



Resolution 1355 (2003)¹

Tax incentives for cultural heritage conservation

Parliamentary Assembly

1. The Parliamentary Assembly draws attention to its [Recommendation 1634 \(2003\)](#) on tax incentives for cultural heritage conservation.
2. It believes that the active involvement of parliaments is necessary to ensure that the various proposals for such tax incentives are introduced and applied.
3. It calls therefore on its members, individually or through all-party parliamentary heritage groups, to:
 - 3.1. initiate debate in their national parliaments to press their governments to take action on the recommendations outlined above and to co-ordinate that action and report back to the Parliamentary Assembly;
 - 3.2. in the case of European Union member states, seek meetings with national members of the European Parliament that may be interested in this field and to co-ordinate national and EU action.
4. The Assembly notes that tax incentives is one of several aspects of the funding of cultural action on national and European levels that justify no less attention.

1. (see [Doc. 9913](#), report of the Committee on Culture, Science and Education, rapporteur: Baroness Hooper; and [Doc. 9980](#), opinion of the Committee on Economic Affairs and Development, rapporteur: Ms Griffiths). Text adopted by the Standing Committee, acting on behalf of the Assembly, on 25 November 2003

