



Téléphone : Kléber 52-00 - Télégr. UNESCO PARIS
19, AVENUE KLÉBER - PARIS XVI*

UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION
ORGANISATION DES NATIONS UNIES POUR L'ÉDUCATION, LA SCIENCE ET LA CULTURE

In your reply, please refer to :
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N° CL/452



Sir,

I have the honour to inform you that the Unesco General Conference, at its Fifth Session held in Florence in 1950, adopted a resolution (4.45) authorizing me:

"To submit to the Sixth Session of the General Conference a report on the possibility and advisability of adopting an international convention instituting a special tourist tax, the proceeds of which would be reserved in part for the preservation of monuments and museums in the signatory countries and partly for an international fund controlled by Unesco".

In order to prepare the above-mentioned report, I should much like to have the observations of the Governments of Member States on the different aspects of the question raised.

These aspects are set forth in the attached memorandum and questionnaire.

I shall be greatly obliged if you will forward them to the qualified departments of your Government, and send to me, before 15 March 1951, your comments and observations on this subject.

I have the honour to be,

Sir,

Your obedient Servant,

Jean Thomas,
Acting Director-General.



NOTE

on the desirability of framing an international Convention establishing an international fund for the preservation and restoration of monuments and historic sites and for the development and creation of museums and introducing a special tourist tax.

I. HISTORICAL SURVEY

Under the terms of Article I of its Constitution, Unesco has been instructed to:

"maintain, increase and diffuse knowledge: by assuring the conservation and protection of the world's inheritance of books, works of art and monuments of history and science, and recommending to the nations concerned the necessary international conventions."

In discharge of the mission entrusted to it in this field, the General Conference has adopted important decisions which are recalled here because of their close connexion with the subject of the present Note.

The Beirut Resolution

At its Third Session, held in Beirut in 1948, the General Conference of Unesco instructed the Director-General:

"to consider during 1949, in co-operation with the International Council of Museums, the desirability of setting up, under Unesco's auspices, an International Committee of Experts to co-operate with the States concerned in the preservation of monuments and sites of historical value."

(Resolution 6.42)

"to report to the General Conference on the possibility of establishing an international fund to subsidize such preservation and restoration."

(Resolution 6.43)

The Paris Resolution

Certain important aspects of co-operation with interested States in the preservation of ancient monuments and historic sites were more closely defined by

the General Conference at its Fourth Session, held in Paris in 1949. By resolution 6.42, it instructed the Director-General:

"to report to the General Conference on measures suitable for ensuring the co-operation of interested States in the protection, preservation and restoration of antiquities, monuments and historic sites, and on the possibility of establishing an international fund to subsidize such preservation and restoration.

Particular attention will be given to arrangements for the protection of such monuments, as well as to the protection of all objects of cultural value, particularly those kept in museums, libraries and archives, against the probable consequences of armed conflict."

Thus this last resolution emphasized the various aspects of the common effort which would have to be made for the preservation of objects of cultural value:

- general protection, preservation and restoration of antiquities, monuments and historic sites;
- establishment of an international fund to subsidize the work of preservation and restoration;
- specific protection of objects of cultural value against the dangers of modern war.

Work of the Experts' Committee on Monuments and Historic Sites

In implementation of the Beirut resolution, a meeting of experts on the protection of sites and monuments of art and history was held in Paris from 17 to 21 October 1949, and examined these various aspects of international co-operation. The principal conclusions reached may be summarized as follows:

The experts recommended the setting up of an international committee under the auspices of Unesco, which would act as a consultative body for all questions concerning monuments of art and history, as well as sites and archaeological excavations. This Committee, which will be discussed below, was considered as the chief instrument of international co-operation in this field.

The experts further recommended the establishment of an international fund for the preservation and restoration of monuments, as well as for the provision of documentation on the subject. They specified that recourse to this fund would be particularly appropriate in connexion with monuments of world-wide importance and for situations urgently requiring action.

