



Public Art Tax Incentive Scheme

Do you have a work of art that you want to share? Fancy some public art so stunning that you want it under your name? Be rewarded when you donate, display or adopt public art that brightens our landscape, enhances our environment, or contributes to heritage.

What

The Public Art Tax Incentive Scheme (PATIS) encourages more private organisations and individuals to participate in the areas of donating, commissioning, displaying and maintaining public art by allowing them to claim double tax deduction.

The scheme is administered by the National Heritage Board with the support of an appraisal committee, the Public Art Appraisal Committee (PAAC).

Under this scheme, a public art is defined as:

- Any two-dimensional or three-dimensional work, with artistic and/or heritage merits
- An artwork that can be a freestanding installation or integrated into a building façade
- An artwork that is not easily removed (e.g. NOT paintings, topiary)
- An artwork that is located within a publicly accessible or publicly visible area

Publicly accessible or visible areas include:

- Through-block links (pedestrian links that continue right through a building) with 24 hr public access
- Publicly accessible malls
- Underground pedestrian network connected to the Mass Rapid Transit (MRT) /Rapid Transit Systems (RTS) stations, opened during the operating hours of the station
- Circulation areas of public transport system with mass commuter traffic and
- Lobby spaces of commercial developments, open to the public from 7 am to 10 pm

No fee shall be levied for the appreciation of the public art.

Who

Any individual or corporation who:

- donates public art or donates cash for the commissioning of a public art to an approved recipient
- adopts an existing public art belonging to the state or the approved recipients
- displays public art owned by the individual/corporation

is eligible to apply to the scheme.

Currently there are 9 approved recipients under the PATIS:

- 1) Asian Civilisations Museum
- 2) Singapore Art Museum
- 3) National Museum of Singapore
- 4) Public Utilities Board
- 5) National Parks Board
- 6) Jurong Town Corporation
- 7) Land Transport Authority
- 8) Singapore Symphonia Company Limited
- 9) Singapore Arts School Limited

If a donor wishes to donate to a public agency* not on the approved recipient list, the public agency has to first apply to be an approved recipient if it would like to accept the donation. This will encourage more public agencies to play a part in the public display of artworks to enliven our environment. Double tax deduction is only applicable if the donation is made to an approved recipient.

**A public agency is defined to be a government ministry/department, organ of state, statutory board or arts, heritage or cultural institution incorporated as company limited by guarantee with subscribing members and Board of Directors appointed by Minister/Permanent Secretary of a ministry. Any institution incorporated in a similar way but is not primarily arts, heritage or cultural can also be considered, if it can show that a significant part of its organisation is devoted to arts, heritage or culture.*

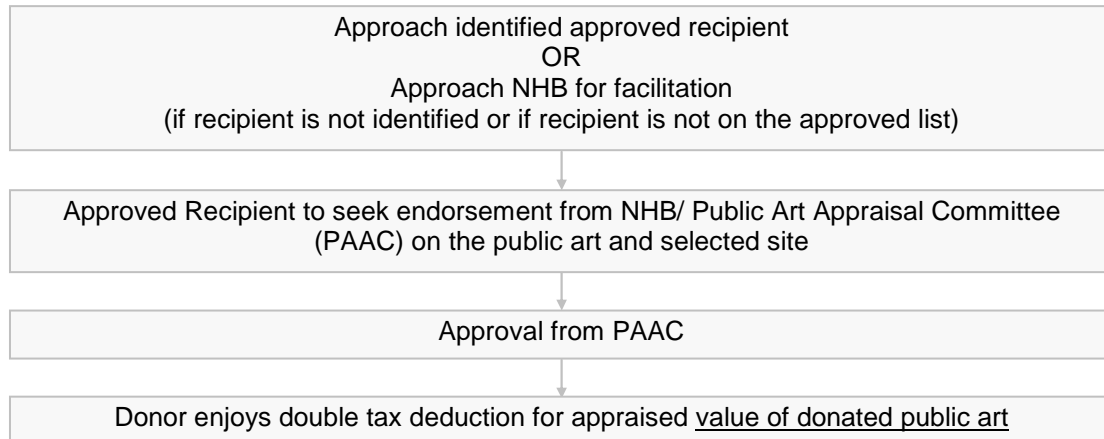
Your Rewards

- Double tax deduction is given for the following:
 - A. Donate Public Art
Double tax deduction is granted on the appraised value of the donated public art.
 - B. Adopt Public Art
Double tax deduction is granted on the maintenance cost of the adopted public art.
 - C. Display Public Art
Double tax deduction is granted on the initial installation cost, maintenance cost and cost of conducting technical survey for displaying public art.
- Unutilised tax deductions granted can be carried forward for a maximum of 5 years.

A. Donate Public Art

An individual or corporation who donates public art or donates cash for the commissioning of a public art to an approved recipient is eligible for double tax deduction on the appraised value of the artwork.

How



An interested individual or corporation should approach the identified approved recipient on the intended donation of public art.

