
Academic Year: (2023 / 2024)

Review date: 01-06-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Electives ECTS Credits : 6.0

Year : 1 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Prior knowledge is not needed aside from the Master's Degree general requirements (in accordance with the UNED requirements and current legislation).

OBJECTIVES

- 1 that the student understands the historical evolution, meaning and models in the public funding of culture
- 2 that the student knows the forms and techniques of financing of culture with impact on public finances
- 3 that the student knows policies of direct spending in the cultural field
- 4 that the student knows different tax regulations which have impact on culture
- 5 that the student knows the incidence of research in improving financial policies related to culture and methodological specificities in the field so as to discover needs, challenges and issues for future research

DESCRIPTION OF CONTENTS: PROGRAMME

The basic contents refer to the role of the public in the financing of culture and, in particular, the public financing of cultural activities. The intervention of the public finances in the cultural field is developed as support to cultural policies, that is, with an instrumental role, to encourage certain behaviors, through the award of grants or the establishment of tax benefits.

Contemplating a joint performances by direct subvention spending and tax incentives, may be selection criteria between ones and other instruments, depending on the type of action that is intended to and public administration (State, regional or local) with competence in the matter.

Subsequently, the course will analyze spending policies and tax policies in the field of culture, starting with the assessment of public expenditure on culture, the budgetary implications of the organizational forms used in cultural management, procedural aspects of cultural spending decisions and specific cultural spending programs. As far as tax is concerned, we will analyze the taxation of other cultural actors (creators, business or cultural industry and the partners called agents), activities and products, at last, of cultural property and, in particular, heritage cultural and cultural

LEARNING ACTIVITIES AND METHODOLOGY

The Master will be developed according to the methodology of distance learning, using for this purpose the platforms and experiences of the UNED.

This methodology to distance is specified in a formula of performance that combines the use of technological means, personal and virtual walkthrough attention and possible carrying out of videoconferences

The students are in continuous contact with the programme coordination through circulars that will be sending along the course, as well as telephone and email

Distance learning methodology that combines the use of virtual campus, virtual tutorial and videoconferences when possible.

Students are in contact with the Master's Coordinators through newsletters, telephone and e-mail.

Tutoring:

Dr. María Luisa González-Cuéllar Serrano, Universidad Carlos III de Madrid, mlgonzalder-pu.uc3m.es, telephone number 0034 916249877

ASSESSMENT SYSTEM

% end-of-term-examination:	0
% of continuous assessment (assignments, laboratory, practicals...):	100
Task about legal documentation (10%)	
Class attendance, additional task and/or Seminar attendance (10%)	
Written essay (80%)	

The regular call and the extraordinary call will follow the same assessment system.

BASIC BIBLIOGRAPHY

- ALBI IBAÑEZ, E. "Economía de las Artes y Política Cultural", Instituto de Estudios Fiscales, 2003
- FELD, A./O'HARE, M./DAVIDSON SCHUSTER, J.M. "Patrons despite themselves: Taxpayers and Arts Policy", New York University Press, 1983
- NETZER, D. "The Subsidized Muse. Public Support for the Arts in the United States", Cambridge University Press, 1980
- SANZ, T. y DE LARA, A. "Los artistas ante la fiscalidad", en ADAMS, G. (dir.) Plan integral de la creación y del autor, SGAE-Fundación Autor, 2000

ADDITIONAL BIBLIOGRAPHY

- COLLINI, S. "De la financiación pública de la cultura en Gran Bretaña", Revista Debats, diciembre de 1992
- De la Torre Sotoca, Juan David de la "Tributación de la cultura. Beneficios fiscales al sector cultural", Comares, 2013
- FUMAROLI, M. "L'État culturel. Une religion moderne", Paris , 1991
- Fernández de Soto, María Luisa "La tributación del Patrimonio Histórico Español", Impuestos, 2006
- GIL DEL CAMPO, M. "Fiscalidad de las fundaciones, asociaciones y del mecenazgo", CISS, 2005
- null "Who pays? Who benefits? Who decides?", Journal of Cultural Economics, vol. 32, nº 4.
- HAÜSER, K. (ed.) Subsidies Tax Reliefs and Prices. Subventions avantages fiscaux et prix,, Paris , 1981
- HEUER, C.H. Die Besteuerung der Kunst, Köln , 1984
- HOROWITZ, H. "Le financement de la culture à l'épreuve du nouveau fédéralisme aux États-Unis", Revue Française d'Administration publique nº 65, 1993
- MARTÍN FERNÁNDEZ, J. Régimen tributario del mecenazgo en España, La Ley Actualidad, Madrid , 1996

- PARLAMENTO EUROPEO Estudio sobre la situación de los profesionales de la creación artística en Europa, 2006: The status of artists in Europe, PARLAMENTO EUROPEO, 2006
- PARLAMENTO EUROPEO Estudio sobre la financiación del arte y la cultura en la Unión Europea, 2006: "Financing the arts and culture in the EU", PARLAMENTO EUROPEO, 2006
- PONTIER, J.M. Droit de la culture, Paris, 1996
- RUSHTON. M. Public funding of controversial arts, Journal of Cultural Economics, vol. 24, nº 4.
- SARAVIA, E. "Le financement de la culture en période de récession. Réflexions à propos de l'Amérique Latine", Revue Française d'Administration publique nº 65, 1993
- ZORNOZA PÉREZ, J. "El Impuesto sobre el Valor Añadido y la propiedad intelectual", en BERCOVITZ RODRIGUEZ-CANO, R. (coordinador) Comentarios a la Ley de Propiedad Intelectual, 1ª ed., Tecnos, 1989

BASIC ELECTRONIC RESOURCES

- IICC . Portal Iberoamericano de Derecho de la Cultura: [//www.derechodelacultura.org](http://www.derechodelacultura.org)