artistic activity shall calculate the income and pay advance-income tax of 19% within 20 working days of the month following the month of receiving income. Works sold by artist are exempt from VAT, on the condition that the records of VAT sales are kept.

The artist might also perform the activity in organized and continuous way i.e. run business activity in form of author's gallery. If the artist sells his/her works not occasionally but in a frequent way he/she is a VAT payer. Artistic activity as constant, organized and profit orientated activity of the artist then represents business activity subject to be entered into the Business Activity Register and subject to social insurance (ZUS). Artists who registered their business activity or were acknowledged by the Minister of Culture as artists are obliged to pay insurance premiums also in the case of lack of income. If they fail to do so they are subject to a fine or a penalty of restricted liberty, besides due penalty interest. Many artists in order to avoid paying social insurance premiums, do not register as self-employed professionals. Artists in order to secure social insurance and retirement pensions for them choose the following solutions: take up regular or part-time employment, real or fictitious (premiums are paid by the employer), they register themselves as unemployed (state pays) or they register in the Agricultural Social Insurance Fund (KRUS). It is necessary to take available measures in order to arrange all the issues related to social insurance of artists.

Another issue which determines the way the art market functions are taxes associated with works of art, collectors' objects and antiques. In the case of import of works of art, collectors' objects and antiques, 7 % tax rate applies¹³. 7 % tax rate also applies to:

1. delivery of works of art performed by their author or inheritor, or occasionally by a taxpayer different than the one whose activity is taxed, in the case when works were imported by a taxpayer or purchased personally from the author or author's inheritor, or when they give him/her a right to full tax deduction
2. intra-Community acquisition of goods, if a VAT taxpayer performs the delivery as a result of which intra-Community acquisition of goods takes place.

In the case of taxpayer performing activities based on the delivery of works of art, collectors objects or antiques previously purchased by this taxpayer for the purpose of the business activity, or imported for resale, a tax base is represented by the margin which is a difference between a total

¹¹ The Act of 2 July 2004 on Freedom of Economic Activity, Journal of Laws of 6 August 2004, No. 173, item 1807.

¹² The Act of 26 July 1991 on personal income tax (Journal of Laws of 2000 No. 14, item 176 with later amendments).

¹³ The act of 11.03.2004 on goods and services tax, Journal of Laws of 5 April 2004, No. 54, item. 535.

amount to be paid by purchaser of the goods and the purchase price diminished by tax amount. If the type of individual collectors' objects or special character of their delivery complicates or makes the definition of margin impossible, taxpayer may calculate margin as the difference between total value of deliveries and a total value of purchase of the specified type of collectors' objects in the accounting period¹⁴. Taxpayer may also use general taxation principles for deliveries. If a taxpayer applies general taxation principles, besides the rules based on margin, then he/she is obliged to keep the records with consideration to a division depending on the taxation method.

In the case a taxpayer performs export of goods, to which taxation principles based on the margin apply, the margin is taxed with 0% rate. Import of collectors' objects and works of art of educational, scientific or cultural character not destined for sale and imported by museums, galleries and other institutions, is also exempt from taxation, on the condition that these goods are delivered free of charge, and, if transport fees are charged, then not delivered by the taxpayer.

The issue of export of works of art outside Poland is regulated by the Act on Monument Protection and Care of 2003.¹⁵ According to the letter of the Act "monuments can be imported or exported abroad for good, if their exportation do not cause harm to cultural heritage". Monuments may be temporarily exported abroad, if their state of preservation allows for this, and natural person or organizational entity guarantees that they will not get devastated or damaged and that they will be imported back before the period of export permission validity expires. Export of monuments outside Poland may be allowed on the basis of:

- single permit for permanent export of a monument abroad (obtained from competent minister for the issues of culture and national heritage, to be decided by General conservator of monuments acting on behalf of Minister of Culture after obligatory consultation with the commission composed of experts; valid for 12 months from the date of issue; the only reason for a negative decision is the situation, when export of the monument can cause harm to cultural heritage);
- single permission for temporary export of a monument abroad (Provincial Conservator of historical monuments upon petition of a natural person or organizational entity which is proprietor of the monument intending to export a monument only once for functional, exhibition or conservatory purpose, valid for 12 months);
- multiple individual permit for temporary export of a monument abroad (Provincial Conservator of historical monuments upon petition of a natural person or organizational entity being the proprietor of the monument intending to repeatedly export monument abroad for functional, exhibition or conservatory purpose, valid for 3 years),
- multiple general permission for temporary export of a monument abroad (Provincial Conservator of historical monuments upon petition of museum or other institution of culture, as part of its activity intends to repeatedly export its collection abroad, in whole or in parts for exhibition purposes).

Permissions for export of a monument abroad are issued exclusively upon petition of the owner of a monument¹⁶. Groups of objects not requiring a licence for export outside Poland were specified in the Act; and these are in particular: monuments not entered into the register, not older than 55 years, monuments being technical facilities, not entered into the register not older than 25 years,

¹⁴ Total value of deliveries shall be understood as the sum of all amounts, which are to be paid by individual buyers of collectors objects, and by total value of purchases we shall understand the sum of individual amounts of purchases. If the total value of purchases of a given type of collectors objects is higher than the total value of deliveries of such objects in the accounting period, the difference shall increase the total value of the total value of purchases of collectors objects in the next accounting period.

¹⁵ Act on Monument Protection and Care of 23 July 2003 Journal of Laws of 2003. No. 162, item 1568 (am. Journal of Laws of 2004 No. 96, item 959), the Act of 24 February 2006 on amendment of Act on Monument Protection and Care (Journal of Laws of 28 March 2006), Regulation of the Minister of Culture of 19 April 2004 on the procedure of petitioning and issuing licences for export of monuments abroad and certificates in relation to monuments and collectors objects with qualities which do not require permission (Journal of Laws of 2004 No. 84, item 789).

¹⁶ If the petitioner is not the owner the consent from the owner for export of the monument abroad shall be included.

monuments imported from abroad covered by the procedure of temporary clearance within the meaning of Customs Code provisions, monuments imported from abroad by people with preferential rights or diplomatic immunity, or works created by artists still living. Export of the above mentioned objects is possible only after obtaining a certification from Provincial Conservator of historical monuments unequivocally stating that the given object is not covered by export prohibition. According to the provisions of the Act, the consequence of illegal export of works of art shall be a penalty of deprivation of liberty from 3 months to 5 years¹⁷.

The Act currently in force, according to entities engaged in trade of works of art, makes their export more difficult, this concerns even the objects the import of which is allowed (obtaining certificate is required). Facilitating the procedure of export of the works of art that might be subject to it, including contemporary works of art, is necessary. Introduction of additional criteria for qualifying works of art protected against export and free from protection, for instance the criterion of value, besides the age, is also justified.

