

Republic of Colombia
Ministry of Culture
DECREE NUMBER 02941 OF 2009
6TH AUGUST 2009

“By way of which law 397 of 1997 modified by law 1185 of 2008 is partially regulated,
regarding the Nation’s Cultural Heritage of immaterial nature”

**The Ministry of the Interior and Justice of the Republic of Colombia, Empowered with
Presidential Functions, in accordance with Decree No. 2868 of 2009**

In exercise of his constitutional and legal authority, especially those conferred by article
189, numeral 11 of the Political Constitution and by Law 397 of 1997, modified by law
1185 of 2008,

WHEREAS

Law 1185 of 2008 integrally modified Title II of law 397 of 1997 regarding the Nation’s Cultural Heritage, established the National Cultural Heritage System of the Nation and fixed a Special Protection and Incentives Regime for material assets which had been or may be declared Cultural Interest Assets, as well as a Special Safeguard and an Incentives Regime for immaterial expressions of the said Heritage, which due to its special conditions, representativeness or risk have been or may be included in a Representative List of Immaterial Cultural Heritage.

Law 1185 dated 2008, integrally modifies Title II of law 397 dated 1997, stipulating that the National Cultural Heritage System of the Nation has incidence on all regional levels and is under the general coordination of the Ministry of Culture, which has the power to

establish technical and administrative guidelines to be followed by entities and persons integrating said system.

DECREES

Article 1º. Nations' Cultural Heritage System. The Immaterial Nation's Cultural Heritage shall be designated to the effects of this Decree and in accordance with Article 8 of Law 1185 of 2008 as Immaterial Cultural Heritage – ICH-.

Management and regulation of Immaterial Cultural Heritage is part of the Nation's Cultural Heritage, as set forth in Law 1185 of 2008, regulated as appropriate by articles 2 and 3 of Decree 763 of 2009.

Article 2º. Integration of the National Cultural Heritage. Management and regulation of Immaterial Cultural Heritage is part of the National Cultural Heritage System of the Nation, as stipulated in law 1185 of 2008 regulated appropriately by articles 2º and 3º of decree 763 dated 2007.

In harmony with the referred regulations and with UNESCO Convention for Safeguarding of Immaterial Cultural Heritage, approved in Paris on the 17th October 2003, adopted by Colombia through Law 1037 of 2006 and promulgated by Decree 2380 of 2008, the following are all part of said heritage: uses, practices, representations, expressions, knowledge and techniques – together with inherent instruments, objects, artifacts and cultural spaces, as well as traditions and oral expressions, including language, arts show, social customs, rituals and festivities, knowledge and customs related to nature and the universe, traditional handicraft techniques recognized in some cases by communities, groups and individuals as integral part of their cultural heritage. Immaterial Cultural Heritage includes people who are creators or carriers of manifestations comprising it.

For the purposes of this decree, only the Immaterial Cultural Heritage compatible with existing international human rights instruments and with the imperatives of mutual respect among communities, groups and individuals and of sustainable development shall be considered.

The different types of expressions just mentioned are included, in terms of this decree, under the term “expressions”.

Article 3º. Community or collectivity. For the purposes of this decree, it shall be understood as community, collectivity, carrier, creators or linked social groups, those who consider an expression as their own and as part of their cultural references.

To the same effects, the terms “community”, “collectivity”, “social group” may be used indistinguishably.

Article 4º. Promotion of the Immaterial Cultural Heritage. In harmony with law 397 of 1997 and other appropriate laws and within the limits, parameters and procedures established therein, institutions comprising the National Cultural Heritage System have the responsibility of promoting the safeguard, sustainability and dissemination of the PCI for it to serve as testimony of the national cultural identity in the present time and in the future. To the effect, state bodies, according to their legal powers, may assign the necessary resources.

The Ministry of Culture according to the law approving the UNESCO Convention on Immaterial Cultural Heritage, in coordination with its subsidiary institutions, regional bodies and instances of the National Cultural Heritage System, shall support community research and revitalization initiatives of these expressions, as well as promotional programs legally authorized.

Paragraph. The National Council of Economic and Social Policy –CONPES- shall issue a CONPES document tracing the necessary guidelines regarding policy, particularly in Immaterial Cultural Heritage associated to traditional knowledge, culturally significant places and cultural landscapes, traditional medicine and traditional handicraft, without prejudice of other aspects related to this heritage of strategic interest for the Nation and without delay of inter-ministerial coordinated actions required as of the validity of Law 1185 of 2008.