At the same time, the experts recognized that, in view of the general economic situation, the establishment of the fund might encounter serious difficulties which they might not be competent to assess. Nevertheless, they

suggested that the fund might draw on the proceeds of a tourist tax introduced for the purpose.

The experts also took up the question of the administration of the international fund, and considered that the international advisory committee, which they had recommended should be set up, should have the duty of guiding Unesco in this matter.

These considerations were reinforced by recommendations concerning the protection of monuments and other objects of cultural value and universal interest against the most threatening dangers, especially in the event of armed conflict. Among such dangers, apart from armed conflict, were those which might arise from town planning, from the construction of dams, from the flooding of valleys, from natural causes and from neglect.

An overall report (5C/PRG/6 of 27 March 1950) on the various aspects of international co-operation in this field was presented by the Director-General to the General Conference in Florence. It contains a historical survey of work carried out previously to Unesco's existence and may be referred to for fuller information.

Attitude of the International Touring Alliance

The establishment of an international fund for the protection of monuments, and the institution of a tourist tax from which to supply the fund, have been the subject of proposals and resolutions adopted by the International Touring Alliance (I.T.A.).

In 1947, Mr. Henri Gasquet, Vice-President of I.T.A. and President of the Touring Club de France, advocated the establishment of an international fund to be devoted to financing the work of preserving monuments of history and art.

This proposal was studied by the General Assembly of I.T.A. at its session in Stockholm in May 1948, and the following resolution was adopted:

"The General Assembly of I.T.A. invites the competent international organizations to take into consideration the necessity of protecting and safeguarding artistic and historic buildings, which represent the common property of all civilized nations, by the unification of national legislations and by the urgent organization of international financial help to the countries which are the guardians of these monuments."

The question was re-examined in June 1950 by I.T.A., which confirmed the Stockholm decision and carried it further in a new resolution, as follows:

"The General Assembly of I.T.A., meeting in Paris in June 1950, confirms the resolution adopted in 1948 at Stockholm, considers the creation of an international fund for the preservation of historic and artistic monuments to be indispensable and recommends

that the financing of this fund should be urgently examined by the Unesco commissions of experts, in particular as regards contributions to be made by tourists, who will be the first to profit by this action."

It will be noted that the latter resolution coincides in its main ideas with the conclusions of the experts' meeting called by Unesco in October 1949.

The Mexican Project

Following the experts' meeting, the Mexican delegation presented to the Fifth Session of Unesco's General Conference a memorandum on the establishment of an international fund to finance activities connected with monuments and museums.

In this document (5C/22 of 26 May 1950), the Mexican delegation called for the adoption of an international convention on the basis of the following projects:

(a) In order to obtain the necessary funds for exploring, preserving and restoring monuments and for establishing and improving museums, each signatory country would introduce a tax of approximately three American dollars to be paid, on entry into the country, by all persons considered as tourists.

(b) In exchange, the tourist would receive a card which would give him free entry into all State or municipal museums, and into picture and art galleries.

(c) The government of each signatory country would undertake to employ, either directly or through an institution established or authorized for that purpose, the whole of the tax thus collected for the purpose of preserving and restoring monuments and archaeological, historical or artistic sites, and for establishing, maintaining and assisting museums in which collections of objects of this nature are contained.

(d) The government of each signatory country would send to Unesco, for example at half-yearly intervals, not less than 20% of the yield during that half year from the tax on tourists.

(e) The amounts received from the signatory countries would be paid by Unesco into an international fund devoted mainly to paying the cost of the study, preservation and restoration of monuments, the exhibition of collections in museums, and the publication of the results of investigations and explorations undertaken, on condition that the government directly concerned contribute not less than 50% of the fund required and has submitted the plans of such work for Unesco's approval sufficiently long in advance.

(f) The Mexican project further envisaged that the international fund might finance other activities, such as the provision of free technical advice to signatory countries in physical, chemical, mineralogical, biological and museographic matters; the interchange of teachers and technicians between the signatory countries; the establishment of permanent Chairs or of short-term courses at schools and universities; the institution of research and study fellowships for archaeology and the history of art; the preparation and partial or complete financing of congresses, conferences and seminars; the publication of a Spanish edition of the review "Museum".

