



Tax Incentives as a Measure to Support the Arts in a Globalizing World

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Renate Buijze | Department of Tax Law, Erasmus University Rotterdam | [Social Science Research Network](#) [2]

Abstract

The notion of common goods or shared goods can help explain the expansion of audiences for arts organizations due to globalization. This expanded audience provides new fundraising opportunities for the arts. Governments, however, often have not anticipated to these new opportunities. In many countries government support for the arts remains a domestic issue. By only granting tax incentives in a domestic situation governments can even discourage their taxpayers to contribute to an arts organization resident abroad, hindering cross-border fundraising activities of arts organizations. This article puts forward the new fundraising opportunity for the arts that occurs due to globalization, as well as how this opportunity is hindered by tax barriers. An overview is provided of the current existing private- and state solutions to overcome these tax barriers. The solutions are illustrated by means of examples derived from the Netherlands.

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