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Master Thesis

**CIVIL SOCIETY:
cultural policies' stepping stone.**

A research on private involvement within the cultural sector.

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Abstract

This research will focus on understanding the reasons why Italian current cultural policies, which aim at involving the privates within the cultural sector, are not effective. Specifically, I want to investigate, following Putnam (1993) and Harrison and Huntington (2000) researches, if a correlation between the failure of the indirect public support and a poor culture of giving, mixed with a low-implemented civil society actually exists. In Italy in fact even if many laws were established with the purpose of increase the private involvement into the cultural sector, none of them reach the expected level announced. According to that, I asked myself what are the reasons of this failure. This analysis aims indeed at answering the following research question: Why tax incentives, even though present, are not able to lead to a strong private involvement in supporting the cultural sector in Italy?

The answer I found out is that it is not only government fault but by contrary it is something connected with the culture of people, who are not willing to donate even if they can have an economic or a personal return. According to that, it is not a matter of laws, or at least not only, but more a matter of society's structure.

Key words: *Cultural sector, tax incentives, indirect public support, culture, civil society, gift giving, private sector, donations.*

Acknowledgements

*Every beginning
is only a sequel, after all,
and the book of events
is always open halfway through.*
Wisława Szymborska

Happy I come to an end, I would like to thank, who made this thesis actually possible.

First of all, my supervisor Professor Arjo Klamer, for having given me helpful advises and challenged me to look under the surface, discovering the profound meaning of a problem.

My father for having taught me it doesn't matter how tough life can be, you are not allowed to give up.

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1. Introduction

One of the most controversial debates always present in Italy is definitely about art and cultural sector. Italy is indeed considered worldwide one of the richest countries, if not the richest, in terms of cultural heritage and artistic goods. However, it seems not to read this as an advantage. Many countries, such as France for example, consider cultural heritage as an economic asset and a stepping-stone, which can bring profit to the state coffers – the Louvre Museum is an emblematic example. By contrary, Italy seems not to fully recognize the potentialities and the opportunities cultural heritage might generate, considering it as a troublesome burden for the government budget. During the years many laws were established to try to regulate in the best way this incredible as well as problematic sector. In particular, recently, the majority of ministerial decrees were focused on the involvement of privates within the financing of the cultural sector. This decision, even if always highly questioned from cultural experts and art connoisseurs, finds its meaning considering the difficulties European governments, and especially the Italian one, have in handling properly the monetary needs of the public sector. The main instrument governments have found to reach this purpose involves indirect public support, which is basically the possibility for privates (companies or citizens) to benefit from a donation to the cultural sector through tax incentives. Following regression analyses' outcomes, tax incentives laws turned to be the best way to foster the private intervention within the public sector. However, the Italian case demonstrates the opposite, at least in cultural donations. Tax incentives laws are indeed not completely effective and surely not able to change the route of private's behaviours towards the cultural sector. Why is this happening? What conditions are lacking to reach a successful outcome, as it is happening in other countries? What does differentiate the Italian environment from the others?

1.1. Motivation

What led me to approach this particular theme is firstly the attachment I have to my own country, Italy. It is always frustrating and hard to see someone you love struggling and being derided from the outside, especially when you know how much he's worth. Which is Italy's problem? Why a country like that is not able to emerge at least in the sector in which it should be the strongest?

I always used to say: “I love Italy, I hate most of the Italians”. I think indeed Italian people can be at the same time able to create something others would never think about but on the other hand they have inside a sort of auto-destructive power, rooted in their culture. We were able to build the most impressive constructions in the history of the world and at the same time we are able now to let them collapse without a blink of an eye. We are more focused on our short-term personal benefits, than on the societal ones, which imply the presence of a strong civic-ness and a high sense of community. Probably, due to the disarming political conditions Italian people had to handle in the last 30 years, our patriotic sense and the trust we have in our own country is little by little disappearing. The worst thing is indeed that we stopped trusting our own people due to the suspect we have about everybody’s hidden agenda. In every single decision, procedure or discussion, there is constantly present the spectrum of corruption, shady deals and illegality. Today more than ever, it is something extremely ingrained in our way of thinking.

I can say this is the most relevant problem of Italy: the culture. We lost the idea of being a community, of mutual help, of feeling part of a group and this has a reflection in all the aspects of our lives. What mostly needs to be changed in Italy is indeed definitely our culture, our way to be part of the community. According to that, my research wants to shed the light, through the analysis of the cultural sector, on how, even the most effective law in theory, turns to be a failure if it is not supported by a strong culture of giving and a high level of civil society. Changing the ways in which Italian people see themselves within the society, it will be possible to change the effect laws have on the society, cooperating and sharing the benefits they might generate.

Secondly, I have always been fascinated by the power of laws. Policies indeed, if well structured, are able to change the route of a particular behaviour, determining the success or the failure of a specific subject. In this case it is particular fascinating for me to research a pure legislative-economic theme, such as tax incentives, through a different kind of approach, based on the importance of values. Sometimes indeed it is necessary to abandon the traditional methodologies to have much more insights, seeing aspects from points of views before unknown. As it will be shown in the research, often numbers and mathematical approaches are not perfectly able to explain the reasons why some phenomena are happening, suggesting the possibility to look at the theme in a

more suitable way, without considering only the pure numerical side.

Overall, my thesis is based on the belief there is something much more deep to understand the mechanism inside a country, something which goes beyond rational mathematical models and involves the attitude of people and their approach within the society.

1.2. Research problem

The idea of my research was born reading some journal articles about the Italian cultural sector situation, where it was underlined how tax incentives in Italy are not able to be crucial in involving the private sector within the support of cultural activities.

After having read that, the first question which came up in my mind, with a bit of irritation I must confess, was: why does Italy is always at the bottom, comparing it with other European countries? Immediately, I thought “ There must be something connected with how the law is structured. It will surely be, as always, too bureaucratic or too complicated to be appealing for privates.” Then, not totally convinced and with the secret desire to be wrong, I decided to look at other countries’ tax incentives to see the differences with the Italian ones. What was clearly visible from the very beginning was that even if not perfectly homogenised, Italian laws on tax incentives are not dramatically distant from the ones of other European countries. Moreover, especially the last two decrees on the theme (2000 and 2014), tried to solve the issue of bureaucracy, shaping the procedures in an easiest and more flexible way for privates. At that point I asked myself: “If it is not the method in which the law is structured, what can cause the failure of these instruments in Italy? Can the problem be found in the ways in which Italian people approach the culture of giving and especially cultural giving?”

As it will be shown further in the text, following the mathematical theory of the elasticity, tax incentives represent the most effective method to foster the private intervention within the cultural sector. However, the Italian case demonstrates how theory can be sometimes wrong and other explanations about the Italian failure need to be found. According to that, I have analysed the research done by Putnam (1993), in which a correlation between the lack of civil society and the low performances of regional governments are shown. Following the same path, I want to better understand

what needs to be changed within the Italian culture to make tax incentives effective, as they should.

1.3. Thesis aim and research question

Overall, the main aim of my thesis is to understand why Italian government is not able to foster the cultural sector through the collaboration with the private one. As already anticipated before, the most common instrument to evaluate the participation of the private sector (companies and private citizens) within cultural and artistic organisation is the use of tax incentives. However, what is common is not necessarily the best way to proceed. What I want to demonstrate with my analysis is that there could be different ways to approach the private sector, which might not automatically involve a monetary return. Objective of the research is not to discredit in toto tax incentives, which is proved can make a difference in some places more than in some others.

By contrary, my purpose is to underline how law procedures as tax incentives are not effective if we do not consider the environment in which they are established. In this sense, I completely recognise the utility of tax incentives for the cultural sector but only if supported by a high level of education of the taxpayers.

Taking in consideration these premises, my research question is:

Why tax incentives, even though present, are not able to lead to a strong private involvement in supporting the cultural sector in Italy?

More in specific, I want to understand which aspects need to be implemented to reach a successful result within the Italian environment on the topic of cultural tax incentives. Certainly the aim is not to give universal and secure solutions to the vast problems of Italian cultural sector. However, with this research I want to give insights, which I hope will be able to shed the light on a new way to involve privates in fostering the cultural sector. To support my thesis and to prove the correlation between a strong culture of giving and the effectiveness of tax incentives, I refer to the researches done by Putnam (1993), Mauss (1925), Harrison and Huntington (2000) and Klamer (2014). All of them address the theme not following the traditional logics of the pure economical approach.

By contrary, their attitudes towards the theme are structured considering a value-based approach. When numbers and statistical theories are not perfectly able to explain the reasons of a specific activity, it is necessary to change the route of the analysis towards a deeper qualitative approach.

To answer my research question, I decided to compare religious and cultural giving in Italy. It is perfectly known indeed Italy has a long and solid religious tradition also motivated from the presence of the Vatican State inside its borders. The relationships between the Catholic Church and the Italian government started over 80 years ago and are regulated by the Lateran Pacts (Patti Lateranensi, 1929) which set the independency of the Church and the foundation of the Vatican State. Another important event, which established the profound bond between Church and Italian State is the 1984's parliament law called Palace Madama Agreement (Accordo di Palazzo Madama). After this law, the Catholic Church agreed to be part of the public financing system, with the creation of the 8%, finalised to guarantee clergy's support (Presidenza del Consiglio Italiano's website). Making these premises, the comparison between religious and artistic sector is in this case extremely useful to understand how much gift giving is driven by culture. People educated to religion are more likely to donate to it because they have clear the positive outcomes their gifts would be able to generate, which is something is not happening for the cultural sector. According to that, I will analyse trough this comparison which are the elements and the strategies both the Italian government and Italian cultural organisations need to adopt to make tax incentives effective as it is for the religious giving.

1.4. Academic and societal relevance

From the academic point of view, this research underlines some aspects never treated before from the scholars or at least not with the same purpose. Tax incentives were indeed always been analysed using as parameter a statistic approach trough regression analyses. However, even though perfectly acceptable, these analyses do not consider the environment in which these instruments are set and the psychological effects of taxpayers and company's behaviours. Purpose of my thesis is to propose an alternative method of analysis, following the insights of many scholars.

The research problem presented is extremely relevant also from the societal point of

view. If we think that millions of euros are spent from the government to create an effective set of laws, the partial failure of these instruments in Italy should be considered as a wake-up call. The crisis leads government to re-think about their budget expenses and to drive their decision through different paths. The support of privates towards the cultural sector should be seen as a seminal opportunity both for cultural organisations and for governments, which in this way would be raised by pressuring tasks. Considering the non-effectiveness of tax incentives or at least the incapability to change in a consistent way the route of private support to culture, it is necessary both for government and for the cultural sector to think about other ways to reach their objectives. This would be seen not only as a relevant chance for the government but as a fundamental opportunity for cultural and artistic organisations to better regulate themselves, relying much more on alternative ways of supporting. The aim is not to crowd out the government from the needs of the cultural sector, but by contrary to create a fruitful relationship between private and public. Being a public good with positive externalities for the whole society, culture needs indeed to be highly and always supported by the state, which has to guarantee its vital presence, its consumption and an easy access for everybody. However, thinking through the logic of civic-ness, at the same time is duty of private citizens to intervene when there is a clear lack of governments' activities. Overall, the societal relevance of this thesis lied in the evidence of the non-effectiveness of tax incentives in Italy and on the need to find the reasons why this is happening, together with alternative solutions to foster the cultural sector.

1.5. Thesis' structure

To reach the aim of my research, I decided as first step to analyse the current situation of the Italian cultural sector and the theoretical framework connected with gift giving and tax incentives. The entire current situation framework is structured in small sections starting and ending with some questions I tried to answer in the research part.

Firstly, I have done an overview of the different ways in which the cultural sector is financed, taking initially the European point of view and then applied the results to the Italian case. This helped me to have a clear, general framework of the situation in which the cultural sector verses. The data proposed are indeed extremely useful to understand the real conditions of the sector I am analysing. Following the same purpose, I proceed

with a zoom on Italian tax incentives laws, established through the years (in particular 2000, 2014), to have clear their strengths and their limitations and to be able afterwards to analyse them properly.

Another aspect I considered helpful to conduct my research is the logic behind the idea of gift and especially the reasons why people are donating to specific causes. According to that, I analysed the gift giving theory by Marcell Mauss (1925), the World Giving Index research (2014) and some other studies done by the Italian Ministry of Cultural Heritage, Cultural Activities and Tourism in 2009.

Thirdly, I focused on theories established by previous scholars on the mechanisms, which drive tax incentives, referring in particular to Pelozo & Steel (1995) and to Hemels' (2013) works. Lastly, fourth and fifth themes I analysed involve the idea culture and civil society might affect the success and the development of a place, respectively researched by Harrison & Huntington (2000) and by Putnam (1993). In particular the last one is crucial to support the thesis that without a proper and well-implemented culture of giving, tax incentives cannot be effective, as they should be.

After having explained my method of analysis and the description of the data set I will use, I structured the research part making the comparison between cultural and religious giving. To better understand how Italian people behave about cultural donations and the mechanisms behind their decisions, I decided to focus on a successful sector in terms of gift giving, such as the Catholic Church in Italy. Following their effective path I underlined the strategies the Italian government and Italian cultural organisations need to establish to make the collaboration between private and public sector effective as it is happening with the Catholic Church. To help myself with this analysis I referred to the study done by Professor Klammer and to his Four Spheres Theory (2014).

Finally, I propose some conclusive remarks, which can give useful insights to change the path Italian government had unsuccessfully undertaken.

2. Current situation and theoretical framework

2.1. Different logics in financing behaviours

2.1.1. Klamer's Four Spheres: different attitudes for different purposes.

Talking about cultural organisations and about the different ways in which they are financed, we can identify 4 different spheres with 4 different logics, which regulate them (Klamer, 2013). As the model shows the 4 spheres are: οίκος, social, government and market.

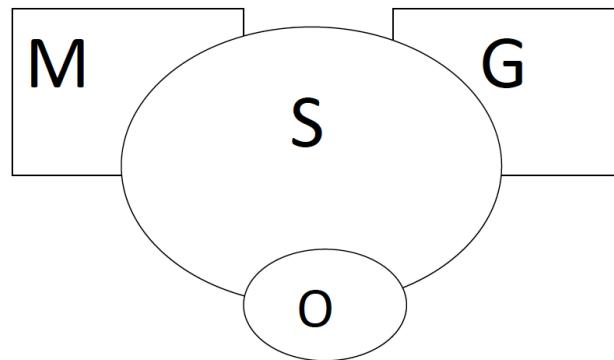


Image 1

Following Klamer's theory indeed, the spheres represent the different players a cultural organisation should consider in asking for funds. Normally, organisations, cultural ones as well, use to refer only to two of these four logics, the government and the market ones. However, it is possible to identify other two spheres, the social one and the οίκος, which can be viewed as alternative sources of funds for cultural organisations. The different modes of financing are relevant especially to understand which sources mostly affect cultural organisations and on which spheres they can mostly rely on.

When we talk about ways of funding, as Klamer (2013) highlights, it is important to be aware of all the relevant values of your organisation, to be able to valorise it in the best way and consequently to valorise properly your core activities. The valorisation in this sense denotes the "making real of art works" (Klamer, 2013, p.12). It is the concretisation of a cultural product, making people understand the intrinsic set of values it has. According to that, by using this model we understand in which ways we can

valorise cultural products, using different logics and rhetorics. With the term rhetorics, Klamer (2013) refers to the various ways in which people have to approach the spheres to be able to properly valorise their works. This highly involves persuasion and discursive practices. Rhetoric is indeed about the way to persuade. In one sentence I would say that it involves the ability to address right questions to right people in the right way. This it is massively important especially to set up proper strategies to persuade people or companies to donate. As explained by Klamer, Mignosa and Petrova (2006) “financing from the so-called third sphere...involves non-market and non-governmental contributions” (p. 16). The logic behind the social sphere is indeed distant from the ones, which normally regulate the other two. Approaching the social sphere as a source of funds means to identify, which values matter for the people and which ones are able to get people involved into the mission of the organisation.

To better understand the mechanisms behind the three spheres cited above (government, market and social sphere), I give an overview of the three main sources of funding.

- Government support:

Asking for governmental funds means to obey to a set of formal rules. There are no particular strategies to be followed except for matching the objective criteria set by the public administration. The logics behind this mechanism are formality, public interest and collective benefits, which come out from culture viewed as merit goods. A cultural organisation needs in this sense to be able to objectify its activity, using formal instruments to have public subsidies (Klamer, 2013).

- Market support:

The market sphere is regulated by the logic of exchange. It is the sphere in which you have to consider which value your work has for the others in terms of money. Everything can be sold and bought and everything has a price. There are in fact two parts involved: one is willing to sell and the other is willing to pay in the most convenient way. The main value is self-interests: I want to find out the best way to increase my revenues or the best way to save my money. The other value is the price: I attribute a monetary value in term of price to a cultural good. Also the rhetoric is

connected with the price. It is always a matter of negotiation of prices. A good strategy implies to find the core elements for which people would be willing to pay (Klamer, 2013).

- Third sphere support:

The means to generate funds in the social sphere is through donations, which can be money, work or time. This is the sphere in which the artist can better express the values of his/her work. This is in fact the sphere of relationships, where the artist can meet other people who want to be involved in his project. The main logic behind it is the willingness to give, to donate. This means the best strategy to get funds is to make people involved within the organisation, make them part of it. They need indeed to recognize themselves into the values of the organisation to desire to support it constantly (Klamer, 2013).

For the purposes of this thesis, I want to focus mainly on the importance of the social sphere, which implies a structure involvement of the whole society in being part of the cultural sector.

