

PRAWO / LAW**ANTONIOS MANIATIS****CULTURAL SPONSORSHIP LAW****1. Introduction**

Cultural rights are a part of the so-called second generation of fundamental rights, along with the social and economic ones¹. Culture is a very nice but also demanding legal good, endowed with an explicit consecration in many formal Constitutions². The research aim of this paper consists in analyzing the current status and the perspective of the legislation previewing and regulating the mechanism of contracts on cultural sponsorship.

Although there is an important variety of definitions of sponsorship, this phenomenon may be described as ‘an investment in cash or in kind activity, in return for access to the exploitable commercial potential associated with that activity’³. It is strictly related to the principle of subsidiarity of the State. This modern legal tool in the framework of economy has to do with the autonomy of the private financial initiative⁴.

The common version of sponsorship in athletic activities is nowadays very big business. It is to signalize that as the value of rights fees inflates, companies are increasingly eager to achieve a return on their investment particularly in the economic downturn. These enterprises have to ensure that the sponsorship is a congruent fit with the sponsee, that objectives are realistic and clear, and that the sponsorship is re-evaluated over its life span. At last, it is more important

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¹ F. del Giudice, (2016), *Compendium on Constitutional Law*, Edizioni Giuridiche Simone, p. 102 (in Italian).

² A. Maniatidis, (2008), *Post-modernum*, “Monumenta”, Vol. 2, available at <<http://www.monumenta.org>>, last accessed on 27 July 2012.

³ St. Fabien, (2010), *Report for Sport Sponsorship & the Law*, available at <<http://www.imr-publications.com/imr/Executive-Summary.aspx?sid=25&rid=1>>, last accessed on 4 January 2012.

⁴ F. Fabi, R. Loiero, F. S. E. Profiti (2015), *The Public-Private Partnership in the national, communitarian and international legal order*, Dike Giuridica Editrice, p. 3 f. (in Italian).

than ever to evaluate and manage risk and to ensure that legal protection is in place from the outset⁵.

The paper hypothesis is that cultural sponsorship legislation needs significant enhancement.

2. Sponsorship and patronage

Doctrine makes a distinction between ‘sponsorship’ and ‘patronage’ (in Spanish ‘mecenazgo’)⁶. On the one hand, there are some features in common, like the private financing of cultural projects. However, sponsorship is also related to sports, as a preferable field, whilst patronage focuses mainly on arts and literature, generally on cultural manifestations. On the other hand, as far as the differences are concerned, sponsorship constitutes a specific type of contract, having to do with a commercial operation consisting in sponsor’s publicity. The patron has an altruistic and philanthropic mission, which ends through the delivery of his back, although sometimes he looks for recognition on behalf of the society. So, it is not merely about a ‘philanthropic gift’ but has to do also with publicity. The patron will, therefore, allow his help to be disseminated in a natural way, through publicity that comes from the very fact of financing an important activity, he will never make use of specialized campaigns in order to disseminate it. Just the opposite, the sponsor organizes expensive campaigns to promote the event and indirectly his image. Furthermore, the patron is normally a person acting in his particular context whilst the sponsor acts in his business context⁷. Finally, the patron does not assume any risk in case of failure of the contract, being attributed to chance or to force majeure, whilst the sponsor has the risk of no publicity coming from the event. That is why, through an explicit pact, a risk allocation is held, permitted by article 2111 of the Mexican Federal Civil Code. This is also the case of articles 1315 and 1105 of the Peruvian and Spanish Codes, respectively⁸.

In conclusion, the distinction between cultural sponsorship and the patronage for cultural scopes reminds of the internal division of the general branch of Intellectual Property. For instance, France is endowed with a single Code on Intellectual Property, introduced by law 92-597/1992 and decree 95-385/1995⁹. Its first part consists in the Law on literature and arts property (traditionally connected with Civil Law and in a sense comparable with the patronage model) and its second part has to do with Industrial Property. This specific branch, exemplified by trade marks, is intrinsic to Commercial Law and therefore is

⁵ St. Fabien, (2010), *Report for Sport Sponsorship & the Law...*

⁶ P. A. Labariega Villanueva, (2017), *Various questions on the contract of sponsorship*, “Boletín Mexicano de Derecho Comparado”, N. 148 (in Spanish).

