



GEN7W0018-138

## VERBAL NOTE

The Permanent Mission of Finland to the United Nations Office and other International Organisations in Geneva presents its compliments to the Office of the United Nations High Commissioner for Human Rights and referring to the Office's request, dated 11th December 2013, to provide answers to the questionnaire on the Impact of Advertising and Marketing Practices on the Enjoyment of Cultural Rights by the Special Rapporteur in the field of cultural rights, Farida Shaheed; has the honour to provide the following information:

### OHCHR

#### **Questionnaire on the Impact of Advertising and Marketing Practices on the Enjoyment of Cultural Rights**

##### Questions 1 & 2:

The Finnish non-discrimination act forbids discrimination on the ground of ethnicity, age, nationality, language, religion, conviction, opinion, state of health, disability, sexual orientation or any other ground.

The Finnish equality act forbids discrimination based on gender.

The Consumer Protection Act regulates the general marketing, covering all forms of marketing. The sponsorship is included in the scope of the law. According to the Act the marketing should be based in good manners, respecting the equality of all people.

The marketing destined to children is estimated in average more tightly in Finland than other forms of marketing, as the children are more susceptible to the effects of marketing due to their lesser life experience and level of knowledge.

##### Question 10:

There are special rules concerning marketing and sponsoring towards minors (children and youth under 18 years old). The National Board of Education and the Finnish Competition and Consumer Authority have made rules for marketing and advertising that takes place in schools.

The parents have the right to decide what kind of marketing and advertising can take place in the schools of their children. It is also forbidden to give the contact information of any pupil to the marketing purposes without the permission of the parents.

Marketing and advertising in the school material is, as a rule, forbidden. However, sponsoring is allowed but the material cannot contain product marketing. A sponsor can have its logo placed in some materials and it can make public that it supports a school project. However, the sponsor cannot make the school dependent of its sponsoring. Furthermore, any sponsoring cannot be against the function of the school as a provider of education and fostering of the children.

The enterprises do not get tax deduction or refund if they support schools. In Finland, the education is for the most part free and financed by the public sector.

The Finnish core curricula for the basic education aim to raise awareness and critical attitude of pupils towards advertising and marketing. The pupils are taught to learn differences between marketing and information.

#### Question 11:

No, there is no special legislation on the marketing in universities. The universities are independent actors and can decide on the forms of marketing within their own premises. The students at the university level are adults.

#### Question 12:

1.

The Finnish Income Tax Act 57 § (Tuloverolaki, 30.12.1992/1535) defines some tax deductions from money donations given for example to institutions or foundations protecting cultural heritage or promoting art.

Corporate bodies are entitled to deduct in taxation money donations of 850–250 000 euros for the purpose of promoting science, art or Finnish cultural heritage and given to an EEA Member State or to a publicly financed university (or other institutes of highest education) on that area or to a fund linked to such university.

Corporate bodies are also entitled to deduct money donations of 850–50 000 euros for the purpose of promoting science, art or Finnish cultural heritage and given to associations, foundations or other institutions on the EEA on the condition that they have been nominated by Finnish Tax Administration and that their purpose is the maintenance of Finnish cultural heritage. Public funding does not limit deductibility.

If association or foundation is considered as a non-profit-organization, under the Finnish Income Tax Act, it has been granted tax exemptions from income tax on businesses and some other profits (for example on donations).

Individuals' money donations of 850–250 000 euros were temporarily tax deductible (years 2009-2012) for the purpose of promoting science or art and given to a publicly financed university or a corresponding institute of highest education situated in a EEA Member State or to a fund linked to such university. This tax deduction ended 2012.

2.

An artist can get scholarships or grants that can be tax exempt according to the Finnish Income Tax Act 82 §

A scholarship or grant can be tax free if it is publically applicable and can't be considered as salary from work or duty. When a scholarship serves as a substitute for pay, it will be considered taxable income.

A scholarship or grant is fully tax free if it is given for studies, scientific research and artistic or sporting activities from the public sector (for example the State, municipalities, Evangelical Lutheran and Orthodox congregations, and the Academy of Finland etc.)

Other grants or scholarships received from private organisations are tax free to the extent that the net combined amount of grants and scholarships received from public entities and private organizations does not exceed the amount of annual grant of Arts Council of Finland. In 2013 the total amount of annual state grant was 19 728, 90 Euros, having previously been 19 444, 88 Euros in 2012. The net amount is determined by deducting the expenses that are associated with the grants or scholarships.

The Permanent Mission of Finland to the United Nations Office and other International Organisations in Geneva avails itself of this opportunity to renew to the Office of the United Nations High Commissioner for Human Rights the assurance of its highest consideration.

Geneva, 11 April 2014



Office of the United Nations High Commissioner for Human Rights  
Geneva