For a cultural organisation the most difficult aspect is to properly balance this three sources of funds, not relying too much just on one of them. Especially in Italy, due to the flourishing period during the 80s, cultural organisations used to think they can massively rely on government support, which was completely taken for granted. The way in which they were proceeding was all but proactive. They used to think government should and will always support them, without considering budget restrictions. After the crisis, when many subsidies were cutting, cultural organisations started realise the third sphere would be an option for them to raise new funds. However, the main problem is to adapt themselves to the new circumstances. As already said, the logics in the social sphere are indeed completely different from the ones in the other spheres. This means the strategies need to change and cultural organisations need to properly adjust themselves to attract donations from private citizens and private companies. Overall, attract funds from the social sphere means to set a plan of long term strategies able to make people involved for long time within the organisation, sharing its values with the community. This aspect is particularly relevant

for the purposes of this thesis, because it will focus mostly on the social sphere as a stepping-stone for the success of tax incentive. Moreover, it will help to understand how Italian cultural organisations and Italian government need to approach the social sphere to set up a successful relationship between these three players.

2.2. How does the cultural sector is normally financed?

2.2.1. European overview

Firstly, to be able to analyse how indirect public support is working within the Italian context and the reasons why it is not effective, it is important to highlight which are the main funding sources from which the cultural sector is benefitting. Talking in general about cultural sector's main sources of funds within the European context, it is possible to distinguish two big categories, public and private funds.

Overall, culture in the European tradition is always been seen as a public good able to generate positive externalities for people who will benefit from it. This is the main reason that justifies governments' intervention within the cultural sector, supporting it with public funds. Generally indeed, in all Europe the public sector used to play the main role in fostering art and culture, in contrast to the American way of perceiving it, much more private oriented. Main objective of governments, especially the ones, which support the idea of welfare state, is in fact to provide the highest level of public goods in terms of quality and quantity and to guarantee the consumption of these goods, which are considering having public benefits for the whole society.

However, starting from the last 20 years the European environment has changed and has been marked by an increasing trend in the redistribution of cultural authority. Due to the emerging crisis indeed governments were forced by budget's needs to change the traditional perspective they have towards the public sector. Because of that, most of the countries are trying to combine the use of public funds with the participation of the private sector in supporting culture. Main aim is indeed to increase the interests of privates, making them intervene within the public sector. To better understand in which ways the cultural sector is supported in a European context, I analyse the different sources of funding, focusing after on the Italian case.

As already cited, the main sources of cultural funds are:

- Public sources
- Private sources

I propose a scheme, suitable overall for the majority of the European countries, to understand the ways in which the cultural sector is sustained.

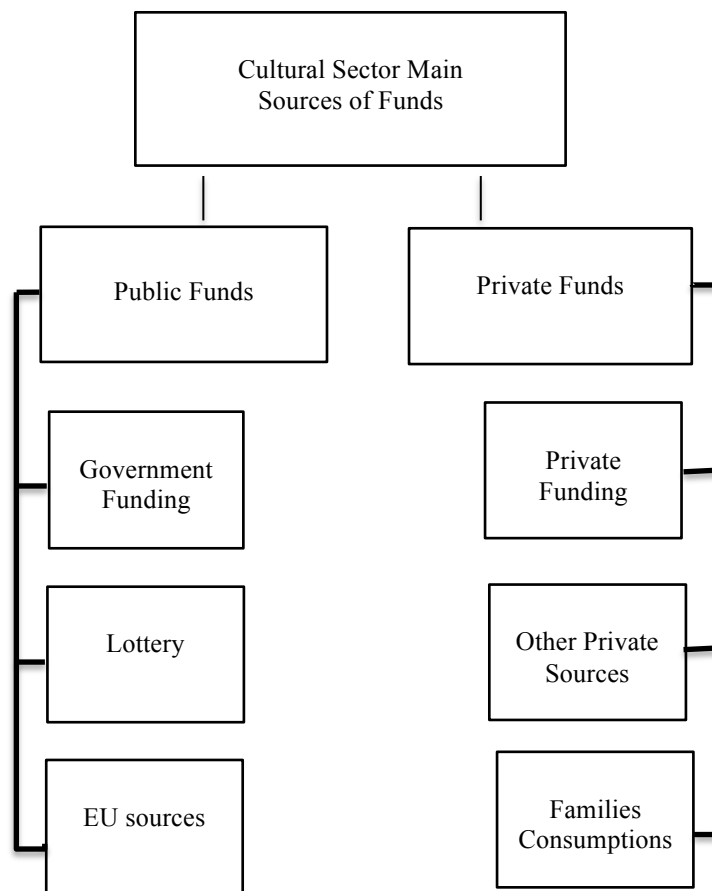


Image 2
(Domenichini, 2013)

2.2.2. Italian environment on cultural funds.

As underlined by Klamer, Petrova and Mignosa (2006), Italy is part of that group of countries with a centralised structure but prone to a federal approach, developing some authority to lower levels of government (such as municipalities, provinces and regions).

The scheme proposed above (image 2) can be valid also for the Italian environment.

With the term public funds I address all the funding provided both by the central government and by the local entities such as regions, provinces and municipalities. To be more specific, public support to the cultural sector can be applied through direct or indirect forms of funding. In the first case money are directly transferred from public purse to the cultural sector through subsidies, bonuses or grants. In this sense the main actor involved is firstly the Italian Ministry of Culture, (Ministero dei Beni delle Attività Culturali e del Turismo) MIBACT from now on. In addition, there is a close collaboration between MIBACT and others Ministries, such as the one of Foreign Affairs, the Ministry of Economic Development, the Department of Information and Publishing of the Prime Minister's Office and the Ministry of Education, which are respectively working on their fields of competencies related with the cultural sector. Due to a lack of transparency in the data available from MIBACT, I can only refer to data from 2009, which show the weight of public expenditure on culture.

Overall, in 2009 1,719 billion euros were allocated, equal to 0.23% of the total Italian governmental budget.

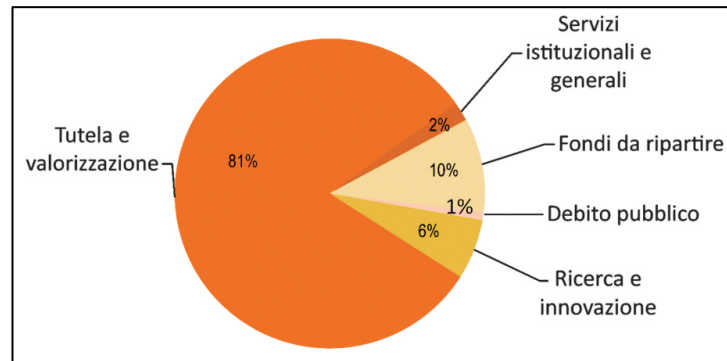
Precisely:

- Current expenditure 1,393 billion euros
 - Capital expenditure 317 billions euros
- (Mini Cifre della Cultura Report, 2009)

Overall the funds are allocated with the following purposes (Image 3):

- Protection and valorisation: 81%
- Institutional services: 2%
- Public Debt: 1%
- Research and Innovation: 6%

- Funding to be allocated: 10%



(Mini Cifre della Cultura Report MIBACT, 2009)

Image 3

Talking about public direct support, it is also important to mention a specific institution, Fondo Unico per lo Spettacolo (FUS) created for the performing art sector – cinema, theatre and music- to regulate the amount of money each organisation is worthy to receive.

By contrary, public indirect support implies a non-direct exchange of money but the adoption of different types of fiscal measurements in favour of cultural recognized organisations. The indirect support to the cultural sector represents trough the years an interesting and useful opportunity for governments to involve the privates within the cultural funding. Since many years indeed, due to the crisis, most of the European governments, including Italy, dramatically reduced the amount of funds for the cultural sector - during the triennium 2008 – 2010 for example the Italian government cut 922 millions euros. The idea was to make the private sector partially substitute the public one by giving it a return, generally in terms of tax discounts. According to that, Italy is trying to create a favourable, fiscal and legal, environment, which can contribute to encourage and animate a private supporting tendency. In particular, it is now more than established that private support to arts and culture can be seen through the lense of cultural policies. Cultural policies and specifically the ones that focus on indirect support through tax incentives are commonly viewed as a useful instrument to set up a strong relationship between public and private sector in culture financing. This tendency is actually supported overall in all the European countries, which aim at fostering the

private participation by giving them a monetary incentive. For these reasons, especially in the last years, Italian government reforms on the cultural sector were mostly focused on better regulating indirect public support through tax incentives.

In addition to the ordinary government funding, other types of extraordinary sources (both national and from EU) can be mentioned. Nationally, following the law number 662 established on the 23rd December 1996, a specified amount resulting from the National Lottery is allocated to MIBACT with the purpose of using it for the cultural heritage (Nesti, 2010). Talking about European funds, next to the action of the central government and local entities, in the last years the growing intervention of European Union starts to play a relevant role within cultural funds. With the aim of cultural activities and cultural heritage's valorisation, there is a dense plan of initiatives and programmes (Nesti, 2010).

On the other hand, private funds are represented by private contributions or donations coming both from private companies and from private citizens, who want to support the cultural sector for different reasons. In this context we can also mention the key role of bank foundations in supporting the cultural sector both directly with donations and indirectly, purchasing cultural goods – almost all banks nowadays boast a relevant artistic collection. Data available from 2007 shows more in depth the impact Bank Foundations have in supporting the cultural sector:

- 88 Bank Foundations (43,4% in the North, 34,1% in the centre, 12,5% in the South)
- 524,2 millions euros for the cultural sector (30,6% of the total)
- 10.532 interventions (35,9% of the total).

(Mini Cifre della Cultura, 2009).

Secondly, other private sources derived from private partnerships or sponsorships between cultural organisation and private companies, which involve image benefits in return of donations – one of the most famous cases in Italy is the recent sponsorship between Tod's and Colosseo di Roma. Lastly, another source for private funds are families' expenses on cultural activities (museums' visits, theatre play participation) and the consumption of cultural goods (purchases of books, cultural magazines, films, cd).

2.3. General framework on tax incentives

From the last 10 years, Italian government started to raise awareness on the need of new ways to support the cultural sector. As already mentioned before, Italian tradition of financing arts and culture has always been state-centralised even if some organs, such as FUS, were created to delegate some duties. After the crisis, European governments and the Italian one as well, started thinking about alternative sources to support the cultural sector without however gave back their responsibilities on the private hand. The alternative they have found is to foster the private sector to intervene within the public one, giving it a reward in return. They found out tax incentives are in this sense the best instrument to boost the private involvement within the public sector, in this case within the cultural one. Tax incentives indeed aim at creating a “favourable fiscal environment” (Klamer, Petrova and Mignosa, 2006 p. 47) able to ensure a positive intervention of privates, both citizens and companies, in financing the cultural sector. According to that, the role of tax incentives and more in general of fiscal laws is to change the normal route of financing, leading to a modification of the traditional behaviour of the civil society. As explained by Klamer Petrova and Mignosa (2006) indeed “fiscal laws can encourage or discourage donations boost the bequeathing of valuables, foster the creation of foundations” (p. 47).

With the term tax incentives I address different types of tax benefits such as tax exemptions or tax deductions for art and cultural institutions, tax deductions and tax credits for companies and individuals donating or investing within the cultural sector, different VAT rates on cultural products and also percentage legislation.

Even if in terms of mechanism a sort of homogenisation between the laws can be found within the European context, each countries still has its own peculiarities about cultural tax incentives. The main differences are about the different rates applied as tax deduction, the different VAT rates, the procedures and the various requirements to be an organisation worthy to be supported. On this last point indeed there is not a homogeneous definition of the term culture within the European context. Basically, what a country considers worthy to be called “cultural” and consequently to be supported by the government and by the privates, another one might think differently. Due to these differences and due to the various traditions each European countries has

in terms of private intervention, tax incentives need to be properly designed by expert and should consider the specific peculiarities of each country (Cummings and Katz, 1987). Due to the lack of data and to the difficulties in measuring exactly the value of tax incentives, the real impact of indirect public support cannot be reliably analysed, even if, as pointed out by Klamer, Petrova and Mignosa (2006), including or excluding indirect public support could dramatically change the amount of support a country is giving to the cultural sector.

2.3.1. Focus on Italian tax incentives

2.3.1.1. Historical precedents

Before starting to analyse the current law on tax incentives for the cultural sector, approved less than one year ago, which results need still to be proved, I want to focus on the historical precedents.

One of the first and most important fiscal laws to foster the cultural sector was the law 21/10/2000 number 342 and in particular the art. 38. With this disposition it was settled the total deductibility of monetary donations in favour of recognised cultural institutions for trading companies. Even if it could be considered as a decisive step forward to involve the private sector in supporting cultural activities, the main lack of the law is easily visible. There is not indeed any disposition for non-trading companies and for private citizens, which are completely left out from the law (Cabasino, 2010).

After having understood the limitations of the previous law, MIBACT introduced some modifications to law 342/2000 following the dispositions already present within Section 15 letter H of the Italian Consolidated Income Tax Act (Testo Unico delle Imposte sui Redditi, TUIR). Specifically, while for trading companies the previous law still applied (full deduction), the new fiscal outlook implied tax abatement equal to 19% for non-trading companies and individuals who donate to authorised and recognised cultural organisations. The maximum amount for donations in this case was equal to 2% of the annual income both for non-trading companies and for private citizens. The law established also that half of this tax abatement (9.5 %) may be added to the 36% tax abatement (law n. 449/1997) for restoration purposes of historical residential properties done by the owner (MIBACT report, 2012)

Looking at data from MIBACT report (2012) (Appendix 4) on private donations to the cultural sector about the outcomes from the application of art.100, comma 2, letter M approved in 2000, we can make some thoughts. The report shows indeed regarding companies donations a decrease of 0.55% in comparison with the previous year. On the other hand, for what concerning taxpayers (Art 15, letter H, D.P.R. n. 917/1986) the results shows a dramatically decrease of 37% from 2011. Overall, considering both private companies and private citizens' donations, donations to the cultural sector reached in 2012 an amount of 45.479.117,84 euro, experiencing a decline of 17,80%. It is pretty clear the lack of effectiveness tax incentives had in Italy especially regarding private citizens, which are really less involved within the financial project of fostering the cultural sector.

2.3.1.2. Art Bonus 2014

In June 2014, seeing the limitations of the previous fiscal dispositions, a new law was established based on the French model. The law degree 83 31/5/2014 approved as law number 106 29/07/2014 implies a new percentage of tax abatement for private donors to cultural recognised associations. Specifically the law includes:

- a) Three-year tax credit, operating from 01/06/2014 equal to 65 % for the biennium 2014/2015 and equal to 50% for 2016.
- b) Tax abatement of Art bonus is recognised for
 - Individuals and non-trading companies until a maximum of 15% of their taxable income
 - Trading companies until a maximum of 5% of the annual revenues
- c) Transparency

All beneficiaries (art and cultural organisations) must report monthly to MIBACT the amount of the donations received and their intended use. Moreover the website of MIBACT has information about all the donations received.
(Agenzia delle Entrate Report, 2014)

To better understand how the law is working and the mechanism of the three-years tax credit, I propose a simple example:

Who declares 20.000 euro can donate up to 15% = 3.000 euro. His tax abatement will be equal to 65% = 1.950 euro. The discount on his income tax (Imposta sul Reddito delle Persone Fisiche IRPEF) will be 650 euro per year, considering it is in three tranches.

2.4. Why people are (not) giving?

2.4.1. Mauss Gift Giving Theory

As explained in the introduction part, the purpose of this thesis is to recognize the reasons why Italian tax incentives are not totally effective in fostering the cultural sector. Main assumption to answer this question is that tax incentives are not in general the best way to attract privates' funds. Without a strong culture of giving it is impossible to create a profitable collaboration between the private and the public sector. Following this idea, after having highlighted the ways in which the cultural sector is supported, I want to focus more in depth on the concept of donation. It is indeed the base to understand the framework behind the private intervention within the cultural sector.

According to that, it is seminal to talk about gift economy. The logics behind the action of donating were deeply analysed by the French anthropologist Marcel Mauss in 1925, year of the publication of the book "The gift". Considering as the academic milestone of the concept of gift, Mauss' analysis (1925) is proposed as one of the most common way to create human relationships. I give something to someone with the intrinsic purpose to do something positive for the other person, creating a strongest relationship between us. The idea of gift implies in this sense a high grade of trust between the people involved, because there are no guarantees for the donor to receive back his gift. Taking in consideration these characteristics, we might lead to think that there are no fixed expectations within the gift economy but only the profound trust that, who has received a gift, will return it.

But is the idea of gift so naïve? Can we really see it just as a totally unselfish and altruistic play?

Today when we think about the word “*gift*” we probably address the idea of a free action, done just for the sake of others. However, as Mauss (1925) is explaining, the concept of gift can be seen as the mean to establish a specific relationship out of the logics of the market, where the expectation of return and the idea of reciprocity are the main characters. In particular, the common tough, which sees gift only trough a positive lens, is a misconception. Donating something to someone creates an unbalanced relationship, which can only be filled with a mutual action, a respectively donation. In this sense donating can be also seen as a strength action, which put the donor in a superior position, while the receiver in a debt one. Even if the obligation is not a legal one as it happens in the traditional market, there is a moral obligation to reciprocate in an equal or superior way. The gift in this context is viewed as the proof of authoritativeness, respect, superiority in terms of social standing and prestige, all elements out of the economic logic of the traditional market. The idea at the base is a non-finalistic view of wealth, which on the other hand is a means to acquire power and control on other people, creating mechanisms of subjugation between the subjects. To leave the inferior position, the receiver should return the gift in a proportional or even superior way, which is not always possible or easy (Mauss, 1925). Cited Aristotle Nicomachean Ethics indeed: “...And he is the sort of man to confer benefits, but he is ashamed of receiving them; for the one is the mark of a superior, the other of an inferior. And he is apt to confer greater benefits in return; for thus the original benefactor besides being paid will incur a debt to him, and will be the gainer by the transaction.” (IV, (Δ), 3, 1124b, 11-13). According to what already said, this sentence perfectly describes this alternative interpretation behind the concept of gift, which is completely out of the normal ways of thinking about it.

