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CULTURAL AND CREATIVE ENTERPRISE: A SOLUTION FOR MANAGEMENT OF PUBLIC HERITAGE IN ITALY?

KULTŪRAS UN RADOŠAIS UZŅĒMUMS: RISINĀJUMS SABIEDRĪBAS KULTŪRAS MANTOJUMA PĀRVALDĪBAI ITĀLIJĀ?

Kopsavilkums

Šī pētījuma mērķis ir analizēt Itālijas likumu "Kultūras un radošie uzņēmumi", kas stājās spēkā 2018. gadā. Likums ir iekļauts 2018. gada budžeta likumā. Tas iezīmē plašu, ilgstošu, juridisku, kultūrpolitisku un sociālu debašu nobeigumu, lemjot par to, vai būtu ieteicams ļaut privātiem subjektiem nepastarpināti iesaistīties Itālijas milzīgā kultūras mantojuma pārvaldībā. Jēdziens "kultūras uzņēmums" cēlies no UNESCO laikposmā no 1972. līdz 1987. gadam veiktu pētījumu sērijas, kas apvienota 1982. gada noslēguma pētījumā, ieviešot "kultūras industrijas" jēdzienu. 2005. gadā ar ASV tika radīta "uz mākslu orientēta uzņēmuma" definīcija. 2006. gada pētījumā "Kultūras ekonomika Eiropā" ES ieviesta kategoriju "Radošā industrija". Visbeidzot, 2009. gadā Itālijas Kultūras mantojuma ministrija izdeva "Jaunrades balto grāmatu".

Nesenie Itālijas likumi par "kultūras un radošo industriju" definē nozari, kas rada, ražo, izplata, saglabā, uzlabo vai pārvalda "kultūras produktus" preču, pakalpojumu, kā arī māksliniecisko un intelektuālo darbu jomā literatūrā, mākslā. Te ietilpst arī arhīvi, bibliotēkas, muzeji un kultūras mantojums. Likumdošana nosaka arī iekļaušanu īpašā reģistrā, kas ir nepieciešams, lai no Kultūras mantojuma ministrijas iegūtu kvalifikāciju darbībai šajā nozarē. Saskaņā ar šo likumdošanu, kultūras un radošā industrija saņem finanšu subsīdijas – tikai nodokļu atvieglojumu veidā (kā nodokļu atlaides). Jaunrades likums būs jāsaskaņo ar nesen pieņemto Trešā sektora likumu.

Iecerētā jaunā juridiskā persona – kultūras un radošais uzņēmums (KRU) – rada dažas juridiskas problēmas. Pirmkārt, vai un kā ir iespējams saskaņot uzņēmuma struktūru ar apstākli, ka šāda uzņēmuma mērķis nav peļņas gūšana, kas parasti ir tipisks uzņēmēju mērķis, kā paredzēts Itālijas Civilkodeksa 2082. pantā. Otrkārt, jānoskaidro, vai KRU ir īpašs uzņēmuma veids un vai tas var izpausties kā kolektīvs uzņēmums, piemēram, korporācija.

Ņemot vērā iepriekš minēto, šī pētījuma mērķis ir apskatīt jaunās juridiskās personas – KRU – normatīvos principus ES tiesību aktu tiesiskajā ietvarā un apspriest atsevišķus juridiskus jautājumus, kuri jānoskaidro tiesību aktu pareizai piemērošanai.

Atslēgvārdi: korporatīvā sociālā atbildība, kultūras un radošais uzņēmums, Eiropas un starptautiskās definīcijas, Civillikums, komercuzņēmēju regulējums, publiskās tiesības, kultūras mantojums

Summary

The aim of the present study is to illustrate the Italian law on "Cultural and Creative Enterprises" which came into force in 2018. The law being included in the 2018 Budget Law, Article 1, paras 57–60. It marks the conclusion, for the time being at least, (or better, it has become a part) of a wide-ranging, long-lasting, legal, cultural political and social debate on whether it would be advisable to let private subjects be directly involved in the management of Italy's immense cultural heritage. The notion of 'Cultural Enterprise' originates from a series of studies carried out by UNESCO between 1972 and 1987, which converged into one final study of 1982 and introduced the notion of 'cultural industry' which was to be recognised by the UNESCO Paris Convention in 2005. In the same year, with 'Americans for the Arts', the United States defined 'Arts-centric businesses'. In the 2006 study 'The Economy of Culture in Europe', the EU defined the sector on the basis of the end-product, introducing the additional category of 'Creative Industry'. Finally, in 2009, the Italian Ministry of the Cultural Heritage issued the 'White Paper of Creativity".

The recent Italian law defines as 'Cultural and Creative Industry' the industry that creates, produces, spreads, conserves, enhances or manages 'cultural products' in terms of goods, services as well as artistic and intellectual works in the fields of literature, arts, archives, libraries, museums and the cultural heritage. It also establishes a number of requirements as well as the inclusion in a dedicated Register, which are necessary to obtain from the Ministry of Cultural Heritage the special qualification for operations in the sector. Under this Law, the 'Cultural and Creative Industry' receives financial subsidies to be allocated only in the form of tax relief, as tax credit. The new regulation will have to be coordinated with that of the recently approved 'Third-Sector Law', even though the Ministerial Decrees that are bound to implement the above have not as yet been issued.

The new legal entity raises a few juridical problems. Firstly, whether and how it is possible to reconcile the company structure with the lack of profit-making purpose, which is the typical aim of entrepreneurs, as per Art. 2082 of the Italian Civil Code. Secondly, whether this is a special type of Enterprise and whether it can take on the form of a collective company, like a corporation.

Interestingly, cultural heritage and cultural goods are regulated by public law in Italy. This persisting socio-political bias tends to exclude private subjects – due to their profit-making purpose – from the management of the cultural heritage, which is public by definition. The public management of cultural heritage, however, suffers from a slow and heavy bureaucracy, which makes its enhancement particularly difficult.

In the light of the above, the aim of the present study is to illustrate the regulatory principles of a the new legal entity, the Cultural and Creative Enterprise, hereafter CCE, including it in the legal framework of EU legislation, and discuss a few juridical and interpretative problems that are necessary for a proper application of the legislation.