3. Policy of state intervention in the art market in Poland

1. State intervention on the supply side of the market aims at ensuring supply on domestic market, and thus creating favourable conditions for:
 - development of artistic activity,
 - functioning and development of entities on the art market (auction houses, galleries and antiques shops),
 - connection of domestic market with foreign ones and with international market.
2. The objective of intervention in the demand side of the market is to create and stimulate demand in the domestic art market and boost demand for the works of Polish artists exhibited outside Poland. It is worth indicating that the entities expressing demand for works of art may include: households, institutions, small and medium companies international companies, banks, government units, self-government and local authority units, funds investing in works of art. Variety of categories of potential buyers on the art market requires diversified, multi-track action aimed at stimulation of demand on the market.

Possible directions of state intervention on the fine art market (supply and demand) were compiled in w Tables 6 and 7.

Table 6. Supply side state's activity on of the market – potential actions

Objective	Direction	Actions
Creation of favourable conditions for development of artistic creation	Income of artists	See: stimulating demand
		Income averaging in long-term perspective
		Scholarships for outstanding artists
		Competitions for artists
		Subsidies to artistic foundations and associations
	Taxes	Ensuring a simple way of taxation
		Ensuring possibility to pay tax liabilities with works of art
		Ensuring high tax deductible revenue
		Convenience in paying social and health insurance premiums

¹⁷ More on the issue of export of works of art abroad in.: Białynicka-Birula J. (2005), *Zasady wywozu dzieł sztuki z Polski w kontekście regulacji państw Wspólnoty Europejskiej* w: „Polski konsument i przedsiębiorstwo na jednolitym europejskim rynku”, Uniwersytet Szczeciński, Szczecin 2005, s. 381-386; Białynicka-Birula J., *The Art Export Principles in Poland in the New European Conditions*, in: “Management, Economics and Business Conditions in the New European Conidtions”, University of Brno, Brno 2008.

	Rights of artists	Ensuring efficient system of settlements <i>droit de suite</i>
		Ensuring efficient system of reprography income settlements
	Other benefits	Ensuring studios for artists
		Ensuring possibility of work in artists' retreat (houses of creative work)
		Giving preferential loans to artists to run their business activity
	Development of artistic education	Ensuring appropriate number of hours of visual arts education in primary schools and junior high schools
		Meetings of artists-teachers of the art schools with junior high school students to „capture” young artistic talents
		Ensuring in-service training for artists-teachers, besides didactic work
		Scholarships for youths in art schools
		Organization of artistic plein-air for children and youths
Scholarships and competitions for art university students		
	Organization of plein-air for students and artists	
Creation of favourable conditions for the development of auction houses, galleries, antiques shops	Reducing costs of market operators	Subsidies to particular events like organization of exhibitions
	Encouragement of import/export of works of art	Abandonment of import/export taxation
		Giving up other fees comprising costs of market operators at import/export of works of art
	Ensuring simple procedures of export of works of art, which may be subject to export, as well as low fees related to export of works of art	
Creating favourable links between domestic market and foreign as well as international markets	Increase of the extent of international connections	Precise definition of export outside the country (the range of works, principles, taxes and other fees)
		Defining precise rules for import (range of works of art, principles, taxes and other fees)
		Defining rules for temporary stay of works of art on the territory of another country
	Preserving cultural heritage	Defining the range of works of art subject to protection against export
		Participation in international agreements
		Restitution of illegally exported works of art
		Preventing dispersion of the collection
		Guarantee of pre-emption by state
	Other	Cataloguing (inventory control) of works of art
		Collection of data containing information on the art market – published works
		Functioning of Internet databases (search engines) concerning the art market
		Providing property evaluation services free of charge
Promotion of the works of young Polish artists abroad,		
Organization of international exhibitions, meetings, fairs, conferences on the art market attracting operators on the art market and related institutions		

Source: author's own concept

Table 7. Demand side activity of the state on the market – potential measures in order to create and stimulate demand on the art market

Tools	Purpose	Actions
Fiscal policy	Encouragement of individual entities to purchase works of art	Tax abatement for entities purchasing works of art (of artists still living),
	Encouragement of institutional entities (including banks, public utility institutions, private companies) to purchase works of art	Possibility of including purchase of works of art into costs
		Possibility of deducting the amount paid for purchase of works of art from tax amount
	Supporting <i>art banking</i> as alternative method of investment	Tax abatement for operators providing investment counselling services in the art market
Budgetary policy	Subsidies and subventions	For institutions purchasing works of art (museums, offices, ...)
		State purchasing policy
	Direct purchases	Purchases made by local authorities
		Purchase made by state organizations and artistic institutions,
	Loans	Giving preferential loans with favourable interest to individual entities or institutions for purchase of works of art.

Source: author's own research

The choice of presented measures of influencing the market on the one hand should take into account accepted priorities of cultural policy towards the art market, and on the other the financial restrictions.

Suggestions for directions of the activity supporting the development of the art market in Poland.

1. Creation of favourable conditions for the development of artistic creation:

- ensuring simple taxation procedure of artists,
- maintaining tax deductible revenue on the level of 50% for artists, keeping the rule of VAT exemption of artists,
- introduction of “income averaging” mechanism in a longer perspective; because of the irregularities in their income allowing for tax settlements in the period of three or five years;
- introduction of the opportunity to pay back liabilities towards the state with works of art;
- collecting social or health insurance premium from honoraria rather than monthly payment of premium;
- removal of VAT on studio renting could be a solution to the problem of diversified payments for studios;
- solutions to artists *droit de suite* claims;
- solution to the question of artist's due remuneration for reprography,
- following the steps of other countries, consideration of insurance of artists against unemployment;
- granting preferential loans to artists for business activity;
- defining principles for private sponsoring of artists based on reciprocal advantages; artist should act as equal partner, whose main asset is creativity.

Possibility of regulation of all the issues concerning artists and authors in a separate act specifying the status of the profession of artist/author in Poland remains to be considered.