⁷ C. Verde, (1989), *The sponsorship contract*, Napoli, ESI, p. 91 (in Italian).

⁸ P. A. Labariega Villanueva, (2017), *Various questions on the contract of sponsorship...*

⁹ P. Tafforeau, C. Monnerie, Ch. Kpolo, (2015), *Intellectual Property Law*, Gualino lextenso éditions, pp. 28, 39, 45 (in French).

associated to the sponsorship model. Anyway, it is to pay special attention to the fact that the institutionalization and legal development of specific types of rights, coming from various branches, depend on the advent of technology. For instance, the question of author's patrimonial right had not emerged before the invention of printing. Besides, the related (or neighboring) rights were consecrated for the first time in the twentieth century, due to the development relevant to the new technology of sound and audiovisual recordings. In a similar way, the sponsorship model seems better than the traditional publicity methodology as the image has nowadays the upper hand against the rest methods¹⁰.

Cultural sponsorship in its current form appeared initially in 50's in the U.S.A. Companies, mainly the big enterprises in the tobacco market, started to accomplish the mission of sponsors as they faced serious problems of media exclusion in the sector of advertisement, because of the antismoking legislation. Due to this problem, they decided to enhance their image, inter alia by sponsoring the arts production, and they achieved their commercial target. Therefore, in 1968 the Business Committee For the Arts was created, to contribute to the renaissance of culture of the U.S.A. through the financial back of companies.

This crucial development, coming from legal – type obstacles of the economy of market, had a wider impact, on international scale. Indeed, in Europe cultural sponsorship appeared in early 70's, as entrepreneurial and artistic world of the U.K. adopted this movement. In 1976, Association for Business Sponsorship of the Arts (ABSA) was created, by companies with the help of the British government. However, the great development of this mechanism took place in 80's. The established 'Conservative Revolution', through the leadership of Prime Minister Margaret Thatcher, focused on the limitation of the state and the reduction in state fees. As a result, this neoliberal policy consisted, in cultural affairs, in the limitation of the state interventionism while the reduction of subvention had already begun some years ago, let alone it was one of the reason of success of the introduction of sponsorship.

The model of sponsorship, adopted in the U.K., was regarded as the golden section between the European traditions and the American ones and had a wide impact on the entire continent of Europe, particularly in countries under neoliberal governance, as the concept of business sponsorship is connected with the market economy. Nevertheless, many countries keep taking a rather suspicious approach to this concept, as a means of advertisement for the companies involved.

3. Background information from national law

Cultural heritage in a wide sense comprises the cultural heritage itself, having to do with ancient monuments and archaeological sites, and the architectural one, consisting in listed buildings and uses of buildings as well as in traditional

¹⁰ P. A. Labariega Villanueva, (2017), *Various questions on the contract of sponsorship...*

residential complexes. It constitutes a relatively modern scope in the field of public law, worldwide. For instance, it is explicitly protected by the ad hoc paragraph 6 of article 24 of the Greek Constitution, besides the general protection of the environment, the cultural one included, in paragraph 1. Although the Constitution makes no explicit reference to sponsorship, it is about an autochthonous 'function' according to the ancient Greek term, which means a financial duty imposed by the state, of financing cultural activities. Cultural sponsorship made its first steps in Greece, which joined the European Communities in 1981, just in mid-80's, in a "shy" way, as Greek economy was late in industrialization, privatization and Europeanization. The imperfection of the legal framework on the matter was one of the most important reasons of the marginal position of sponsorship in the cultural sector.

Although L. 2238/1994 previewed a tax motivation for cultural sponsorship to Greek legal entities under private law, an integrated legislative initiative on the matter took place more than ten years later. Greece felt national pride thanks to the successful hosting of the Olympic Games in 2004 but problems and complaints relevant to museums returned as soon as the light of the Games were switched off. Besides complaints that the visitor numbers had not been as high as they had been expected during the Games, concerns about the future of the museums appeared again. At the end of 2006 and beginning of 2007, interest in encouraging private sponsorship in museums and cultural institutions in general begins to grow. The new law, 3525/2007, introduces a system of sponsorship, which offers tax benefits to sponsors, but also aims to control the process more tightly, since all procedures should go through the ministry of Culture.