Even in the case of charitable donations we can easily recognise a high grade of personal return people who are donating receive. Going out from the logics of the market, within the gift economy the return can be seen indeed more trough the lens of personal benefit. Personal reasons such as intimate satisfaction, be recognised as a good person, show off wealth, feel important, establishing power, are all aspects to be taken in consideration when we talk about the concept of gift. In the specific case of this thesis, donations to the cultural sector can be viewed according to these mechanisms, making some questions come up easily.

If we consider cultural donations as a particular type of gift, does it make sense to focus on the monetary return of the gift through tax incentives? Does it make sense to give as a return something connected with the economic aspect, even if, as we have seen, we should consider the gift economics out of market logics? Overall, are tax incentives the right return for people who want to donate to the cultural sector?

2.4.2. *World Giving Index*

One of the main assumptions I made in this thesis is that in Italy tax incentives are not effective because the Italian environment is not prone to the culture of giving. Basically Italian people are not fully educated to donate, which is something that is affecting also the donations within the cultural sector. To prove this behaviour, I refer to the last version of the World Giving Index (2014), a report done by CAF, the Charities Aid Foundation (Appendix 1), which contains data about the different approaches countries around the world have about donations. To set the World Giving Index they considered a five years period, from 2009 to 2013, including a total amount of 135 countries all over the world. The overall outcomes, coming from three parameters, “donated money to a charity”, “volunteered your time to an organisation” and “helped a stranger or someone you didn’t know who need help”, show how Italy is one of the lowest European countries in the rank of the most prone in donations (79 position over 135 with a score of 28%). Comparing to other European countries it is clear how Italy seems not to be inclined to donations not only regarding the cultural sector but as a generalized attitude. To enter more into depth, over the three parameters Italy was positioning itself 72nd (47% score) in “helping a stranger”, 52nd (28% score) in “donate money” and 114th (9% score) in “general volunteering”.

An interesting result of the research shows how wealth is not at all a parameter to judge the inclination to giving of a country. There is not indeed a specific correlation between richest countries and a high ranking within the Index. In particular this is demonstrated seeing that only five of the countries in the highest position (Top 20) are part of the G20, which should be considered the group of world leading countries.

If it is not a matter of wealthy, which can be the reason why there are countries more prone to donate and others, like Italy, which are not? Might be culture the answer?

On the other hand, it was demonstrated how youth unemployment might overall affect the capability to donate especially in terms of money. As the research shows in fact if the incidence of helping a stranger and volunteering did not fall, pure donations have marginally slowed down in 2014, year of the peak of youth unemployment in the whole Europe. The growing youth unemployment may in fact lead to a "... corresponding reduction in disposable income that is contributing to a reduced participation in giving money amongst the young" (World Giving Index Report, 2014 p.6). This outcome might partially justified the Italian behaviour, even though we should considered that this was a generalised issue spread all over the world, which can not be the main reason why Italy is so low graded.

Third outcome worthy to be mentioned is connected with disruptive events. The research shows in fact how disruptive events might significantly affect the giving behaviour. People are supposed to positively respond to the needs of their own country or of the neighbouring ones by donating in moment of profound crisis. The most impressive example is the one of Malaysia, which has seen increased its amount of giving helping Philippine archipelago after the Typhoon Haiyan. Talking about the Italian case, if this could be true for example during the earthquakes in L'Aquila in 2008 where there was a consistent national mobilization, the same cannot be said talking about cultural issues. For example the precarious conditions of the archaeological site of Pompei were not something, which particularly affected Italian citizens in donating.

Are there subgroups when we talk about the culture of a place? Is there something worthier to be sustained in the common though? Are people different educated in decided what is important and what is not? Why people did not fostered Pompei even if there was an evident problem and urgency? Do they not consider culture worthy to be supported? Or do they think this is a government matter?

2.4.3. The Culture of Giving. Why are Italians (not) giving?

To better understand these questions and to have a zoom on the Italian situation, I propose data, which explain the reasons why people are donating or not to the cultural sector. To be able to consider private donors as players in supporting the cultural sector is indeed fundamental to know what lead them taking their decisions, setting afterwards

proper strategic plans.

We have already seen how donations can be seen as real transactions without a monetary exchange as it happens in the traditional market. There is always in fact a reason behind a donation, which implies a return for the person who is donating. Even if it is not a monetary one, it is always present in the mind of the donor an expectation in terms of return. There are many psychological implications in the mechanism of the gift, something connected with self esteem, desire to be recognized, appreciation, feel essential for other people and so on.

Following the insights from Melandri, Rosso and Tappel (2004), we can enumerate 11 key factors, which can influence people willingness to donate, connected with the return donors expected:

- | | | |
|----------------------|-------------------|------------------------|
| 1. Altruism | 6. Immortality | 11. Sense of community |
| 2. Membership | 7. Sense of group | |
| 3. Appreciation | 8. Guilt | |
| 4. Sharing the cause | 9. Gratitude | |
| 5. Empathy | 10. Tax benefits | |

In this context it is interesting to understand how an action, which is normally seen as an altruistic one, can be analysed through the lens of egoism and self-interest. This can be clear in the case of private companies, which are donating apparently only with an altruistic reason but that in concrete receive substantial commercial and marketing benefits from that. The recent interest of businesses to philanthropy and social responsibility is indeed now the best provision of credibility in the relationship with the clients. On the other hand, even if more hidden, also private donations can be lead by an unconscious self-return. Normally in fact they are the result of the desire to repay someone for something, which can be also the intimate need to thank life for the fortune it gave you (Mauss, 1925). In the vast majority of cases who does it is aware of doing an important thing for someone but anyway he follows his own interests, sometimes even unconsciously.

Understanding these psychological aspects of donors and donations is seminal to be able to trace specific fundraising strategies to lead people to donate, being empathic with

their desires. For these reasons, even if it might seem opportunistic and somehow cruel, generosity is something, which needs to be constantly stimulated, to get inside the intimate feelings of people (Zaccaria, 2011).

Seeing data from a research conducted in Italy in September 2009 from MIBACT, the reasons why Italian companies are mainly donating to the cultural sector are multiple and diverse. Specifically, they asked companies, which are effectively donating, to rank in order of importance the purposes of the cultural investment, with a minimum of 3 and a maximum of 1 for each category - *A. Marketing, B. Corporate social responsibility C. Reaching a specific target of consumers* – (Image 4).

Tabella 5. Ordine d'importanza delle finalità aziendali negli interventi a sostegno della cultura. Totale, grandi e piccole/medie aziende

A: Marketing

B: Responsabilità d'impresa

C: Possibilità di raggiungere un target di pubblico specifico

		A	B	C
	<i>Totale</i>	26,3%	75,7%	19,4%
1	<i>Grandi</i>	25%	80%	15,8%
	<i>PMI</i>	28%	71%	24%
	<i>Totale</i>	42,1%	8,1%	44,5%
2	<i>Grandi</i>	35%	10%	52,6%
	<i>PMI</i>	50%	6%	35%
	<i>Totale</i>	31,6%	16,2%	36,1%
3	<i>Grandi</i>	40%	10%	31,6%
	<i>PMI</i>	22%	23%	41%
	<i>Totale</i>	2,05	1,4	2,17
Media	<i>Grandi</i>	2,15	1,3	1,84
	<i>PMI</i>	1,94	1,53	2,18

Image 4

The outcomes show how corporate social responsibilities is the first reason, which leads a company towards these investments, followed by the opportunity to reach a specific target of consumers.

This research, as already underlined, refers to 2009 data and it considers also the effects of Art.38 L.342, tax incentives law promulgated in 2000 and recently changed (2014). On a sample of 39 companies (21 big and 18 small and medium ones) only 14

companies, most of them big ones, declared to have used tax incentives. However, the research shows how the awareness of tax incentives and of the law benefit is overall pretty high and spread, in particular concerning big companies.

Tabella 8. *Conoscenza art.38 legge 342/2000. Totale, grandi e piccole/medie aziende*

	<i>Conoscenza della legge</i>			<i>Applicazione</i>		
	<i>Si</i>	<i>No</i>	<i>Tot.</i>	<i>Si</i>	<i>No</i>	<i>Tot.</i>
Totale	76%	24%	100%	38%	62%	100%
Grandi	84%	16%	100%	53%	47%	100%
PMI	67%	33%	100%	22%	78%	100%

Image 5

As the table shows in fact overall even if the majority (76%) of companies is perfectly aware of the opportunity to benefit from tax incentives, only the 38 % is effectively using them. This can lead us to think the monetary return is not one of the main motivations, not being even considered from the majority of the companies interviewed.

On the other hand, another research from Civita (2010) shows the other side of the medal, trying to understand the point of view of companies, which are not investing in culture. This is as well an interesting aspect because it underlines what needs to be changed in order to attract non-interested companies. As the graph below shows (image 6), over 42% of the companies think cultural investments are not useful to increase brand visibility and another 21% think it will not have a significant impact on sales. The absence of proper fiscal incentives counts for 11.4%, an important outcome but however not relevant in comparison with the other reasons.

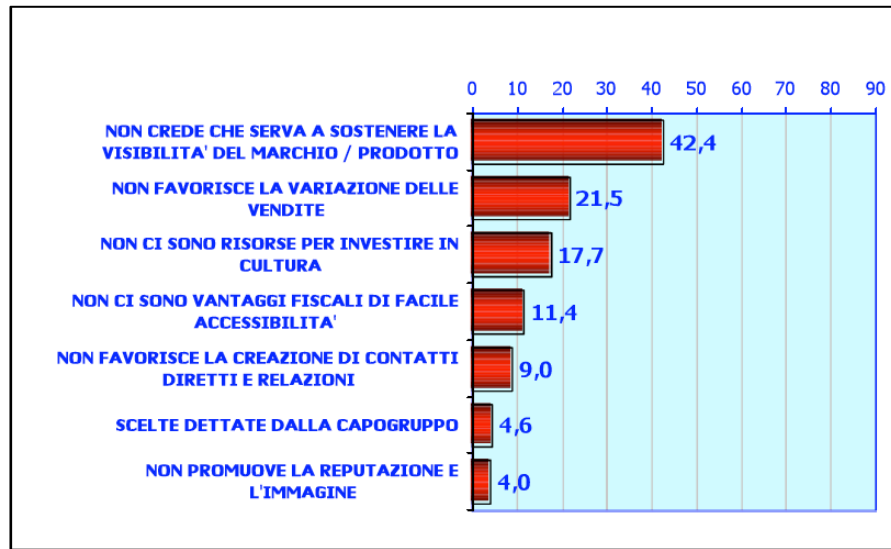


Image 6

Another interesting outcome of the research is the one, which tries to understand which are the elements that might lead a company to donate. A less encouraging result shows that for almost the 62% of the companies interviewed there is nothing, which can bring them to change their attitude towards cultural investments. However, the second result is surely something on which cultural institution and the government should focus on. The 15,2 % of companies in fact underlined the importance of a secure prestige, which could derivate from the donation.

As it happened in the first research, the outcome about tax incentives is still not a significant one. In particular, only 2,9% of the companies would invest in the cultural sector if there will be more simple and faster tax incentives procedures.

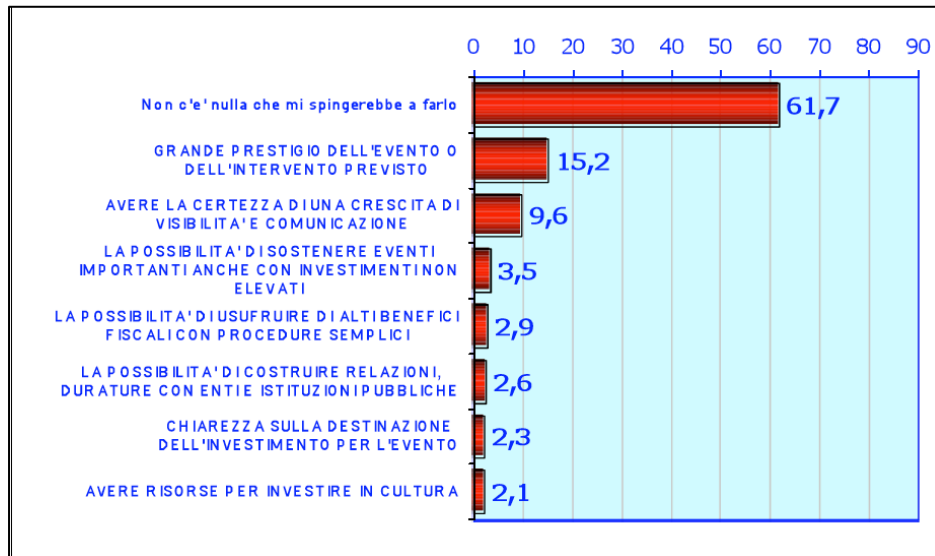


Image 7

At this point, following the purpose of my research, I'm asking myself, why if there is no reflection of a significant attention towards tax incentives, are these instruments still the main focus of Italian cultural reforms? Does it make sense to concentrate so many funds on something not effective?

Certainly, we also have to consider the limitations of these studies. Both of the researches in fact considered only a small amount of companies due to the failure of the initiative (only 39 over 416 companies responded to the questionnaire). However, this is still an interesting result on which focus to analyse the phenomenon and to understand the impact of tax incentives.

2.5. Which is the role of tax incentives in supporting the cultural sector?

2.5.1. Theoretical framework on tax incentives

We have already seen in specific how Italian tax policies towards the cultural sector are structured but it is also crucial to analyse in depth how tax incentives are generally working.

The main assumption, which leads government to focus on indirect support, is the crowding effect theory by Bruno Frey & Reto Jegen (1999), which suggests, “an external intervention via monetary incentives may undermine intrinsic motivation” (p.1). People are rather willing to undertake a task if they can expect a reward (in the

case of tax incentives a monetary one). Connected with that, in perfect conditions in fact it supposes that tax incentives, due to the fact they decrease the cost of giving, encourage private citizens and companies to donate more. As anticipated before, donations are in this case driven by non-altruistic reasons, becoming the mean for the donor to receive a reward back. In this sense we can refer to tax incentives as an egoistic motivation for charitable donations (Cermak, File and Prince, 1994; Dawson, 1998). In addition, gift giving turned to be price elastic, which means a decrease in terms of price will lead to an increment of the demand, especially in high income classes – lower the price higher the amount of giving (Peloza and Steel, 1995). According to that, we might assume the correlation between the cost of giving and the charitable support is high. Following the research of Peloza and Steel (1995) on the USA case indeed, the weighted mean of the price elasticity of giving is a negative number (- 1.44), which means it is price elastic. More in specific, it shows that 1% reduction of the cost of giving causes an increment in terms of donation equal to 1.44%.

Overall, their results underline that tax deduction are treasury efficient. Obvious consequence of this outcome is that if, decreasing the cost of giving, charitable donations increase, public policies, which involve tax incentives “can be used as an effective stimulus to increase charitable support” (Peloza and Steel, 2005 p. 261). If this would be true, the decision of the government to concentrate their effort on these kinds of policies would be highly justified.

However, why if this is so obvious in theory, tax incentives in Italy are not effective or eventually fail? Is this really the proper mean for policy makers “to support the transition of the provision of public services from governments to charities and no-profit organisation” (Peloza and Steel, 1995 p.261)?

The perfect example to explain a specific inclination towards tax incentives is the USA case. In USA indeed tax measures can be viewed as a major stimulation to the high level of private philanthropy and private donations to the cultural sector [Directorate General for Internal Policies (2011)], while in Europe tax incentives are growing but are still not perfectly structured everywhere. Charitable donations reach their peak in USA in 2001 when almost 90% of American people donated to charities (Sullivan 2002).

Especially since 1980s governments decided to reduce their role in supporting social services (including the cultural sector). This has necessarily pushed many organisations to rely more on private funds as a key source of money. Most of the times these policies are highly criticized or not completely successful, especially in those countries which experience a massively centralised state intervention. Particular cases in the European context are surely the English and the Dutch approach, which can be considered as one of the most structured mechanism to animate the private sector in financing culture in Europe. Especially the Netherlands in the last decade has increased the amount of private giving to art and culture, thanks to the development of tax incentives and specific programmes to encourage these behaviours [EU Report of Directorate for Internal Policies (2011)].

But are tax incentives really the main reason why in some countries there is a higher level of private support towards the cultural sector?

2.5.2. *Hemels model on tax incentives mechanism*

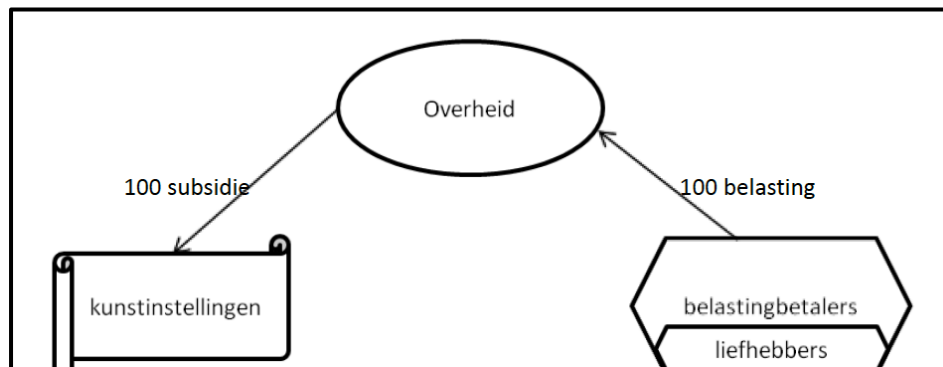


Image 8

To better understand the ways in which tax incentives are working, I propose Sigrid Hemel's model (2013), which clearly shows how the mechanism of funding is structured and the specific relationships between the different players involved.

Traditionally, tax payers (belastingbetalers) and in small portion art lovers (liefhebbers) provide funds to the government (overheid) through general taxes in the first case and through donations in the second one. Those funds are consequently equally redirected to the cultural sector (kunstinstituten) through subsidies. In this context the approach of art

and cultural institutions will be mainly focused on matching the expectations of the government. Referring to Klamer (2014), the logic behind this structure is to follow the set of rules, in which government operates. “... The logic of governance objectifies ... stressing objective aspects, like income, price and benchmarks” (p.11).