After a preliminary discussion of the Mexican project, the General Conference, at its session in Florence, adopted a resolution authorizing the Director-General:

"to submit to the Sixth Session of the General Conference a report on the possibility and advisability of adopting an international convention instituting a special tourist tax, the proceeds of which would be reserved in part for the preservation of monuments and museums in the signatory countries and partly for an international fund controlled by Unesco."

II. ELEMENTS OF THE PROBLEM

1. Advisability of Establishing an International Fund

In the course of the work already mentioned, it was more than once pointed out that the establishment of an international fund implied the universally recognized principle that the preservation of the national cultural patrimony is of interest to the whole international community, and that the loss of a single object of cultural value represents a spiritual loss for the whole of humanity.

Other factors, however, show not only the justification, but also the need, for effective international action in this matter. These factors, which were also studied and discussed during the above-mentioned work, may be summed up as follows:

An examination of the existing situation in the various countries, from the point of view of the preservation of monuments and the display of collections in museums, reveals the serious inadequacy of the means provided for that purpose. Some States possess neither adequate legislation nor suitable administration. In other countries, including those with up-to-date technical services, the scarcity of the funds available for the preservation of monuments and the upkeep of museums is a constant source of difficulty. This scarcity is particularly marked in war-devastated countries.

In spite of the wealth of their collections, some countries do not possess sufficient qualified staff or laboratories for the work of preservation

and restoration of monuments and for the research necessary for the collection and classification of museum objects.

For these various reasons, cultural objects of universal value and importance are threatened with dilapidation or destruction.

2. Elements of an International Convention

The institution of a special tourist tax and the establishment of the international fund envisaged by the Florence resolution raise certain questions which are set out below.

(1) Tourist Tax. The first question raised by the institution of a special tourist tax is obviously its advisability.

In a certain number of countries, foreign tourists are already subjected to the payment of local taxes. The amount of these taxes and the method of payment vary. There does not appear, therefore, any objection in principle to a special State tax being added to the taxes already levied. Moreover, and, from one point of view, this is even more important, account should be taken of the fact that the levying of such a tax has been advocated by the International Touring Alliance, the most representative world touring organization. In 1950, it expressly declared itself in favour of such a tax in the resolution already quoted. This seems a decisive argument in favour of the tax in question being both advisable and practicable.

However, the institution of this special tax raises specific questions concerning the allocation of its proceeds and the consequences which it should or might involve. These questions may be summed up as follows:

(a) Would a special tourist tax have an unfavourable effect on touring, particularly by diminishing the number of foreign visitors to countries levying the tax?

Such a danger is unlikely since

- (i) the tax would not be large;
- (ii) it would be levied generally, so that the same régime would apply to all States.

(b) Would the yield of the special tourist tax be sufficient to justify its being levied and would it supply the international fund with resources appropriate for the fulfilment of its purpose?

At the experts' meeting, as well as on other occasions, it was emphasized that the success of the project would depend on the possibility of collecting large sums.

The answer to this question will be provided by examination, firstly, of the statistics of the movement and volume of tourist traffic and, secondly, by the size of the tax. But it may be said at once, failing proof to the contrary, that present tourist traffic and its probable development in the future are sufficient to justify the hopes on which the project is based.

(c) What should be the definition of a tourist?

One of the questions arising with regard to the levying of the tax is the distinction to be made between tourists proper and other categories of foreign visitors, such as those travelling on business or for similar reasons and who could not be subjected to payment of the tax. A tourist might be defined, for instance, as "any person visiting a foreign country for purposes other than those of transit, business, health, or any other reason requiring his presence in the country visited, or for purposes other than those of residing there permanently." A different definition and other criteria might prove more expedient, but it would be necessary to adopt one taking into account the distinction mentioned.