2. Creation of favourable conditions for the entities present on the art market:
 - defining rules for private sponsoring for the entities on the art market; encouragement of business entities to cooperate with entities on the art market; the cooperation shall bring reciprocal advantages;
 - facilitating the procedure of obtaining certificate when exporting works of art abroad; for instance abandoning the idea of engaging conservators of monuments to issue the certificate on permission to export works of art of the living artists;
 - reduction of fee required upon issue of licences for export by 25% and fees related to formalities when importing works of art and antiques to Poland with an aim to export them again;
 - cataloguing (inventory control) of all works of art of Polish authors, which shall enable safe trade on the market,
 - legal regulation of the activity of entities on the art market: auction houses, galleries, antiques shops, in separate act,
 - defining certified property valuers, ensuring safe trade on the market,
 - supporting the development of *art banking* (consultancy on investment in the works of art as an alternative investment method).
3. Creation of favourable conditions for linking domestic market with foreign and international ones:
 - facilitating the export procedure,
 - promotion of Polish artists abroad, published works on the art market in Poland and about Polish artists on foreign markets;
 - creation of Internet databases (search engines), also in English version, concerning the art market in Poland and Polish artists on foreign markets; database should make a search more convenient when done according to the user's own criteria, enable the analysis of data according to selected criteria (like simple analyses of time series, basic diagrams to visualize data);
4. Creating favourable conditions for buyers /owners of works of art:
 - tax abatements for people purchasing works of art of Polish artists still living (definition of additional criteria for benefiting from this abatement seems justified);
 - tax abatements for business entities purchasing works of art;
 - introduction of an option to pay back liabilities due to the state with works of art; after presentation of the specification of works of art offered to state in return for the liabilities, the valuation of works of art is performed by the commission, taxpayer has the right to back away from the offer after receiving valuations of his/her objects;
 - introduction of possibility to transfer part of the inheritance, including works of art, to the state, without a necessity to sell part of the family collection in order to pay back tax liabilities.

The choice of particular solutions is determined by accurate economic analyses, related to different variants of action.

4. Summary

The development of the art market in Poland most of all requires creation of favourable legal-economic conditions for the development of artistic creation. Important aspect of state support is to ensure connections of Polish art market with foreign and international markets. The next area of activity is creation of favourable conditions for institutional entities on the market: auction houses, art galleries, antique-shops, as well as sellers and buyers. In order to facilitate the choice of tools of state interventions in the art market, reference to the forms of support of the art market practiced in other European countries is justified.

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Annex

Tables - international comparisons

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Table 7.	Rules of export of cultural goods/monuments outside EU borders

Table 1. Registration of cultural goods in EU member states

State	Registration principles
Austria	Registration takes place when there is a public interest in keeping a single monument, group or collection, or the necessity to keep the entirety of the collection, on the basis of Federal Monument Office decision after hearing opinions based on market analyses.
Belgium	
Bulgaria	The National Centre for Museums; museums and galleries of art should keep a register of movable monuments, treated as national treasures. Movable heritage objects, possessed by individuals or by institutions should be registered in a nearest regional museum or specialized national museum. Registration is based on the value which is estimated by commission of experts. Qualification is approved by Minister of culture.
Cyprus	People who possess antiques should report it.
Czech Republic	Cultural heritage objects should be registered in Central Registry of Cultural Monuments in the Czech Republic managed by specialized organization. Minister registers collections owned by Czech Republic or administration unit. Private collections may be registered on the basis of the Minister's decision upon the application of the owner.
Denmark	Minister of Culture keeps publicly available Central Register of Cultural History and a Central Register of Art.
Estonia	Cultural monuments are subject to registration (in National register of cultural monuments).
Finland	No registration
France	Movable and immovable objects, the preservation of which is in the public interest from the perspective of history, art, science or technology, are registered on the basis of administration decision.
Greece	Monuments should be registered, documented in National Inventory of Monuments, possessed by Minister of Culture.
Netherlands	Minister has a list of legally protected objects and collections. The list includes: a. in relation to protected objects: description of an object and the reason for its protection; b. in relation to protected collection: description of a collection, catalogue of objects belonging to the collection and the reason for putting them on the list. Data of the owner and location details are placed only upon consent of the owner. Copies of the list are publicly available to look at free of charge in the Ministry, there is also a possibility to purchase a copy.
Spain	Owners and holders of movables of special historical, artistic, archaeological, scientific, technical or cultural value should submit documentation to respective administration authorities in order to start the procedure of entering them into the General Inventory. The General Inventory includes movables representing part of Spanish cultural heritage. National Registry for Assets of Cultural Interest registers all transactions which might influence the identification and definition of location of the part of Spanish historical heritage of cultural significance.
Ireland	
Lithuania	Legally specified categories of objects should be entered into state register of movable cultural property. Registered objects represent national treasures and are protected by State.

	<p>Specifications of movable cultural monuments:</p> <p>1) inventory lists of movable goods of culture in museums and libraries, 2) records collected in Lithuanian Archival Fond; 3) register.</p>
Germany	<p>National register is composed of two parts: 1. paintings, sculptures and other national heritage treasures, 2. archives. Works of art and other national heritage treasures, the loss of which would represent major harm to German cultural heritage are entered into the Register of Cultural Treasures of National Significance. Archives, archival collections, manuscripts left by writers and artists, correspondence of special significance for German political, cultural and economic history are placed in the “Register of Nationally Significant Archives”. Registration of an object or archive on the federal level is regulated by the law concerning protection of historical goods. Moreover each of sixteen German lands have their own regulations. Review of them might be found at: www.landesarchaeologen.de/dschg/denkmalschutzgesetze.php.</p>
Poland	<p>Historical Monuments Register includes immovable and movable monuments as well as technical monuments. Registers are kept by National Centre for Historical Monument Studies and Documentation.</p>
Portugal	<p>There are two types of cultural goods specification: classification and the list. Classification in administration procedure is to cover priceless goods of substantial cultural value, whereas on the list, existing cultural goods are just placed in systematic way in order to identify them. Placement of goods on the list does not introduce limitations to private owners rights.</p>
Slovakia	<p>Central Register, including movable and immovable monuments of cultural heritage is kept by Monuments Board. Objects are registered by museums and galleries. Minister of Culture keeps the Register of Valuable Objects for Museums and Art Galleries. Owners of archives are obliged to register in State Central Archives and State Archives with their regional branches.</p>
Slovenia	<p>The Heritage Register includes a collection of documents and data possessed by Minister responsible for cultural heritage. Data are publicly available, except for owners’ data.</p>
Sweden	<p>No registration</p>
Hungary	<p>Registered are all elements identified as components of cultural heritage. The office collects data on: (a) archaeological locations, (b) licence for archaeological excavations, (c) monuments, (d) objects protected by State, (e) export licences, (f) licences for museums, (g) data important from the perspective of cultural heritage. In principle data are publicly available, access to some of them may be denied on the basis of separate legal act.</p>
Great Britain	<p>No registration</p>
Italy	<p>Ministry with the participation of regions should ensure cataloguing of cultural properties. Database of stolen goods of culture is run by the Ministry of Culture.</p>
Switzerland	<p>Cultural properties of special significance for cultural heritage of Switzerland are registered in The Federal Registry. Specialized organization keeps a register in form of electronic database and publishes specification.</p>

Sources: : author’s own research based on International Foundation for Art Research www.ifar.org

Table 2. Binding VAT rates for artists of visual art (working as self-employed professionals) in EU countries in 2006.