More precisely, this law defines cultural sponsorship as a pecuniary or non-pecuniary economy benefit consisting in kind, immaterial goods or services, for the enhancement of concrete cultural activities or purposes of the sponsee. Sponsor's legally recognized motive consists in strengthening his corporate image through the identity of social responsibility. In other words, it is about a contract, conceived as a legal tool of private law, including by definition a set of reciprocal obligations for the parties, in clear distinction from the comparable case of the donation contract.

Anyway, to have an accurate view of the sponsorship dynamic, it is to underline that the above-mentioned recognition, of merely moral nature, proves to be usually unconvincing for companies. As the legislation previews that they may also take a profit from the consequent tax exemption, they make their decision to become sponsors uniquely due to this financial motive. So, on the one hand, in managerial terms, the tax-free practice is considered as an extremely drastic tool. In fact, it is in use in most countries of the European Union and of North America and allows to big carriers of cultural goods and activities to back up their mission through sponsorship coming from the market. According to Greek law, the total of the value of the sponsorship offer is exempted from taxes while the exempted total sum may not exceed the 30% of the income submitted to taxation or of the net benefits of sponsor. However, a serious alteration

of the content of this initial rule was introduced by L. 3842/2010, consisting in reduction of the percentage from 30 to just 10! This development, due to the economic crisis of Greece, has no convincing motivation, given that sponsorship should be promoted in a period of crisis, not discouraged financially.

On the other hand, in terms of legal science, it is to put the stress on the utility of public law, which is not oriented uniquely to cultural heritage, traditionally conceived as an institution of private law and recently developed towards cultural heritage, as already mentioned. It is also connected with sponsorship as it takes advantages of its tax branch to make this mechanism attractive. It is to underline that if public accounts law, which is a branch of public law, raises often severe criticism in academic level due to the legal privileges reserved for the state against private individuals and legal entities, it is also remarkable that tax law usually proves to be beneficial for them, through favourable regulations, like tax-free practice.

Sponsor acquires no right to interfere into the form or the content of the sponsored activity, in virtue of the principle of the independence of the producer involved. Thanks to this incompatibility, the recipient remains the unique responsible for his policy, which is not altered by thirds. However, it is to clarify that this is a correct legal regulation but may be completed by relevant managerial remarks. As a general principle, sponsor and sponsee in practice constitute a homogeneous team of co-creators as for the sponsored scope. The company not only dislikes to see its financial back misused but also it may have the necessary know-how to back up the other party of the sponsorship contract, at least through suggestion. As the company is by nature involved in managerial risks and media publicity, it may support in time the correspondent non-commercial carrier, particularly if this carrier is a public service, which is usually not enough familiarised with risk management. So, there is a kind of functional connection between law and management, like the aforementioned connection of private law through sponsorship contract itself and public law through tax-free motive for sponsorship contracting. In fact, in case of execution of sponsorship contracts, sponsors may informally contribute to the successful outcome of the activity, at least if they are invited by sponsees.

4. Conceptual and theoretical framework on cultural sponsorship and museums

According to Greek law, sponsors are defined as physical persons or legal persons under private law, proceeding to cultural sponsorship. This type of contract, due to its importance and the intervention of public services like the economic one as for the tax exemption, has been institutionalized as a formal one, having the form of a private document. As already mentioned, on the one hand, the sponsor is supposed to give money, services, materials or immaterial goods to the recipient in order to back up a concrete cultural purpose or activity

and, on the other hand, the sponsee is supposed to notify publicly the sponsor's offer. Each sponsor is classified in one of the following categories, on the basis of merely financial criteria: a. Great Sponsor, b. Sponsor, c. Supporter, d. Friend. He may be awarded one of the three sponsorships state annual prizes.

1% of the sum of each pecuniary sponsorship is submitted to the Sponsorships Bureau of the Ministry of Culture and transferred to the Fund of Archaeological Assets and Expropriations (according to the initial rule, to the company "Highlighting Greek Culture Organization") for the accomplishment of its own scope. As far as this Fund is concerned, it manages the assets of the various state archaeological museums that have no right to the incomes which they themselves ensure through tickets etc. So, each cultural sponsorship has a double nature, given that it includes the sponsorship scope itself and a public-centred orientation because it reinforces financially the state even in case that the scope of the sponsorship is a private activity.

