The present collection of questions and answers aims to inform and raise awareness among stakeholders about the EU legislation on the import of cultural goods. Any case examples given are purely fictional and any views expressed are not legally binding. Only the European Court of Justice is competent to deliver a binding interpretation of Union legislation. Neither the European Commission nor any person acting on behalf of the Commission is responsible for the use which might be made of the information contained in this document.

Questions & Answers on the EU legislation on the introduction and the import of cultural goods (Regulation (EU) 2019/880)

General note: the major part of the practical questions answered here were submitted by the art market via public consultations or directly in correspondence or meetings. However, in order to provide also a complete picture of the legislation to the reader – who might be a different type of stakeholder, those questions are sometimes interspersed with others which explain terms, concepts and procedures of the import legislation. Therefore, the guidance contains both information on the legislation, as well as answers to practical questions and 'case' examples on how it is expected to apply. This is the second edition of this Q&A compilation; it has been enriched with more questions and clarifications to the existing ones. The Q&A guide may be further reviewed in the future and complemented with more questions and answers that may arise at the implementation phase.

1. What was the main inspiration for Regulation (EU) 2019/880 on the introduction and the import of cultural goods?

A: The main inspiration was:

- the 1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property,
- the 1995 UNIDROIT Convention on Stolen or Illegally Exported Cultural Objects
- the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict

and, to a lesser extent:

- the 2017 Council of Europe Convention on Offences relating to Cultural Property (Nicosia Convention) and
- the 1983 US Convention on Cultural Property Implementation Act (CCPIA or CPIA).

2. What are the goods covered by the Regulation (material scope)?

A: For the purposes of that Regulation, cultural goods are objects that were **created or discovered in a third country,** i.e. a country that is not an EU Member State at the time of the import into the Union, which are **of importance for archaeology, prehistory, history, literature, art or science** and which **belong to the categories listed in its Annex**.

Part A of the Annex to the Regulation includes the following categories of cultural goods:

a) rare collections and specimens of fauna, flora, minerals and anatomy, and objects of palaeontological interest;

(b) property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists and artists and to events of national importance;

(c) products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater;

(d) elements of artistic or historical monuments or archaeological sites which have been dismembered[(1)] ;

[(1)] *Liturgical icons and statues, even free-standing, are to be considered as cultural goods belonging to this category.*

(e) antiquities more than one hundred years old, such as inscriptions, coins and engraved seals;

(f) objects of ethnological interest;

(g) objects of artistic interest, **such as**:
(i) pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand);
(ii) original works of statuary art and sculpture in any material;
(iii) original engravings, prints and lithographs;
(iv) original artistic assemblages and montages in any material;

(h) rare manuscripts and incunabula;

(i) old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections;

(j) postage, revenue and similar stamps, singly or in collections;

(k) archives, including sound, photographic and cinematographic archives;

(l) articles of furniture more than one hundred years old and old musical instruments.

The **introduction** in the Union of any cultural good belonging to one of the above categories is **prohibited, if it was removed illegally** from the country where it was created and/or discovered (*see* also: Q&A No 4, 5 and 7 on the 'general prohibition rule').

However, **not all of these categories** of cultural goods require an import licence or an importer statement when someone intends to **import** them into the Union (on the definition of 'import' see also Q&A No 10).

The import in the Union of cultural goods is subject to an **import licence** or to an **importer statement only for the following categories** listed in Part B and Part C of the Annex (NB.: Parts B and C are *subsets* of Part A):

Import licence is required for:

(c) products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater; of an age above 250 years

(d) elements of artistic or historical monuments or archaeological sites which have been dismembered; of an age above 250 years.

Importer statement is required for:

(a) rare collections and specimens of fauna, flora, minerals and anatomy, and objects of palaeontological interest; of an age above 200 years and of a customs value above 18 000 euro;

(b) property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists and artists and to events of national importance; of an age above 200 years and of a customs value above 18 000 euro;

(e) antiquities more than one hundred years old, such as inscriptions, coins and engraved seals; of an age above 200 years and of a customs value above 18 000 euro;

(f) objects of ethnological interest; of an age above 200 years and of a customs value above 18 000 euro

(g) objects of artistic interest, of an age above 200 years and of a customs value above 18 000 euro; **such as**:
(i) pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand);
(ii) original works of statuary art and sculpture in any material;
(iii) original engravings, prints and lithographs;
(iv) original artistic assemblages and montages in any material;

(h) rare manuscripts and incunabula; of an age above 200 years and of a customs value above 18 000 euro;

(i) old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections; of an age above 200 years and of a customs value above 18 000 euro;

2(a). What is the difference between category (c) 'products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater' and category (e) 'antiquities, such as inscriptions, coins and engraved seals'?

A: **Archaeological objects are a type of antiquities**. So, it may be puzzling why there is also a separate category for specific antiquities such as inscriptions, coins and engraved seals.