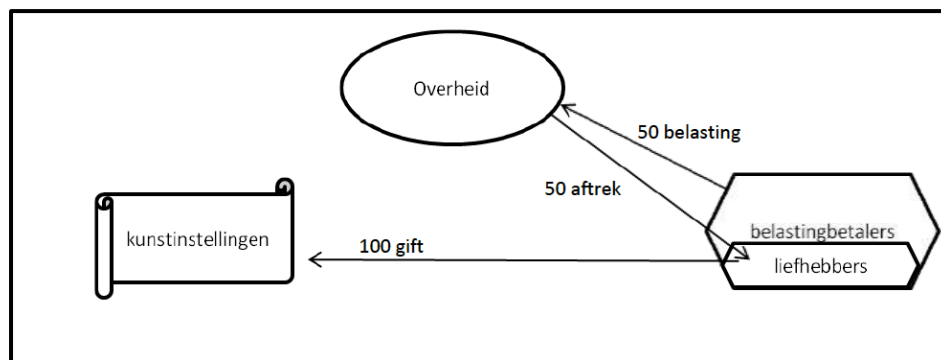


Image 9

The second model proposed redesigns the mechanism of cultural funding considering the presence of tax incentives. In this case, the cultural sector receives donations from taxpayers, which are deducted from the taxes they paid to the government. Art and cultural institutions in this second scenario would be more prone to please the expectation of taxpayers, who are supposed to be their main audience and supporters. As a consequence, the logic applied in this second context is totally different from the previous one. Following again Klamer’s (2014) insights, in this case art and cultural institutions’ behaviour will be placed both in the market and the social sphere. They have in fact to adopt a much more marketable attitude to attract new public as well as focus on the existing one through customer loyalty actions.

The models proposed are certainly the extreme versions of the reality, which normally will see these two merging and tax incentives not so easily applicable. Especially the second one is particularly useful to support the purpose of this research, using however another point of view. Are tax incentives the right way to attract donors? Or, merging Hemels (2013) and Klamer (2014) models, does the cultural sector need to do as well something to make tax incentives effective? Are really tax incentive a sufficient way to

foster private intervention or is there the need to educate people to culture? Can this model work indistinctly for every country? And if not, why?

2.6. Why are there places in which development is not effective?

2.6.1. How culture matters. Harrison and Huntington's research.

As pointed out by the report done by Klamer, Petrova and Mignosa (2006), the European Union “is bound by treaty to consider the rich cultural diversity of Europe” (p.15). This means it is not allowed to homogenize legal and administrative dispositions of the various states members in the field of cultural heritage, even though its actions massively affected the standardisation of cultural policies around EU countries. As already mentioned, cultural policies' structure and their functional mechanisms differ across countries. This massively depends on the different approaches they have and especially on the different traditions of supporting the cultural sector. Indeed “in some countries, public intervention plays the “sovereign” of culture; others employ a combination of public and private interventions.” (Klamer, Petrova and Mignosa, 2006, p.1). Focusing for example on the concept of “culture”, within the cultural sector each country has its own definition of the term and consequently different standards for which an organisation can be considered a cultural one or not. This aspect is particularly crucial when we talk about tax policies because, following the standards of each country, there could be significant discrepancies about the requirements to benefit from the incentives.

Considering however all the differences around Europe, the broad diffusion of information and experiences between different countries should help the less implemented ones, following the positive behaviours of the others (Klamer, Petrova and Mignosa, 2006). One country which is experimenting the failure of private involvement can indeed refer to another one much more successful. For these reasons, even though some differences are present, tax incentives on the cultural sector are more or less quite similar within the European context, at least in the ways they are structured.

Despite this, tax incentives can be effective in one country and totally unsuccessful or not able to change the previous trend in another. As underline before, talking about the different tax laws succeeded over the years in Italy, it is clear how not enough powerful

actions have been taken to make a difference in the cultural sector funding process. Causes of this failure can be multiple and diverse. Neglecting the idea they are not well structured because they are following similar paths of other European countries (such as France), one possible answer is that culture of people is a determinant factor.

Is it really true indeed that similar laws, in this case fiscal ones, would have similar effects, taking two different environment in which they applied? Is the law the significant variable or is there something more?

To answer these questions and to follow the purposes of this thesis, I want to focus on the work of Huntington and Harrison “Culture Matters” (2000).

The main question they want to address with their work is: why are there places in which development is not effective? Possible reasons underlined by the same authors are various and multiple. The economic perspective, different opportunities, different geographical position, luck or destiny, all these motivations could be valuable reasons.

However, Huntington and Harrison’s (2000) research put the attention on a different one: culture matters in determining the success or the failure of a country. Following this approach, it is important firstly to understand what the scholars address with the term culture. The anthropologist Richard Shweder for example describes the concept of culture as “community-specific ideas about what is true, good, beautiful and efficient”. (Berting, 2006 p. 21). There are two important aspects to underline in this definition: the idea of community and the one of goodness. A community of people autonomously decided what it is worth to be preserved as value. They independently decided what to call traditions, values, and common ideas. In this sense to quote Huntington and Harrison (2000) we can consider “Culture [as] the mother, institutions [as] the children” (p. xxviii). Thinking about this sentence, institutions are the results of the set of cultural values of a society and consequently the success or the failure of those institutions massively depends on whom they were born from. Considering this view, culture can be viewed as an obstacle or as a facilitator of the progress of a region, depending on how well civil society is implemented. It is a fact indeed that societies with similar traditions and a common culture follow normally the same patterns. If we think about contemporary times, those countries united from similar culture, such as Italy, Spain

and Greece, are the ones, which are now facing the worst moments due to the adverse economics situation.

Can exist a correlation between the culture inside a place and its tendency to fail?

2.6.2. *Weber theory: religious perspective*

Connected with Harrison and Huntington (2000) theory, I cite a similar one, which can be considered a predecessor of what they have said. “The Protestant Ethic and the Spirit of Capitalism” by Max Weber (1905) supports the idea there is a connection between the Calvinist ethic and the essence of capitalism. In particular he did not assume a religious phenomenon can lead to an economic phenomenon such as capitalism, but he put in analogy the Calvinist mind-set with the capitalist one. Explicitly, he refers to Calvinism as the useful precondition for the creation of capitalism.

As a matter of fact indeed, according to the religious point of view we can divide Europe in two: the Catholic areas and the Protestant (Calvinist) ones. Calvinist countries, such as UK, the Netherlands and Scotland historically reached capitalism and the economic success far before Catholic countries, such as Italy, Spain or Portugal. The relationship between Calvinist religion and economic success in comparison with Catholicism is extremely relevant due to the possible connection there are with the concepts of culture. Religious behaviour and rules are indeed shaping the culture and the set of values of a place, leading the mentality of the society to one side or to another. In particular, the Calvinist approach views the profit and the investment of profits as an ethical evidence. As opposite to the Catholic precepts, wealthy is seen as the symbol of the divine grace. If you are rich and successful it means you have deserved it from God, while if you are poor you are out of the divine grace. By contrary, the Catholic approach is completely different, much more indulgent and passive. While Calvinists are praying to thank God for what they already have, Catholics are praying to have something. Within this context, work is the mean for man to be legitimated and saved, justifying in this way the search for profits. Also in terms of giving behaviour we can underline some differences. If we think that, according to the Calvinist approach, being poor is the proof of the absence of the divine grace, they will be more prone to donate to other causes, which implies civic matters. On the other hand, donations within the Catholic

environment are mostly directed towards the church, which has its specific programs to help out poor people.

2.6.3. How culture might be related to the success of tax incentives?

The theories just explained above are extremely useful for the topic of this thesis. When we talk about tax incentives indeed we always ignore the environment in which they are established. Taking for granted that monetary return is still a positive and substantial incentive for the private sector, maybe it is not enough or is not what people are looking for. If we consider indeed both the works of Huntington and Harrison (2000) and Weber (1905) we can highlight a connection between the success of tax incentives and the culture of a place. These instruments are successfully working where a profound culture of giving is established and especially where people are educated to the importance of giving and to the importance of culture. As it will be shown further in the text, especially in a country with a long Catholic religious tradition such as Italy, people would be much more prone to donate to something they are educated instead of something they do not see as important.

2.7. How does civil society affect the political behaviours of a region?

Another research, which can be considered useful for the purpose of this thesis, is the one conducted by Robert Putnam (1993) about the correlation between a high civil society and the government success of Italian regions. In his research he set up a ranking of the most civil regions in Italy, confronting them with the success of the policies applied in each one. The outcome of his study shows there is a strong correlation between the “civic-ness” of a place and the effectiveness of regional governments. In particular, he discovered history and traditions of a place could shape differently the ways in which civil society is perceived. While the South of Italy is indeed much more dependent on the central state and on a hierarchical structure of the power, Northern and Central regions seem to be much more aware of the contemporary issues their society is facing. In this second case indeed it was clear especially in Emilia Romagna and Lombardy, citizens were massively involved within all the political aspects of the regions, which is something that make them more conscious about the

society in which they are living (Putnam, 1993). The mafia tradition in the South of Italy is also something, which affects the behaviour of people. The freedom and the desire to understand and to be active part of the civil society is in this case neglected, because a culture of submission to stronger powers is much more present.

Another element, which can affect the level of civil society in Italy, is definitely the ancient tradition of corruption present in the country. Looking at the Corruption Perception Index (CPI) (Appendix 2), a yearly statistical measurement done by Transparency International from 1995, Italy turned to be in 2014 the most corrupted country in Europe (67 over 180 countries). If we consider the corruption as the abuse of public office for private gain, it is clear how concepts such as transparency, social interest, social fairness and civic-ness are all missing within the Italian environment. In one word civil society is missing. Taking in consideration these data, some questions about the theme come up easily.

After have analysed Putnam's research, is it possible to underline the same type of correlation between civil society and tax incentive effectiveness? Can we consider culture and civil society two crucial elements, which can affect the success of tax incentives policies within the cultural sector?

Following Putnam's path and comparing it with the results from MIBACT report (2012) in Italy we can recognise some similarity, which can support this thesis. For example if we assume people from a region are mostly donating to that region (people from Lombardy mostly donate to Lombardy organisations) from the previous graph of MIBACT (Image 3) we can see the regions described by Putnam as highly "civilised", are highly positioned also in donating to the cultural sector. Lombardy indeed leads the group with an overall amount of 13.129.790 euros, followed by Veneto (2.793.128 euros), Piedmont (2.626.520 euros) and Emilia Romagna (2.529.412 euros).

2.7.1. What's the link between civil society and private support to the cultural sector?

With the term civil society, according to Collins English Dictionary (2012), we normally refer to an "aggregate of non-governmental organisations and institutions that

manifest interest and will of citizens”. Referring to that, civil society can be viewed as the interest of private citizens to participate in the social life, which includes also the public decisions taken. People want to assert their rights of citizens, being socially aware of fundamental rights in which they can recognise.

Civil society is also about culture. If we think about the ancient meaning of the term, going back to Aristotle’s Politics, civil society, κοινωνια πολιτικη, is viewed as a group of people who shared the same set of rules, traditions and ethos and lived according to specific laws. The participation to the civil society involves in this sense the desire to be part of a group, which aims at a political and social change. This way of approach the community where you are living is dramatically connected with the giving behaviour of the society, topic of this thesis. Intrinsic value of the civil society is indeed to care about the current conditions of the society to be able to change them, gaining benefits for the adherents. Within this context, the awareness of people towards public goods and especially towards what is good for the society is an important aspect. Public values indeed such as culture for example, designed as public and merit good, are able to generate positive externalities for the society. Where a highly implemented civil society is established, people are more likely to helping each other and to be involved within the issues of the social environment they are living. In this sense, in a place with a high level of civic-ness citizens will be much more aware of what is good for the society and what is worthy to be supported, such as the cultural sector.

Having underlined this framework, it will be possible to highlight a relationship between civil society and the success or failure of tax incentives. Can indeed the inefficiency of tax incentives be connected with the low civil society in Italy? Can be the scares civic-ness of Italy a reason why the involvement of the private sector in supporting culture is not effective?

3. Analysis structure

3.1. Research method and data setting

Before starting with the research part, I want to explain what method I used to conduct my research and the procedure, which led me to the selection of the data used. As I already mentioned before, I approached the theme in a slightly different way compared

to what it has been done before. Tax incentives were indeed normally analysed through an economic or legal perspective, while the purpose of this thesis is to treat the theme in a qualitative way. What led me to approach the theme following this different path is the belief mathematical models are not fully able to explain in depth the dynamics behind certain phenomena. In particular, we have seen how even if in theory, following the regression analysis done by Pelozo and Steel (1995) on the USA case, tax incentives turned out to be effective, this outcome cannot be universalised and taken for granted for every country. Having each country its own environment and its specific culture, statistical researches are not completely able to discover the profound reasons behind the failure or the success of these policies. Italy in this sense represents an interesting case. Even if tax incentives laws are present, there is clearly something missing to drive the private sector within the support of the cultural sector.

According to that, I found massively interesting to approach the theme thinking, instead of through the economical way, through a value-based approach. Economists indeed usually put the attention on the importance of exchange and on the monetary return derived from that. The failure of these instruments, however, demonstrates how the monetary return, even if appreciated, is not the core element, which leads people to donate to the cultural sector. To deeply understand what is the determinant that drives the behaviour of the taxpayers as donors, it is necessary to know what they are looking for. The pure monetary return, although it can be a positive incentive, needs to be supported by a highly implemented cultural environment, analysable only through a qualitative approach.

Studying the topic through a qualitative method, however, is not easy. In this specific case indeed interviews to people, to companies or to cultural organisations are not able to give a solid and reliable result on the issue. The risk is to fall into banality or to propose just the opinions of a group of people, which certainly cannot be considered a trustworthy outcome. Asking people why they are donating or not and what is their approach towards the cultural sector would not indeed turned out to be a useful results if not conducted over many years and over the whole Italian territory. For these reasons, I preferred to focus my research on the works done by previous scholars. Combining different theories indeed gave me the opportunity to develop the theme in a different

way, giving some insights on what the Italian government and Italian cultural organisations should do to better involve the privates within the cultural sector.

Taking these premises, I decided to focus on the comparison between a successful sector in terms of gift economy such as the religious one in Italy and a non-effective one such as the cultural sector. Analysing the patterns of a successful sector in terms of donations might lead to understand what are the elements needed to change the route within the cultural environment. The relationship between The Catholic Church and the Italian State was since long time a really strong one. They always have had a fruitful collaboration, which lead the Catholic Church to benefit from many incentives. Also from the marketing point of view its activity is particularly interesting. They are able to reach the heart of people, make them much more involved even with the amount of scandals, which invested it. The culture of religious giving is indeed well implemented in Italy firstly for a matter of tradition but also due to how they were able to “sell” their values to the government and to the people.

4. Analysis

4.1. Religious and cultural giving

4.1.1. Which are the differences between these “goods”?

Approaching religious and cultural giving is not easy, especially because they are not fully comparable with normal goods. Both of them are indeed kind of “goods” you cannot really buy. For this reason, it is better to refer to them with the term *practices* instead of goods (Klamer, 2014). Keep going with the commonalities between these two practices, both of them require an active people’s involvement to flourish. People’s participation is not only connected with a monetary contribution but more in general with a personal involvement within the initiatives of the organisation. Being shared goods, they are “consumed” by people inside a specific group, in which no one can be excluded from the consumption. In these cases, the logics of the market cannot be applied and instead of willingness to pay we talk about willingness to contribute. There is not an instant exchange or not a material return as it happens within the market. By contrary the contribution and the involvement of people are the elements, which add

value to the practice, even if this value cannot be measured in monetary terms. According to that, both these practices, culture and religion, have their own values which are related to how good they are for people and to how much people are willing to contribute. They cannot be valued in terms of price but according to the values they realize for who is involved. The more the people are involved, the more they will fight for the survival of the practice. This means donations: donation of time, money or activities.

Talking now about the differences between these two practices, they are multiple and diverse. Firstly, we should consider that even if both of them are experience goods, culture, in contrast with religion, requires a continuous consumption and a certain level of education to be appreciated. In this sense we can say religion and especially the Catholic one is, excluding some specific categories, open to a vast range of people. On the other hand, culture even if democratic on paper – everybody should have easily access to it – needs however a different effort to be completely understood and enjoyed. This can be one first reason why religion is much more able to involve people than the other. In terms of gift giving they are also different. Inside religious donations indeed there is a massive number of different purposes, always connected with the spiritual part as background. For example, when we donate to the Catholic Church or to a specific parish we know we are also contributing to the maintenance of the building, which three times out of five is an historical or an artistic one in Italy. In this sense we can say religion as practice might include also the practice of culture, being strictly bonded with art and history. Having a different level of people involved, also the ways in which they are financed are completely different. Catholic Church in Italy is indeed based mostly on private donations to the whole institution or to a specific parish, while culture relies mainly on public support.

4.1.2. Which are the basic sources of finance of the Catholic Church in Italy?

In the general framework about the current situation of cultural funds in Italy, I have mentioned all cultural sector's sources of funding. Except for some private involvements, culture in Italy is mostly state-financed. Following the same path, I want to focus on the ways Catholic Church is supported in Italy before understanding the strategies it is using.

As it has already been said, Catholic Church mainly relies on private donations from its followers. This includes independent donations from believers to their parish or to the central Church in Vatican City and taxpayers' donations in the form of percentage legislation. In 1984 an agreement between the Italian government and the Catholic Church established the entry into force of the latter within the public financing system. From that moment, it could benefit from the so-called eight per thousand (otto per mille), which set Italian taxpayers can decide to whom transfer a mandatory 8 ‰ = 0.8% from their total annual tax income (IRPEF). Beneficiaries of this percentage legislation, which exists also for the cultural sector, are religious institutions, which have signed the agreement with the government, including in this case Catholic Church. It is important to underline that, even if the term mandatory can lead to think the opposite, taxpayers are not required to exercise the option for the target of eight per thousand. However, being a compulsory legislation, even the eight per thousand in tax revenue for those who do not make a choice is distributed among the beneficiaries in proportion to the choices expressed (on average 42.73% of taxpayers have expressed a choice between 1990 and 2007) (Vatican website).