Besides, the term 'museum' in ancient Greece signified the temple of Muses and, at extension, the place for various cultural activities being under the Muses' protection. In the current era, museums have a rather different, non-lucrative mission, according to the International Council of Museums Statutes. For instance, Greek cultural L. 3028/2002, on the basis of the definition of this international text, defines the museum as a service or an organization of non-lucrative character, which may have its own legal personality and acquires, accepts, guards, maintains, writes down, evidences, researches, interprets and mainly exhibits and appears to public collections of archaeological, artistic, ethnological or other material testimonies of humanity and of its environment, for the purposes of study, education and enjoyment¹¹. So, even the private museums are not allowed to acquire the status of a commercial company although they may accomplish some commercial-type ancillary functions, such as restaurants, parking etc. Anyway, the definition does not correlate, at least explicitly, the museums to potential sponsors although cultural sponsorship is by nature suitable for the accomplishment of their mission besides the potential public funding. For instance, in Great Britain, a law was adopted, called 'Museums Act', in 1845. This act, authorizing the public administration to invest in museums, contributed to the development of municipal galleries. These entities till then had been funded through sponsorship of private individuals, which often aimed at commercial profitability. This case highlights another aspect of the principle of subsidiarity of the State.

¹¹ A. Maniatis, (2010a), *Archeological on-the-field research and Museums. Supplementary Education in Cultural Law*, Ant. N. Sakkoulas Publishers Athens – Komotini, p. 107 f. (in Greek).

5. Literature review on cultural sponsorship law

The topic of law success or dysfunctions for cultural sponsorship has not received considerable research attention, yet¹². This remark is valid at least for the countries that have recently adopted the relevant legislation for the first time. For instance, France, contrarily to other countries, such as U.S.A. and the UK, ignored for a long time the private sponsorship and institutionalized it very recently, let alone in a ‘shy’ way¹³.

The number of sponsors supporting the state museums inflates in Greece as carriers which really want to support these services offer money not through the Sponsorships Bureau of the Ministry of Culture but to the Friends’ Association of the museum involved. Alternatively, they prefer to pay directly either for the tariffs of an exhibition or for the edition of a timetable promoting the museum. This practice, explicitly confirmed by the competent managers of museums, is indicative of the grade of failure of the sponsorship model¹⁴.

Anyway, the current Greek law is more widely insufficient, as the case of Dionysus theatre indicates. According to the aforementioned prevision of this law, public careers seem excluded from the sponsors’ status, even if it is about self-administrated entities, such as municipalities. In 2009, the Prefecture Council of Athens decided unanimously to offer 6.000.000 euros for the rehabilitation of the ancient theatre of Dionysus. In that archetype monument near the Acropolis of Athens, Aeschylus, Sophocles and Euripides, namely the three top tragic poets, as well as Aristophanes and more others represented for the first time their works. This Prefecture was the first public career, besides the State, to support financially the protection of monuments. The initiative on the matter was legally marginal as it was kept outside the framework of sponsorship although it ties well with the sponsorship concept.

The formulation of the relevant legislation does not exclude the sponsorship on behalf of public legal entities under private law. Nevertheless, this category of entities of the public sector is itself rather in need of sponsorship due to its non-commercial nature, instead of financing any other entities. For example, National Opera was a legal entity under public law that became, like other similar state carriers, a legal entity under private law in virtue of L. 2273/1994. Because of the current economic crisis, it has to face an important lack of assets coming from sponsorship and aims at establishing a ‘Fundraising Department’ according to the international standards, in search of sponsors, particularly of non-Greek ones. One of the various reasons of the decrease in private financing consists in a regulation introduced by L. 3842/2010. Tax exemptions of donations

¹² A. Maniatis, P. Kapralou, (2012), *Righting the right of cultural sponsorship with aspecial reference to museums*, “Monumenta”, Vol. 05, available at <[http://www.monumenta.org\(2010\)](http://www.monumenta.org(2010))>, last accessed on 27 July 2012.