The main difference between archaeological objects of category (c) and the objects of category (e) is that the latter are antiquities of relatively small size, which might have been produced in great numbers in the past and which may have very similar appearance, e.g. it could be very difficult to distinguish one silver denarius minted during the reign of the same Roman emperor from another or one ancient Egyptian scarab seal from another.

Because of their portability and of the fact that some of these objects were even *meant* to circulate when they were created, it is recognised that in certain cases it would be very difficult or even impossible to establish their exact provenance.

For this reason, the legislation provides several facilitations to importers, the most notable being that only an importer statement is required - instead of an import licence – to import these antiquities into the Union and that a value threshold of above €18 000 applies for each item. Furthermore, **in the case of coins**, more than one similar coin can be imported under the cover of a single importer statement and, it is acceptable to provide group photographs of coins in an importer statement.

However, it has to be noted that, **should an importer wish** – for whatever reason, e.g. increasing the prestige of the object – **to apply for an import licence** for objects of category (e) that could be plausibly considered as products of excavation or discovery underwater and therefore classified also under category (c), **they can** legitimately apply and obtain such a licence.

3. How and who determines if an object is 'of importance for archaeology, prehistory, history, literature, art or science' or not?

A: Neither the EU importer nor an EU competent authority or customs would be ever called to determine the importance of a given object in an archaeologic, prehistoric, historic, literary, artistic or scientific context. **It is only the laws and regulations of the third country** that determine whether a cultural good is 'of importance' to them.

4. What is the so-called 'general prohibition rule'?

A: It is the basic premise of the Regulation, laid down in its Article 3(1), according to which it is **prohibited to introduce into the Union cultural goods that were illegally removed from the third country where they were created and/or discovered**.

5. What is meant by "introduction" of cultural goods?

A: Introduction is to be understood as **the physical entry, by any means, of a cultural good into the Union customs territory**. In particular, the term introduction would cover goods in transit through the Union's territory.

This is important because transit is not among the customs procedures that are defined as 'import' in the Regulation and goods in transit will not be subject to the presentation of import licences nor importer statements to customs. In other words, **the scope of 'introduction' is wider than that of 'import'**.

6. How to determine if a cultural good was exported legally from a third country?

A: The law that determines whether a cultural good has exited legally the third country where it was created or discovered – and therefore whether it can be introduced in the Union – is **the law of that third country**.

For example, if the export of archaeological objects from China is prohibited based on Chinese law, then their introduction in Member State X would be prohibited as well, even if the laws of Member State X do not prohibit or restrict trade in Chinese archaeological objects.

On this point, two distinctions will have to be made:

(a) If the cultural good is **currently located** in the country where it was created/discovered and is being exported from there to the Union: it is the law that is **currently in force** in that country that applies;

(b) If, on the other hand, the cultural good had been exported from the country where it was created/discovered in the past and is now located and exported to the Union from a *different* third country, then it is **the law that applied at the moment of export from the country where it was created/discovered** that must be taken into consideration. For example, if the good was exported from China in 1954 and there was no law restricting the export of that type of object from China at that time, the import in the Union of the cultural good would be legal.

7. Which cultural goods are subject to the general prohibition rule?

The general prohibition rule applies to all categories of cultural goods that are listed in Part A of the Annex to the Regulation. Part A includes all the categories that are listed in Article 1 of the 1970 UNESCO Convention[1].

Unlike Parts B and C[2] of the Annex to the Regulation, its Part A sets no minimum age or value limits, with the exception of antiquities, such as inscriptions, coins or seals, and of old furniture (>100 years).

That does not mean however that age and/or value limits do not apply at all. These are determined in each case based on the law of the third country.

[1] The UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property, signed in Paris in 1970, has been the main source of inspiration for Regulation 2019/880, as it is the most ratified international instrument against illicit trade in cultural goods and considering that the scope of the Regulation targets all third countries.

[2] Parts B and C of the Annex to the Regulation are subsets of Part A of that Annex, with the difference that they contain age and value thresholds for the categories of cultural goods listed.

For example, if the export of an archaeological object originating in third country A which is more than 100 years old is prohibited based on country A's law, then its introduction into the Union would also be prohibited, even if Union law and/or the law of the Member State where it was introduced would only restrict trade in archaeological objects of more than 250 years of age.

On the other hand, the scope of Part A is not entirely open either, in the sense that, if a third country prohibited under its heritage protection laws the export from its territory of other categories of goods which are **not** listed in Part A, their introduction in the Union would be legal.

8. What measures should Member States take to implement the general prohibition rule?

The implementation of the general prohibition rule **does not require Member States to perform systematic controls of cultural goods entering the Union customs territory**.

On the other hand, if customs or other authorities of the Member States happen to come across a suspicious shipment, for example, during a random check or on account of intelligence received e.g. from a third country authority or from INTERPOL, the general prohibition rule would require them to **take all appropriate measures** to intercept that shipment.