It would also be necessary to take account of a special category of tourists. Nowadays many tourists travel in parties by motor-coaches or other means, and make excursions from one country to another for periods of one or two days only. It would be advisable to assimilate such tourists to visitors passing through the country and to consider that a short stay not exceeding 24 - 48 hours would not justify the levying of the tax. But, obviously, if tourists of this category desired to visit museums and monuments, they would have to pay the usual prices of admission.

(d) How should the tax be collected?

This is not a question of principle, but of application, and its solution need not be the same everywhere; it could be left to the judgment of the various countries participating in the establishment of the international fund.

The difficulty is due to the fact that some tourists have to obtain a visa in order to visit foreign countries, while others are exempt from this formality as citizens of countries with which special agreements to that effect have been concluded. This applies to a number of countries of Western Europe. With regard to the first category of tourists, the collection of the tax would be relatively easy, for it could be done at the time when the visa was issued. For the second category, the matter is more complicated. One way would be to collect the tax at the time when passports are controlled, as tourists enter the countries concerned. This solution assumes that frontier posts are adequately equipped for the purpose. Another solution would be to collect the tax at the place of departure. The tourist would be required to present himself at the Consulate of the country concerned, even if he were exempt from the necessity of obtaining a visa, or the tax could be collected by travelling agencies.

Another question which arises at the time of levying the tax is the distinction between tourists proper and other foreign visitors, as indicated above. To determine whether a person is or is not a tourist, should a simple declaration by the visitor concerning the reasons for his visit be sufficient, or should this declaration be confirmed by an official letter from the consular authorities at the place of departure or from those controlling the passage of foreigners at the frontiers?

(e) The project submitted by the Mexican delegation provides for the distribution of the proceeds of the special tourist tax so that the greater part would go to the country levying the tax and the remainder to the international fund.

To what uses should the share allocated to each country be put?

A question which arises here is whether each country participating in the tax system should undertake to use the share of the proceeds allotted to it for definite purposes or whether it should have discretionary power in the matter?

The Mexican Government has envisaged the first solution and suggested that each State should undertake to allot, directly or through an institution established or authorized to that effect, the whole of its share for the preservation and restoration of monuments and historical, archaeological or artistic sites, as well as for the upkeep, development and establishment of its museums for the housing of collections of that nature.

This question is important, because, in the absence of such an obligation, the participating States would be free to use only a fraction of their share for the above-mentioned purposes and to dispose of the rest for the financing of other schemes. As the object of the whole project is to finance activities concerning museums and monuments, it would appear paradoxical to allow even part of the share allotted to the country levying the tax to be used for other purposes. Such a possibility would render the task of the international fund harder by proportionately increasing its financial liabilities and so would take away with one hand what was given with the other.

Similar consequences might ensue if States saw fit to make substantial cuts in their national budgets provided for the same purposes, in consideration of the sums which they would receive from the tourist tax. Such consequences should obviously be avoided.

(2) Voluntary contributions. This question does not seem to call for comment. It would obviously be desirable to confer on the body entrusted with the administration of the international fund the necessary powers permitting it to receive gifts, bequests and all other voluntary contributions additional to the yield of the tourist tax.

(3) Free admittance for tourists. The Mexican project envisages that tourists paying the tax should be admitted free of charge to the museums and monuments of the countries levying the tax.

It will certainly be agreed that it would be difficult, if not impossible, to think of levying such a tax without some such compensation. Moreover, as it would be desirable to make the proposed régime as popular as possible, free admittance to museums and monuments would certainly have a great influence in that direction.

But the Governments concerned will probably wish to know how far the establishment of this right of free admittance would affect present policy with regard to the financing of museums and monuments in their respective countries.

No question of reducing the resources of the countries participating in the establishment of the fund arises, since the proceeds of the tax will largely make up for the fall in revenue from visits to museums. The problem to be resolved really amounts to an adequate distribution of credits and appropriate budgetary readjustments.