The relationship between Italian government and the Catholic Church in terms of support however is not limited exclusively to the percentage legislation just mentioned. It includes indeed loans to private Catholic schools and universities, separate contracts for teachers of Catholic religion in public schools, funding to Catholic media, funding for infrastructure state-owned by Vatican, funding for religious assistance in public hospitals and tax exemptions on clergy properties. Overall, it is not difficult to say there is a strong and solid bond between the public sector and the Catholic Church, even if this does not involved a direct support as it is for the cultural sector.

4.1.3. Which is the perception of Italian people towards the two different sectors?

I have already analysed which is the perception of Italian people and in particular of Italian trading companies about cultural giving. I want now to compare those results and especially the ones about the effectiveness of tax incentives with the ones relating to religious giving. As already underlined, after 1984 the Catholic Church entered within the public support system, benefiting from the percentage legislation called 8‰. At the

same time however, direct private contributions still play the main role within Church financial support. In this sense, they were able to promote themselves and their initiatives, which led them to highly rely on private participation. One of the aims of the Catholic Church is indeed to promote the participation of believers within the community, following the logic of shared responsibility and mutual help. According to that, catholic precepts imply believers to support financially and morally the activity of the organisation. Certainly this behaviour cannot be fully compared with the cultural sector's one because different elements need to be taken in account. Within the catholic environment indeed, there are precepts and impositions, which even if not compulsory to be part of the organisation, are formally required. Believers are driven by a profound belief, which can be similar for the cultural sector, but in a more amplified way. Considering the different size of the phenomenon, we can still analyse what makes the religious giving in Italy particularly effective in contrast with what is happening within the cultural one.

Although data are absent or difficult to collect, the general giving behaviour in Italy in comparison with other European countries is low structured. VITA association's research (2014) demonstrated indeed Italian people donate per year an average of 116 euro per capita to the third sector, versus 220 euro per capita from UK and 750 euros per capita from USA. On the other side, looking at another research of the previous year, data seem to be confused. The report done by the Italian cultural association Doga in 2013 indeed shows that Italian people donate an average of no more than 10 euros to non-profit organisations. These two results, even if profoundly contradicting in itself, demonstrate however the scarce inclination of Italian people towards the third sector and clearly a confusion in the ways data are collected. Analysing the giving sector in Italy is indeed not easy. In contrast with what happens in USA, an official measurement system about donations and tax incentives does not exist.

Although these limitations, we can have an idea of the different effectiveness of gift giving in Italy comparing the outcomes about Catholic religion and culture. As mentioned in MIBACT report (2012) (Appendix 4) private donations towards the cultural sector were 29.439.196 euros. On the other side, according to data from ISTAT (2011) donations to the third sector were approximately 4,584 billion euros, 2,6 billion of them to Catholic parishes on the Italian territory. In particular the average of private

contributions towards an Italian catholic parish is around 100.000 euros per year, without considering bequest donations. The result of the comparison is impressively unbalanced, underlining a clear supremacy of religious giving over the cultural one.

Talking about tax incentives, the religious sector and the cultural one were used to benefit from the same fiscal policies (-19% deduction on the annual income). However, with the entry into force of the new fiscal law Art Bonus (2014), mentioned above, the cultural sector should have strengthened its position. On the other hand, in terms of percentage legislation, if for the religious sector we have already mentioned the 8%, a similar policy is structured also for the non profit sector, which includes the cultural one, with however a different mandatory percentage, 5%. Purpose of this comparison is not to pretend a competition, which is clearly inexistent, between these two sectors. By contrary, focusing on a successful one, such as the religious giving in Italy, I can better support the thesis tax incentives turn to be ineffective if not supported by a strong tradition towards a specific sector. Moreover, by underlining positive paths already walked, I can give insights on the strategies players involved within the cultural sector should take.

To be able to underline a proper comparison about the different giving behaviours and the different approaches towards religious and cultural donations in Italy, I proceed analysing the spheres crucial for the sector. I would not consider the market one because as already said, gift giving should be considered out of its logics, not being valuable in terms of price. Following Klamer's (2014) path about the spheres, specific strategies applicable to the cultural sector will be given. However, in this case I would not approach the spheres as different sources of funding but as players who should support each other to reach a win-win situation for everybody. Moreover, in the theoretical part I addressed some questions and issues, which I would answer now, adding insights from religious giving.

4.2. Government sphere

Government in Italy uses to play a primary role, talking about culture's support. Being culture a public good with positive externalities for the whole society, it was indeed always being considered worthy to be publicly financed. The dominant presence of the public sector however can cause private's disinterest in donating. Especially in the case

of culture, the significant incidence of the government might lead the private sector to think culture is not something they should be involved in. On the other hand, a highly involvement of the private sector within art and culture might as well lead the government to think its support is not needed anymore. This phenomenon is called “crowding out effect”, which means the increase of public spending leads to a reduction of the private one and vice versa (Blanchard, 2008). For these particular reasons, it turns to be hard to properly balance public and private sector’s activities, even if everybody could benefit from a fruitful collaboration between the twos. However, due to budget restriction, governments were forced to find alternative ways to still finance public goods. The active involvement of the privates was seeing as the best way out from jeopardy and tax policies the right incentive to make this happen. Referring to that, purpose of the government is not to abandon its responsibilities or to leave them on private sector’s shoulders. By contrary, it aims at loosen the pressure made by budget constraints, looking for a profitable collaboration with privates.

As already shown within the theoretical framework, tax incentives, due to their proven elasticity, are supposed to be one of the most fruitful way to foster the private intervention in the public sector. However, data from Italian situation (MIBACT, 2012) (Appendix 4) contradict this finding. Even if potentially well structured, tax incentives on cultural donations are not able to highly perform within the Italian environment. As demonstrate by many researches, private citizens and companies seem not to be attracted by tax incentives’ benefits.

Considering these premises, I was asking myself why this was happening. In particular within the theoretical framework I address the following sub questions:

- *Does make sense to focus on the monetary return of a gift trough tax incentives?*
- *Are tax incentives the right return for people who want to donate to the cultural sector?*

Being donations a gift, they are considered out from the logics of the market. As a consequence, people’s interest when they are donating is not connected with a monetary

return or with a financial advantage. As underlined above talking about the gift giving theory by Mauss (1925), the dynamics behind the gesture of gift are connected with personal and emotional reasons. According to that, even if tax policies can be considered a positive incentive for people who want to donate to the public sector, they cannot be addressed as the drivers for private participation.

Tax incentives are indeed complementary elements, which combined with others, might lead to a strong bond between private and public sector in supporting public goods.

For these reasons, considering anyway their positive aspects, governmental laws should focus also on other types of policies to involve the privates. Tax incentives indeed should be viewed as a companion element and not as the central engine to change cultural sector support. Thinking about the research conducted from MIBACT 2009 (Imagine 7) and cited above, governmental policies should focus on attracting people who are not donating to the cultural sector and it is evident that tax policies alone are not a sufficient incentive for them. The real questions government should ask itself are: why people are not donating? And what should lead them to change their behaviour?

Following the theory by Putnam (1993) and Huntington & Harrison (2000), the answer lies in the way Italian society is structured. In particular they focus on the level of civil society, which is low across the whole Peninsula. Taking for granted that culture and civil society could highly affect the success of policies, it is possible to underline a similar correlation between these two factors and the failure of tax incentives. Following this thought and combining it with the idea people who donate don't have as main reason the monetary incentive, Italian government, as a consequence, should establish specific programs to implement the civil society and the role of culture inside it. On the one hand, tax incentives seem to be the easiest, fastest and less demanding way to intervene, but as already said, they are not successful. Considering this aspect, the ways in which people perceive a specific theme, culture in this case, needs to be modified to be able to change the culture inside a place (Huntington and Harrison, 2000).

According to that, an approach Italian government should consider is the establishment of *educational programs* able to foster culture within the society. However, the lack of

a structured civil society is an aspect to take into consideration. If in general the idea of society in Italy is low implemented especially in the South, the idea culture is something worthy to be supported is even worst considered. Italian tradition in supporting art and culture has always been viewed as public field. Moreover, the value of culture, in contrast with other segments of the public sector, such as health or education, is much more difficult to be understood by the majority of people. Culture as a “practice” is indeed an experience good, which means the more we consume it the more we want to consume it. In this sense, it is a “practice”, which needs to be frequently experienced to be completely understandable. This means that experiencing culture since a little age, inside the family and at school, give much more possibilities to have cultural consumers at an elder age and, as a consequence, possible donors. Giving to the third sector is indeed highly correlated with the consumption of these “practices”. The more you experience them, the more you feel part of the organisation. The more you like being part of the organisation, the more you want it to last during the years. The more you want it to survive, the more you are willing to donate to make this happen.

Borrowing some marketing concepts and applying them to the cultural sector, the strategy the government should focus on to attract privates definitely involves educational programs, specifically tailored both on civic-ness and culture. Children are indeed the best target of consumers on which concentrate long-term strategies and policies. They will learn the value of culture and the importance of preserving it as part of our tradition. Culture needs to be seen as the product of human being, the legacy of past and current generations for the future ones. If we think about children as future adults and future parents who can as well teach their children what is worthy to be supported, this can generate a positive loop of consensus towards the cultural sector. Certainly, this approach has to be seen trough the application of a long-term project which results are not achievable immediately.

Another aspect much more connected with the *civil society* but still important for art and culture, is the way in which people perceive the public sector as a whole. The South of Italy is in this sense a good example. Factors such as Mafia, corrupted organisations and the lack of strong laws to contrast them are leading people to loose reliance on central government. Mafia for example could flourish mainly because the state was almost

absent or colluded in those territories. The fact that especially in the South of Italy civil society is missing (Putnam, 1993) is indeed because rules people are used to obey are the ones coming from an insane environment. They were forced to follow specific paths where raise against strongest powers would cost them their lives. The absence of a non - corrupted central state system and the failure of any type of help from justice led people to trust more in the Mafia system instead of the State one. Obviously the ideas of Mafia and corruption are completely against the concept of civil society, which implies actions done in the interest of the members, characterised by mutual help and cooperation. In addition, the current situation of Italian politicians, considered corrupted by the majority of Italian people, is not helping Italian government's image and as a consequence the level of trust citizen has on public institutions. This can be an issue especially when the government is the subject who is asking funds to support the cultural sector. The first thought of people, including me to be honest, would be "where is this money going?" "And even if money is going to the cultural sector, would them be able to use the resources properly?"

Connected with this last point, another element, which should be taken into consideration, is the level of *transparency and bureaucracy* Italians experience everyday approaching the public administration. Forgetting the culture of giving and thinking about the effectiveness of tax incentives, the mechanisms behind tax policies should in this sense be easier structured. Even if tax deductions are not the core reason why people are donating within the cultural sector, the fact all the public system is long and farraginous reduces the advantage people could get. In addition, it happens that often the amount of each donation is so small that people do not want to spend months to be refund.

Overall, main task of the government has to be the creation of a favourable and stable environment for the private sector, helping it to invest in culture. Tax incentives in this sense can be a good starting point if supported by alternative ways much more effective. I'm not claiming Italian governments should abandon indirect public support trough tax incentives. However, it will be much more profitable if these instruments would be in addition supported by specific educational programs about the importance of culture.

Taking the example of the religious sector, even if Italian government on paper is a secular state, the relationship with the Catholic Church also in educational terms is extremely tight. Even in public schools, not managed by clergy members, religion as a subject is taught since primary school until the end of the high school one hour per week. Even if not mandatory – students can choose if attend or not – it is a constant presence within Italian children's life. By contrary, art history is only taught in high schools and not in all of them. In the same way, civics in the last ten years completely disappeared from ministerial programs.

How can government expected people to be educated to the importance of civil society if it is not even going to teach them what does it means? How children can grow up thinking art is something important if they start knowing it exist when they are 14?

These questions do not have the purpose of polemicizing against the religious sector, but against government's choices. It is contradicting to want people recognize the value of culture when who should promote it doesn't seem to be fully convinced, isn't it?

4.3. *Social sphere*

As already said the social sphere is the sphere of relationships, where people can get in touch with each other and meet other people with their same passions. The necessity to be part of something and to feel member of a group of people with your same interests lead people to join associations. To make these realities successful, people who are joining them need to profoundly recognise themselves within the logics of the organisation. This means to clearly understand which are the values of the group and be able to share these values, being an involved supporter for the living of the organisation. The main logic behind this sphere is indeed the willingness to give. However, considering Mauss' (1925) gift giving theory, we do not have to think that the fact people are donating within the social sphere makes their actions completely unselfish. As already underlined indeed, even if the social sphere, comparing to the market one is regulated by completely different logics, reciprocity is anyway something to take into account. The exchange in this case would not be valued in terms of money but by contrary with a more personal approach. The reasons, which lead people to give something to an organisation, are much more related with emotions than with a

monetary advantage. As a consequence what they expect is not connected with an economical return. Main challenge of any kind of organisation, which wants to find the support of privates, is to understand people's real needs to make them much more involved.

Going back to the questions I posed myself in the previous section, in this chapter I focus more on cultural organisations' role, being them active part of the social sphere.

- *Is there something considered worthier than culture to be supported?*

Looking at data representing religious and cultural giving, the first one clearly overcomes the latter. Even if we consider, as the World Giving Index shows, Italy not particularly educated to the gift giving, donations to the Catholic Church are still at the hedge of the pyramid in Italy. This is massively connected with the fact culture is considered a secondary topic, less important for Italian people. As underlined above indeed, the lack of education towards culture leads a few number of people to understand the importance of culture. Moreover, having always been a “governmental matter” is even more difficult to make people understand why the private sector should be involved in supporting it. I don't what to affirm culture should be considered more important than other topics, but certainly it should be taken more in consideration. It is indeed understandable, comparing it with other sectors, such as medical research programs or poverty support, people would choose something is universally recognised as more useful because it involves directly people's lives.

According to that, it would be interesting to analyse the gift-giving environment in a country where there is not a particularly high religion tradition, such as for example UK. The purpose would be to understand if a strong religious culture could “steal” funds to other causes such as culture. Taking the case of Italy, the answer to this question would be no, in theory at least. As underlined above talking about the different ways culture and Catholic Church are funding, culture and religion are not direct competitors. If we look for example at the percentage legislation of 5 ‰ and 8 ‰, they are completely separated. Nothing indeed prevents a taxpayer to allocate the first one to the cultural sector and the second one to the Catholic Church. 8 ‰ law is indeed earmarked only for religious institutions, while 5 ‰ law is for all other causes such as culture, research,

science, school and humanitarian aid. If we also consider that the 24% of what donated to the Catholic Church is invested within artistic and cultural project, we cannot address religious giving as a competitor of the cultural one. We have to remember indeed that in a country like Italy churches are not only normal worship places, but they are also buildings characterised by a massive artistic and historical connotation. By contrary, real competitors of the cultural sector in terms of donations are definitely other no profit causes previously cited and included within the 5‰ law.

However, even if within the third sector the competition for donations could be high, the lack of education on the theme is not helping an already disadvantaged situation. Relating to that, I found particularly interesting a public statement done by the Nepalese Prime Minister, after the terrible earthquake, which hit the country this April causing thousand of victims. He asked indeed to world organisations 2 billions dollars to be able to rebuild cultural heritage that got destroyed. In this specific moment, in which mourning for the losses is still close, it could seem inappropriate to think about cultural heritage protection. However, as explained by the Prime Minister, those places are the soul of the country and they have a core function within the Nepalese society (Exibart, 2015). People indeed have a strict bond with their history and traditions and they consider cultural heritage as the result of what they were and what they are now. Moreover, leaving apart sentimental reasons, the failure to reconstruct those buildings could greatly affect Nepalese economy, based on the touristic industry. I proposed this example because it is the perfect one to understand how being educated to a specific topic, such as culture and having cultural values is what makes people change their approach. Keep considering other causes much more worthier to be supported, Nepalese people did not forget about the importance of their traditions, thinking also about the economic perspective. According to that, culture needs to be much more supported as part of the civil society, educating people to its importance as the reflection of our past, present and future, considering also the economic opportunities it might generate.

- *Can tax incentives work indistinctly for every country?*

Both in terms of gift giving and tax incentives effectiveness, it is not obvious that what happens in one country is happening also in another. Looking at the World Giving

Index (2014) (Appendix 1) explained above, there are countries more likely to donate than others. These different behaviours can actually be related with the different cultures and level of civil society of each country. A low level of civil society is related with a low inclination towards donations. Caring about the civil society indeed means to understand the needs of the members of the group and behave according to the best for them as a whole. Without this background there cannot be a structured inclination to donate.

Taking into account the differences between each country, also inside the European environment, it is meaningless to approach the problem of private support in the same way. According to that, tax incentives and all the policies with this purpose need to be shaped and adjusted by experts on the needs of each country. What is definitely important is to underline the best strategies to approach a specific culture and a specific environment, to be effectively able to change the route of the previous behaviour. Even considering countries really close to each other, there is not always a communality of traditions and approaches. Especially in Europe, where each country has a long history and traditions completely different from the others, this comparison turns to be difficult. The idea of a homogeneous European Union, even if possible on paper, is not perfectly achievable like it was for the USA, due to the different cultures and positions between the state members. Considering that, even if it can be profitable learning from what done by the neighbours [Klamer, Petrova and Mignosa, 2006], national policies need to be adjusted to the specific culture in which they have to apply. Italy for example, as pointed out by the Minister of Cultural Heritage, Dario Franceschini (*Il Corriere della Sera*, 2015), is now trying to follow the French path in terms of cultural policies. The last tax law approved in 2014 called Art Bonus was indeed exactly shaped following this purpose. However, French tradition toward the importance of the cultural sector is completely different from the Italian one. Especially the way culture is managed in France is different. Just think about the fact Louvre Museum alone is earning per year more than the overall amount of public museums in Italy (*Il Corriere della Sera*, 2013). The reasons why this is happening are not the purpose of this thesis but it is still remaining a shocking data. The problem is not only connected with people's approach but also with the image the government gives about the theme. In 2009 the Italian Minister of Economics, Giulio Tremonti, affirmed that "with culture people do not eat"

(Artribune, 2014) which means the cultural sector is just a vice for wealthy people but it is not able to create positive externalities for the economy. Considering this quote, how can we expect Italian people would support the cultural sector when even the government does not believe in its importance?