Country	VAT (%)		Exceptions
	base	Artists	
Austria	20	10	
Belgium	21	6	<i>performing arts</i> : 21% or Z
Bulgaria	20	20	
Denmark	25	Z/5	
Estonia	18	18	
Finland	22	8	Incomes from individual copyrights
France	19.6	5.5/Z	
Greece	19	9	
Spain	16	Z/7*	Z for professional artists; trade in works of art is taxed.
Netherlands	19	6 / 19	Z for artistic services; upon the first sale by artist
Ireland	21	13.5**	
Lithuania	18	15*	For works of art protected by copyright
Luxemburg	15	6	
Latvia	18	18	
Malta	18	18	
Germany	16	7*/Z	*For works of art protected by copyrights law. Option of exemption with turnovers below 17.500 € in the preceding year
Poland	22	Z/22	Z upon occasional sale by artist (without registered business activity)
Portugal	21	5**/ 21***	Z – some artistic services, *** trade in works of art
Romania	19	19	
Slovakia	19	19*	obligatory VAT for turnovers exceeding 45 000 EUR within 12 months. Option of VAT for turnovers below 45 000 EUR.
Slovenia	20	8.5	
Hungary	20	20*	for occasional sales
Italy	20	10 / 20*	occasional sale
Sweden	25	12*	*VAT binding for turnovers below 300,000 SEK
Switzerland	7,6	Z/2,4*	
Great Britain	17,5	17,5	

Z – exemption (pl. = zwolnienie) Sources: Council of Europe/ERICarts Compendium of Cultural Policies and Trends in Europe, 9th edition 2008, ERICarts Institute study "The Status of Artists in Europe", European Parliament 2006; Judith Staines: "Tax and Social Security: a basic guide for artists and cultural operators in Europe", 2004 (IETM); the ERICarts "Creative Europe" project (www.creativeurope.info).

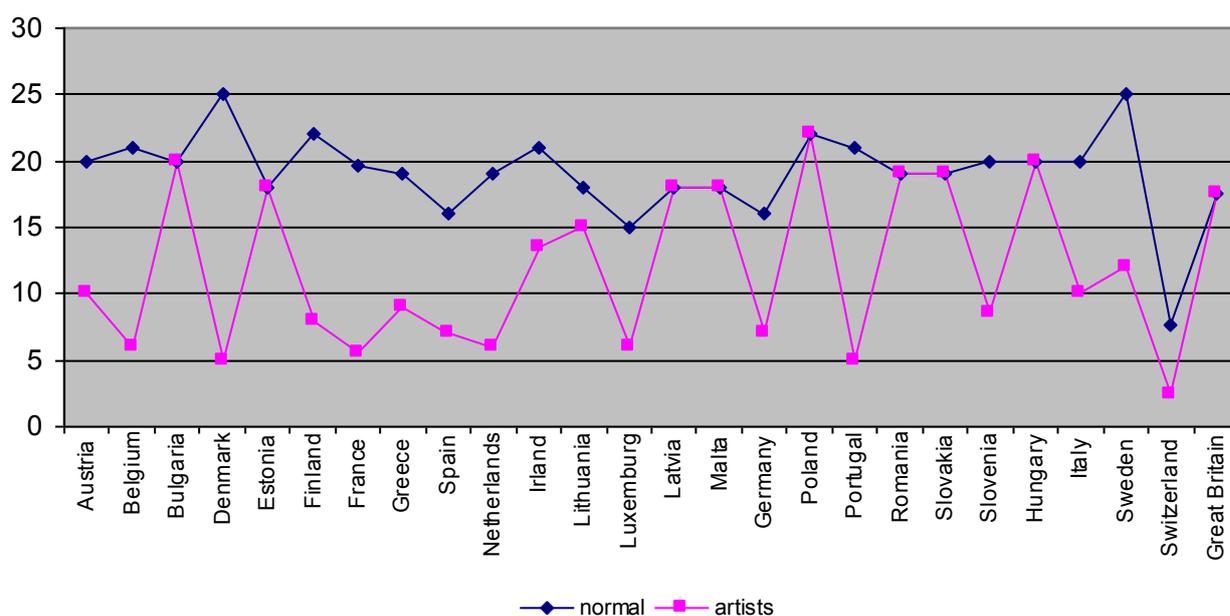


Table 3. Fiscal policy instruments influencing income of artists working on contracts to perform specified task in European countries in 2006.

Country	Special additions		Averaging of incomes		Comments
	Independent authors	Artists contractors	Independent authors	Artists contractors	
Austria	+*	5-7,5% **	over 3 years	over 3 years	*exception for the artists employed abroad, **discount on flats for artists
Belgium	none*	none*	--	--	*exception for state awards
Bulgaria	50%*	50 %*	over 1 - 4 years**	--	*50% reduction for incomes of artists from works of art; **for incomes got by artists from works of art
Denmark	Tax red. *	--	Max 10 years	--	*Data for 2006 indicate the increase in taxation
Estonia	+*	--	Several years**	--	*new law in 2005. **for incomes received from the sale of works of art created
Finland	-*	-	over 2 years	over 2 years	*discussion over a new law
France	10 and 20%	10% or different ranges	over 3 years	over 3 years	
Greece	+*	+*	over 1 year + 3 years**	--	*exception for public grants, scholarships, awards; **only for visual arts
Spain	+*	+*	+	+	*additions
Netherlands	--	--	over 3 years*	over 3 years*	*1989
Lithuania	--	--	--	--	
Luxemburg	25%	25 %	over 4 years*	over 4 years*	*reduced tax rate for "extraordinary income" + except for awards.
Latvia	15-40%*	--	--	--	*depending on the type of artist's profession
Ireland	Z*	-	Z*	-	*exception only for authors (without performing art) on incomes from works of art
Malta	+*	---	--	--	*Relative allowance for materials and supplies.
Germany	30%*	Special rates**	Several years***	Several years***	*lump sum rate for artists; **commission contract; ***past and future years of the work having been/to be performed
Hungary	+*/**	+**	--	--	*Max. 400 € reduction on income from copyrights **option for simplified tax rules
Italy	25%*	--	--	--	*reductions on incomes from copyrights + reductions for some expenditures related to performance of the profession.
Poland	50%*	50%*	--	--	*exception for incomes for authors of work of arts. Plan of abandonment in 2006 not successful
Portugal	50%*	50%*	--	--	*for incomes from copyrights
Slovakia	--*	--*	max 3 years	max 3 years	* allowance of 40% on incomes from copyrights
Slovenia	25%*	--	--	--	*for registered artists for income below 42.000 € (+ individual extras 15% for income below 25.000 €).
Sweden	--	--	+*	--	*system "upphovsmannakonto".
Switzerland	--	--	--	--	Artists based on general principles (26 different taxation systems in different regions)
Great Britain	+*	+*	2 years**	2 years**	*exception for grants by Arts Council; **previous + next years (profits in a single taxable year must be lower than 75% comparing to other years

Sources: Council of Europe/ERICarts Compendium of Cultural Policies and Trends in Europe, 9th edition, Chapter 5.1.4 "Social Security Frameworks", Chapter 5.3.9 "Legislation for Self-Employed Artists", 2008.