Another question to be studied is that of the length of the period during which tourists would have the right to free admittance to museums, sites and monuments. The length of the stay of tourists in a given country may vary considerably.

For this reason, it would be desirable to limit the right to free admittance to a definite period, a month, say. In that case, it would also be necessary to provide that tourists whose permit for free admittance has expired, may renew it by a further payment of the tax.

Here it must be pointed out that the free admittance of certain categories of foreigners to museums, monuments and other cultural institutions is provided for by the signatory States of the Brussels Pact of 17 March 1948. The Cultural Committee of the Brussels Pact Organization established a cultural identity card for the teachers, students, research workers, scientists or artists of member countries. The rights of the holders of this cultural card have been fixed by Article 3 of the Brussels Pact, which binds signatory States to develop their cultural relations.

(4) Museums and Monuments giving the right to free admittance. What are the museums and monuments which tourists should be able to visit free of charge? This question is important owing to the distinction which must be made between national museums and monuments and municipal, local or private museums and monuments.

The holders of the cultural card have not the same right to free admittance in the various countries which signed the Brussels Pact.

Belgium, for instance, has adopted the principle of free admittance to State museums and to exhibitions organized by the Ministry of Education. It has also guaranteed free admittance to most communal and private museums as well as making a considerable reduction in the price of admission to others.

In France, admittance is free in the case of national museums and museums of the City of Paris. Admittance at half price has been authorized for exhibitions organized at the Orangerie and at the National Museum of Modern Art in Paris, as well as for historical monuments belonging to the State.

Great Britain has adopted the principle of free admittance to national museums in so far as national collections are concerned, but not for special exhibitions organized in the same buildings.

The Netherlands grant free admittance to all museums and libraries in that country.

Luxembourg grants free admittance to State museums, art exhibitions organized by the State and historical monuments belonging to the State.

With regard to the project in question, it would seem advisable to adopt a solution which would leave States participating in the international fund complete liberty to determine which museums and monuments could be visited free of charge.

(5) Management of the international fund. It will be recalled that the meeting of experts on sites and monuments of art and history had recommended that the study of questions relating to the management of the international fund should be entrusted to the international advisory committee whose setting up they had recommended.

There are, however, certain questions of principle which should be considered immediately:

(a) How should the functions and field of activities of the international fund be regarded?

The Mexican delegation suggested in its project that the international fund should be chiefly used to finance the preservation and restoration of historic monuments, as well as the improvement and setting up of museums.

The Mexican delegation proposed further that a certain number of complementary or subsidiary activities should be financed by the international fund. A list of these is given under item 7 of the Questionnaire. In order to discover whether the international fund should undertake the financing of such activities, it would seem necessary to know what yield may be expected from the special tourist tax. Since activities of this type are closely allied to the aims of the international fund, it is clear that the provision of funds for them would gradually help to eliminate the obstacles to the pursuit of these aims.

(b) Managing body for the international fund.

The operation of the international fund requires administrative and technical control by an appropriate body. The resolution adopted by the

General Conference in Florence provides for such control to be exercised by Unesco. Nevertheless, the resolution did not specify the methods of this control, nor whether a special body should be set up within Unesco for that purpose.

The question will incidentally have to be more closely studied only when the decision to set up the fund has been taken in principle.

However, it may be noted already that the General Conference provided at its Florence session for the establishment of an international committee for the preservation, protection and restoration of monuments and of archaeological, historical or artistic sites, to be a subsidiary body of Unesco and consisting of well-known experts representing those parts of the world most directly concerned.

The nature and composition of this committee, as well as its functions, could perfectly fit it to play an important part in the management of the proposed international fund.

(6) Sharing expenses. The Mexican delegation proposed that any State which benefited from the international fund for the purpose of preserving its monuments, improving its museums, or even setting up new museums in its territory, should contribute 50% towards the expenses. This proposal seems both fair and proper.

Participation of this kind would be fair in view of the cultural benefits to the country in question. It would be proper, since, whatever field of activity were finally allotted to the international fund, the latter would have to meet varied and numerous calls upon it. Thus the proposed participation would ensure that the international fund had at its disposal larger resources with which to pursue its objectives.