The reality is that with culture people do eat. Everywhere but not in Italy. I can cite indeed many examples of how culture can be the core element for the renaissance of a city – the case of Bilbao or Lens are just the most successful ones.

Without changing the perception both government and people have towards culture, does make any sense to shape tax incentives similar to the French model?

- *Cultural organisations' strategies*

Considering all these implications, the government is however not the only player which should be accused of negligence. By contrary, it is also up to cultural organisations understand how to be active part of the civil society, going out from the logics the government will always support them. They indeed should be able to match people's desires without losing their core mission, being considered as a reference point, where to share common passions and values.

A successful example of this behaviour is definitely FAI (Fondo Ambiente Italiano) the Italian equivalent of the English National Trust. FAI is a private non-profit cultural organisation, which aims at conserve the artistic and natural heritage in Italy. Thanks to citizens' support, trade companies and foundations, it operates to protect art, nature and the Italian landscape. FAI should be considered a good example because it is acting in a proactive way without taken for granted public subsidies. Moreover, it understood even a cultural organization needs to be marketing oriented without thinking it is losing its cultural values. One of the main issues of cultural organizations is indeed the fear to let economy within their boundaries. Many of them are suspicious and afraid a possible openness to management tools would imply a drift of cultural purposes. What many of them do not understand is that only with a balanced set of rules between economics and culture, cultural organizations would be effectively successful. FAI for example established a profitable collaboration with the Italian private television Mediaset.

Particularly, many entertainment television programs, which attract a wide range of people, were promoting FAI's activities asking directly to the audience to donate. Immediately, this decision caused many critics from the so-called "art experts" who were claiming this was a selling out of culture. Referring to that, one of the main issues in Italy is indeed the belief culture needs to be elitist to be good, which means mainstream channels are not worthy to widespread the "holy message of culture". Thinking through this lens, this behaviour is actually stopping cultural organisations to grow and to reach a wider range of audience. Moreover, people feel this distance. They feel they are not part of the cultural sector, which for them is something only for highly educated people. By opposite, cultural organisations should get people much more involved, creating programs to reach a wider audience. This does not mean they should change their core values or their cultural purposes, but get more in touch with people, trying to empathise with them. People need not only to participate once but they need to become ambassadors of the message of the organisation, fighting to make it survive.

4.4. Οικος sphere

As already said, purpose of this thesis is to understand why tax incentives are not perfectly working in Italy and what in the current situation can change to positively affect the cultural sector.

According to that, another important player to complete the framework to get privates more involved within the cultural sector, is the *οικος* sphere, home in ancient Greek.

When we talk about *οικος*, we can also use the term family, being the family the real nature of the *οικος*. People indeed valorise themselves and their occupation firstly at home with their family. It is within the family where you firstly learn how to look at the world and you understand the difference between good and bad. You realised both who you are you and who you are in relation with the others. Main logic behind this sphere is the willingness to share, which implies a high level of reciprocity (Klamer, 2014).

Following this explanation, the so-called gift economy could be placed among the *οικος* and the social sphere. For this reasons, this sphere is particularly connected with the topic of this thesis. Family has to be considered indeed as a strong asset on which both cultural organisations and government should focus on. It is the first place where people

could learn the importance of civil society and as a consequence the importance of culture. Thinking through this lens, the role of education turns again to be a pivotal point. Tax incentives for cultural donations cannot be indeed effective without a profound education about the value of culture and about the importance of its support. According to that, parents are the primary source of education, teaching their children what has value and what does not. Family, with schools, is the most influential model and the primary socialisation agent in individuals' lives. Considering this role, approaching families and making them more involved with specific programs means to change the future route of cultural perception. As already mentioned, children in particular are the best potential long-term consumers. Being culture indeed an experience good, experiencing it at an early age gives much more chances to keep consuming it as an adult. Moreover, who experienced the passion for culture is more likely to share it with other people, including his/her children. If we think about children as future parents, we can easily imagine a virtuous circle culture can take advantage of. A particularly positive example in this sense is the Science and Technic Museum of Milan, in which thanks to the use of innovative technologies people of all ages are involved. Detailed programs are tailored on the needs of children, being able to make them approach serious themes in a funny way. Culture indeed does not have to be necessarily serious, boring or elitist as many people within the sector use to think. Culture as a public good should be open to everyone, not only on paper, but also more in concrete. The idea culture has been democratized is still a too blurred concept, which needs specific actions both by the government and by cultural organisations.

Considering this framework, education is the core element to make change the people attitude towards culture. According to my colleague's, Marta Manfredi, research (2015) about the reasons why theatres in the Italian region of Emilia Romagna are in crisis, this element comes out easily (Appendix 3). As underlined during an interview by Ms. Ziosi, president of Ferrara's theatre, private donations are indeed scarce and not systematic even if she admitted differences between the different areas of the Italian territory. In particular referring to the Art Bonus law (2014) she recognized the effort done by the government but gift giving still remains a "cultural and civic problem". People and trading companies, if not educated to the cultural giving, do not see the point

in supporting the artistic sector. “Theatre consumption should be seen as something necessary. It is necessary indeed that a five years old kid experiences culture in the same way he experiences math.” According to Ms. Ziosi indeed, we need to re discover the profound sense of belonging to arts and culture. If civil society and an education towards culture is not implemented, people miss why they should support something or even why they should experience something they consider not important.

Within this context and continuing with the comparison between the cultural sector and the religious one, the Catholic Church was particularly successful in its approach with families. They are indeed able to involve people from a n early age, providing catechism lessons and planning a wide range of different activities. Children are not constantly attending religious classes but they are doing sports, playing and studying together, having in mind, which is the institution that provides them these activities. Moreover, the relationship the Catholic Church has established between both the government and the civil society is something also cultural organisations should take into consideration. Although is often denied, the government highly supports the activities of the Catholic Church focusing especially within the educational system. There is a tight bond both from the fiscal prospective and from the educational one with the aim of promoting catholic religion and have a good relationship with one small but powerful country inside Italian boundaries. Certainly, it can be difficult to compare the two situations, the cultural and the religious one. However, it could be profitable to look at them together to lead to a positive upheaval of the current situation, which is exactly the purpose of this thesis.

5. Conclusions

5.1. Conclusive remarks

As explained from the very beginning, the purpose of this thesis is to understand the reasons why tax incentives in Italy are not able to foster the private intervention within the cultural sector. Even if similar to the ones of other European countries indeed, they result ineffective in Italy. What I have tried to underline within my research, as an explanation to this failure, is the central role of culture and civil society within this

context. Tax incentives are indeed failing because there is not a deep culture towards donations, except for some specific sectors such as religious giving. As explained by Huntington and Harrison (2000), the culture of a place can massively shape the ways in which policies are perceived. More in specific, talking about tax incentives, even if perfectly successful in theory (Peloza and Steel, 1995), without the support of a proper culture of giving they fail, as it happens in Italy.

Correlated to that, main reason why Italian people are not prone to donate is linked with the lack of civil society. Putnam's research (1993), although it can be considered outdated, gives many insights still applicable on the Italian current situation. The framework underlined is not indeed massively changed from when his research was written. Due to the different reasons analysed within the text, Italy experiences a low level of civil society, especially in some areas such as the South of the Peninsula. In addition, following Weber theory (1905) and comparing Italy with Northern European countries (World Giving Index, 2014), the differences in giving behaviour are significant.

Considering this analysis, the answer to my research question, "*Why tax incentives, even though present, are not able to lead to a strong private involvement in supporting the cultural sector in Italy?*" lies in the role culture and civil society play within the Italian environment. However, thanks to the comparison with religious giving I noticed it is not only a problem of civil society. The failure of cultural tax incentives is indeed profoundly bonded with the perception people have towards the cultural sector. From the data presented, even if comparing to other countries Italy still remain less prone to gift giving, the Catholic Church seems massively benefit from private involvement. This comparison, even if not perfectly applicable due to the various differences between the two sectors, was useful to understand which is the proper approach to the theme of gift giving, underlining helpful strategies for the cultural sector.

Without a strong education towards the theme and a specific promotion focused on the importance of the sector, even the most structured set of laws would turn to be ineffective. Tax incentives in this sense need to be supported by combined actions both from the government and from cultural organisations. Unfortunately, we have to consider these types of procedures are not immediately effective but, involving the

behaviour of people, they require time. Government and cultural organisations should indeed establish policies and actions over a long-term perspective, which results will be visible over many years.

Main subject they have to refer to is definitely the family, inside the *οικος* sphere. In comparison with what done within the religious sector, families need to be the key player to make people attitude towards the cultural sector changing. Culture needs to be promoted to a wider range of people, making them understand its importance and the benefits it could generate. On the one hand, government should understand the positive implications culture could provide for the society. The fact Italian government and often Italian politicians seem not to be completely convinced of the positive consequences the cultural sector generates is not surely an advantage. Moreover, even from the pure economic point of view, culture can represent the stepping-stone in terms of cities gentrification, employment and so on, as it happened both in France and Spain.

On the other hand, cultural organisations should be more focus on people, going out from their ivory tower. The idea culture is something elitist for a small group of selected people is something that needs to be changed. If from one hand the attitude of cultural organisations can be understandable because they are afraid to loose their core values, on the other this is exactly what prevents them from growing. Mainstream channels and marketing tools do not have to be seen as a way to selling out cultural values but by contrary as instruments to reach the core of the civil society. Being culture an experience good, there are no other ways to appreciate it if not by consuming it. People need to be involved to be able to appreciate it and keep experiencing it, increasing their cultural capital. I agree that culture, for its characteristics, is much more understandable for a specific range of people, which however had the possibility to experience it. If this opportunity could be given to a wider audience not only the cultural sector would benefit from that but also the entire society, which it will be much more aware and educated to civic issues.

Education should be considered the central element, in order to change the normal approach of people towards cultural giving, also because gift giving is a learning behaviour, which means it is something people need to learn to be able to do systematically. According to that, to be able to effectively change the culture inside a

place, a combined action between the two most important players is needed. Both the government and cultural organisations should experience a profitable relationship and following the successful example of the Catholic Church.

Even considering the crowding out effect indeed, a mutual collaboration between government and cultural organisation would surely provide positive outcomes for them and for the whole society.

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7. Appendix









7.1. Appendix A

World Giving Index 2014

2 World Giving Index full table

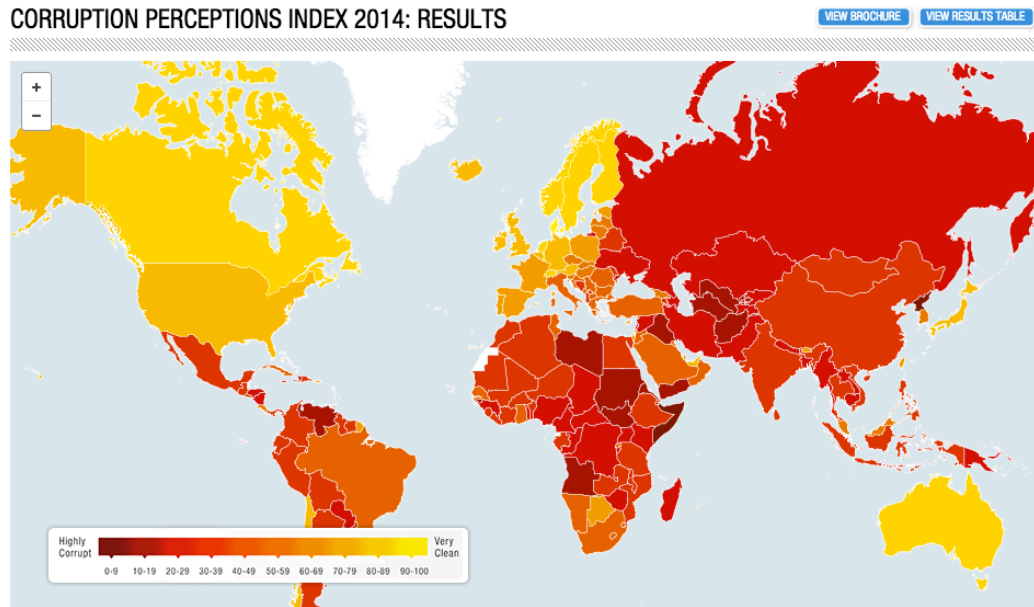
Country	 Ranking		 Score (%)		 Ranking		 Score (%)		 Ranking		 Score (%)		 Ranking		 Score (%)	
	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)		
Myanmar	1	64	63	49	1	91	2	51								
United States of America	1	64	1	79	9	68	5	44								
Canada	3	60	11	66	6	71	5	44								
Ireland	4	60	15	64	4	74	10	41								
New Zealand	5	58	7	69	13	62	5	44								
Australia	6	56	12	65	10	66	16	37								
Malaysia	7	55	19	63	15	60	10	41								
United Kingdom	7	55	24	61	4	74	33	29								
Sri Lanka	9	54	40	56	17	56	3	50								
Trinidad and Tobago	10	54	2	75	21	49	16	37								
Bhutan	11	53	46	54	12	63	9	43								
Netherlands	12	53	46	54	7	70	21	34								
Indonesia	13	51	67	48	10	66	13	40								
Iceland	14	50	52	52	7	70	33	29								
Kenya	15	49	10	67	24	43	16	37								
Malta	16	49	86	43	2	78	46	25								
Austria	17	48	35	57	16	57	33	29								
Denmark	18	47	44	55	13	62	52	23								
Iran	19	46	22	62	20	52	50	24								
Jamaica	20	45	4	73	58	26	20	35								
Nigeria	21	44	19	63	50	29	10	41								
Thailand	21	44	106	38	3	77	70	18								
Cyprus	23	43	29	58	22	47	46	25								
Turkmenistan	23	43	40	56	75	21	1	53								
Finland	25	43	46	54	24	43	25	32								
Guatemala	25	43	29	58	47	31	13	40								
Dominican Republic	27	42	24	61	41	33	25	32								
Germany	28	42	29	58	27	42	46	25								
Uzbekistan	28	42	29	58	75	21	4	46								
Philippines	30	41	35	57	56	27	15	38								
Syria	30	41	12	65	37	36	60	21								
Israel	32	40	98	40	19	53	39	28								
Mongolia	32	40	86	43	27	42	19	36								
Costa Rica	34	40	15	64	38	34	55	22								
Slovenia	34	40	72	47	29	41	25	32								
South Africa	34	40	15	64	68	23	23	33								
Tajikistan	34	40	56	51	61	25	5	44								
Uganda	34	40	9	68	71	22	30	30								
Northern Cyprus	39	40	12	65	31	40	90	14								
Guinea	40	39	22	62	58	26	30	30								
Haiti	40	39	78	45	23	44	33	29								
Sweden	40	39	56	51	18	55	104	12								
Iraq	43	39	2	75	62	24	70	18								
Nepal	44	38	52	52	38	34	33	29								
Liberia	45	38	4	73	130	7	21	34								
Panama	46	38	78	45	35	37	29	31								

Country																
	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)
Saudi Arabia	47	37	7	69	47	31	107	11								
Taiwan	47	37	62	50	31	40	60	21								
Zambia	47	37	6	71	120	10	30	30								
Chile	50	36	56	51	24	43	83	15								
Kosovo	50	36	35	57	34	39	96	13								
Belgium	52	36	86	43	29	41	50	24								
Colombia	53	35	24	61	62	24	65	20								
Ghana	54	34	24	61	93	16	43	26								
Sierra Leone	55	34	19	63	120	10	33	29								
Malawi	56	34	29	58	83	20	52	23								
Bolivia	57	33	46	54	83	20	43	26								
Cameroon	58	33	15	64	87	17	70	18								
Honduras	58	33	76	46	75	21	25	32								
Republic of Korea	60	33	86	43	41	33	55	22								
Pakistan	61	32	67	48	45	32	78	16								
Botswana	62	32	44	55	87	17	52	23								
Spain	62	32	51	53	56	27	83	15								
Uruguay	62	32	56	51	50	29	83	15								
Lebanon	65	31	63	49	45	32	104	12								
Luxembourg	65	31	126	31	31	40	55	22								
Nicaragua	67	30	86	43	52	28	65	20								
Paraguay	68	30	92	41	38	34	90	14								
Côte d'Ivoire	69	29	28	60	85	19	114	9								
Gabon	69	29	29	58	87	17	96	13								
Gabon	69	29	29	58	87	17	96	13								
India	69	29	103	39	52	28	60	21								
Bangladesh	72	29	46	54	85	19	90	14								
Ethiopia	72	29	52	52	101	14	60	21								
Hungary	72	29	56	51	62	24	104	12								
Peru	72	29	78	45	68	23	68	19								
The former Yugoslav Republic of Macedonia	72	29	98	40	41	33	90	14								
Argentina	77	29	63	49	71	22	83	15								
Portugal	78	28	76	46	62	24	83	15								
Afghanistan	79	28	78	45	62	24	83	15								
Italy	79	28	72	47	52	28	114	9								
Senegal	79	28	35	57	101	14	96	13								
Vietnam	79	28	52	52	71	22	108	10								
Belarus	83	28	118	35	97	15	23	33								
Kyrgyzstan	83	28	92	41	101	14	39	28								
Albania	85	27	40	56	87	17	114	9								
Mexico	85	27	83	44	93	16	55	22								
Azerbaijan	87	27	92	41	101	14	46	25								
United Republic of Tanzania	87	27	83	44	68	23	96	13								
Latvia	89	26	106	38	52	28	96	13								
Brazil	90	26	98	40	71	22	78	16								
Burkina Faso	90	26	72	47	97	15	78	16								

