

○ Financial Donations and Cultural Property Donations

[Financial Donations]

Independent Administrative Institutions are mainly administered through national grants for operational costs and facilities improvement. However, difficult financial conditions and the streamlining of operations makes it necessary to receive outside funds as well. The National Institutes for Cultural Heritage is no exception and we also need to secure other funding sources besides income from admission fees. For these reasons, we welcome financial support from a wide range of organizations and individuals.

The National Institutes for Cultural Heritage has been designated by the National Tax Agency as a Special Public-Interest Promotion Corporation. This means that donations to our institutions (by organizations or individuals) are eligible for more generous income and corporate tax deductions than donations to regular private entities.

▶ Income tax

When donating to a Special Public-Interest Promotion Corporation, individuals can deduct part of this donation from their taxable income, using either the "Donation Deduction" system or the "Tax Credit" system, whichever is more beneficial to that particular individual.

A FY2010 amendment to the tax law reduced the minimum annual tax-deductible donation amount from 5,000 yen to 2,000 yen, so any individual who donates more than 2,000 yen annually to Special Public-Interest Promotion Corporations will be eligible for a tax deduction. As a result, a donor will be able to deduct a donation amount of up to 40% of total income (minus 2,000 yen) when calculating income tax.

*Please note that tax deductions for donations may also be available with respect to individual Resident Tax, depending on the regulations adopted by the local authority for the area where the individual taxpayer is officially resident.

▶ Corporate tax

When donating to a Special Public-Interest Promotion Corporation, corporate entities can count the donation amount as a deductible expense separate from other general donations. Furthermore, the reform of the tax system in 2011 raised the ceiling for the amount of donations that could be included as deductible expenses. As a result, the maximum amount of donations that can be counted as special deductible expenses = (amount of capital × 0.375 (formerly 0.25) + 6.25% of income (formerly 5%)) × 1/2 (Where the business year covers a period of less than one full calendar year, the calculation must be performed on a pro-rata basis according to a specified number of months. Also, please note that the calculation formula is different in the case of corporations that do not have capital stock (such as NPOs, etc.)

[Cultural Property Donations]

The National Institutes for Cultural Heritage is engaged in the preservation, management, research and display of cultural properties. In addition to purchasing these cultural properties systematically, we also accept donations from individuals or organizations.

For further information about donations, please contact the following departments:

Institution	Financial Donations	Cultural Property Donations	Phone Numbers
Tokyo National Museum	Accounting, Administration Department	Collections Management, Curatorial Research Department	03-3822-1111
Kyoto National Museum	Financial Affairs	Department of Registration and Image Archives	075-541-1151
Nara National Museum	Accounts	Curatorial Division, Planning Section	0742-22-7772 0742-22-7774
Kyushu National Museum	Financial Affairs, General Affairs Division	Collection Registration, Cultural Properties Division	092-918-2807
Tokyo National Research Institute for Cultural Properties	Department of Research Support and Promotion, Planning Section		03-3823-2249
Nara National Research Institute for Cultural Properties	Department of Research Support and Promotion, Administration Division		0742-30-3916
International Research Centre for Intangible Cultural Heritage in the Asia-Pacific Region (IRCI)	General Affairs Section		072-275-8050
Inquiries not specifying institutions	National Institutes for Cultural Heritage Secretariat, Financial Affairs		03-3822-2439

○Membership

Tokyo National Museum, Nara National Museum and Kyushu National Museum are supported by the Supporting Member System, while Kyoto National Museum is supported by the Seifukai Association.

To encourage people to visit our museums more frequently, Tokyo National Museum, Kyoto National Museum, Nara National Museum and Kyushu National Museum have all established their own membership systems. In addition, to mark the 10th anniversary of the establishment of the National Institutions for Cultural Heritage, a new "National Museums Members Pass" system was established in 2017, which applies to all four National Museums. We welcome new members at any time of the year.

		Tokyo National Museum	Kyoto National Museum	Nara National Museum	Kyushu National Museum
Name		National Museum Members Pass			
Annual Membership Fee	Regular	2,000 Yen (tax included)			
	Student	1,000 Yen (tax included)			
Special Privileges	Permanent Exhibitions	Tokyo National Museum: Regular Exhibitions Kyoto National Museum: Collection Galleries Nara National Museum: Exhibition from the Permanent Collection Kyushu National Museum: Cultural Exchange Exhibition <ul style="list-style-type: none"> On showing your Members Pass, you can view any of these permanent exhibitions an unlimited number of times (this applies only to the person in whose name the Members Pass is registered) 			
	Special Exhibitions	Members Pass holders can view special exhibitions held at any of the four National Museums an unlimited number of times at a specially discounted ticket price. <ul style="list-style-type: none"> On showing your Members Pass at a National Museum ticket office, you can purchase a special exhibition ticket at the group ticket price (this applies only to the person in whose name the Members Pass is registered) Students can purchase a special exhibition ticket at the student price, which is the same as the group ticket price (this applies only to the person in whose name the Members Pass is registered) 			
How to Apply		You can apply for a Members Pass at one of the National Museum ticket offices, or by post, using postal remittance.			
For More Information		General Affairs Section Membership System Manager 03-3822-1111	General Affairs Section Business Promotion Officer 075-541-1151	General Affairs Section Planning Officer 0742-22-4450	General Affairs Section 092-918-2807



Campus Members System

Each of the four National Museums has its own membership programs for universities and colleges. These programs are aimed at deepening cooperation with institutions of higher education and providing opportunities for their students to become familiar with the National Museums. Members can enjoy various privileges, including free admission to regular exhibitions, for a yearly membership fee corresponding to the number of students.

○Venue Rental

Each of the National Museums makes its facilities available as unique venues for MICE (Meetings, Incentives, Conferences and Exhibitions) events. From corporate parties to international conventions, the museum facilities can be used for a wide range of activities.

○Diversifying Visitor Experiences

To diversify visitor experiences, opening hours at the national museums are extended on Fridays and Saturdays, and various nighttime events are held. Efforts are being taken to facilitate understanding for foreign tourists, such as adding multilingual information labels and audio guides at exhibition galleries, namely in English, Chinese and Korean.



Tohaku BEER NIGHT! Activity (Tokyo National Museum)



Kyuhaku Night★Fantasia (Kyushu National Museum)