Any interested donor who has yet to identify a suitable recipient, or would like to donate to an agency that is yet an approved recipient, can approach NHB. NHB will facilitate the matching of the donor to a suitable recipient, and if applicable, the granting of its approved recipient status.

The following conditions are to be satisfied to qualify for the double tax deduction:

1. If the public art is to be specially commissioned and donated to the approved recipient, the concept, design, size and material of the public art must first be approved by PAAC; or
2. If the public art to be donated is a piece of finished work, it will also be evaluated by PAAC to determine if it can be accepted by the approved recipient under the PATIS.
3. The public art may be sited at the premises of the approved recipient, state land (subject to approval) or at a privately-owned site with the agreement of the site owner. In the latter case, the approved recipient should sign an agreement with the private site owner on the terms and conditions governing the display. All sites must be endorsed by PAAC.

B. Adopt Public Art

An individual or corporation who adopts public art is entitled to double tax deduction on the approved maintenance cost of the public art.

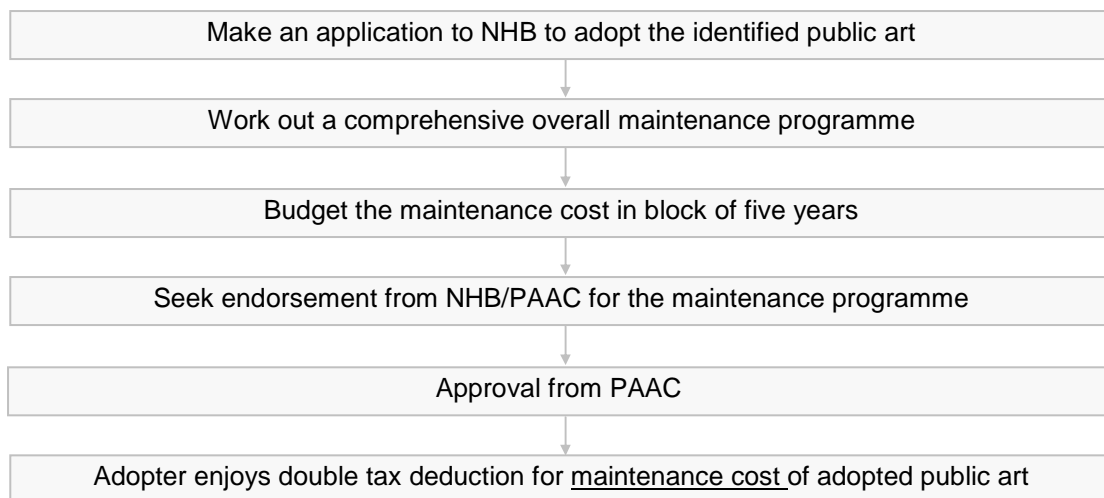
In addition, adopters may be acknowledged.

Public Art for Adoption:

- (1) Public art donated to approved recipients under the PATIS
- (2) Public art belonging to the state

A public artwork can be jointly adopted by different organisations/persons.

How



An interested individual or corporation who has identified public art for adoption shall make an application to NHB.

The following conditions are to be satisfied to qualify for the double tax deduction:

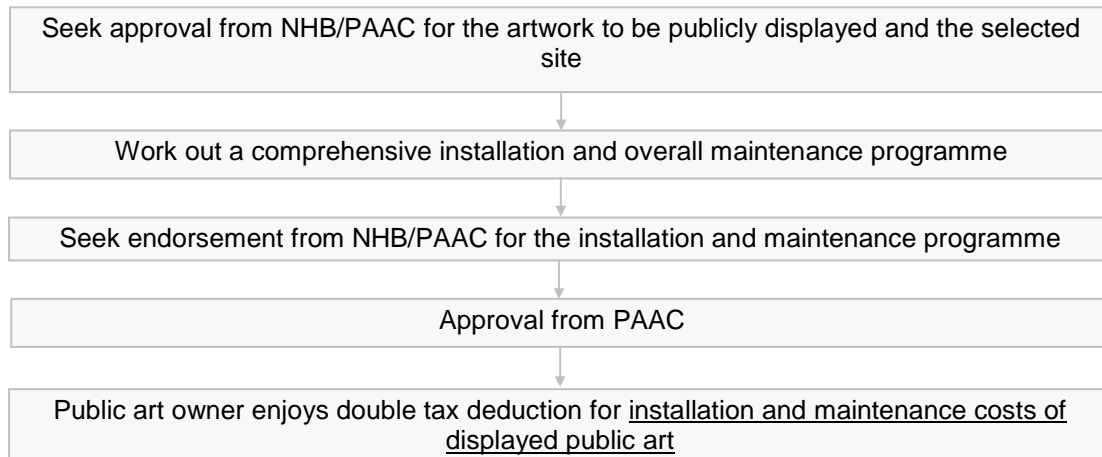
1. A comprehensive overall maintenance programme**, with the cost involved, should be worked out for each adopted artwork. Cost incurred to conduct a technical survey to determine the programme is considered as part of the maintenance cost.
2. The maintenance programme for the public art must be endorsed by NHB/PAAC.
3. The cost to maintain the adopted public art, in accordance to the endorsed programme, should be budgeted in block of five years.
4. Once the maintenance programme and cost are approved, the donation shall be made through NHB, which will in turn be channelled to the approved recipients, or the relevant agencies for state-owned public art, for use in the maintenance of the artworks

** A comprehensive maintenance programme refers to one that is drawn up by a qualified person, i.e. conservator, artist, architect, to advise on how the artwork should be cared for, e.g. how to clean it, when to apply conservation processes etc.