Country	 Ranking		 Score (%)		 Ranking		 Score (%)		 Ranking		 Score (%)		 Ranking		 Score (%)	
	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)	Ranking	Score (%)		
France	90	26	129	30	58	26	55	22								
Japan	90	26	134	26	62	24	39	28								
Slovakia	94	26	124	32	49	30	83	15								
Zimbabwe	94	26	67	48	123	9	65	20								
Angola	96	25	92	41	87	17	78	16								
El Salvador	96	25	92	41	112	12	60	21								
Republic of Moldova	96	25	113	36	75	21	76	17								
Jordan	99	24	67	48	87	17	122	8								
Congo	99	24	72	47	107	13	96	13								
Kazakhstan	101	24	92	41	112	12	68	19								
Niger	102	24	35	57	132	5	114	9								
Benin	103	23	63	49	118	11	108	10								
Bosnia and Herzegovina	103	23	126	31	41	33	129	6								
Estonia	103	23	113	36	93	16	70	18								
Ukraine	103	23	118	35	123	9	43	26								
Nagorno-Karabakh Region	103	23	56	51	123	9	108	10								
Cambodia	108	23	135	22	35	37	108	10								
Romania	108	23	98	40	75	21	122	8								
Madagascar	110	22	133	27	107	13	42	27								
Rwanda	110	22	110	37	107	13	76	17								
Czech Republic	112	22	126	31	75	21	90	14								
Democratic Republic of the Congo	112	22	110	37	107	13	78	16								
Morocco	112	22	40	56	132	5	132	5								
Chad	115	22	103	39	112	12	90	14								
Mauritania	115	22	113	36	93	16	96	13								
Poland	115	22	118	35	75	21	114	9								
Mali	118	21	78	45	112	12	125	7								
Lithuania	119	21	106	38	112	12	96	13								
Egypt	120	21	98	40	97	15	125	7								
Greece	120	21	86	43	123	9	108	10								
Tunisia	120	21	67	48	128	8	129	6								
Georgia	123	20	103	39	134	4	70	18								
Armenia	124	20	83	44	123	9	125	7								
Serbia	124	20	118	35	75	21	134	4								
Bulgaria	126	19	110	37	101	14	125	7								
Russian Federation	126	19	122	34	131	6	70	18								
China	128	18	113	36	107	13	129	6								
Turkey	128	18	106	38	112	12	132	5								
Croatia	130	18	131	29	101	14	108	10								
Montenegro	130	18	131	29	97	15	114	9								
Ecuador	132	17	124	32	118	11	114	9								
Palestinian Territory	133	17	123	33	128	8	114	9								
Venezuela	134	16	129	30	120	10	122	8								
Yemen	135	14	113	36	134	4	135	3								

Appendix B

Corruption Perception Index 2014



Appendix C

Marta Manfredi Interview (2015) to Ms Ziosi, president of Teatro di Ferrara

Ziosi

Presidente

Aprile 2014

INTERVISTA TEATRI DI TRADIZIONE

Stiamo lavorando proprio su questo fronte, noi stiamo facendo questo percorso di analisi organizzativa, anche con gli altri teatri si tradizione e anche quello di parma. Anche quello di Modena e Reggio.

Lei con chi ha parlato nelle altre città?

Meo a Parma, Gherpelli a Reggio, direttore artistico Piacenza, Modena, e Ravenna.

Le hanno tutti rilasciato l'intervista registrata?

Si con alcuni abbiamo fatto un'intervista vis a vis, opzione immagino migliore anche per voi, così sapete chi sono, ma a causa di impegni sono dovuta rientrare in Olanda. Con altri intervista telefonica, anche se mi dispiace perché avrei voluto incontrarvi di persona.

Queste registrazioni servono a lei per fare che cosa?

Un capitolo della tesi sarà sulla visione interna dei teatri di tradizione, e utilizzerò semplicemente le risposte che voi avete dato alle mie domande per dare la visione generale. In verità nessuno ascolterà mai le registrazioni telefoniche ma è semplicemente per certificare che ho fatto realmente le interviste.

E le hanno rilasciato questa cosa tutti gli altri direttori?

Si e nel caso potete rimanere anonimi

Nono non è quello il punto. Volevo solo sapere la reazione generale, il comportamento degli altri.

Comunque la tesi può rimanere ad esclusiva visione del mio relatore e del second reader.

Va bene allora partiamo

1. Qual è la sua occupazione all'interno del teatro?

Sono presidente del teatro, presidente della fondazione comunale del teatro di Ferrara.

2. Da quanti anni lavora all'interno di questo teatro?

Io in realtà ho fatto il consigliere nel consiglio di amministrazione, quindi ho fatto 3 anni il consigliere e 2 il presidente. E questo è il terzo anno che svolgo l'attività di presidente, a settembre. Tutto ciò a titolo gratuito.

3. Chi sono i più importanti portatori d'interesse per il vostro teatro? (pubblico, fondazione, donatori, sponsor, partner, governo?)

Ma, oddio, ci sono tanti stakeholders. Una classifica adesso su due piedi non può essere fatta. Ci sono differenti sfumature di stakeholders.

Il pubblico è uno stake holder molto importante per il teatro. Però lo sono le scuole, il singolo cittadino, ci sono tantissimi stake holders.

La domanda precedente, è stata fatta poiché sto cercando di analizzare le relazioni con il pubblico e con il privato. Ed è collegata, infatti, all'argomento successivo:

11. Quanto è importante la sovvenzione a livello del privato? Pensate che per il futuro sarà più importante di quella pubblica?

Beh purtroppo le sovvenzioni pubbliche rimangono le fondamentali, cioè il privato è molto esiguo rispetto al pubblico, almeno qui a Ferrara. In Italia sono molto diverse le situazioni. Cambia da territorio a territorio.

E pensa che bisogna sviluppare questo rapporto con il privato o pensa che all'interno dei teatri e del settore culturale non possa funzionare questa collaborazione? La domanda è si può sviluppare o se è realizzabile?

Entrambe!

Ok, allora, se da sviluppare assolutamente sì! È fondamentale. Se questa cosa si svilupperà invece non le so dire. Sicuramente bisognerà spendere energie. È necessario che si sviluppi questa capacità di fundraising. Tuttavia, non so quanta sensibilità abbia il privato in Italia sul finanziamento della cultura e sulla sua sponsorizzazione. Per quanto mi riguarda vedo che non c'è una particolare educazione e sensibilità del privato al finanziamento della cultura, a capire che è un bene comune. Non viene visto il valore e il luogo, non è chiaro questo contorno. Quindi è difficile costruire rapporti con i privati. Perché è difficile? Perché non c'è nella cultura italiana una coscienza generale di che valore porta la cultura nella vita ma anche nella professionalità di altri settori e quindi non c'è una capacità di sponsorizzazione ragionata su questi valori. Quindi la si percepisce a fondo perduto.

I suoi colleghi per esempio sono stati tutti propositivi sull'effetto dell'art bonus. Dicendo che potrebbe essere un buon aiuto da parte del privato.

Certo anche io lo sono, l'art bonus potrebbe essere un buon strumento certamente dovrebbe essere fatto comprendere come strumento perchè non credo che l'imprenditoria da sola giustamente se ne occupi quindi deve venire dai teatri.

Certo, questa spinta certamente può smuovere l'interesse che ha un privato di usufruire di questo art bonus.

Una mia collega in università sta scrivendo la tesi proprio su questo sul fatto che in Italia non hanno successo gli incentivi sulle tasse per sovvenzionare la cultura e sta proprio cercando di dire che come ha detto lei il nostro problema non è il “non donare” “ma non sapere perché donare”.

Esatto, comunque se vuole possiamo parlare.

Io sostengo così, per mia esperienza personale ho questo tipo di visione, penso che sia un problema culturale. Paradossalmente, civile e culturale. Molti pensano: andare a teatro a cosa serve? Nulla. Questo non esiste nei paesi del nord dell'Europa. È tutta un'altra esperienza ma questa è una coscienza dei cittadini anche civile. È il non capire a cosa ti serve una cosa. Perché devo dare soldi? Per una cosa che io non utilizzo o che non ha un'utilità per il mio sistema esistenziale. Ma perché non viene mostrata questa utilità. Non viene mostrato perché è necessario che un bambino a 5 anni venga portato a teatro, come allo stesso modo gli viene insegnata la matematica. Ma come insegnargli? Purtroppo è questa la cosa più grossa è l'ignoranza. Il non conoscere. Ed è un lavoro arduo. Perché un conto è spiegare l'art bonus che è una legge e si va sul tecnico, ed è dimostrabile ma far capire a qualcuno che ha un'impresa e potrebbe diventare un contribuente del territorio o per lo sviluppo della cultura e delle arti performative è molto più difficile.

Questa è una mia curiosità personale. Ho lavorato per un po' per la Veneranda fabbrica del duomo di Milano. E loro da poco hanno aperto degli uffici di fundraising in America, dicendo che gli americani amano aiutare l'Italia e i suoi beni culturali.

È vero noi dopo il terremoto abbiamo avuto una donazione senza richiederla dall'Amber foundation è dal consoler di Los Angeles e ha organizzato per la comunità italiana una raccolta fondi e hanno visto il teatro italiano, hanno visto un bilancio sano, un teatro storico importante e che accoglieva le orchestre di Abbado e che aveva una qualità delle stagioni molto alta e loro da lontano hanno guardato che tipo di fondazione siamo e hanno deciso che era bene finanziarla perché rimanesse aperta e venissero fatti subito lavori di restauro. Questo è vero.

Pensi che strano che hanno una cultura nata dopo la nostra

Ma è una questione di crescita del popolo, popolo che viene cresciuto da piccolo. Il capire che fa parte dell'istruzione della chimica la matematica ma anche le arti performative qui in Italia non c'è. Non c'è più.

Una cosa che mi ha molto stupito, scritto nel libro di Baumol e Bowen, è che durante le guerre, e durante i periodi che ci sono stati intervallati di crisi, sono stati i periodi in cui c'è stato diciamo un abbassamento di costi perché c'era una donazione più alta ed una sensibilizzazione maggiore da parte del pubblico a partecipare le attività culturali.

Ma un conto è il pubblico. Un altro è la sua sensibilizzazione. Perché per esempio durante il terremoto noi abbiamo aperto un conto e sono state fatte delle donazioni da parte dei cittadini per mantenere aperto il teatro. Quindi c'è una coscienza da parte dei cittadini per mantenere aperto il teatro, il problema è che non è sistemica. Appartiene solo al pubblico che ha piacere ad andare a teatro, che ha magari una famiglia che ha sviluppato fin da bambino questo tipo d'interesse. Allora a questo punto ha continuato a vivere e a pensare alle arti performative come parte della sua esistenza culturale. La ritiene necessaria come andare in palestra, o andare a passeggiare. L'importante è far capire che spazio ha una determinata attività nella vita di una persona. Dopo di che la necessità viene generata nell'economia. Il problema è l'educazione civile. Manca molto. E l'altro discorso che poi è legato. Quello legato alle grandi sponsorizzazioni a chi sostiene. Chi è un imprenditore nel territorio fa qualcosa per il proprio territorio che è anche senso di appartenenza che noi italiani facciamo fatica ad avere. Non siamo un popolo che ha un forte senso di appartenenza. Apparentemente si ma profondamente no.

Vivendo in Olanda. Noto questa cosa. Il giorno della festa del re qui hanno messo tutti le aste con la bandiera fuori di casa anche solo questi piccoli gesti servono a capire com'è una nazione.

È certo. È proprio il senso di appartenenza che serve a dire io sono di questa nazione, sono contento di essere italiano ma anche no.

Allora mi collego a un'altra domanda visto che mi ha parlato del suo pubblico le chiedo 12 b. Il vostro pubblico ed i vostri sponsor si ritrovano nella vostra mission? 12. Quali sono la *mission* e la *vision* del vostro teatro? E se 12 a. E' facile rispettarle in questo periodo di grandi difficoltà?

La nostra mission è articolata, ma sostanzialmente di sviluppare la cultura delle arti performative, di sviluppare la ricerca contemporaneamente rispondendo a quelle che sono le esigenze del territorio. Qui abbiamo sempre cercato di fare tantissime azioni collaterali, che poi collaterali non sono, di sviluppo della ricerca nei vari campi. Qui è la sede dell'orchestra di Abbado. Quindi sul versante della musica e della danza abbiamo

delle stagioni abbastanza innovative. Note infatti a livelli nazionale e premiate da questo punto di vista però è sempre stata un rapporto chiaramente con qualche fatica per che nell'educare innovare e rinnovare non è che subito l'innovazione venga accolta, questo in generale nel mondo, in maniera così tranquilla. Ci può essere un gran successo ma può essere anche ostica da digerire. Ma sta in noi di inserire (cercando di mediare il gusto del pubblico e l'innovazione) inserire degli spettacoli che portino avanti il discorso artistico ed estetico della disciplina dei vari settori che sia prosa o danza. E quindi il rapporto sta nella natura delle cose. Nel teatro di sé, le arti performative sono dirompenti, ad esempio uno spettacolo crea delle fatture. Si pensi, al dvd, cioè sono cose nuove, il teatro ha questo compito, di far vedere un po' al mondo, e portare avanti l'innovazione. Quindi c'è sempre questo discorso di mediazione al di là della crisi e quindi ha sempre cercato di mantenere questo equilibrio. Quindi bene o male, visto la risposta del pubblico, visto la prosa in crescita, abbiamo continuato a seguire questa mission cercando di coniugare le nuove risorse perché certo è cambiato completamente il panorama. Però abbiamo un bilancio sano. È in pareggio. Noi siamo una fondazione quindi dobbiamo chiudere in pareggio. Non possiamo avere utili in teoria. Però siamo riusciti ad avere anche piccoli proventi. Ce l'abbiamo fatta, cercando di preservare queste caratteristiche. Che ci hanno distinto non sono nella regione ma a livello nazionale.

E questo pubblico 13. Da chi è composto? 13 a. E' cambiato in questi ultimi anni?

Di età o tipologia? Perché dipende dallo spettacolo?

Di età.

Dipende dal tipo di spettacolo.

Lirica e concertistica è un certo tipo di pubblico. Ci sono pochi giovani quindi stiamo incentivando azioni per sviluppare un pubblico giovane. Per esempio quest'anno alla replica della domenica abbiamo fatto entrare le famiglie con i bambini. E ha funzionato. Però abbiamo queste strategie per crescere e far crescere il pubblico e quindi crescendo cresce anche la geografia del pubblico.

Si è collegata lei alla prossima domanda 10. Avete intrapreso nuove strategie a livello artistico, organizzativo e di marketing?

Organizzativo, sicuramente di riorganizzare attraverso i processi di certificazione. Sia per la sensibilità, si può pensare alla sensibilità organizzativa, siamo sempre in movimento. Noi dicevo ripensiamo sempre a delle strategie che è un po' nella nostra natura ragionare sul pubblico su come è andata o no è andata la stagione e quindi, in base a quello si pensa sempre a delle strategie organizzative. Anche artistiche come nella costruzione del cartellone, e della stagione che vadano in qualche modo a rispondere ai dati emersi dalle altre della stagione precedente. La vita del teatro funziona così. Pensare sempre a delle strategie nuove per coinvolgere il pubblico farlo crescere. Noi abbiamo un prodotto e deve funzionare sul mercato! Una cosa molto

semplice. Nello stesso tempo abbiamo delle funzioni di carattere etico ed educativo, di innovazione rispetto al prodotto che noi proponiamo quindi di innovazione, della disciplina, e quindi dei discorsi che si devono fare delle attività proposte dalle università o dalle scuole. E quindi si interagisce con tutti questi soggetti del territorio che possono sviluppare insieme a noi delle strade in funzione quegli obiettivi che le ho detto. Cioè quindi siamo sempre in attività. E poi la struttura viene finalizzata per guadagnare capitalizzare, quindi viene affittata, vengono realizzate altre attività, vengono accolti convegni, manifestazioni, gli spazi vengono utilizzati non solo per fare lo spettacolo ma anche per eventi culturali di qualsiasi natura. Per esempio ora il ridotto lo affitteremo anche per matrimoni proprio dove si possono proprio sposare. Con il comune stiamo facendo un buon progetto, per i matrimoni civili.

Vedo che finalmente si riesce a far coincidere la cultura con attività ludiche

Diciamo che c'è bisogno di un cambio di mentalità, anche lì una cosa culturale, capire se nonostante i contenitori assistenti. E capire come interagire.

17. Ci sono collaborazioni con altri teatri?

Beh noi collaboriamo con i teatri della regione in particolare sulla lirica. Prosa siamo tutti un po' autonomi. Mentre cerchiamo di coordinarci perché è sciocco fare un stesso spettacolo a 50 km di lontananza. Dove è possibile perché è molto difficile riuscire a coordinare tutto questo in un unico calendario. Però cerchiamo in Emilia Romagna i teatri di tradizione siamo abbastanza coordinati, siamo in contatto, ci incontriamo regolarmente. Lavoriamo insieme su tanti fronti quindi sembra che funziona. Migliorabile come sempre ma lavoriamo per migliorarlo. Ma comunque c'è una relazione abbastanza stretta. Noi lavoriamo con la regione veneto, Treviso, quest'anno per esempio facciamo un'opera insieme a loro ed è entrata anche Ravenna. Abbiamo unito il teatro romagnolo a quello di un'altra regione uscendo così anche dai confini regionali.

Quali sono le principali voci d'incasso? 5. Quali sono le principali voci di costo?