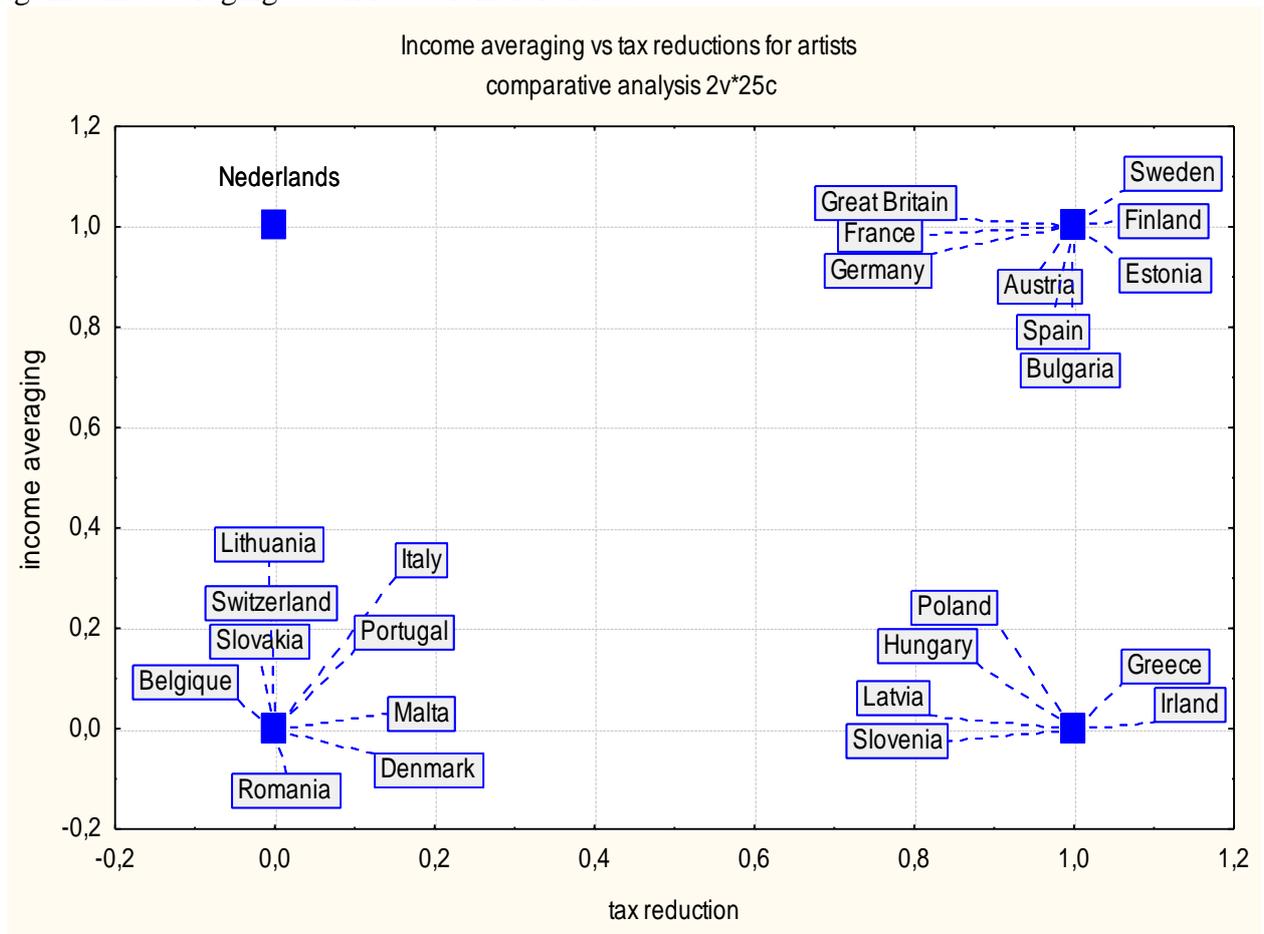
Table 4. Social insurance of artists working as self-employed in selected European countries

Country	Social insurance	Taxes		Unemployment benefit	Pension/pension credit
		Tax reduction	Income averaging		
Austria	<i>Law on Social Security for Artists (2001)</i>	Yes	Yes	Yes	Yes
Belgium	July 2003 new regulations on social insurance for artists	No	No	Yes	Yes
Bulgaria	<i>Ordinance on Social Security of Persons who Practice a Liberal Profession and of the Bulgarian Citizens Working Abroad (2000)</i>	Yes	Yes	Yes	Yes
Denmark	B	No	No	No	No
Estonia	<i>Act on Creative Artists and Creative Artists' Unions (2004)</i>	Yes	Yes	Yes	No
Finland	<i>Act on the Pensions of Artists and Some Particular Groups of Short -Time Workers (1985)</i>	Yes	Yes	Yes	Yes
France	<i>Social Security Scheme for Self-Employed Artists (1977)</i>	Yes	Yes	No	Yes
Germany	<i>Artists' Social Insurance Act (1981)</i>	Yes	Yes	No	Yes
Greece	B	Yes	No	No	Yes
Hungary	EKHO law (<i>Act CXX/1995</i>).	Yes	No	No	Yes
Ireland	B	Yes	No	Yes	No
Italy	B	No	No	No	No
Latvia	2004 - <i>"Long-service pensions for performing artists employed by state and local government ..."</i>	Yes	No	No	No
Lithuania	<i>The Law on the Status of Art Creators and their Organizations (2004)</i>	No	No	No	Yes
Malta	B	No	No	No	No
Netherlands	<i>Artists Income Scheme Act (1998)</i>	No	Yes	Yes	No
Poland	B	Yes	No	No	Yes
Portugal	B	No	No	No	No
Romania	B	No	No	No	No
Slovakia	B	No	No	No	No
Slovenia	For artists working as self-employed professionals	Yes	No	No	Yes
Spain	B	Yes	Yes	No	No
Sweden	B	Yes	Yes	No	Yes
Switzerland	B	No	No	Yes	No
Great Britain	B	Yes	Yes	No	No

Sources: Council of Europe/ERICarts, Compendium of Cultural Policies and Trends in Europe, 9th edition, Chapters 5.1.4 "Social Security Frameworks", Chapter 5.3.9 "Legislation for Self-Employed Artists", 2008.