Article 5º. Titles. No particulars may abrogate the Immaterial Cultural Heritage ownership, affect the fundamental, collective and social rights to which persons and communities have access, have the right to enjoy or create regarding such heritage.

Those who have carried out registration processes, patent processes, branding processes or any other type of regime or instrument of intellectual property over activities or products related to the PCI, shall exercise such rights without undermining in any case community or persons' rights, mentioned in the paragraph above.

CHAPTER II

REPRESENTATIVE LIST OF IMMATERIAL CULTURAL HERITAGE

Article 6º. Representative List of Immaterial Cultural Heritage -LRPCI. Some relevant expressions according to the appraisal criteria and procedures stipulated by law 1185 of 2008 and regulated in this decree may be incorporated into the Representative List of Cultural Heritage, whose acronym is LRPCI.

LRPCI is a registry of information and an instrument agreed among competent public instances and the community, aimed at applying a Special Safeguard Plan to expressions included into that List.

The action of including an expression in the LRPCI constitutes an administrative act by way of which, previous analysis of appraisal criteria and procedure regulated in this decree, the instance with jurisdiction determines that said expression, given its special significance for the community or for a certain social group, or in virtue of its level of risk, requires the assignment and enforcement of a Special Safeguard Plan.

Article 7º. Coverage Spheres. There shall be a Representative List of Cultural Heritage in which relevant expressions of the PCI at the national level shall be included. This Representative List of Cultural Heritage shall be made and managed by the Ministry of Culture in conjunction with the Colombian Institute of Anthropology and History – ICANH.

In accordance with law 1185 of 2008 each municipality and district, through the Mayor; province, through the Governor; Afro-descendants Community's authorities covered by law 70 of 1993 and indigenous community's authorities recognized by the applicable laws and regulations, may create and manage an LRPCI with the expressions in their corresponding jurisdictions with special relevance for the respective interested communities.

Paragraph One. Notwithstanding the previous paragraph, in case of indigenous and Afro-descendants' authorities covered by law 70 of 1993, the Ministry of Culture previous consultation with the said authorities shall regulate in a special way the procedure for the creation of their respective Lists.

In no case shall there be more than one List in each of the aforementioned jurisdictions.

Paragraph Two. Notwithstanding the Lists' plurality which may be created and managed according to the description above, when this decree refers to the Representative List of Immaterial Cultural Heritage -LRPCI- in singular, it shall be understood that the respective

regulation shall be applied to the List of the corresponding national level, regional level or to the authorities' level described in this article.

Paragraph Three. Being it a public information system, the different instances with jurisdiction shall promote that their respective Representative List of Cultural Heritage is updated and broadcasted to the interested community. Regional entities and competent authorities should submit on the 30th of June and on the 20th of December to the Ministry of Culture through physical or electronic means, their respective Lists, updated.

Article 8º. Scope of the Representative List of Immaterial Cultural Heritage. The Representative List of Immaterial Cultural Heritage may be integrated with expressions corresponding to one or several of the following fields:

1. **Languages and oral tradition:** they are understood as vehicles of the Immaterial Cultural Heritage and oral tradition, as well as means for expressing or communicating thought systems, as well as a factor for identity and for integration of human groups.
2. **Social Organization:** Corresponds to traditional organizational systems, including relationship and family organization as well as rules regulating said systems.
3. **Traditional knowledge of nature and the universe:** Knowledge generated and accumulated by human groups during time in their relationship with the territory and environment.
4. **Traditional Medicine:** Knowledge and traditional diagnosis practices, prevention and treatment of illnesses, including psychological and spiritual aspects of those systems and associated botanical knowledge.

5. **Traditional Production:** Knowledge, practices or innovations of local communities related to traditional agricultural, forestry and fishing production as well as collection of wild products, and the community exchange systems.
6. **Techniques and traditions associated to handicraft manufacturing:** it encompasses the set of family and community traditions associated to production of weaves, ceramics, basket making, decorations, and in general, hand-crafted utilitarian objects.
7. **Popular Arts:** Recreational of traditional music, dances, literary, audiovisual and plastic traditions, perpetuated by the respective communities.
8. **Joyful, playful or religious acts of collective character:** Periodical social and cultural events, with ludic objectives or carried out in a time and space with established and exceptional rules, which generate identity, sense of belonging and social cohesion. Manifestations and any other show fostering violence against animals are excluded.
9. **Traditional Religious Events of collective character:** Periodical social and ceremonial events, with religious objectives.
10. **Traditional knowledge and techniques associated to habitat:** Traditional knowledge, techniques and events connected with housing construction and cultural practices associated to domestic life.
11. **Culinary Culture:** Traditional practices for transformation, preservation, handling and consumption of food.
12. **Immaterial Cultural Heritage associated to cultural spaces.** This field comprises places considered sacred or valued as cultural references or milestones of citizens memory.

