

Montenegro

INSTITUTIONAL AND LEGAL FRAMEWORK

Culture in Montenegro is regulated under particular laws or acts - Lex specialis:

1. Statute of archives activity 1992/94.
2. Statute of librarian activity 197/89.
3. Statute of cinematography 1993.
4. Statute of museum activity 1977/89.
5. Statute of theatre activity 2001.
6. Statute of independent artists 1984/85.
7. Statute of publishing 1995.
8. Statute of State Awards 1996.
9. Statute of protection monuments of the culture 1991
10. Statute of restoration and renovation of old cities which were destroyed in a earthquake in April 15th 1979 1984/86.
11. Statute of restoration monumental territory- Kotor 1991.
12. Statute of monuments, memorial characteristic historical adventures and persons 1971/72/88.
13. Statute of non-governmental organizations 1999/02.
14. Statute of copyright and relative justice 1998.
(Federal regulation).

WORKING CONDITIONS

In Montenegro, artists who are not employees can manage health and pension insurance if they are recognized characteristics of independent artists for the time dependence on height (altitude) annual income. Republic is reconciling total or partial (incomplete) contributes for previous status.

COLLECTIVE REPRESENTATION

There are general and particular collective contracts in the culture field that strengthen all the rights and obligations inherent to a working relation. The people who signs and agrees are branched of syndicate for the field of culture, Economic Council of Montenegro and Government of Montenegro.

TAX STATUS AND TAX ADVANTAGES

Exemption from taxes:

1. Customs law

- Artists for the goods (merchandise) that they get for their own activity from abroad.
- On their own deeds artists take from abroad

2. Law of incomes (taxes for the profit)

- NVO (non-government) to 4.000 Euros

3. Law of taxes for additional values.

- Copyright from literature and art.
- Books and other publications of interest for art and culture fields
- Gifts to the museums, libraries and other cultural institutions.

Source: Ministry of Culture of Montenegro, August 2003.