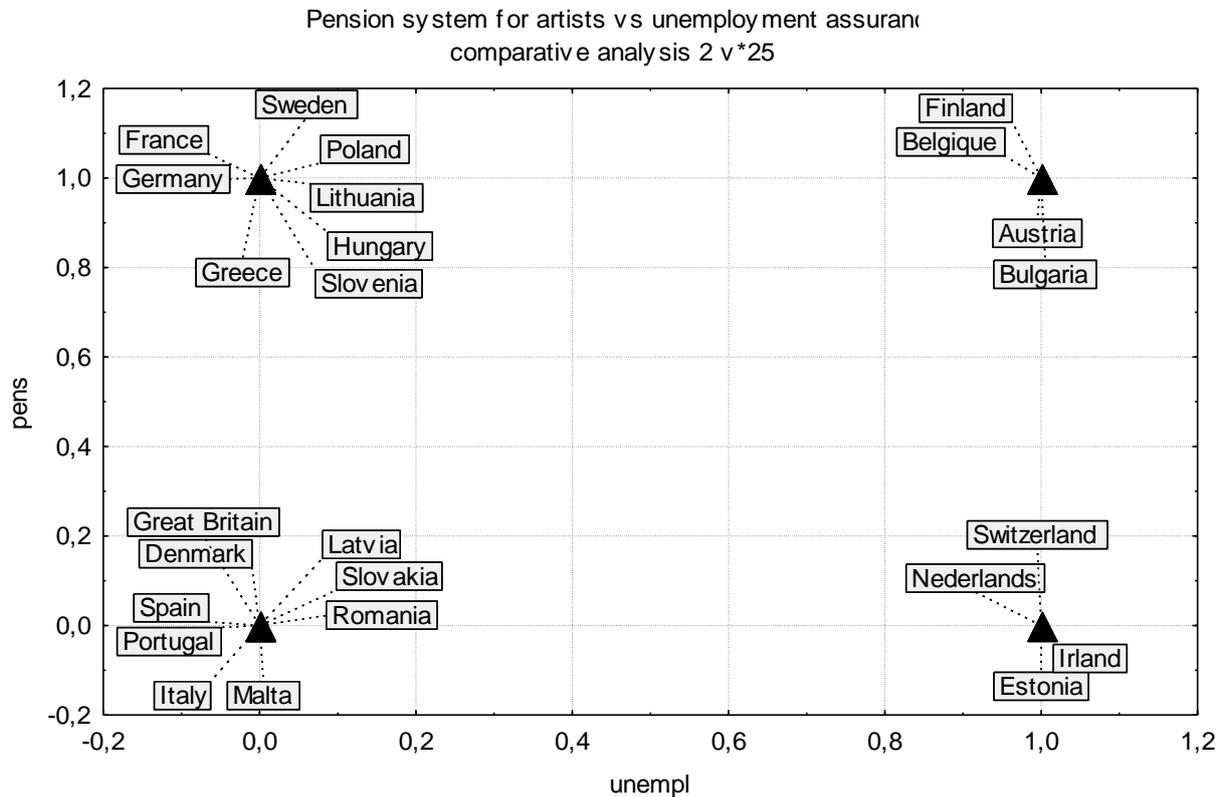
B – lack of legislation on the status of artists working as self-employed professionals

Fig. Income averaging vs tax reductions for artists



Source: Source: author's own research in Statistica programme

Fig. Pension system for artists vs unemployment assurance



Source: author's own research in Statistica programme

Table 5. Private sector sponsoring in selected countries of the EU

Country	Legal provisions referring to tax reduction for private sponsors contributing to art and culture	Government activity promoting private sponsoring of art and culture	Main sectors attracting private sponsors	Estimated annual value of private sponsoring for the sector of culture and art
Austria	<i>Sponsors' Ordinance</i> (1987). Regional regulations	Some regions (länder) require support from local governments	Works of art and music	43 m euro
Belgium Flam.	No law	PPP program (only for cultural projects making profits)	Concerts and festivals of classical music, exhibitions of works of art	54,30 m euro*
Belgium Fr.	No law	Association "Promethea" responsible for cooperation of the world of art and economy mainly in the area of sponsoring	Data not available	Data not available
Bulgaria	Tax reduction for residents non-residents, natural and legal persons	No	Pop music concerts, literature, theatre, festivals	Data not available
Denmark	<i>Act nr. 1389 of 20 December 2004</i>	No	Museums, art , music	Data not available
Estonia	<i>Income Tax Act</i> (1999) allows deduction from taxable income of donations which benefit public purposes	No	Private sector is does not express interest in the main fields of activity	Data not available
Finland	Lack of legislation. Few exceptions in taxes for sponsors of art	No	Data not available	10 m euro
France	<i>Law on the Development of Sponsorship</i> (1987) <i>Mécénat Law</i> (2003)	Projects of Ministry of culture in order to draw private sponsors	Art , music	183,00 m euro*
Germany	Lack of legislation. Few exceptions for taxes listed in <i>Directive of the Ministry of Finance</i> (BMF-Sponsoring 1998)	Mainly on the level of local government	Art , music	500 m euro**
Greece	Tax exemptions for cultural sponsorship (1990)	Data not available	Music and art	22,4 m euro*
Hungary	<i>Corporation Tax and Dividend Tax Law</i> (1996)	No	<i>Performing arts</i> , classical music, big festivals, art	Data not available
Ireland	Lack of legislation. Few exceptions in taxes for companies sponsoring artists and art	Arts2Business Program; annual award for art sponsor	Data not available	Data not available
Italy	<i>Law 342/2000</i> tax allowance for sponsors	Data not available	Cultural heritage, music <i>performing arts</i> , exhibitions, cultural events	205,70 m euro*
Latvia	Lack of legislation	No	Data not available	Data not available
Lithuania	Lack of legislation	Data not available	Leisure industry, museums, galleries	Data not available
Malta	Lack of legislation	Data not available	Cultural events, festivals	Data not available
Monaco	<i>Sovereign Edict N° 9 267</i> (1988) tax allowances for incomes subject to taxation	Data not available	Opera, ballet, philharmonics	Data not available