¹³ E. Mirieu de Labarre, (2006), *Architectural heritage law*, Lexis Nexis Litec Paris, p. 295 f. (in French).

¹⁴ A. Maniatis, (2010b), *Fundamental Rights and Architectural Heritage. A Contribution to Administrative Law*, Ant. N. Sakkoulas Publishers Athens – Komotini, p. 344 (in Greek).

to cultural public entities, such as the aforementioned National Opera and the National Theatre, cover no more the total but only 20% of the donated sum. This regulation proves to be rather abnormal, particularly on account of the fact that donation is treated less indulgently than cultural sponsorship, in terms of tax policy.

Besides, the last two titles of the legislative classification of sponsors have been considered as rather problematic, provided that sponsors paradoxically are not called 'sponsors'. This remark is reinforced by the fact that these authentic sponsors are not endowed with another name of the same ancient background, like the aforementioned 'function'. However, the likely so-called 'friend', granting a sum of money from 1.000 up to 5.000 euros according to the legislative standards, may use another method of back, by financing the Friends' Association of the museum involved, as it has been indicated. So, the inferior sponsors' 'lock-out' in law has often been counterbalanced by the 'lock-out' of the entire relevant legislation in practice. In other words, practice denies the private-law mechanism of sponsorship, let alone in a legitimate way. This empirical datum should be seriously taken into account by both major branches of law, namely the private law and the public one, as the public law is supposed to contribute to the success of this mechanism.

A comparative approach to the connection of sponsorship with the museums highlights the French legal order that is conducive to a great success on the matter. Cultural sponsorships are exemplified by rewards for information to the authorities investigating crimes related to cultural heritage and artistic treasures. The Greek state has promised this kind of payment in order to receive information regarding the National Gallery theft, occurred in January 2012, but there is no sponsorship practice in this delicate domain. In France, many big exhibitions take profit of the support of companies enacting the role of sponsors and about thirty pieces of major value have been bought thanks to them and remain therefore in the country. This development has been feasible through the dispositions of L. 2002-5, on the museums, which were for the first time certified as 'Museums of France' in exclusion of any other entities which are no more allowed to make use of the term 'museum' in their activities, as well as of L. 2003-709, on sponsorship, associations and foundations. These modern legislative texts enable nowadays the private individuals and the enterprises to have various possibilities of acting in favour of both the current creation and the heritage in arts¹⁵.

Anyway, there are on international scale other categories of cultural projects needing financial back from big enterprises, such as programmed archaeological excavations (either public or private), being combined by nature with technical works of conservation of the findings. It is to signalize that in Greece archaeological public excavations are dissociated from public works contracts methodology in practice. Indeed, although Presidential Decree 99/1992

¹⁵ Fr. Chatelain, P. Taugourdeau, (2011), *Pieces of art and collection objects of French law*, LexisNexis, p. 190 f. (in French).

refers to excavations through either direct execution by the state or contract award, the second alternative is very rare, if not inexistent. It is to signalize that a lot of initiatives have been noticed in France, since the beginning of the first decade of the current century, to generate to private individuals and enterprises the desire to contribute financially to public interest issues, particularly to culture, such as:

- a. Extremely attractive tax-policy, mainly through the above-mentioned L. 2003-709,
- b. Incentive measures in favour of the modern art, the live spectacle, the historical monuments and the pieces of very high value as samples of heritage,
- c. Diversification of types of structures susceptible to receive free funding,
- d. Signs addressed to private individuals endowed with a great fortune, through the securitization of temporary donations of usufruct or through the dispositions of L. of 21st August 2007, called 'TEPA', which allows the persons being liable to the solidarity tax on fortune to reduce 75% of the donated scope.

To sum up, the structure of the French system of funding culture consists in a strong public intervention, reinforced by the tax-policy, and in a relatively mediocre sponsorship. So, it appears to be strictly the opposite to the USA system, in which funding is based on a variety of private initiatives¹⁶.