Article 9º. Appraisal criteria to include cultural expressions in the Representative List of Immaterial Cultural Heritage: Inclusion of a manifestation in the Representative List of Immaterial Cultural Heritage of any of the spheres stated in article 7 of this Decree, with the purpose of assigning it a Special safeguard plan, requires verification of the following Appraisal criteria within the Institutional-Community process:

- 1. Appropriateness.** The expression corresponds to any of the fields described in the previous article.
- 2. Representativeness.** The expression contains values making it representative, within each level, of the cultural and identity processes of the group, community or collectivity bearing them, creating them or identified with the expression.
- 3. Relevance:** The expression is socially valued by the group, community or collectivity, at each level, for fundamentally contributing to cultural identity processes and/ or for being considered as a condition necessary for the collective wellbeing.
- 4. Collective Nature and Identity.** The expression is of a collective nature, it is transmitted from generation to generation as a legacy, value or cultural tradition and it is recognized by the respective collectivity as an important part of its identity, memory, history and cultural heritage.
- 5. Validity.** The expression is valid and represents a testimony of a tradition or living cultural expression, or it represents a unique cultural value the group or community considers necessary to recover and promote.
- 6. Equity.** The use, possession and benefits derived from the expression are just and equally regarding the community or collectivity identified with it. To the effect, the characteristics of each expression shall be considered, under the understanding that multiple expressions of traditional communities are limitative in themselves.

7. Responsibility. The respective expression does not challenge human rights, or challenge fundamental or collective rights, does not go against people's health, against natural ecosystems.

Paragraph One. Manifestations at risk, threatened or at risk of disappearing shall have priority to be included in the List of Immaterial Cultural Heritage.

Paragraph Two: As head of the National System of Cultural Heritage, the Ministry of Culture prior favorable concept of the National Council of Cultural Heritage, may determine application of other appraisal criteria for the inclusion of manifestations into the List of Immaterial Cultural Heritage at any level, or specify those it may consider necessary for certain types of manifestations. In any case, at least the criteria stated in this article should be considered

Article 10º. Nomination. Nomination for an expression to be included in the List of Immaterial Cultural Heritage of any of the levels described in this decree should be accompanied by the following requirements and documents which should be submitted by the applicant or nominee:

1. Request addressed to the competent instance.
2. Identification of the applicant, who should state he/ she is acting in public interest.
3. Description of the expression in question, its characteristics and current status.
4. Geographic location and community's name in which it takes place.
5. Periodicity (when applicable).

6. Rationale on the coincidence of the expression with any of the fields and appraisal criteria stated in articles 8º and 9º of this decree.

Paragraph. In accordance with the general powers granted by law 1185 of 2008, the Ministry of Culture in coordination with ICANH, may define, through general character act, should it be necessary, other technical and administrative aspects the enforcement should have, or the scope of the information to be submitted in each one of the requirements described herein.

Article 12º. Procedure for the inclusion in the List of Immaterial Cultural Heritage – LRPCI- Inclusion of an expression in the List of Immaterial Cultural Heritage should comply with the nomination procedure, institutional evaluation and of the competent instances stated in article 7 of this decree and the respective cultural heritage councils, community participation and cooperation regulated by the Ministry of Culture.

This procedure should be applied in the national, regional, district and municipal spheres. In case of indigenous authorities and authorities of African Descending communities stated in Law 70 of 1993, the applicable procedure shall be consulted with them following at least guidelines outlined in Law 1185 of 2008.

Upon nomination for the List of Immaterial Cultural Heritage of the national sphere, the Ministry of Culture may consider its transfer to territorial instances or corresponding authorities for the evaluation process pursuing the inclusion in a list of any of the said spheres to take place

Article 13. Contents of the Resolution. Resolution deciding the inclusion of a manifestation in the Representative List of Immaterial Cultural Heritage should contain at least:

1. Description of the manifestation

2. Origin of nomination and procedure followed for inclusion.
3. Correspondence of the manifestation with the fields and appraisal criteria described in this decree and with additional appraisal criteria fixed by the Ministry of culture, should it be the case.
4. Special Safeguard Plan, which shall be specified in Annex to the Resolution and which shall be part of it.