C. Display Public Art

An individual or corporation who/which owns artworks suitable for public display can be granted double tax deduction for the initial installation cost of the artworks, and the subsequent maintenance cost (incurred annually or periodically) for displaying them in public.

How



An interested individual or corporation shall make an application to NHB.

The owner of an artwork already on public display can also apply to NHB for double tax deduction for the cost incurred in maintaining the artwork.

The following conditions are to be satisfied to qualify for the double tax deduction:

1. The artwork to be publicly displayed must be approved by PAAC.
2. The artwork should be sited at the premises of its owner, site of an approved recipient or suitable State land (both subject to approval). All display sites must be endorsed by PAAC.
3. The artwork owner must undertake to publicly display the artwork for no less than 10 years, and ensure that the artwork does not fall into disrepair. The artwork owner should adhere strictly to the minimum period, failing which the tax deduction will be revoked. At the end of the minimum display period, the artwork owner has the right to re-site, dispose or sell the artwork.
4. Only the outright installation cost incurred by the artwork owner is eligible for double tax deduction. The installation cost*** must be endorsed by NHB/PAAC.
5. Double tax deduction will only be granted upon the submission of proper documentation to NHB of the installation cost incurred.
6. To be eligible for double tax deduction for the maintenance cost, a comprehensive overall maintenance programme, with the cost involved, should be worked out for the displayed artwork. The maintenance programme must be endorsed by NHB/PAAC.
7. The cost incurred to conduct a technical survey to determine the programme is considered as part of the maintenance cost and is eligible for double tax deduction, subject to proper documentation being submitted to NHB.

8. Each submission to NHB for double tax deduction for maintenance cost must be accompanied by proper documentation. The maintenance work done on the artwork must be according to the endorsed maintenance programme.

**** Costs incurred that are of a technical/engineering nature are considered as part of installation cost. Some examples include: (i) crange cost directly associated with the artwork "on site" installation; (ii) site preparation but not limited to construction of the plinth to receive the artwork, labour associated, builder attendance; (iii) sculpture or public artwork preparation but not limited to any modification of the artwork support design. However, if the sculpture/artwork is not in satisfactory condition for public display, the cost incurred to repair the artwork cannot be considered as part of installation cost.*

PROFILE OF PUBLIC ART APPRAISAL COMMITTEE 2010

Chairman	Mr. Peter Schoppert
Deputy Chairman	Ms. Tay Swee Lin Independent Art Consultant
Members	Mr. Tan Boon Hui Director Singapore Art Museum National Heritage Board Mr. Noor Effendy Artistic Director The Substation Mr. Philip Francis Assistant Director, Visual Arts National Arts Council Mr. Torrance Goh Director FARM Mr. Yeo Chee Kiong Artist Mr. Alvin Tee Conservator (Objects) Heritage Conservation Centre National Heritage Board
Secretary	Ms. Tan Siu Li Assistant Curator Singapore Art Museum National Heritage Board

PUBLIC ART TAX INCENTIVE SCHEME (PATIS) Regulations for Approved Recipients

1. The approved recipient shall be the legal owner of the public art it receives under the PATIS.
2. The approved recipient is fully responsible for the well-being of the artworks it receives.
3. If NHB deems that the recipient has failed to ensure that the artwork is well-kept, it may, depending on the severity of neglect, remove this organisation from the list of approved recipients. However, the organisation remains responsible for the public art it has already received under the PATIS.
4. If an approved recipient allows its artwork to fall into disrepair, NHB may instruct the approved recipient to restore it at the latter's cost.
5. The approved recipient must maintain a proper inventory list of the public art it accepted under PATIS, with locations of the artwork stated.
6. The approved recipient shall note that the donated artworks it receives are treated as its assets for the purpose of NEV computation.
7. The approved recipient must also keep an audited statement of accounts of the donated funds it receives for the maintenance of its artworks that have been adopted.
8. The inventory list and audited accounts should be submitted to NHB on an annual financial basis.
9. The approved recipient must inform NHB if it intends to relocate/withdraw any of its public art on display.
10. Any information regarding the artworks required by NHB from time to time shall be promptly furnished.
11. The "Approved Recipient" status will be reviewed every 5 years.
12. Each approved recipient shall pay an administrative fee of \$262.50 for each 5-year period.