6. Discussion of the above findings: Towards a 'funding-promotion' paradigm

Capitalism has the tendency of taking profit of private finance initiative in cultural projects, although this tendency has been institutionalized in delay in countries that are famous for their heritage and museums, such as Greece and France. To date, this mechanism being beneficial to private individuals and to enterprises mainly for tax reasons, paradoxically has been insufficiently known, and not always well recognized, at least in these two countries¹⁷. As already signalized, countries traditionally focusing on state assets for funding cultural projects instead of encouraging open market concept, institutionalized business sponsorship late. They adopted this mechanism as a crucial tool of the school of thought 'New Public Management', connected with the 'Conservative Revolution' initially in the U.K. and shortly afterwards in U.S.A. In other words, both pioneers of the cultural sponsorship movement incorporated it in the 'Conservative Revolution', which is quite posterior to the appearance of this movement.

¹⁶ S. Rozier, (2010), *Sponsorship in France: the temptation of American model*, "International questions", No 42 March - April, pp. 59-60 (in French).

¹⁷ Fr. Debiesse, (2007), *The sponsorship*, "Que sais-je?", PUF Paris, p. 23 (in French). See also de G. Brebisson, (1993), *The sponsorship*, "Que sais-je?" PUF Paris (in French).

Anyway, the literature findings have confirmed, to a great extent, the paper hypothesis. Indeed, in the current phase of economic crisis, policy-makers have to promote development, which is ensured through active techniques and private - financing initiatives, such as sponsorship that does need to be upgraded in the near future, due to this crisis.

Greek law raises criticism as potential sponsors are not quite encouraged to back up museums. Public opinion has poor knowledge on cultural sponsorship while titles like 'friends' and 'supporters' may disorientate potential sponsors. Even the legal entities of the public sector, particularly the self-governed ones, should be officially entitled and encouraged to act as sponsors.

The main change to introduce in the perspective of upgrade of the sponsorship institution focuses on the philosophy of the state towards sponsors and other comparable categories of persons. This funding - promotion concept is exemplified by various reformative measures, such as the following:

1. *Widening the circle of the potential sponsors*

The state should widen the circle of the potential sponsors particularly towards informal volunteers of non-pecuniary offers. On international scale, programmed archaeological excavations are held through the volunteer work of students of Archaeology and similar disciplines. The legislation should preview that the offer of services, due to its personal and potentially educational character, may be regarded as cultural sponsorship on the condition that its value is equal at least to 500 euros. It is also recommended to preview that any volunteer work to archaeological excavations may be considered as sponsorship.

2. *Generalizing tax-exemption for funding cultural scopes*

The policy of the state should be more positive towards funding against the traditional concept of fundraising that includes the non-contractual means of taxes. This is not only the case of the recommended abolition of the aforementioned tax on donation contracts towards cultural public entities but also of the cultural sponsorship legislation. Indeed, this law transgresses the fundamental principle of proportionality, explicitly previewed in article 25 par. 1d of the Greek Constitution as long as it reserves the tax-exemption to sponsorships up to 10% (initially 30%) of the income or the net benefits of the sponsor¹⁸. This legislative prevision is disproportional at least as the eventual rest sum of sponsorship is offered to activities of public persons. So, donations towards cultural public entities and sponsorships should be fully tax-exempted.

3. *Promotion of marginal activities as potential scopes of sponsorship contracts*

An original rule could be introduced, making an explicit reference to sponsorship of activities, such as projects of unearthing localized immobile monuments. In general, the state has to correlate in an explicit way to sponsorship cultural activities that remain marginal. Therefore, the sponsorship itself could support these activities in a direct way, instead of merely implicating their back

¹⁸ A. Maniatis, (2011), *Principle of administrative equality*, "Review of Decentralization Local Government and Regional Development", Vol. 17 No. 65 (in French).

through the charge of the sponsorship contract towards the aforementioned state company specialized in highlighting Greek culture.

4. Funding-promotion by the state company specialized in highlighting culture

Public carriers of the cultural domain should intervene in favour of funding mobility, particularly of the private sector, for the protection of cultural goods. For instance, the above-mentioned Greek state company should be legally engaged in highlighting also the sponsorship, let alone as an archetype good of national culture, and other similar ways of funding activities. In other words, the firm could promote in a systematic way various initiatives and institutions, such as sponsorship, donations etc. towards the creators or owners of cultural goods, mainly of heritage.