Article 14. Special Safeguard Plan –PES-. The Special Safeguard Plan – PES – is a social and administrative agreement, conceived as a management instrument of the Nation’s Cultural Heritage through which actions and guidelines aimed at guaranteeing the safeguard of the Immaterial Cultural Heritage are established.

The Special Safeguard Plan should include:

1. Identification and documentation of the expression, of its history, of other related expressions or of the social and context processes in which it is developed.
2. Identification of the benefits and impacts of the expression and its safeguard in function of processes of identity, belonging, wellbeing and improvement of life conditions of the community identified with the expression.
3. Preservation measures for the expression against internal and external factors threatening with deteriorating or destroying it. This implies to foresee the adoption of corrective measures against risk factors or threats in the Special Safeguard Plan.

This component shall contain a financial annex and a certification of the different public or private institutional commitments acquired in connection with the Special

Safeguard Plan. The Ministry of Culture may determine those cases in which this financial annex is not necessary

Institutional commitments should be registered in the Special Safeguard Plan, to which commitment agreements, instruments or documents to guarantee cooperation and institutional and community agreement of the said Plan may be defined.

4. Measures aimed at guaranteeing the viability and sustainability of the organizational, institutional and support structure related to the expression.

This component shall contain a financial annex and a registration of the different public or private institutional commitments acquired in connection with the Special Safeguard Plan. The Ministry of Culture may determine those cases in which this financial annex is not necessary

Institutional commitments should be registered in the Special Safeguard Plan, to which commitment agreements, instruments or documents to guarantee cooperation and institutional and community agreement of the said Plan may be defined.

5. Survey and participation mechanisms of the community or collectivity identified with the expression, as well as for conflict resolution.
6. Measures to guarantee the transmission of knowledge and practices associated with the expression.
7. Measures aimed at promoting the appropriation of the expression's values among the community, as well as to make it visible and to disseminate it.

8. Measures to promote the production of knowledge, research and documentation of the expression and the related social processes, with the participation or consultation with the community.
9. Adoption of guidelines guaranteeing people's right of access to knowledge, use and possession, as applicable, of the respective expression, without affecting the protected collective rights and without undermining the particularities of certain expressions in traditional communities.

This type of guidelines may define cases in which barriers in terms of prices, public access or others which may affect the rights of access of communities and people or which may constitute unequal privileges without any of those measures defined in the Special Safeguard Plan affects the nature of the manifestation.

10. Evaluation, control and follow up measures for the Special Safeguard Plan.

Paragraph One. Costs demanded by the production of the Special Safeguard Plan accompanying the nomination shall be paid by the applicant or initiative's author, or by fully identified third parties.

Nominations or initiatives could be covered through the association of resources from different verifiable sources. These types of accounting verifications should be available under the custody of the nomination's author, and may be required by the instance with jurisdiction previously or subsequently to the inclusion of the expression in the LRPCI should it be the case.

If the nomination were officially made by the competent entity to make the inclusion in the LRPCI, it shall cover the expenses demanded by the production of the Special Safeguard Plan, notwithstanding the possibility of associating resources from other entities, instances or persons.

Paragraph Two. When the expression included in the Representative List of Immaterial Cultural Heritage refers to the knowledge, innovations and practices related to the use and possession of biodiversity generated, developed or perpetuated by ethnic groups and local communities in the terms provided by article 8, literal j., and related to law 165 of 1994, “through which the Biological Diversity Agreement is approved, or to the exercise of traditional medicine, the instance with jurisdiction should consult with the national entities with competences concurrent with the matter.

Paragraph Three. In accordance with powers granted by law 1185 of 2008, the Ministry of Culture may define the scope of each one of the contents listed in this article, or establish other it may deem necessary.

Paragraph Four. When documents of the Special Safeguard Plan, related with its production as well as with its implementation come from contracts between public and private institutions, Article 42 of Law 594 of 2000, “Filing Law” shall be complied in regards to giving a copy of files produced to the contracting public entity.

Article 15º. Restrictions. For the expression’s safeguard and to guarantee inherent social, fundamental and collective rights, the PES may highlight precise restrictions in matters regarding dissemination, use of the expression with advertising purposes, advertising associated to the expression’s development, access or appropriation with private objectives, prices for shows and activities in public places.

The Ministry of Culture prior favorable concept by the Cultural Heritage Council, may define general or specific restrictions for certain fields of manifestations.

Article 16º. Integration of PES in development plans. Competent instances shall promote the incorporation of Special Safeguard Plans to the development plans of the respective sphere.

