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SUPPLEMENTARY REPORT

on the possibility and advisability of adopting an international convention instituting a special tourist tax for the preservation of monuments and museums

Unesco's action as regards the feasibility of an international Convention instituting a special tourist tax and an international fund for the preservation and restoration of monuments, and for the establishment and extension of museums, is described in the report 6C/PRG/10, relating to item 8.7.3.2 of the Provisional Agenda of the Sixth General Conference.

After that report had been prepared, further replies reached the Secretariat, from Australia, Iran, the Syrian Republic, Norway, New Zealand, the United States, Italy, the Philippines, and Venezuela. The International Council of Museums (ICOM) also stated its opinion on the subject, expressing the hope that this project would be proceeded with, as it might be of great advantage to museums. The question was also submitted to the International Committee on Monuments, Artistic and Historical Sites and Archaeological Excavations, at its first meeting, held in Paris from 21 to 25 May 1951.

Analysis of replies received after the preparation of report 6C/PRG/10

The Iranian National Commission for Unesco has asked for a clearer definition of the word "tourist". Before expressing an opinion, the Iranian Government wishes to know, in particular, whether Unesco regards the term "tourist" as capable of application to pilgrims visiting the holy places of their religion, in cases where these are situated in foreign countries.

The Governments of the Philippines and the Syrian Republic favour the establishment of an international fund and the institution of a special tourist tax, and agree to the figure of three dollars proposed for such a tax. In regard to the allocation of the sums brought in by the tax, however, the Syrian Government is not in entire agreement as to the type of work proposed, since this only bears on historical monuments and museums. The Syrian Government suggests that the international fund

should be devoted, rather, to archaeological work. It considers, moreover, that other measures of the same type might be contemplated.

The other Governments mentioned above are opposed to the institution of a special tourist tax, because of the bad effect they consider it would have on foreign tourist traffic, the difficulty of collecting it, and other factors peculiar to the individual countries, connected with the administration of monuments and museums.

The establishment of an international fund for monuments and museums is, however, considered desirable by all the above-mentioned States, except Australia and the United States of America.

The Australian Government is opposed to the Convention, which it thinks would be expensive and difficult to apply.

The United States Government is opposed to the establishment of the fund, which it considers would be justified only for the purpose of financing restoration work necessitated by war damage. Even in this case, it does not consider that the fund could be raised to a level adequate for the end in view. It points out that the preservation of monuments and museums in the normal way is an internal matter for the different countries, which should therefore make their own administrative arrangements to provide for such preservation.

The Italian Government, while opposed to the introduction of a per capita tourist tax, considers that tourists might be required to pay a daily tax, on the lines of the visitors' taxes already instituted in the most popular resorts. This proposal, which is similar to that put forward by the International Touring Alliance (60/PRG/10), would enable the amount payable by the individual tourist to be adjusted equitably to the length of his stay in the country concerned.

Summary of replies so far received

In conclusion, the sixteen replies so far received from Member States have yielded the following results :

Three States favour both the establishment of an international fund and the institution of a tourist tax :

Ecuador  
Philippines  
Syria.

Four States are opposed to the suggested Convention :

Australia  
Canada  
United Kingdom  
United States.

The United Kingdom at the same time recommends that Unesco take steps to facilitate, in specially urgent cases, the provision of assistance by States, private foundations, and other associations, to countries whose own resources are insufficient.

Nine States favour the establishment of an international fund, but are opposed to the institution of a tourist tax :

Italy  
Luxembourg  
Netherlands  
New Zealand  
Norway  
Sweden  
Switzerland  
Turkey  
Venezuela, which expressed no detailed opinion regarding the international fund.

An opinion favouring the establishment of an international fund, but opposing the institution of a tourist tax, has also been expressed by the International Touring Alliance, in a provisional reply which is to be followed by an expression of opinion from its governing body. The International Union of Official Travel Organizations was also consulted, but has not yet replied.

A suggestion regarding the institution of a daily visitors' tax instead of the special tourist tax but with the same purpose in view, has been made by the Italian Government and by the International Touring Alliance.

Comments by the International Committee on Monuments

The International Committee on Monuments, having studied and discussed the replies received before 21 May, has expressed its opinion in the following resolution :

"The Committee, having considered the replies received from a number of Member States and the various opinions expressed by the experts, formally adheres to the principle that it is advisable to establish an international fund, but is bound to take note of the opposition that has come to light regarding the institution of a special tourist tax. It considers, however, that on the basis of such suggestions as may later be presented for the creation of the fund, whether by a visitors' tax, the issue of special stamps, special endowments, or any other method, it may be expected that Unesco will receive sums which, while insufficient to permit of effective co-operation in the work of preserving monuments or carrying out archaeological excavations, will make it possible to set up a central laboratory for restoration, for the purpose of studying the best methods of preserving monuments and other cultural assets, and for the training of technicians capable of applying these methods in the various countries.

The Committee also suggests that the Secretariat of Unesco ask the Member States to furnish a short list of the monuments that are of greatest importance to mankind as a whole, and on which work must be done that is out of proportion to the resources of the countries

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concerned; and to make an approximate estimate of the cost of such work. Once these financial requirements are known, it will be possible to decide whether the sums expected from the international fund would suffice to meet them, or whether that fund would merely permit the creation and maintenance of the laboratory contemplated above, and the expansion of technical assistance."