Incidentally, the country concerned might be able to cover its share in the expenses by using part of the proceeds of the tourist tax.

(7) International Convention or alternative action? The Florence resolution considered the possibility of adopting an international convention as a means of settling the questions of a special tourist tax and the establishment of an international fund. This would no doubt be the most effective method.

Failing a convention, almost the only possible means of international action would be the adoption by the General Conference of a recommendation inviting the governments of Member States to use their legislative or administrative powers to impose a special tourist tax in their respective countries, and to use part of the proceeds for the establishment and operation of an international fund controlled by Unesco. The establishment of this fund and the solution of the problems affecting its composition, powers and control would in that case be Unesco's responsibility.

It is obvious that this procedure would be more complicated than the other, that it would suffer from the weaknesses inherent in mere recommendations, especially in this field, and that it might lead to deadlock. It is therefore desirable that governments should express their views in this connexion as clearly as possible.

As to the possibility of proceeding by means of an international convention, there is another question which deserves special attention, namely whether, for reasons peculiar to their respective countries, the governments concerned might consider signing such a convention subject to certain reservations.

Some reservations might be justified by the wish to provide against the possibility that neighbouring countries, or countries situated in the same region, might refuse to introduce the special tourist tax. The chief risk in that case would be that tourists might shun countries imposing the tax in favour of others which did not. It is difficult to know to what extent this might happen, but the question is likely to arise in the minds of the competent national authorities, and should be considered. It may be noted that the all-round introduction of the scheme would avoid such a risk.

In any event it would be necessary for governments which accept the principle of the international fund to indicate what method they think should be adopted (a convention, a recommendation or any other means) in order to establish the fund.

The questionnaire attached to this Note invites governments to express their views on this matter.

III. QUESTIONNAIRE

International Fund

(1) Do you consider it desirable that, in order to facilitate the study, preservation and restoration of historic monuments, as well as the improvement and establishment of museums, an international fund, should be established, administered by Unesco, and that the resources devoted to these aims in various countries should be increased?

Tourist Tax

(2) Are you of the opinion that, in order to collect the necessary sums to this end,

(a) a special tourist tax should be introduced, to be levied in each of the countries participating in the international fund?

(b) this tax should be fixed at a minimum equal to three United States dollars, or alternatively at a higher or lower figure?

(3) If you believe that the introduction of this tax might lead to practical difficulties, what would they be in the case of your country?

(4) How many tourists have visited your country each year since 1946?

Free Admittance

(5) Would every tourist have to be given free admittance to the museums and monuments of the taxing country, in return for the tax paid?

Share of the tax falling to the taxing country

(6) Should every State participating in the international fund undertake to devote its share of the tax to the preservation and restoration of monuments and historic sites of archaeology or art, as well as to the upkeep, development and setting up of museums in its own territory?

Share of the tax falling to the international fund

(7) Should it be the duty of the international fund to finance subsidiary activities, such as:

- by provision of free technical advice in physical, chemical, mineralogical, biological or museographical matters to countries participating in the international fund?

- interchanges of teachers and technicians between participating countries?

- despatch of technicians to carry out local research?
- establishment of permanent Chairs or short-term courses in schools and universities?
- institution of research and study fellowships for archaeology and the history of art?
- preparation and partial or complete financing of congresses, conferences and seminars?
- publication of a Spanish edition of the review "Museum"?

Other possible ways of raising the international fund

- (8) (a) If you cannot consider the introduction of a special tourist tax, what other steps could be taken, in your opinion, to enable the international fund to be established?
- (b) Do you believe that Unesco should continue to study measures of this kind?

International Convention

- (9) If your attitude is favourable, especially to questions (1) and (2), do you believe:
- (a) That it is desirable to proceed further in this matter through the conclusion of an international convention?
- (b) That it would be preferable to adopt a different method and, if so, what?