Keywords: corporate social responsibility, cultural and creative enterprise, European and international definitions, Civil Code on the commercial entrepreneur, public law, cultural heritage

Introduction

The cultural enterprise is a new legal entity which was first introduced into the Italian legislation in 2018. By means of an exegesis of the few existing norms, the present study aims to illustrate and comment on the innovative features of the new law alongside its limits, as well as its systematic positioning within the complex set of rules

regulating the cultural heritage. The paper investigates pre-existing European and international systematic developments and deals with some problems of interpretation and of connection with the norms regulating 'for-profit enterprises' and the possibility to set them up in the form of a 'company'. The study also explores the desirable connection with the more and more topical issue of corporate 'social responsibility' (i.e. towards the society). Finally, it encourages the legislator to complete the regulations as soon as possible, at least by issuing the ministerial decrees needed to implement the new legal entity and make it operative.

1. Cultural and creative enterprise: rule of law

On 1 January 2018, as the 2018 National Budget Law came into force, the notion of cultural and creative enterprise was introduced into the Italian legal system.

Here, I will only illustrate the notion of cultural and creative enterprise as it was introduced, referring to a later work for an in-depth analysis and review of the content of the laws regulating this particular type of enterprise, even though it is not as yet operational, due to fact that the two ministerial decrees explicitly provided for to implement it have not been issued yet.

A cultural and creative enterprise is one that carries out a stable, continued activity, has its registered office in Italy or in any EU Member State or in a country belonging to the European Economic Area, provided they are taxable in Italy. Its exclusive or principal corporate purpose is "to devise, create, produce, develop, spread, conserve, research into and enhance or manage cultural products". The latter are analytically defined as "goods, services and intellectual property in the areas of literature, music, figurative arts, applied arts, live performances, cinema and the audio-visual, archives, libraries and museums as well as the cultural heritage and related innovation processes".[1]

The corporate purpose is extremely wide-ranging: the 'cultural product' makes up a category defined in great detail, but not a closed one. The *ad hoc* qualification needed to work in the sector is subject to registration in a special Ministerial Register, that is to be established by a ministerial decree that has not been issued as yet. The same Decree shall also define cultural and creative products and services, maybe listing a few more not provided for by the law, or providing a general criterion for their recognition. In this respect we may state, in a sort of oxymoron, that CCEs exist and do not exist yet, since the law has been in force since 1 January 2018, but it has not yet been implemented, since the two ministerial decrees have not been issued.

This type of enterprise enjoys a 30 % tax credit on the costs incurred for the development, production and promotion of their products and services, as under the ministerial decree to be issued.

[1] Law No. 205 of 27.12.2017, 2018 National Budget Law, Art. 1, para. 57, published in Gazzetta Ufficiale, Serie Generale, No. 302 of 29.12.2017, Supplemento ordinario No. 62.

Having presented the regulatory notion introduced by the law, before exploring in greater depth the still scarce regulatory structure, it may be useful to at least mention the long, laboured legislative process followed. Two more texts are to be examined, which have not been converted into a law:

Art. 1, paras 57–60, of law No. 205 of 27 December 2017 "National Budget Law for the Financial Year 2018 and multiannual budget forecast for the 2018–2020 period", Gazzetta Ufficiale, Serie Generale no. 302 of 29.12.2017, Suppl. Ord. No. 62, in force since 1.1.2018, has absorbed only partly two earlier Bills – DdL New text C. 2950 Anna Ascani, "Regulation and promotion of cultural and creative enterprises", Articles 1–6, as well as an earlier Bill by Anna Ascani and others, no. 2950-A, submitted on 11.03.2015, "Facilitations for cultural start-ups", proposed by MP Manzi, who is also the President of *Federcultura*.

The Bill New text C. 2950 Anna Ascani "Regulation and promotion of cultural and creative enterprises" was passed only by the Chamber of Deputies on 26.09.2017, following a long, focused work by the relevant parliamentary committees, but has not moved forward since; the then Minister for the Cultural Heritage Franceschini must be acknowledged for introducing its essential norms into the 2018 National Budget Law.

2. Earlier drafts, notions and contents

The few norms introduced into the Italian law are recent, but their origin is quite old. They are a part of a regulatory framework and a much wider cultural, socio-economic and political debate, which stems from the fact that the CCE carries out a number of activities that, over time, have gained an increasing economic relevance. The first, unsolved problem is the definition of CCE on the basis of the various implemented cultural and creative activities.

Until recently, the terminology did not include the term 'enterprise', but 'cultural industry' first, and then 'creative industry' which, thanks to a wider, almost corporate-inspired notion, came to include the former, as well.

The traditional notion of 'cultural industry', which later evolved until it included that of 'creative industry', encompasses all the activities related to the management and enhancement of the Cultural Heritage as well as those connected to the management and creation of Visual and Performative Arts, namely the radio and TV, the press, photography, art and music reproduction, etc.[2] The two notions later merged into that of 'cultural and creative industry', however, this concept is not generally agreed upon.

Economists have used specific criteria to identify the activities that could fall within the cultural and creative industry, focussing on individual 'creativity' and 'production techniques' on the side of supply, and on the product's individual or social 'use value' and 'intellectual property' i.e. 'copyright' or, in more general terms, 'creativity' on the side of demand. Some of these criteria have then been brought together, but no single or shared notion has been achieved, at least among economists.

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[2] Horkheimer, Adorno, Dialettica dell'Illuminismo, Einaudi, 1966, which provides a detailed economic and social analysis.

Lawyers and operators in the sector thus opted for operational, rather than general, definitions, developed by technicians and experts from national and international organisations, which are far more extensively shared and shareable. Therefore, a brief overview of timeline marking the defining moments of creative industry policy development in Europe overall and Italy in particular is particularly relevant.

