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UNESCO

CONFERENCIA GENERAL | CONFERENCE GENERALE

Item 8.7.3.2. of the Provisional Agenda

REPORT ON THE POSSIBILITY AND ADVISABILITY OF ADOPTING AN INTERNATIONAL CONVENTION INSTITUTING A SPECIAL TOURIST TAX FOR THE PRESERVATION OF MONUMENTS AND MUSEUMS

On the motion of the Mexican Delegation, the General Conference, at its Fifth Session, 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 of museums in the signatory countries and partly for an international fund controlled by Unesco" (Resolution 4.45).

I. HISTORICAL BACKGROUND

Following preliminary enquiries by the Secretariat into the legal and technical aspects of the question, the Director-General, on 20 December 1950, sent the governments of Member States a circular letter (CL/452) enclosing an explanatory note and a questionnaire, a copy of which is attached to this report. The object was to secure the observations and comments of Member States on the various aspects of the problem, with a view to the preparation of the report required by the General Conference. The Director-General further sought the views of the International Council of Museums, the International Touring Alliance and the International Union of Official Travel Organizations.

Although Member States were asked to submit their observations and remarks by 15 March 1951, the Secretariat had by 10 April received, apart from the general views of the International Touring Alliance, replies from only 9 Member States - Canada, Ecuador, Luxembourg, the Netherlands (in this case a provisional reply only, with the promise of fuller views later),

Saudi Arabia, Sweden, Switzerland, Turkey and the United Kingdom.

II. ANALYSIS OF REPLIES RECEIVED

Only the Ecuadorean Government's reply favoured in its entirety the scheme for an international convention instituting a special tourist tax whose proceeds would be devoted to the preservation of monuments and museums. Even so, the Ecuadorean Government considers that the total tax payable by tourists in Ecuadorean territory should not exceed a sum equivalent to U.S. $1.

The Saudi Arabian Government states that it could not subscribe to the convention in question until there were museums in Saudi Arabia, which is not yet the case.

All the other Member States who have so far supplied their views are opposed to the institution of a special tourist tax. The arguments they advance are two: firstly, that such a tax might act as a deterrent to foreign tourists secondly, that the principle of the tax would conflict with Unesco's object of promoting relations and exchanges between all countries.

As regards the constitution of an international fund controlled by Unesco, the United Kingdom Government takes the view that, even if contributions were forthcoming on an adequate scale, such a fund might compete undesirably with the money at present allocated by governments and private foundations for the same purpose. It is accordingly, in the United Kingdom view, for Governments to decide whether they can increase the funds allocated for museums and monuments; and they should be the sole judges of what they are prepared to do, so far as their resources allow, to increase those funds.

On the other hand, the Swiss and the provisional Netherlands reply, while opposing the institution of a tax, both favour the establishment of an international fund, controlled by Unesco, for the preservation of monuments and museums. The Swiss Government considers moreover that such a fund should be used for promoting the study and spreading a knowledge of the techniques, rather than for carrying out the actual work, of preservation and restoration.

The International Touring Alliance also favours establishing an international fund, but thinks it should be used for restoring monuments rather than for arranging and equipping museums. The Alliance opposes the tourist tax, for the reasons already stated, and suggests instead a visitors' tax, charged daily and thus adjusted to the length of each tourist's stay in a particular country.

III. PROVISIONAL CONCLUSIONS AND SUGGESTIONS

The small number of replies so far received makes it impossible to reach any valid conclusions on the results of the Director-General's request for views. The present report is therefore purely provisional.

Certain considerations are however suggested by the investigations and consultations engaged in by the Secretariat, especially in the light of the report submitted by the Meeting of Experts on Sites and Monuments of Art and History held at Unesco House in October 1949, and of the resolutions previously adopted by the General Conference, e.g. at its Third Session (Resolution 6.43) and Fourth Session (Resolution 6.42).

The resolution adopted at the Fifth Session of the General Conference, with which the present report is concerned, deals with three separate matters:

(1) the possibility and advisability of adopting an international convention, which would be the legal instrument making the project operative;

(2) the institution of a special tourist tax, part of whose proceeds would be used for the preservation of monuments and museums in the signatory countries;

(3) the establishment of an international fund controlled by Unesco and receiving part of the yield from the tourist tax.

These three matters need separate consideration, and that is indeed the approach adopted by most of the Member States which have so far supplied their views.

1. The International Convention mentioned in the resolution would only be possible if the principle of the tourist tax were accepted by a sufficient number of States. There is therefore no point in considering its form or substance for the moment.

2. The institution of a special tourist tax involves several problems, which neither Member States nor the International Touring Alliance have failed to grasp. It might injure the foreign tourist trade of countries acceding to the Convention. It raises the delicate question of the distinction to be drawn between tourists, properly so called, and travellers visiting a particular country for study or business purposes. It would also give rise to difficult problems regarding the choice between a uniform rate or a rate proportionate to the length of stay, and regarding procedure for collection. It would raise, again, questions bearing on financial arrangements for museums and monuments to which tourists who had paid the special tax would obtain free entry. Finally, although in principle it is consistent with the ideal of international solidarity, it might seem, from certain points of view, to conflict with what Unesco itself is doing to

promote the exchange of persons and freedom of movement between States. Admittedly none of these objections is unanswerable, and consideration could be given, on the lines suggested by the International Touring Alliance, to making the tax more flexible by substituting for a uniform sum payable on entry into the country, a charge varying with the length of stay, additional to the other taxes already levied.

3. The difficulties raised on grounds of principle, administration and finance by the introduction of such a tax need not preclude the constitution, from other sources, of an international fund controlled by Unesco. Such a fund would in fact be a concrete application of the principle proclaimed by Unesco's Constitution, where it is stated that "the Organization will ..... 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 or science, and recommending to the nations concerned the necessary international conventions....." (Article I, paragraph 2c). The principle thus stated makes it clear that the preservation of the cultural heritage of works of art and monuments of any people whatsoever is a universal duty, accepted by all Member States. There are certain countries that are rich in monuments and works of art but are not in a position to see to their preservation, because they lack the technical services or financial resources required. International action to that end therefore becomes a duty, and the General Conference has already recognized this fact by including in the Basic Programme provisions whereby Unesco shall encourage the exchange of information, and co-operation between Member States as regards modern methods of protection, preservation and restoration, and provide direct assistance in the form of technical advice to Member States requiring it. The question arising is whether Unesco's task is to encourage international co-operation of a purely technical nature between Member States, or whether technical assistance should be supplemented by financial aid, either through the institution of a compulsory tax as contemplated in the project submitted to the General Conference by the Mexican Delegation, or by means of voluntary contributions.

As his consultations with Member States and the appropriate international organizations are not yet concluded, the Director-General proposes to continue assembling the various views and to submit the whole problem to the Advisory Committee on Monuments, which the General Conference last year decided to set up; the Committee's statutes were approved by the Executive Board at its Twenty-Fifth Session, and it is to meet in the near future.

Only after he is in possession of all these views will the Director-General be in a position to submit to the General Conference, at its Seventh Session, a conclusive report.