Biglietteria e per noi anche il finanziamento pubblico. Abbiamo qualche sponsor, ma la maggior parte è pubblico. Purtroppo io non ho più nemmeno una banca. La nostra banca è stata commissariata, e ancora non abbiamo. Noi avevamo sia la fondazione bancaria che la banca, piano piano hanno diminuito i fondi e dopo aver commissariato la banca si sono conclusi

Comunque funzionate tutti in modo diverso, perché a Modena hanno più della metà delle sovvenzioni di privati, mentre la maggior parte di voi funziona grazie al FUS.

Mentre le voci di costo più importanti?

Spettacolo, poi sicuramente il personale, perché è una macchina abbastanza complessa. Anche se abbiamo ottimizzato molto sull'organizzazione negli ultimi anni e abbiamo lavorato molto sulla messa a capitale delle risorse organizzative anche tra diversi governi culturali del territorio.

Durante il periodo di crisi economica che stiamo affrontando, ci sono stati particolari cambiamenti? Se si quali?

6. Generalmente riuscite a raggiungere il breakeven point?

Sì, noi non possiamo chiudere il bilancio in perdita. Per statuto.

14. La biglietteria è rimasta stabile nei prezzi? Ha aumentato o diminuito le tariffe?

Allora noi dal terremoto abbiamo cercato di fare una politica di prezzi, dove praticamente non abbiamo fatto aumenti per la popolazione per venire incontro alla crisi economica e al pubblico.

7. Secondo una teoria esposta da Baumol e Bowen (1966) i teatri, o meglio, il settore delle arti performative è in una continua crisi, dovuto (sinteticamente) al fatto che i salari continuano ad aumentare mentre la produzione rimane sempre simile o cresce lentamente. Pensa sia una situazione simile all'interno del suo teatro?

Io non sono d'accordo per niente. È troppo datata. Non è vero, il problema non è che il teatro non ha le tecnologie, sicuramente come in tutti i settori che diminuiscono i salari e aumenta il potere di acquisto. Vale per tutti. Il problema dei teatri è molto articolato, si sviluppa in un lungo periodo storico, va cercato nella relazione tra cultura e politica, tra cultura e società civile, tra cultura e istruzione, tra sviluppo delle performing arts e il sistema dell'istruzione. Cioè è molto articolata la risposta. In più non si può dare una risposta a livello mondiale. Perché un'organizzazione inglese, non è uguale a quella italiana o a quella tedesca e non è uguale a quella svedese o africana. Cioè dipende da dove siamo, e poi dipende se vogliamo parlare di sistema o sottosistema. Perché un teatro lirico non ha la stessa organizzazione e funzionamento non ha lo stesso tipo di sviluppo nella storia di un teatro di tradizione. Siamo a due mondi a parte l'apparenza del prodotto che noi realizziamo e quindi è come dire non saprei un abito di Valentino e un di Benneton non sono la stessa cosa.

19. Qual è la carta vincente del vostro teatro?

Beh dunque ci sono tante cose, una è strutturale. Alla struttura architettonica, abbiamo un'acustica davvero eccezionale. Un teatro che ha un'acustica studiata in Cina perché è

veramente eccellente. E poi è un bellissimo teatro del 700 quindi è un bellissimo edificio, ma soprattutto, è un teatro che ha avuto una costanza dal punto di vista delle politiche culturali nel tempo, e quindi ha una sua tradizione di scelte del prodotto. E poi abbiamo uno degli archivi il secondo più importante di Italia, di fotografia di scena. Abbiamo 250 mila foto digitalizzate catalogare consultabili. E quindi accessibili. Può vederle anche a distanza.

20. Pensa che manchi qualcosa al vostro teatro?

Gli sponsor privati.

Essere critici da parte del pubblico è costruttivo, fa parte del gioco.

Il problema è secondo me su due livelli. È normale accontentare un anno sì un anno no il pubblico, un conto è invece il fatto sono molto scettica sul legame sul pubblico frequentante e lo sponsor, è chiaro che se lo sponsor è sensibile lo vede e lo finanzia e magari è anche uno che frequenta perché quelli che ho frequentano. Il problema è che lo sponsor ce ne sono pochi e quelli che fanno attività industriali di altra natura sono distanti da questo mondo, non lo frequentano nemmeno come fruitori.

Le faccio un'ultima domanda:

21. Ritiene ci sia un particolare teatro in Italia, in Europa o nel Mondo da emulare?

Ma io faccio molta fatica a dare una risposta univoca, perché secondo me ci sono cose diverse in tanti teatri. Dio il mio perché sono contenta del mio teatro. Noi ci lavoriamo, siamo questo, è il riflesso del nostro pensiero. È il meglio quello che cerchiamo di far e per il nostro teatro, quindi riflette il nostro concetto di performing arts e il concetto di questo pezzo di mondo nel mondo. E quindi è difficile dire non vorrei esseri lì ma là. È come se negassi che non lavoro per il mondo.

Ultimissima domanda: è rimasto stabile il personale?

Noi abbiamo diminuito l'occupabilità, però organizzandoci in maniera tale con altre organizzazioni, perché venissero riorganizzate le organizzazioni e quindi che ci fosse un lavoro di rete. Però abbiamo lavorato anche sui pensionamenti, spostamenti, e quindi in determinati casi non abbiamo sostituito figure laddove erano storicamente eccellenti nel settore, però non l'abbiamo fatto tagliando i posti di lavoro. L'abbiamo fatto accompagnando una situazione normale di pensionamenti e spostamenti senza reintegrare personalità che non erano diciamo, abbiamo ridistribuito. E stiamo ancora lavorando. Il punto è che ciascun teatro ha dei punti di eccellenza ma dovremmo lavorar e tutti insieme sul sistema. E vedere tutti questi punti di eccellenza di generare un modello ideale a cui si può fare riferimento e arrivare prima o poi.

Desidera che questa intervista rimanga anonima?

No

Mibact Report (2012)



*Ministero dei beni e delle attività culturali e del
turismo*

*Direzione generale per l'organizzazione, gli affari generali, l'innovazione, il bilancio ed il personale
Servizio III*

Prot. n. 36352

CIRCOLARE N. 377

Roma 08-10-2013

Al Segretario Generale

Alle Direzioni generali

Alle Direzioni regionali

Agli Istituti centrali e periferici
LORO SEDI

e p.c. Al Capo di Gabinetto dell'On.le Ministro
All'Organismo indipendente di Valutazione della
performance

All'Ufficio Stampa
LORO SEDI

**OGGETTO: EROGAZIONI LIBERALI - ESITI RELATIVI ALL'APPLICAZIONE
DELL'ART. 100, COMMA 2, LETTERA M) E DELL'ART. 15 LETTERA H)
DEL D.P.R. N. 917/1986 (T.U.I.R.) ANNO 2012.**

Questa Direzione Generale – Servizio III - *Risorse aggiuntive nazionali e comunitarie per le politiche di sviluppo, organizzazione e semplificazione* - cura gli adempimenti relativi alle agevolazioni fiscali spettanti a seguito di erogazioni liberali a sostegno dei beni ed attività culturali.

Le erogazioni liberali sono liberalità in denaro a favore del settore pubblico o del settore privato no profit che possono costituire fiscalmente, a seconda della tipologia del soggetto erogatore – persone fisiche o persone giuridiche - oneri deducibili dal reddito o oneri detraibili dall'imposta sul reddito.

L'art. 38 della L. 21 novembre 2000, n. 342, che ha aggiunto al comma 2, dell'art. 100 del nuovo Testo Unico delle Imposte sui Redditi, **la lettera m)**, - già punto c-nonies del comma 2 dell'art. 65 del precedente T.U.I.R. - stabilisce la totale deducibilità delle erogazioni liberali in denaro effettuate da soggetti titolari di reddito di impresa a favore dello Stato, regioni, enti locali territoriali, enti o istituzioni pubbliche, fondazioni e associazioni legalmente riconosciute, per lo svolgimento di compiti istituzionali nei settori dei beni culturali e dello spettacolo.



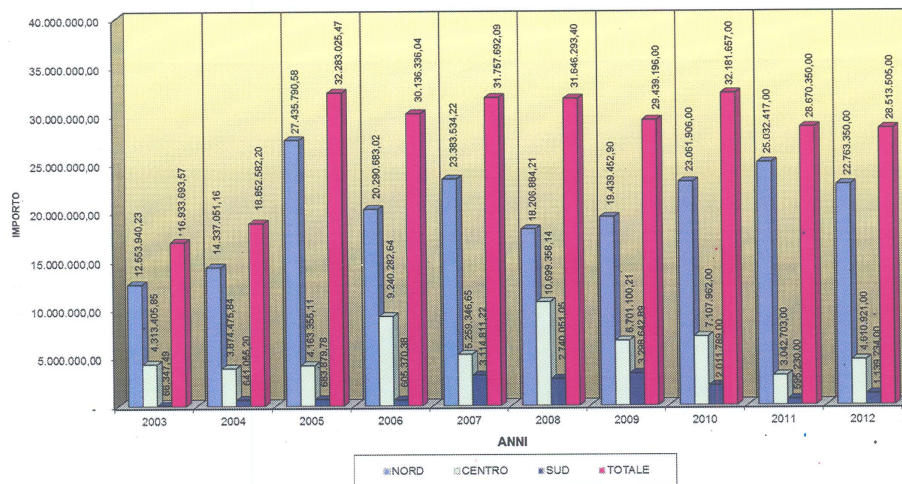
Ministero dei beni e delle attività culturali e del turismo

Nell'anno 2012, per quanto riguarda l'applicazione dell'**art. 100, comma 2, lettera m)** del T.U.I.R., l'importo complessivo delle erogazioni liberali in base alle dichiarazioni effettuate dai beneficiari è stato di € **28.513.505,00**.

Come si evince dal **grafico n. 1** sotto riportato, l'anno 2012 ha visto un lieve decremento dello **0,55%** delle erogazioni liberali effettuate dalle imprese a favore della cultura e dello spettacolo, rispetto all'anno precedente, il cui importo è stato di € 28.670.350,00.

Grafico n. 1

ANNO 2012 - EROGAZIONI LIBERALI - Art. 100, comma 2, lettera m) del T.U.I.R.



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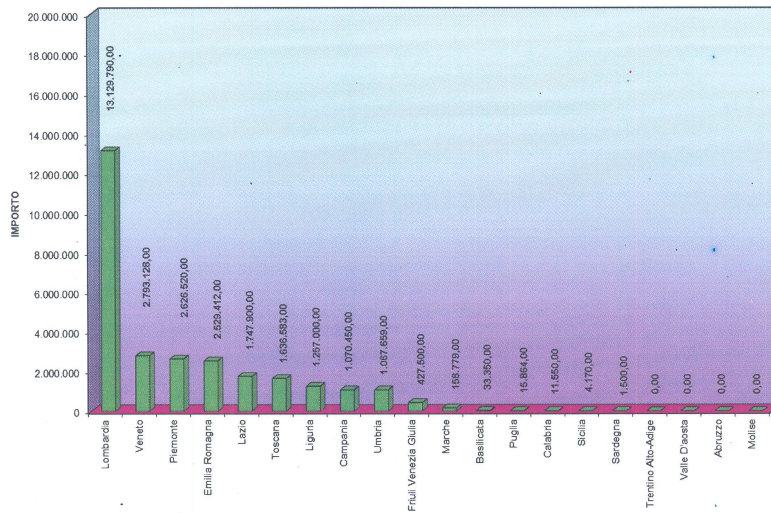


Ministero dei beni e delle attività culturali e del turismo

Tra le regioni che hanno maggiormente beneficiato delle erogazioni, nell'anno 2012, spicca, come lo scorso anno, la **Lombardia** con € 13.129.790,00 seguono il **Veneto** che ha ricevuto € 2.793.128,00, il **Piemonte** con € 2.626.520,00, l'**Emilia Romagna** con € 2.529.412,00 e infine il **Lazio** con € 1.747.900,00, come illustrato nel **grafico n. 2** sottostante:

Grafico n. 2

ANNO 2012 - EROGAZIONI LIBERALI art. 100, comma 2, lettera m) - BENEFICIARI SU BASE REGIONALE



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III

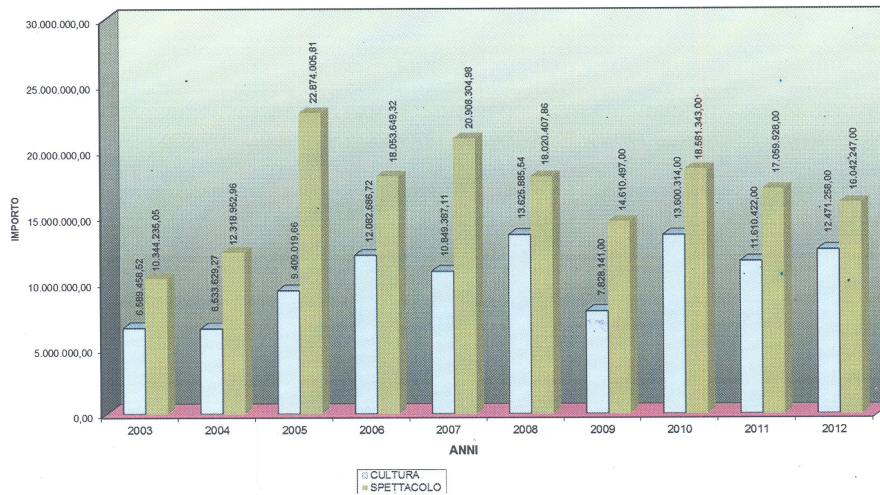


Ministero dei beni e delle attività culturali e del turismo

Per quanto riguarda le finalità, il **grafico n. 3** evidenzia come il mecenatismo si sia rivolto, anche quest'anno, soprattutto verso il settore dello spettacolo al quale vanno nell'anno 2012 il **56,26%** dell'ammontare complessivo delle erogazioni effettuate, mentre il settore della cultura si assesta sul restante **43,74%**:

Grafico n. 3

ANNO 2012 - EROGAZIONI LIBERALI art. 100, comma 2, lettera m) del T.U.I.R. DISTINTE PER FINALITA' NEI SETTORI DEI BENI CULTURALI E DELLO SPETTACOLO





Ministero dei beni e delle attività culturali e del turismo

Tra i soggetti beneficiari sono da segnalare: la **Fondazione del Teatro alla Scala** con € **6.840.000,00**; la **Fondazione AEM** con € **1.500.840,00**; la **Fondazione Bracco** con € **1.230.903,00**; la **Fondazione Sandretto Re Rebaudengo** con € **1.190.000,00**; la **Fondazione Teatro Carlo Felice** con € **1.157.000,00**; la **Fondazione Brunello Cucinelli** con € **1.053.559,00**; la **Fondazione Sorgente Group** con € **1.000.000,00**; la **Fondazione Giorgio Cini Onlus** con € **1.000.000,00**.

Nell'anno 2012 i Comuni hanno beneficiato di € 1.537.502,00 e tra essi si distinguono per entità degli importi il Comune di Reggio nell'Emilia con € 393.000,00, il Comune di Montichiari con € 242.000,00, il Comune di Quattro Castella con € 166.000,00, il Comune di Verbania con € 70.300,00, il Comune di San Martino dei Lupari, con € 48.000,00, il Comune di San Zenone degli Ezzelini con € 45.300,00.

Tra i soggetti erogatori vi sono aziende quali A2a SpA, Intesa San Paolo SpA, Banca Popolare Di Milano, TOD'S SpA, Asja Ambiente Italia S.p.A., FEDONE SRL, Sorgente Sgr SpA, IREN SpA, Mapei SpA, Bracco Imaging SpA, Enel S.p.A., Società p. Azioni Esercizi Aeroportuali S.E.A., Assicurazioni Generali S.p.A., ma non manca il contributo di imprese più piccole anche a favore delle fondazioni e delle associazioni meno note.

L'art.15, lettera h), D.P.R. n. 917/1986, riguarda la defiscalizzazione a beneficio delle persone fisiche e degli enti non commerciali delle liberalità finalizzate al sostegno delle attività intese a promuovere iniziative in campo artistico e culturale.

Per quanto riguarda l'anno 2012, il Ministero dei beni e delle attività culturali e del turismo ha registrato, in applicazione dell'art. 15 lettera h) del T.U.I.R., erogazioni liberali per € **16.808.767,84**.

In questo caso si evince un decremento del 37% rispetto all'anno precedente, in cui si era registrato l'importo di € 26.658.122,89.

Tra i soggetti erogatori vanno menzionate le grandi fondazioni bancarie, quali: Fondazione Cassa di Risparmio di Cuneo, Fondazione Compagnia di San Paolo, Fondazione Monte dei Paschi di Siena, Fondazione Cassa di Risparmio di Torino, Fondazione Cassa di Risparmio di Modena, Fondazione Cassa di Risparmio di Verona, Fondazione Cassa di Risparmio di Lucca, Fondazione Cassa di Risparmio di Pistoia e Pescia.

Complessivamente nell'anno **2012**, il Ministero dei beni e delle attività culturali e del turismo ha registrato, in applicazione di entrambi gli articoli di legge (art. 100, comma 2, lettera m) ed art. 15 comma 1, lettera h) del T.U.I.R.), erogazioni liberali per un importo di € **45.479.117,84,00** determinando un decremento del volume complessivo delle risorse finanziarie erogate a favore della cultura e dello spettacolo rispetto all'anno precedente del 17,80 %.

La presente circolare potrà essere consultata sul sito internet del Ministero dei beni e delle attività culturali e del turismo www.beniculturali.it, presso il quale è stato attivato il link: **EROGAZIONI LIBERALI - Meno Tasse per chi Investe in cultura**.

Per ulteriori informazioni possono essere inviati quesiti e richieste di chiarimenti all'indirizzo di posta elettronica erogazioniliberali@beniculturali.it.

IL DIRETTORE GENERALE
dott. Mario Guarany

Responsabile del procedimento
Dott.ssa Anna Maria Trimarchi

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