1) **UNESCO studies commencing in 1972.** As far back as 1972 UNESCO carried out a series of studies and research works in the sector; in 1978 the General Conference funded a comprehensive study on the cultural industry, which was carried out and completed in 1980. Consequently, in 1982 it introduced the notion of 'cultural industry', meaning the one in which "cultural goods and services are produced, reproduced, stored or distributed on industrial and commercial lines, that is to say on a large scale and in accordance with a strategy based on economic considerations rather than any concern for cultural development.[3]
2) **UNESCO's Convention on the Protection and Promotion of the Diversity of Cultural Expressions** signed in Paris in **2005**, identifies "cultural industries" as "industries producing and distributing cultural goods or services", meant as activities, goods or services that, by their specific attributes, uses and purposes, "embody or convey cultural expressions, irrespective of the commercial value they may have. Cultural activities may be an end in themselves, or they may contribute to the production of cultural goods and services".
3) **USA model – 'Arts-centric businesses'.** In 2005, the United States, *Americans for the Arts*, a nonprofit organization whose primary focus is advancing the arts in the United States, provided, rather than a definition, a model of cultural industry, namely, 'Arts-centric businesses', which includes "activities in the fields of architecture, performing arts, visual arts, design, publishing, film, museums, zoos, music, advertising, arts schools, as well as services for culture, the television and the radio".[4]
4) **EC definition of sector joining culture and economy.** In 2006, Brussels, the European Commission– Directorate General for Education and Culture, commissioned KEA – European Affairs to carry out the study "The Economy of Culture in Europe", which defines the sector on the basis of the end product of cultural and creative industries and identifies, respectively: **a) traditional cultural industries**, including so-called 'artistic expressions' (visual arts, dance, drama, museum institutions, etc.) whose product is indeed cultural although it may not have an economic value or has only a marginal one - interestingly, the activities of traditional cultural industries are publicly funded; **b) creative industries** (design, architecture, fashion, marketing, etc.) which produce cultural consumption goods whose economic value is much more evident and remarkable.
5) **EC legislation on cultural and creative industries.** In 2010, Brussels, the European Commission published the Green Paper "Unlocking the potential of cultural

[3] Notion produced by the Institute for Statistics of the United Nations Educational, Scientific and Cultural Organization – UNESCO, 1982.

[4] Americans for creative industries: The Congressional Report, 2005.

and creative industries" within the European Digital Agenda for Culture. In referring to the definition of Cultural and Creative Industries provided by UNESCO in 1982, it specifies and widens their scope: 'cultural industries' are those that produce and distribute goods or services that embody or convey cultural expressions, irrespective of their commercial value. Alongside arts – in the traditional sectors of live performances, visual arts, of the cultural heritage (including public), these also include films, DVDs, videos, television and the radio, videogames, new media, music, books, and the press.

6) **EC study on economy of culture in Europe.** Also, in 2010 in Utrecht, *Hogeschool vor de Kunsten Utrecht*, carried out the study "The entrepreneurial dimension of the cultural and creative industries" (Utrecht, 2010) on behalf of the European Commission – Directorate General for Education and Culture. This study, in line with "The Economy of Culture in Europe" issued by the Commission itself in 2006, defines as cultural enterprises those which produce and distribute commodities or services connected to a specific form of cultural expression. In addition to the traditional sectors of the visual and performing arts, they include the cinema, television, the radio, the new media, publishing and the press. As for creative industries, they are defined as those that do use culture as an input, but to create specific products with a very specific function. This wide-ranging notion classifies CCEs based on business sectors: advertising, architecture, publishing and the press, design, fashion, film, music, performing arts, visual arts, radio and television, ICT.

7) **Creativity and economy: an Italian development model.** In 2009, Italy, the Office for Research into the Cultural Heritage of the Ministry of the Cultural and Environmental Heritage (MiBAC) – Committee on Creativity and Production of Culture in Italy, published the "White Paper on Creativity: for an Italian development model", which adapts the European notion of CCE to the complex situation of art and culture in Italy, extending the business sectors of the CCE as compared to those identified by the EU, and produced a very comprehensive definition of CCEs, which includes: a) the **historical and artistic heritage**, meaning the cultural goods and activities that our lawmakers identified as cultural heritage, performing arts, architecture, music and contemporary arts; b) the **industry of contents, of information and communication**, whose purpose is the production of services in publishing, cinema, advertising, television and the radio, software science, etc.; c) **material culture**, for the production of goods and services, which introduces the new macro-sectors of artistic craftsmanship, including the manufacture of furniture, fashion, which includes the textile and clothes sector, design and the food industry, which includes quality food and wine products and the so-called food-and-wine tourism.[5]

8) **Italian regional creative enterprise policy.** Still in Italy, in 2012 the Regional Government of Emilia Romagna commissioned ERVET with a research on the Region's Cultural and Creative Enterprises, 'Culture and Creativity, wealth for

[5] Libro Bianco sulla Creatività: per un modello italiano di sviluppo, Milano, Università Bocconi – MiBAC (ed.), 2009.

Emilia Romagna'. The research describes the state of the art of the 'culture' sector and points to the actions needed to support it. The study defines CCEs, refers to the more general guidelines of the Green Paper and the more specific ones of the 2009 Italian White Paper of CCEs, and identifies three common factors to all creative enterprises:

1 – the use of both traditional and new cultural and creative expertise for the purpose of production;
2 – the production of an aesthetic meaning and value that adds to the value of the good or service produced;
3 – a 'handicraft' specificity attributed to the end product, which makes it unique, unlike industrial mass production.

It classifies CCEs into **five main categories**, overall identified as '*Standard* CCEs' to which are added the *design* industry, *high-tech* innovative enterprises and the side sectors affected.

In conclusion, stemming from the many diverse, wide-ranging notions developed at the international and European levels by UNESCO and the EU, Italy has identified and circumscribed the fields of action of CCEs operating in Italy, which are much wider and numerous than those identified by the EU.[6]

9) **Studies monitoring cultural sector in Italy.** In this framework, the Symbola Foundation of Unioncamere (the Italian Association of Chambers of Commerce) carries out a yearly study leading to an Annual Report, the latest being dated 21 June 2018 and named "I am Culture"[7] (**7**), which mentions the Enabling Act of 22.11.2017 for the drafting of the so-called "Show Business Code", but, quite surprisingly, does not mention the norms concerning CCEs. introduced in the 2018 national Budget Law.

10) **Traditional and contemporary culture research: Italy.** Finally, in 2012 the Association "Civita", under the guidance of a renowned Italian economist, carried out a research work into the private sector of Italy's cultural and creative industry, distinguishing traditional cultural activities from the newer ones, which were established following the great technological innovations.

The research distinguishes and classifies cultural and creative activities, referring to an earlier study by US economists, and represents them grouped into **three concentric circles**. The outer circle includes the oldest cultural activities, which still retain their identity; the middle circle groups the cultural activities that developed following the Industrial revolution of the late 19th century, such as the cinema, radio, television, photography, publishing, etc. as well as the creative activities of architecture and design, which represent the evolution of the construction and manufacturing sectors; finally, the inner circle includes the activities born with the IT revolution, which has completely transformed the very content of cultural and creative activities.[8]

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[6] Ervet (ed.). Cultura e Creatività, ricchezza per l'Emilia Romagna, Bologna, 2012.

[7] Symbola (ed.). Io sono Cultura, L'Italia della qualità e della bellezza sfida la crisi, Quaderni di Symbola, Unioncamere, 2018.