Netherlands	Lack of legislation Tax allowances for sponsors of art, media, and heritage	Cultural Sponsorship Code	Art , music	50 m euro
Poland	<i>Income Tax Act</i> (1993, amended in 2003), reduction down to 10% for subventions from legal entities	Award	Institutions of culture, big historical events cultural events, films	Data not available
Portugal	<i>Law on Sponsorship</i> (1999)	No	Music, art, big cultural events	Data not available
Romania	<i>Law on Sponsorship and Donations</i> (1999)	Data not available	Data not available	Data not available
Slovakia	Lack of legislation Possibility of transfer of 2% of income subject to taxation of natural or legal persons to public utility institution (including cultural).	No	concerts, music festivals, cultural heritage, film, theatre, art , museums.	Data not available
Slovenia	Lack of legislation Few exceptions in taxation encouraging companies to sponsor art	No	Cultural centres, cultural events and festivals	Data not available
Spain	<i>Act on Tax Exemptions for Non-profit making Organisations and on Sponsorship</i> (2002)	No	Classical music, painting	59,70 m euro*
Sweden	Lack of legislation	Forum of business and culture	50% of sponsorship money goes to museums and art galleries , 50% for theatre and dance.	SEK 93 billion (2002)
Switzerland	Lack of legislation Discussion on tax allowances**	No, Activity on local level	Corporations/enterprises organize their “own” concerts and theatre plays as part of promotion and building company’s image; joint projects with cultural institutions or artists.	320 m euro**
Great Britain***	Lack of legislation	Business Sponsorship Incentive Scheme	exhibitions, dance, music, theatre, festivals, cultural heritage	GBP 452.1 m

Source: Council of Europe/ERICarts, Compendium of Cultural Policies and Trends in Europe, 9th edition, 2008. Chapter 5.1.5 "Tax Laws", Chapter 7.3 "Emerging Partnerships or Collaborations". * CEREC report Nataly Souvante 1999. ** Research by N.Sievers/B.Wagner and A. J. Wiesand for German Parliament (2004). *** Arts & Business Private Investment Benchmarking Survey 2004/05.

Table 6. *Droit de suite* in EU member states

State	Threshold	Rate
Austria	3000 EUR	4%
Belgium	2000 EUR	4%
Cyprus	3000 EUR	4%
Germany	400 EUR	4%
Denmark	300EUR	5%
Spain	1803 EUR	4%
Greece	0 EUR	5%
France	750 EUR	4%
Finland	255 EUR	5%
Italy	3000 EUR	4% and 5%
Ireland	3000EUR	4%
Luxemburg	3000 EUR	4%
Netherlands	3000 EUR	4%
Portugal	3000 EUR	4%
Sweden	2050 SEK 216,95 EUR	5%
Great Britain	1000 EUR	4%
Czech Republic	1500 EUR	4%
Estonia	20 EUR	5%
Hungary	HUF 5000 or 20EUR	5%
Lithuania	300 EUR	5%
Latvia	0 EUR	5%
Malta	1500 EUR	4%
Poland	100 EUR	5%
Slovakia	30 000 Sk or 770 EUR	5%
Slovenia	0 EUR	4%
Bulgaria	300 EUR	5%
Romania	300 EUR	5%

Source: : author's own research on the basis of data from CINOA (*Confédération Internationale des Négociants en Oeuvres d'art*)

Table 7. The rules for exports of goods of culture/antiques abroad in the member states of the European Community

State	Rules for export of assets of culture
Austria	Export of antiques (cultural objects) requires permission (<i>export licence</i>) or <i>confirmation</i> in the following cases: 1. good of culture is protected or at least one of the instruments of protection was applied by Federal Monument Office, 2. good of culture belongs to the category of goods requiring export permission, according to the general definition of good of culture in its narrow sense, 3. archives. Licence may be given when the public interest does not imply keeping the object within the country. Works of artists who are still living or the ones who died not earlier than 20 years ago do not require export licence. Confirmation is to ensure that there is no public interest that suggests keeping the work of art within the country. Confirmation aims at delivering proof that the export is legal in the case, when the object may constitute the subject of a dispute as to its category (copies). If the object is exported temporarily (for exhibition, conservation, in order to perform scientific research, for personal use of the owner) the permission is given for temporary export without checking public interest, when the assumption can be made that the object will return to the country.
Belgium	Prohibition of transport and export of goods of culture found in the specification without required licence of the Minister of Culture.
Bulgaria	Movable monuments of culture, being the national treasures cannot be exported abroad for good. Temporary export is admissible in order to present it to international audience, for conservation, to be evaluated by experts, to perform scientific research (permissions from Minister of Culture). Some of the goods of culture may be imported after meeting specified conditions and approval by the Council of ministers at the request of Minister of Culture and Finance Minister.
Cyprus	Export of antiques without export licence is forbidden. Governor may lend the antiques belonging to the state to museums and scientific institutions after making sure that the party which borrows the object bears the costs of safety preservation, insurance and transport back to the country. Export of goods of culture without export licence is forbidden. In the case of temporary permission for export respective authorities specify validation period after the expiry of which a good of culture must be returned to the territory of Cyprus. Permission may be revoked if the conditions specified in it are disregarded.
Czech Republic	Monument of culture may be exhibited in another country, lent or exported with a specified purpose with permission of Minister of Culture, and in case of national monument of culture with permission of the government of Czech Republic. Centrally registered collection or single objects may be subjects of export only for the purposes of exhibition, conservation, restoration, performing scientific research, for the period specified on the basis of permission of Minister of Culture. Goods of culture may be exported after obtaining <i>certificate</i> , confirming that neither they are monuments of culture nor represent their part.
Denmark	Cultural assets may not be exported to third countries nor to Faroe Islands, or Greenland, without a permission from <i>Cultural Assets Commission</i>). Permissions are required both in cases of permanent and temporary export. Permission expires after five years.
Estonia	Movable antiques may be exported outside the country only for the specified period and on the basis of licence issued under the <i>Customs Act</i> .
Finland	Prohibition of export, except for licences given. Licence won't be given, if keeping the object within the country is essential from artistic, scientific, historical perspective or other related to the history of culture. Objects requiring permission for export were listed according to the category
France	Total prohibition of export of classified objects. National treasures may not leave the territory of France; in exceptional cases temporary export is allowed (in order to perform conservation, expertise, scientific studies, to deposit in museum). Export of goods of culture, other than national treasures, of historical, artistic or archaeological significance, classified into categories defined in the decree of Council of State require <i>certificate</i> from administration authorities. Certificate of temporary nature confirms that the object do not represent national treasure(for the object which is less than 100 years old the certificate is valid for 20 years). Certificate is issued for legally imported assets of culture in the last 50 years. Refusal to issue the certificate (valid for 30 years) may be deemed justified only after consulting the commission composed of government representatives and experts presided over by a member of Council of State to obtain well grounded opinion. Export of the objects indicated on the list of historical heritage objects is forbidden. Export of national treasures must be authorized by proper administration organs for the specified period for the purpose of restoration, evaluation, participation in exhibition or including into public collection.