Article 18º. Monitoring and Revision. The Special Safeguard Plan shall be reviewed and modified by the instance with jurisdiction every five years or when it may be deemed necessary. Modifications or reviews shall be recorded in motivated resolution, which shall follow the same procedure described in article 13º of this decree, as applicable.

Article 19º. Previous Declarations. The Ministry of Culture and ICANH shall incorporate into the Nation's Representative List of Immaterial Cultural Heritage of the national sphere, expressions which prior to law 1185 of 2008 had been declared as Cultural Interest Assets or in any other denomination by law or by the Ministry of Culture.

The same shall apply to Major's offices, Provincial Governments, in the case of cultural expressions declared as Cultural Interest Assets or other protection categories or denominations by such competent instances.

Any of the aforementioned cases shall only proceed if the respective expression has a PES.

Article 21º. Reversal. The act of inclusion of an expression in the LRPCI may be revoked by the instance with jurisdiction which had made the inclusion, for the reasons or causes provided by the Common Administrative Code or when the respective expression does not comply with the appraisal values originating the inclusion, by official act or by any person.

In this case, it shall be followed the procedure ordered by the Ministry of Culture in accordance with article 12º of this decree.

CHAPTER II

ENCOURAGEMENT AND TAX DEDUCTION FOR THE SAFEGUARD OF EXPRESSIONS OF THE IMMATERIAL CULTURAL HERITAGE

Article 20º. Sustainability of the Nation’s Cultural Heritage. For the safeguard, creation, dissemination or any other action regarding the PCI, the Nation, through the Ministry of Culture and other competent entities, provinces, municipalities, districts and authorities with power to execute resources, may assign the appropriate contributions and resources according to their legal power, Notwithstanding the nature or sphere of the respective expression.

Article 21º. Deductible expenses. Tax deduction established in article 56º, provision three, law 397 of 1997, modified by article 14º of law 1185 of 2008, shall be applied over contributions in cash made by any tax payer regarding the Special Safeguard Plans -PES- applicable to the different expressions included in the Representative List of Immaterial Cultural Heritage of the national sphere, providing those contributions have actually made expenses in said Plan, under the conditions considered by the following articles.

Article 22º. Project’s Bank. For the purposes of applying the deduction and as a control mechanism, the Ministry of Culture shall create a Bank for expressions’ Projects incorporated into the different LRPCI.

Expressions having satisfactorily complied with the viability process in the Project’s Bank covered by this article may have access to resources giving access to tax benefits.

Projects susceptible of receiving contributions from tax payers with the right to the tax incentive covered in this Title should have at least the following characteristics:

1. It must be an expression included in an LRPCI of any sphere.
2. The corresponding expenses susceptible of being covered by tax payers with the right for tax incentive should be discriminated in a financial and budget plan within the

Special Safeguard Plan, or attached to said Plan submitted with this exclusive end, which shall be called Financial Annex.

3. It should be discriminated in the financial plan and budget, as well as the institutional operation by way of which the corresponding expenses shall be channeled.

Resources assigned by any tax payer of income tax in Colombia for a certain expression, should be channeled or executed with exclusiveness through an autonomous trust or heritage, or through a nonprofit entity with the requirements of appropriateness, standing and permanence covered by article 355 of the Political Constitution and its regulations, or a state entity part of the National Cultural Heritage System of the Nation, which should be specified in the PES or in the Financial Annex. The corresponding entity shall be called, for the purposes of this decree, “managing entity”.

4. The corresponding Project should prove the current disposal of at least 10% of the general budget to be executed within the PES’s scope. Verification shall be carried out through an account in a banking institution or trust on behalf of the respective project or the institution managing the respective resources.

The Ministry of Culture shall establish the remaining administrative and technical aspects necessary for the projects to be viable.

Article 23º. Procedure. For the projects to be visible, the following Project shall be followed:

1. **Request from the managing entity.** Submittal of projects to the Project's Bank shall be made by the managing entity and it should be subsequent to the inclusion of the respective expression in the Representative List of Immaterial Cultural Heritage.
2. **Additional requirements.** Documents request, missing requirements, deemed status, or explanations by the Heritage Directorate of the Ministry of Culture. This request should be sent to the managing entity in a maximum term of sixty (60) days from the request.
3. **Evaluation.** An evaluation shall be carried out at the Ministry of Culture, within a maximum term of three (3) months from the request in due form and with full verification of the requirements. To the effect, the Ministry of Culture shall set forth the necessary evaluation committees.