[8] Valentino (a cura di), Indagine Civita, Civita, 2012.

The scholars have thus developed a Theoretical model of cultural and creative activities, by placing them into the three circles, and pointing to the specific criteria adopted for each classification.[9]

11) **Current EU support to creative industries.** As recently as March 2019, the European Parliament passed the programme 'Creative Europe 2021–2027' by allocating € 2.8b with the aim of supporting cultural, artistic, creative, and audio-visual projects with a European added value. The programme's funding is divided into three areas: the first, Culture, includes a 'sectoral dimension' dedicated to the 'cultural heritage' alone; the second one, 'Media' focuses on the audio-visual sector; the third strand is defined as 'cross-sectoral', as it supports interdisciplinary studies, research work and projects.

As the whole sector of 'Culture' is constantly evolving and developing, the juridical, economic and social expectations about it are increasing.

3. Legislative process. Culture and creativity

The very idea of CCE, before being transposed into a juridical notion, was studied from the economic and political perspectives, with all its social implications, in relation to the huge artistic, archaeological, tourist and environmental heritage Italy can boast, viewed as 'cultural assets' – a resource to draw from for the enhancement and use of the heritage itself, made available to a growing number of people by the State and at public expense by allocating public funding, with only a limited, sporadic participation of private subjects, who contribute as sponsors or voluntary workers.

Little by little, it became clear that the management and enhancement of the 'culture' asset can certainly, and probably with better outcomes, be put in the hands of private subjects who have capitals and organisational skills, i.e. entrepreneurs. This more practical approach has recently brought about a conceptual revolution, which has given rise to the need for a theoretical systematisation and for a positive logical-juridical discipline.

The concept of CCE itself has evolved over time, and national, European and international studies have gradually led to the drafting of bills.

The first conceptual evolution has been terminological. The first Bills of the 2000s refer to '**cultural industry**', the notion proposed by UNESCO in 1982; Bill no. 2950 – A. Ascani – Manzi of 2015 envisages facilities for '**cultural start-ups**'; other Bills introduce the notion of 'cultural enterprise'; Bill. No. 2950, new text, Ascani C. of 2017 does not only resume, but widens and diversifies the notion of '**cultural enterprise**', adding that of '**Creative enterprise**'; finally, the Stability Law of 2018 has introduced '**cultural and creative enterprises**' into the Italian legal system as a new special type of enterprise.

[9] For an in-depth analysis of this innovative classification, cfr. Valentino, L'impresa culturale e creativa: verso una definizione condivisa, in Economia della cultura, XXIII, 2013, pp. 273–288.

The '**cultural enterprise**' was born with different aims to those typical of the figure of undertaking under private law, regulated by art. 2082 of the Civil Code[10]; the notion of entrepreneur exploiting the cultural heritage and using it on the consumer market to make a profit out of it does not apply here. Conversely, the notion of 'cultural enterprise' arises from a social need, it is "the natural evolution of a community whose needs in the area of culture are growing; which (…) demands that the collective goods making up the cultural heritage be made available'.[11]

The original purpose of the cultural enterprise, instead, is also a public one, as it uses public cultural assets, and therefore has the institutional task to preserve them; it 'organises' them, not so much for profit, as to offer the public of culture consumers their enjoyment, their use in many different ways – from the mere access to viewing the asset, to owning or purchasing a copy of the asset, to using a reproduction of the cultural and artistic asset as a logo, etc. This entails a business-like organisational structure and an activity of economic management that produces profit as well; however, the economic management of the cultural and artistic heritage entails high costs, which should be at least covered by revenues, needed to carry on with the business.

This particular type of economic activity does not allow the creation of 'profit', not even in terms of inexpensiveness, thus raising the need, in the past as well as in the present, for public funding to support it at least partly.

The Italian cultural and artistic heritage is immense, and lends itself also for an economic use, thus overcoming the original total lack or ban of 'profit'.

The activity of cultural enterprises takes shape mainly through the organisation of: 1) art galleries, art exhibitions, cultural events; 2) operatic societies, performing and acting companies; 3) publishing and broadcasting; by exploiting: 4) brands and 5) literary, cinema, television and online works.

All this set of activities carried out by the CE makes up the 'cultural heritage system', which, nevertheless, has no financial autonomy.

Under the traditional private law legal system, the principle of '**profitmaking**' does not apply: 'profit' is not achievable, revenues turn out to be negligible compared to the high costs, and defeat any practical possibility, albeit a theoretically imaginable one, to obtain a '**profit**'. The traditional notion of 'profitmaking' can hardly apply to the CEE, although commercial law has long interpreted the professional practice of an economic activity, as per Art. No. 2082 of the Civil Code "with the aim of…", meaning "activity aiming at the production or exchange of goods and services".[12]

The exercise of an economic activity cannot be understood either in the reductive sense above, nor as the need to achieve the maximum profit. An economic activity does not only have the aim of production, but also shows "the way, the method by which it is carried out", it must be carried out with an abstractly lucrative purpose, it is

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[10] In Italy, "An entrepreneur is someone who carries out an organised economic activity as a professional, in order to produce or exchange goods or services", under Art. 2082 of the Civil Code.

[11] Meo G. – Nuzzo A (a cura di), L'impresa culturale. Una contraddizione possibile – Editoriale. Analisi Giuridica dell'Economia, Il Mulino, No. 1, 2007, p. 4. l.

[12] Ascarelli, Bonfante, Cottino, Graziani, Ferrara, and many others.

sufficient for the activity to be carried out with an "economic method" so as to cover expenses by revenues.[13]

The so-called 'lucrative method' or purpose is not necessary, therefore; it is not envisaged for the individual entrepreneur, nor is it essential for companies: the 'economic method' will be sufficient. The single notion of entrepreneur includes both private and private enterprises, namely the economic public Entity which, by law, must operate following criteria of 'inexpensiveness'. The criterion of the 'economic method' also applies to collective enterprises, i.e. companies; cooperative enterprises are characterised by a 'mutual purpose', prescribed by art. no. 2511 of the Civil Code, which, however, needs to be coordinated with the profitmaking purpose; the social enterprise, established by Legislative Decree no. 155 of 24.3.2006, and now ruled by the Code of the Third Sector, carries out an 'organised economic activity', but it is expressly forbidden to distribute profits "in any form whatsoever".[14] Hence, also the Cultural Enterprise, whether private or public, must act according to the economic method alone, in the management and use of the public heritage that it cannot own; to this particular type of entrepreneur applies the criterion of '**inexpensiveness**', meant as a balance between costs and revenues.