Greece	Export of monuments is forbidden. It is only admissible if they do not represent substantial value for the cultural heritage of the country and are not a part of the important collection. Monuments less than 100 years old may be a subject of export after obtaining permission (their presence within the country's territory is not necessary for cultural heritage). Export of goods of culture, for which the classification procedure has been started is held back till the time the classification decision is made. Export of antiques requires permission from the competent Minister. Export licence for special assets of culture may be issued to owners of galleries, antique shops for the period of 2 years. Based on the decision of the Minister of Culture temporary export of antiques for exhibition in museums and similar institutions, on the condition of safe transport, exhibition and return from important exhibition promoting cultural heritage or reciprocity principle, for the purpose of conservation, for education or scientific use, keeping the principle.
Spain	Goods declared as having cultural significance or belonging to Spanish cultural heritage (specification) are not the subject of export. The owner or holder of cultural assets belonging to Spanish Historical Heritage, older than 100 years, registered in General Inventory requires obtaining authorization from state authorities. Temporary export of movable goods of culture (for the ones bearing cultural significance the period of max.5 years) after meeting specified conditions. Export is taxed (5-30% depending on the value), except for the goods imported in the last 10 years, which were not declared as national historical heritage, temporary export of goods or the export of works of the authors still living. Any property exported in this way may not be subject to the right of pre-emption.
Netherlands	Prohibition of export of specified objects or collections (around 200 objects and 30 collections), except for temporary export. Export requires permission from respective Minister. Non-residents may not be offered sale, auction, lending or changing the location of the asset protected by law, without written notification of respective inspector or Minister.
Ireland	Prohibition of sale for export and export of national monuments itself. Prohibition of export of cultural objects without Minister's consent. Prohibition of export of documents or paintings without the licence.
Lithuania	Permanent or temporary export of movable cultural goods and antiques present in the inventory requires permission issued by Department of Cultural Heritage under the Ministry of Culture. Permission is refused unless: 1. a good is rare or in danger of remaining rare; 2. a good is representative of national culture heritage; 3. good is strictly related to valuable cultural environment; 4. a good is associated with an outstanding person or historical event of Lithuania; 5. there are other important reasons for the protection of good against exportation.
Luxembourg	Total prohibition of export of counterfeit objects. Prohibition of import of movable objects older than one hundred years or the objects, of which the author died more than 50 years ago without a consent of respective Minister.
Germany	Exportation of goods present on the list of national treasures has a temporary character and requires permission from the Minister of culture. Export is subject to authorization, which is determined by special interest of German cultural heritage, more decisive than all other arguments. If the procedure of registration of good as national treasure has already been started, export is forbidden till the decision is legally binding. Export of works of art present in the register of works of a national character, which were not introduced to the federal register require permission. This law does not apply to cultural treasures of national character existing in public collections, as well in churches, religious organizations, which remain under control of church authorities.
Poland	Antiques are allowed be exported for good, if their export does not cause harm to cultural heritage. Antiques may be temporary transported abroad, if their preservation state allows for it, and natural person or organizational entity which owns the cultural heritage asset gives a guarantee that the object won't get devastated, damaged and that it will be brought back to Poland before the expiry of licence period. Objects not requiring permission to be exported outside of Poland: cultural heritage objects not written into the register, older than 55 years, cultural assets being also technical objects, not entered into the register more than 25 years old, assets brought from abroad covered by the procedure of temporary customs clearance, antiques brought from outside of Poland by people exercising their special rights or diplomatic immunity, works of living authors. Export of this objects is possible after obtaining certificate from the Provincial Conservator of historical monuments, unequivocally stating that a given object is covered by prohibition of export.

Portugal	Prohibition of export of goods classified except for temporary export or extraordinary cases. Export of goods of culture, regardless of their value requires confirmation by Portuguese Institute of Cultural Heritage. Temporary export for exhibitions is possible only after getting consent of Minister of culture. Movable cultural asset, which was temporarily exported may be subject to export without approval, unless it has stayed on the Portuguese territory longer than 3 months from the moment it was used for cultural purposes in the public interest.
Slovakia	Object of cultural heritage cannot be exported permanently from the territory of the country. The permission is given by government upon the request of Minister of Culture. If the object of exhibition value to be used in museum or gallery is not a part of a collection, was not acknowledged as cultural object after twelve months, Minister issues permission for permanent export. Cultural heritage may be temporarily exported for not longer than three years based on Minister's permission (after consulting Monuments Board). Permission for temporary export of the collection is issued by respective authorities, for presentation, science-research purposes, conservation. Export of a collection based on reciprocity principle requires permission.
Slovenia	Permanent export of heritage objects is prohibited. Exceptionally, Minister may give permission for export, if it does not concern exchange of museum exhibits. Minister gives permission for temporary export of cultural heritage objects.
Sweden	Permission for export of entirety or part of the objects listed. Permission may be given, if the export concerns objects of little significance for Swedish cultural heritage. Export licence is not required if the owner leaves Sweden to live in another country, if the object was purchased by means of inheritance or division of property by a person living in another country, if export is performed temporarily by public institution, if it is performed by private person in public interest also temporarily, or if the object was temporarily borrowed from abroad.
Hungary	Following goods must not be exported without permission: (a) listed cultural assets, (b) works of arts of living artists, besides works registered as part of museum collections or protection declaration, (c) cultural goods not older than 50. Cultural goods may be exported temporarily on the basis of licence.
Great Britain	Prohibition of export without a permission. So called open export licence allows for export of the majority of objects created or produced more than fifty years ago with a specified value. Some object categories are totally excluded from export.
Italy	Prohibition of export of objects present on the list. Goods not covered by total prohibition of export, and included in the category of protected objects may be exported on the basis of <i>certificate of free movement</i> to the Community countries or export licence to countries outside the EC. Temporary export, guaranteed by lodging deposit or insurance policy. Temporary export of cultural goods is justified by the events related to art, exhibitions of big significance, on the condition that integrity and safety of exported goods is preserved, exchange of the goods based on reciprocity principle. Export of goods created by living artist or produced not more than 50 years ago does not require any permission.

Source: author's own research on the basis of: legal acts binding in respective member states of the European Union and data coming from the website of International Foundation for Art Research www.ifar.org.