Officers of the Ministry of Culture participating in the evaluation should declare any impediment, inability, incompatibility or conflict of interests with activities in charge.

4. **Concept by the National Council of Cultural Heritage.** Projects satisfactorily meeting the preliminary evaluation mentioned in the previous numeral shall be submitted to the National Council of Cultural Heritage. The term for the Council to issue its concept shall be three (3) months, period within which explanations may be requested.
5. **Resolution.** Based on the concept issued by the National Council of Cultural Heritage, the Ministry of Culture, shall issue a resolution called "Project's Viability Resolution" approving or not the request for expenses mentioned in article 24. The resolution approving expenses covered by tax deduction shall contain a budget divided in lines for the destination of such expenses.

6. **Expenses Execution.** Expenses approved, mentioned in the previous numeral, may be made by the managing entity in a maximum term of five (5) years from the date of the Resolution mentioned in the previous numeral.

Paragraph one. The Ministry of Culture shall determine the remaining administrative and technical aspects it may deem necessary to carry out the verifications on the aspects covered by this article.

Paragraph Two. Veracity in the information shall be of the exclusive responsibility of the tax payer and the managing entity.

Article 24º. Deductible Contributions in Cash. Deductible expenses in cash for tax payers in Colombia for the funding of expenses approved in the lines discriminated by the “Project’s Viability Resolution” shall be those directly and necessarily related to the Special Safeguard Plan, under the following parameters:

1. For the production of the Special Safeguard Plan. Expenses for contracting specialized services for the formulation of the Special Safeguard Plan shall be deductible up to two hundred (200) minimum legal monthly salaries, providing that expenses are made effectively during the fiscal year previous to the date of such resolution. In any case, expenses should be requested in the statement corresponding to the fiscal period.

2. For the execution of the Special Safeguard Plan. Expenses financing the following items shall be deductible:

- i. Contracting services necessary for the execution of the Special Safeguard Plan.
- ii. Materials, equipment and supplies necessary for the enforcement of the Special Safeguard Plan.
- iii. Documents of the Special Safeguard Plan, in any format or support, providing that documentation is not made with commercial purposes.

Deduction may be requested in the fiscal year of effective implementation of such expenses by the managing entity.

Paragraph One. For the enforcement of the incentive in the form provided in numeral 2 of this article, the Ministry of Culture should issue a certificate in which it specifies at least the amount and year of the expenses effectively made.

The expenses certificate issued by the Ministry of Culture shall be submitted directly to the managing entity, which, under its exclusive responsibility is obliged to give it to the tax payer. This certificate shall be part of the support documents of the tax statement of the respective tax payer

Paragraph Two. For the accreditation or proving of expenses made, the Ministry of Culture shall only accept invoices issued by the service provider or by the one supplying the respective good, to the name of the managing entity, in the terms of the Tax Law.

Paragraph Three. Notwithstanding powers of inspection and auditing of the competence of the National Taxes and Customs Directorate, the Ministry of Culture may request to the managing entity financial information regarding the use of resources, without which no expenses certificate shall be granted.

Paragraph Four. For the request of the deduction as provided in numeral 2 of this article, the Ministry of Culture may fix minimum costs scales, in accordance with fields described in this decree for the different expressions.

Paragraph Five. It is the responsibility of the beneficiary of the deduction regulated in this Chapter, the fulfillment of its fiscal obligations and the accreditation of expenses requested by the National Taxes and Customs Directorate, should it be the case.

CHAPTER IV FINAL PROVISIONS

Article 25º. Residual Competences. In accordance with law 1185 of 2008, the Ministry of Culture being head and coordinator of National Cultural Heritage System may issue by laws on the technical and administrative requirements necessary for the conformation of the Representative List of Immaterial Cultural Heritage of the different regional levels.

Article 26º. Special Regulation. Representative Lists of Immaterial Cultural Heritage of the realm of jurisdiction of the indigenous and of Afro-descendant communities' authorities covered by law 70 of 1993, may only be produced when the whole procedure described in the paragraph of article 7 of this decree have been fulfilled and the special regulation has been issued by the Ministry of Culture guaranteeing the rights of these communities.

Article 27º. Validity. This decree shall be in full force as of the date of publication.

For publication. So ordered.

Given in Bogotá D.C, August 6th 2009

The Minister of Interior Affairs and Justice

Fabio Valencia Cossio

The Minister of Finances

Oscar Iván Zuluaga

The Minister of Culture

Carlos Acosta Posada

The Minister of Culture

Paula Marcela Moreno Zapata