Later on, the original notion of Cultural Enterprise extended to become **'Creative enterprise'.** The concept is already included in it, since the cultural asset is not only a non-fungible res – a monument, a work of art: it is also an intellectual work, an idea, a manifestation of the author's thinking, which the public 'enjoys temporarily' for the mere fact of having access to it.[15]

'Creativity' has a twofold expression: 1) it creates new, immaterial goods that did not exist before, such as copyright or brands; 2) brings about variations to existing goods, like in industrial inventions. The latter aspect of creativity is already regulated by law, namely copyright law, yet many other, new and changing, aspects of creativity can be identified, classified and regulated. Technological innovation has widened the concept of creativity in a major way, since the good generated by intellectual creativity can be produced not only in the traditional form of artistic-handicraft creation-reproduction, but also in that of industrial creation-reproduction, i.e. in a series.[16]

The product, i. e. the end result of the author's creativity, created in the framework of either a traditional handicraft activity or through a more modern, large-scale, entrepreneurial one, makes full part of the CCE and is legally regulated in its discipline,

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[13] Per tutti, Campobasso GF., Diritto commerciale, Vol. I, Diritto dell'impresa, 7° ed., UTET, Torino, 2013, pp. 31–32. Similarly, Angelici, Buonocore, Galgano, Libonati, Oppo, Rivolta and other authors.

[14] Campobasso G. F., Diritto commerciale, Vol. I, cit., pp. 33–36, with a thorough analysis of 'profitmaking' and of the minimum of inexpensiveness, applied in the for-profit, public, mutual, and social enterprise.

[15] Meo G. – Nuzzo A. (a cura di), L'impresa culturale, cit. Editoriale, p. 7.

[16] Bosi G. Attività creativa e impresa culturale: due domande di una ricerca giuridica. In: Impresa sociale, 2016, No. 7, identifies the current dimensions of creativity, the ways and forms, in which it takes shape – either individual or inter-entrepreneurial form – which gives rise to the so-called 'distributed intelligence' or 'swarm intelligence'.

as well as in the natural, desirable evolution of regulations for the protection of intellectual property.[17]

4. Legislation of the cultural heritage system

The cultural heritage has long had its own legislation, which precedes the creation of the cultural and creative enterprise; it falls entirely under public law and is still in force. The cultural enterprise was born with public law purposes: it uses public assets, given that "in no country of the world, including advanced ones, the cultural system is financially self-sufficient".[18]

Following a long political and juridical debate, the whole subject found an organic re-organisation and an early set of regulations, although inorganic and fragmented, was organised and regulated by Legislative Decree no. 490 of 29.10.1999 "Consolidated Act of the legal measures concerning the Cultural and Environmental Heritage". After only three years, by means of Enabling Law no. 137 of 6.7.2002, the Government obtained the wider-ranging power to re-organise the legislation not only of the cultural and environmental heritage, but also of entertainment, sports, literary property and copyright.

Following the enforcement of this Enabling Law, by means of Legislative Decree no. 42 of 22.1.2004, the Consolidated Act of 1999 was repealed and replaced by the "Code of the Cultural Heritage and Landscape", amended several times since 2006 by Legislative Decree no. 156 of 24.3.2006 and Legislative Decree no. 157 of 24.3.2006 and following amendments. The Code in force has a very complex structure:

Following the General Provisions, **Part I** – Articles 1–9, regulates the Cultural Heritage.

Part II, Articles 10–130, it defines them, at Art. 2, as movables and immovables having some artistic, historical, archaeological, ethno-anthropological, archive and bibliographic interest, as well as including other elements that have contributed to civilisation. Following the definitions, it lays out and regulates its protection (Title I, Chapter I, Articles 10–17) by means of vigilance and inspection (Chapter II, Articles 18–19), protection and conservation (Chapter III, Articles 20–52), circulation on the national territory (Chapter IV, Articles 53-64) and the international one (Chapter V, Articles 65–87), findings and discoveries (Chapter VI, Articles 88–94), expropriation (Chapter VII, Articles 95–100); there follows the "use and enhancement" by public or private subjects (Title II, Articles 101–127), namely by public and private subjects, through the concession in respect of use of the asset, following payment of a fee (Articles 111–121 Civil Code, Chapter II, Title II);

Part III (Articles 131–159) regulates the Landscape Heritage, which is defined in Art. 2 as the property and areas that make up the expression of the historical, cultural,

[17] Bosi G. L'impresa culturale, Il Mulino, Bologna, 2017, pp. 23–85, dedicates a long chapter to an in-depth survey of creative activities and cultural enterprises.

[18] Improta G. Il sostegno pubblico all'impresa culturale. Analisi Giuridica dell'Economia, No. 1, cit., 2007, pp. 31–39.

natural, morphological and aesthetic value of the territory. Title I regulates their protection and enhancement.

Part IV establishes the sanctions following the violation of the regulations.

Part V lists the transitory and repealed provisions[19].

The most significant norms, to our purposes, are those concerning: a) the enhancement of the cultural heritage by public and private subjects, also by the concession of use of the asset, against payment of a fee (Articles 111–121 Civil Code. Chapter II, Title II); 2) the sponsoring of public assets by Foundations or private subjects (Art. 120); 3) the protection of copyright (cultural districts), (collective brands), (copyright, law No. 633 of 22.04.1941, Consolidated Act 2006, Articles 72–102); 4) the circulation of Cultural assets (Chapter II, Title II, Articles 53–62), which envisages the possibility of selling some assets even to private subjects, following authorisation by the Ministry for the Cultural Heritage; the Ministry has, however, the power to purchase the asset at the set price by exercising its right of pre-emption. Similarly, for the sale and purchase of movable goods and documents of historical interest (sale of archives and documents through specialised auction houses), similar norms are in force to the State's right of pre-emption.

In order to manage the cultural heritage and cultural activities, Law no. 291 of 16.10.2003, amended with Law no. 72 of 22.3.2004, established ARCUS s.p.a., Company for the Development of Art, Culture and Performing Arts, whose purpose is to promote and provide financial support for activities in the areas of restoration works, recovery of cultural assets, or cultural or performing arts.