5. Funding-promotion by each museum, not only for itself

Each museum should be engaged in promoting the funding mobility, not only towards itself. The state museums could promote donation and sponsorship to any state museum and other entities of the public sector. Moreover, they should constitute a well-coordinated 'Funding - promotion Network' one another and along with the aforementioned competent public company which could ensure the coordination. Even private museums should be obliged to follow this policy and, as a result, it is important to preview the funding - promotion function with a special reference to cultural sponsorship among the criteria of certification of the museums.

6. Promotion of funding and of deals relevant to architectural heritage

Regulations should be adopted in favour of persons legally obliged to back up architectural heritage, such as the owners of listed buildings that have to conserve them at their own expense. For instance, museums could be engaged in promoting both the sponsorship of conservation and the potential deals relevant to these buildings, particularly the professional use by entrepreneurs and freelancers. The beginning of this counterbalancing policy took place in the Greek legal order by introducing a regulation in L. 1898/1990 and then in L. 1930/1991 (currently Presidential Decree 34/1995), implicating exemption of listed buildings from the legal status of commercial renting contracts.

7. Conclusion

Through the current analysis, a new relevant paradigm has emerged on the matter, without denying the utility of the fundraising concept in use. It is about the 'funding-promotion' management for the protection of cultural goods, let alone of cultural and architectural heritage. The key is to focus on private individuals and legal entities either under the public law or under the private one, as potential sponsors, donators etc. and to provide them with sufficient motivation in law and in practice.

Besides, it is worth recognizing cultural sponsorship as a self-existent part of the archetype institution of 'agora' (namely market and forum), among

the various archetype functions which museums may accomplish in order to modernize their mission. In this context, museums should enact the role of accomplishing the full function of ‘agora’, in the sense of:

- Selling objects to visitors, as they already do, by making explicit use of the term ‘agora’ for the relevant department,
- Encouraging visitors to make speeches, let alone dialogues one another, in the internal forum of the museum, preferably on the sense, the allegoric use and the question of protection of the exhibited objects,
- Informing visitors on sponsorship and encouraging them to proceed to cultural sponsorship¹⁹.

Cultural law has a promising perspective, particularly through the recommended upgrade of sponsorship, which has been recently downgraded particularly due to the financial crisis in legal orders like the Greek one. Last but not least, a further scientific research is recommended on the specific matter of sponsorship law for the promotion of tourism. An emblematic institution for cultural law, sponsorship, has been recently adopted in the tourism sector, as it is the case of the Greek legal order through L. 4276/2014. This text introduces for the first time the sponsorship contract model for the tourism development and highlighting of Greece by reproducing the fundamental regulations of L. 3525/2007 and the tax exemption clause of 10%. However, receivers of sponsorship may be (exclusively) either the Ministry of Tourism or the carriers being under its supervision, exemplified by the Greek National Tourism Organization. The most inspired part of this legal status on tourism sponsorship consists in the rule previewing that this Organization, being a legal person under public law, is supposed to play the role of highlighting not only the tourism product of Greece, as it did traditionally, but of Greece itself²⁰. Cultural law is getting closer to a newer branch, tourism law...

SUMMARY

This paper aims at analyzing and upgrading the legal status of sponsorship contracts as for cultural activities. It is recommended to adopt various legislative changes, many of which could exemplify the proposed ‘funding-promotion’ paradigm. The key of this model is to focus on private individuals and legal entities either under the public law or under the private one, as potential sponsors, donators etc. and to provide them with sufficient motivation. A tax exemption percentage of 10% is not compatible with the sponsorship concept. Last but not least, tourism law has recently begun to adopt the cultural sponsorship contract model.

KEY WORDS: Cultural sponsorship, Funding-promotion paradigm, Museums, Patronage (‘Mece-nazgo’), Tax exemption, Tourism sponsorship

¹⁹ A. Maniatis, P. Kapralou (2012), *Righting the right of cultural sponsorship...*

²⁰ A. Maniatis, P. Vasilopoulou, *Rights and reasons to leisure and tourism*, in: *Innovation, Entrepreneurship and Digital Ecosystems, 9th EuroMed Conference of the EuroMed Academy of Business Conference Readings Book Proceedings*, D. Vrontis, Y. Weber, E. Tsoukatos (Eds.), EuroMed Press, p. 1239.