For the enhancement, management and sale of the State's heritage, legislative decree No. 63 of 15.4.2002, Art. 7, converted into law No. 112 of 15.06.2002 (Urgent financial provisions) established Patrimonio dello Stato s.p.a., "which can be assigned rights on immovable goods that are part of the State's disposable and non-disposable assets". The assets of the Company, however, can be conveyed exclusively against payment, and only to "Infrastrutture s.p.a.", a company set up by Cassa Depositi e Prestiti under Art. 8 of legislative decree No. 63 of 15.04.2002, converted into law No. 112 of 15.06.2002 (Urgent financial provisions).

5. Existing law. First interpretative problems

Let us now examine law No. 205 of 27.12.2017, "State budget for the financial year 2018 and Multi-year budget for the 2018-2020 period", i.e. Budget Law 2018, which came into force on 1.1.2018, namely, Art. 1, paras 57–60, which established the Cultural and Creative Enterprise, by comparing it with the Ascani Bill, new text, C. 2950 "Regulation and promotion of cultural and creative enterprises", Articles 1–6, passed by the Chamber of Deputies on 26.9.2017, and with the earlier Ascani-Manzi

[19] D. Lgs. 22.1.2004, n. 42, "Codice dei Beni culturali e del Paesaggio"; De' Cocci M. La disciplina dei beni culturali, in L'impresa culturale, una contraddizione possibile. Analisi Giuridica dell'economia, Il Mulino, No. 1, cit., 2007, pp. 41–57, for an in-depth analysis of the subject.

Bill, no. 2950-A, submitted on 11.3.2015 "Facilitations for cultural start-ups", as well as with Decree Law no. 83 of 31.5.2014, converted into Law 29.7.2014 on Art Bonuses.[20]

Art. 1, para. 57, second period, defines the Cultural and Creative Enterprise and establishes its preconditions in terms of subjects and purpose, the latter being improperly defined as corporate (*sociale*), thus conveying the idea that they can also come in the form of corporation.[21] The "subjects" may also be pre-existing enterprises which carry out a "stable and continued activity" and are based in Italy, in a EU Member State, or in one of the States within the European Economic Area, provided that they are taxable subjects in Italy. Bill C-2950 also provided that it could be private or public in form.

The company purpose, which must be "exclusive or prevailing" is very wide-ranging, and includes all the categories falling within the notion of cultural asset: "the design, creation, production, development, spreading, conservation, research and enhancement or management of cultural products"; the notion is identical to the one contained in Bill C-2950. Further on it defines "cultural products" as "goods, services and intellectual work in the fields of literature, music, figurative arts, applied arts, live entertainment, cinema and the audio-visual, archives, libraries and museums, as well as the cultural heritage and related innovation processes". It widens the notion further, and even introduces a new category, "applied arts", which is not included in Bill C-2950 nor is it envisaged in the various earlier proposals. Here the feeling is reinforced that we are in the presence of a new "type" of enterprise.

For the CCE to become operative, para. 58 prescribes the need for a qualification recognised by the Ministry for the Cultural heritage by means of an ad hoc Decree, that will establish the procedure needed to obtain it; this Decree ought to have been adopted by this Ministry within 90 days from the entry into force of the law, but as of today it has not been issued yet. The Ministerial Decree to be issued shall also define the "cultural and creative products and services" which were already listed and defined in the previous paragraph, thus fixing the categories, previously and up to today defined in various ways by scholars and technicians, possibly listing a few more that are not included in the law, or providing a general criterion for their recognition (from Para. 2). Neither Bill C-2950 or the previous Bill envisaged such possible widening of the category. "Appropriate forms of publicity" not included in the Ascani Bill will be envisaged, while the previous Bill did envisage a specific form of publicity, with the establishment of a special "List" held by the ministry. In the law, the wording is improved and more technical, and is likely to make the registration in a special Section of the Register of Enterprises mandatory. The norm also provides for the coordination of the new regulations with those included in the so-called "Code of the Third Sector",

[20] Law No. 205 of 27.12.2017, 2018 Budget Law, Art. 1, para. 57, published in the Gazzetta Ufficiale, Serie Generale, no. 302 of 29.12.2017, Supplemento Ordinario no. 62. Bill C. 2950 Anna Ascani, new text, "Regulation and promotion of cultural and creative enterprises", Articles 1–6, passed by the Chamber of Deputies on 26.9.2017, in Camera dei Deputati, Servizio Studi, Disciplina e promozione delle Imprese culturali e creativa, 20.3.2017. Proposta di legge Anna Ascani e altri, n. 2950-A, presentata l'11.3.2015, "Agevolazioni in favore delle start-up culturali".

[21] Reference is only to the Institutive law above, since, as of today, no texts or doctrinal comments seem to be available on the topic.

recently reformed by Legislative Decree No. 117 of 3.7.2017. This coordination, which was not included in the previous texts, is more than convenient, and will be useful to help entrepreneurs in their choices, since, as things stand, it appears difficult to distinguish the new CCE from the social Enterprise with cultural purpose as is regulated by the Code of the Third Sector.[22]

Para. 57, first period, in order to encourage the choice and setting up of CCEs, provides for an economic benefit, although indirect – a tax credit equal to 30 % of the costs incurred for the development, production and promotion of cultural and creative products and services.

Even before establishing and defining the CCE, the lawmaker, at para. 57, first period, allocates a fund of € 0.5m for 2018 and € 1m per year for 2019 and 2020 for the recognition of a 30 % tax credit to CCEs. What becomes evident here is the atypical, unusual legislative technique whereby funds are allocated in favour of a subject that technically and legally does not exist yet, since it is only introduced and defined in the following period.

Para. 59 also sets out that the 30 % tax credit, to be used within the limits set under EU Regulation No. 1407/2013 concerning *de minimis* aid, does not contribute to making up the taxable income and, above all, can be used "only as setoff". Actually, the allocation of € 2.5m over three years, provided for by paragraph 56, is only virtual, as it results in a smaller income for the State, while none of this money goes to the EEC, and is therefore only an indirect funding. It is, in conclusion, a "zero-cost reform", according to a formula that the legislator is using more and more often.

At this point, it is necessary to make a comparison with Law Decree No. 83 of 31.5.2014, converted into Law no. 106 of 29.7.2014, which introduced Art Bonuses to guarantee the protection of the cultural heritage at a time of crisis. The legislative technique is the same – the concession of a 30 % tax credit for CCEs and a 65 % one for Art Bonuses; however, while in the former case they are a form of funding – albeit indirect – of the Enterprise, in the latter case they are a partial, albeit congruous, refund of what has been disbursed as donation or sponsoring. The actual allocation of the Art Bonus, however, is subject to two limits, since it is due within the limit of 15 % of the taxable income and is divided into three annual instalments of equal amount. It should also be remarked that the Law Decree on Art Bonuses was issued in 2014 as a response to the state of emergency and decay suffered by numerous artistic and archaeological sites: art bonuses were justified as emergency legislation, and did not have the ordinary nature provided for by the new norm.

Finally, paragraph 60 sets out that the Ministry for the Cultural Heritage is to issue, always within 90 days from the entry into force of the law, another Ministerial Decree for the monitoring and checking of respect of limits of expenditure, of types of eligible expenses and respective eligible limits, as well as for the checking and ascertaining of the expenses actually incurred, and of any cumulation with other facilitations. This Ministerial Decree shall also establish the causes of forfeiture or termination of the tax credit allocated in the case of illegitimate use. A number of strict,

[22] Legislative Decree No. 117 of 3.7.2017 has recently reformed the "Code of the Third Sector".

regular checks by the Ministry are envisaged on the carrying out of the activity and on the use of the benefit, and a detailed sanctioning procedure is envisaged as well. It is a pity that this Ministerial Decree has not been issued yet.

This brief analysis of the scant regulations issued shows that, regardless of the definition of the new institution under private law, all the other provisions are based on public law.

CCEs can be Associations, foundations, individual or collective enterprises operating in the sector of culture, in a strategic system for our country, that accounts for 6 % of the wealth produced in Italy. They have their own peculiarity, that consists in the "ability to reconcile economic value, cultural value and social value". In a different juridical form, even before the law, several entities are already operating in the sector of the cultural heritage in Italy; a very successful case in point is the Cooperative of young people living in the 'difficult' area of *Rione Sanità* in Naples, who have obtained the management of the Catacombs of San Gennaro in Naples: this cooperative, which has recently made the news, is economically active and generates wealth, while rescuing young people from social marginalisation and, most importantly, it enhances an important cultural asset, even though, in this case, it is not owned by the Italian State.[23]

This first overview of the new regulation, still lacking the secondary regulations – the two Ministerial Decrees envisaged by the Institutive Law and the other Ministerial Decrees that may become necessary to enforce the Law – exempts us from providing a systematic analysis of the institution in the field of business and corporate law. A few questions remain, though, which we shall simply raise here:

A) Is the Cultural and Creative Enterprise a new 'type' of enterprise?
B) Is it a 'special-charter enterprise''?
C) In which ways is it different from a 'social enterprise with cultural purpose'?
D) Can it be exercised through the traditional company models?
E) Which model could be best suited?[24]

Conclusions

In conclusion, the first 'purpose' of the Cultural and Creative Enterprise, i.e. the term 'cultural' – which is very well-known one and defined long ago albeit by different regulations – has been complemented by a second purpose, i.e. the term 'creative', a new, wider and more difficult term to define, which constitutes the real juridical innovation in this institution.

[23] Mazzullo A. La lampadina, 16.01.2018.

[24] In a later study we shall try to provide answers to the questions that we have posed here as regards this peculiar institution and its own features, which do not fit in traditional commercial law. A wide overview of the legal, economic and social problems in the management of activities in the field of the Italian cultural heritage, with a special reference to creative activities, is available in a recent volume, published immediately before the issuing of the law, G. Bosi, L'impresa culturale. Diritto ed economia delle attività creative, Bologna, Il Mulino, 2017.

'**Creativity'** may be expressed in two ways: 1) by creating new goods, which did not exist before (copyright, brands); 2) by creating a model or a form that brings about changes to existing goods (industrial inventions, drawings and models, namely works of art applied to industry, which today are regulated by Art. 2, No. 4 of Copyright Law).[25]

This is only one expression of creativity, already regulated by the Law on copyright, yet many other, new and changing aspects exist, which ought to be identified, classified and regulated.

As of today, the **Cultural and Creative Enterprise** cannot be viewed as a new regulatory 'type', which adds up to the traditional ones of agricultural and commercial undertakings, thus re-opening the juridical debate on the civil enterprise. It is inspired by criteria of inexpensiveness and efficiency, and takes shape in ever-changing models. Although the activity carried out remains economic, inexpensiveness – meant as the balance between costs and revenues, is no longer the 'purpose' of the business activity, but becomes (is transformed into) the enterprise's instrument of action.[26]

Because the new juridical notion is very wide-ranging and all-encompassing, it will be difficult to have its regulation fall within a '**special status**' regulated by law.

In a comprehensive essay published immediately before the law, a scholar of the subject states that there is no need for a special regulation, but considers the existing one sufficient, as the legal framework of the enterprise in force can easily be adapted to CCEs, whose most innovative aspect is, in his opinion, creativity.[27] While we may easily agree on this idea in theory, we must admit it is somehow outdated, due to the fact that a 'special' regulation does exist now, although still in the embryonic stage. Undoubtedly, it is possible to use the individual, association, and corporate juridical forms presently existing for the CCE as well.

On the other hand, as it is formulated and developed across few legal provisions, it is, at the present state, a new juridical category, rather than a new type of **special enterprise**, benefiting from **fiscal state aid** (30 % tax credit) in the form of **indirect State funding** (2018 Budget Law, Art. 1, paras 57 and 59).

As it is vaguely defined, today it identifies with an entity that can be implemented by different subjects and in different forms – individual enterprise, association, company; borrowing a terminology used for third sector organisations[28] and recently resumed, we may say that it is not an 'activity-based' but 'purpose-based' discipline.[29]

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[25] Campobasso G F. Diritto Commerciale, Vol. I, cit., pp. 217–218, sui Disegni e Modelli. Idem, Vol. I, op. cit., 3rd ed., Torino, UTET, 1997, cap.7, par. 10, pp. 207–210, with an overview of the present and past legislation.

[26] Rimini E. I valori della solidarieta sociale nelle dichiarazioni non finanziarie. Analisi giuridica dell'economia, No. 1, 2018, p. 188; Meo G. Impresa sociale e valori d'impresa. Banca Impresa Societa, 2017, p. 189; Marasa' G. Impresa, scopo di lucro ed economicita. Analisi giuridica dell'economia, No. 1, 2014, pp. 33 ss.

[27] Bosi G. L'impresa culturale. Diritto ed economia delle attività creative, Bologna, Il Mulino, 2017, quoted several times.

[28] Cetra A. Gli enti non societari titolari d'impresa. Analisi giuridica dell'economia, No. 1, 2014, p. 72.

[29] Fici A. L'impresa sociale e le altre imprese del terzo settore. Analisi giuridica dell'economia, No. 1, 2018, pp. 19–20.

The law has allocated € 500m for 2018 and € 1m for 2019 and 2020 respectively, for a total € 2.5m; however, the funding is allocated only virtually, as it is granted in the form of a 30 % tax credit and can only be used as setoff. Not a single Euro is actually disbursed by the State: only a 30 % reduction in taxes is granted, notwithstanding investments that may be quite onerous, given the size and value of the Italian cultural heritage. Not much, if compared to the benefits reserved to Social Enterprises by the recent "Code of the Third Sector".

The Ascani Bill, which was passed only by the Chamber of Deputies on 26.09.2017, provided for different, more generous facilitations, including the use of state-owned property and confiscated goods, given out against a symbolic fee not exceeding € 150.00 monthly with a 10-year concession, in addition to a 30 % tax credit as well as the possibility to issue Bonds, i.e. financial instruments issued by the cultural enterprise, but guaranteed by the State, for the payment of professionals or Organisations.

Arguably, this instrument is quite different from the 'Art bonus' introduced by a special law for urgent needs in terms of protection of our cultural heritage.

An open issue remains, for the time being, the '**special nature**' of the type of enterprise created by the new norms and its differences from other **similar juridical entities** which also benefit from facilitations, especially fiscal: **Social enterprises with cultural purpose**, **Social Cooperatives with cultural purpose, Social cooperatives with cultural purpose, Creative and cultural start-ups**. Before this issue can be resolved, it will be necessary to wait for the passing of further regulations.

One last problem, i.e. the legal form, seems to have been solved by the Institutive Law which, in Art. 1, para. 57 uses the designation *oggetto sociale* (i.e. **company purpose**), hence it can be inferred that the CCE can definitely be in the form of company. Here again, however, a new 'special type' of company does not seem to be necessary, since it will be possible to adapt one of the **standardised legal forms**, namely the **limited company**, to the CCE, to which the envisaged fiscal aids and others, at the moment only desirable, may be added. In addition to the traditional private-law corporate forms, a **company governed by public law** may be also hypothesised, obviously on the initiative of a public subject, for the direct or indirect management of the cultural heritage. Additionally, it may also take the form of a traditional **Association** or **Foundation**, which can carry out a business activity, of the more recent and innovative **start-up**, or of an **innovative SME.**[30]

The new institution of the CCE also responds to the constitutional principle of the 'social interest' of the enterprise, i.e. to contribute to a general social and economic development, balancing the interests of the stakeholders with those of the entrepreneur or the partners, including by producing a greater profit to be used in the "promotion of an aggregated, collective social welfare".[31]

However, considering that it was decided to introduce a new category of enterprise, it may be necessary for the Cultural and Creative Enterprise, due to its constant

[30] Bosi G. L'impresa culturale. Bologna, Il Mulino, 2017, cit., in his comprehensive overview, expresses this opinion, pp. 203–239.

[31] Vella F.-Bosi G. Diritto dell'impresa e dell'economia. Bologna, Il Mulino, 2014.

evolution and integration with the civil society, to test appropriate forms of **self-regulation**, different from the inefficient self-regulation codes now in force in the present corporate law, to be produced and applied keeping in mind the specific activities to be carried out, so as to complement the legislation with a view to adapt it to the peculiar needs of the CCE.[32]

For the CCE.s to be actually operative, these cultural and creative activities should be identified and regulated as soon as possible, by means of secondary regulations, first and foremost the two Ministerial Decrees already envisaged in the institutive laws, which were supposed to be issued within 90 days from the entry into force of the Law and have not yet been issued instead: the first one, to be coordinated with the Code of the Third Sector (Legislative Decree no. 117 of 3.7.2017) to establish the procedure needed to recognise the qualification of Cultural and Creative Enterprise; the second one, to monitor the activities and recover the amounts allocated in case the benefit is revoked.

To these two Decrees, already explicitly envisaged by the new norms at paras. 58 and 60 of Art. 1, a few more could be added to better regulate CCEs.

The cultural heritage has always been supported by public funding, increased thanks to the 'exploitation of cultural basins' by so-called cultural tourism, which produces the 'profit' needed for the maintenance, conservation, improvement of the 'cultural heritage' itself, and is useful and necessary for its better social enjoyment.

There has always been a socio-political bias that excluded almost altogether private subjects from the management or co-management of the cultural heritage, which is public by definition, because private management is synonymous with entrepreneurial 'profit', which is private, to the detriment of the public. This has made the management of these special assets public, and unfortunately increasingly heavy, stiff, bureaucratic and inefficient.

Following the introduction of the norms on the CCE in the 2018 Budget Law, the so-called "Franceschini Law", so named after the Minister of the time, Art. 1, paras 57–60, finally broke this taboo, giving rise to an enterprise that has an 'objective profit', can produce 'profits', though they are not acquired by the private subject but are, on the contrary, invested in the public sector. This law also allocates remarkable public funds, which, however, can be used only in the form of tax reductions, following the old logic of zero-cost reforms.

Even though it has been in force since 1.1.2018, however, this law has not been implemented yet due to the lack of the two Ministerial Decrees that shall establish the criteria and requirements needed for the recognition and registration in the special Ministerial List or in the Register of Enterprises in a special Section. The allocation of € 500m set out by Art. 1, para. 6, has been lost already, and we are hopeful that the bigger amount of € 1b allocated for the current year 2019 will not be lost as well.

Hopefully, the current private sponsors and those who are already working in the sector will immediately have recourse to the CCE as soon as the legislation has been completed and implemented, resting on their entrepreneurial skill to produce 'profits'

[32] Bosi G. L'impresa culturale, cit., pp. 390–405.

to distribute to the 'public' by 'exploiting' the cultural heritage by means of private-law instruments to be tested (brands, patents, logos, handicraft-artistic reproductions of statues and works of art, exhibitions, events and more). This will lead not only to a greater enhancement of the cultural heritage but to a capitalisation of the heritage itself. Over time, this will entail a twofold positive, beneficial effect: a gradual reduction of public funding, counterbalanced, at the same time, by an increased, better enhancement of the 'cultural heritage'.

This is the only way for the CCE to be easily implemented with a purpose, carrying out its activity to the benefit of the cultural heritage and of the social system in which it will be operating.

This way private entrepreneurs will definitely be at the service of the public!

The first step has been taken thanks to new embryonic legislation. We do hope and wish that the new legislation will soon take on new shape and fresh energy for a much better management of the cultural heritage and the CCE.

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