9. What is the ICG system and how will it operate?

A: Import licences and importer statements will be managed centrally by a modern electronic management system hosted centrally by the Commission and accessible to all competent cultural authorities and customs authorities of the EU and operators applying for import licences or submitting importer statements.
The system will be paperless, and licences will be applied for, processed and e-signed, and statements drawn up and submitted to customs through TRACES NT, a platform currently used by Directorate General SANTE of the Commission for the certification process of agricultural products.
The system will be compatible with the existing EU Single Window CERTEX, in order for customs IT systems to be interconnected to the ICG and verify the existence and, in the case of customs control, the content of the relevant documents. It is scheduled to become operational by 28 June 2025.

The ICG system will be accessible to users with all kinds of devices having an internet connection, desktop PCs, tablets, laptops, etc. and it will contain a User Manual to assist users with technical questions.

10. What does 'import' mean in the context of Regulation 2019/880?

A: For the purposes of Regulation 2019/880, 'import' means the **release of cultural goods for free circulation** or the placing of cultural goods under the special customs procedures of storage (comprising storage in **customs warehouses** and **free zones**), specific use (comprising **temporary admission** and **end-use**) and **inward processing**.

Depending on the cultural good, the importer has to obtain an import licence or submit an importer statement to the customs authority of the Member State where the cultural good is placed **for the first time** under one of the above-mentioned customs procedures.

The Regulation **exempts** from the requirement to obtain an import licence or to submit and importer statement in the following cases:

- where the cultural goods in question are **returned goods**; i.e. goods that had the status of Union goods before their export from the Union, and which fulfil the conditions of art. 203(1) of Regulation 952/2013 (the Union Customs Code) for relief from customs duty upon their return and release for free circulation in the Union (in principle within 3 years);
- when the goods are **temporarily imported for educational, scientific or research purposes**;
- when they are cultural goods **sent by a public authority of a third country to an EU refuge** to prevent their imminent destruction; and
- when they are temporarily imported **to be offered for sale in a commercial art fair** (in this last case, an importer statement must be provided *in lieu* of licence).

11. What is the difference between an import licence and an importer statement?

A: An import licence is an authorisation allowing the import of cultural goods listed in Part B of the Annex to the Regulation (archaeological objects and parts of monuments that have been dismembered, which are more than 250 years of age) into the Union. The licence may be obtained by applying to a designated competent authority in the Member State where the goods are to be imported for the first time and should be made available to the customs authorities upon presentation of the goods.
Import licence applications may be granted/rejected based on evidence provided by applicants as per Article 4 of the Regulation.

For the cultural goods listed in Part C of the Annex to the Regulation an importer statement is to be submitted to customs. As outlined in Article 5, this is comprised of a signed declaration of the holder of the cultural goods in question regarding their legal export from the third country and a standardised part describing the cultural goods in detail. Supporting documents – if needed, such as export permits from the third country - do not need to be uploaded in the system for importer statements, but they need to be in the possession of the holder of the goods in case customs request to see them.

12. What can I do if the country where the object was created or discovered is not known or if it left that country a very long time ago and finding provenance evidence is difficult?

The legality of export is determined on the basis of the rules and regulations of the country where the object was created and/or discovered, that were in force at the time of export.

Alternatively, when the country where the good was created and/or discovered cannot be determined with certainty, or when the country is known but the cultural good was exported from

there before 24 April 1972[3], the **importer has the option** to prove instead legal export from the last country where the good was permanently located for at least 5 years, before its dispatch to the Union.

It is important to note on this point that 'the last country where the cultural good was located for more than 5 years' does not necessarily have to be a third country, it **can also be a Member State**, if the cultural good had in the past been there and then re-exported. For example, a cultural good requiring an import licence was exported from the country where it was created 70 years ago and taken to the US by an American collector; ten years ago it was sold by the collector's heirs to an art gallery in France; three years ago it was sold by the art gallery and exported to Japan from where it will be dispatched to the EU. The importer cannot find any documentation because it has left the third country where it was created a long time ago. They have the option to prove export from the last country where it remained for +5 years, in this case, France. They should ask the seller for information about the provenance of the object and the seller should provide them with evidence that it used to belong to the rich American collector for +70 years.

The same applies also for countries which were Member States in the past, but are not anymore at the moment of import in the Union; example: a cultural good was created by an ancient civilisation which spans over the territory of three different countries today and there is a difficulty to determine in which one it was created and/or discovered. The importer can however demonstrate that it was located for 8 years in the UK, when it was still an EU Member State, and that is the last country where it remained for more than 5 years. In this case the importer would have the option to prove legal export from the UK, based on the rules and regulations in force there at the time of export.

13. What if there is no third country where the cultural good was located for at least 5 years, while it is impossible to identify when it left the country of origin/discovery?

In other words, this is a case of a cultural good for which there is no evidence that it left the country of creation/discovery legally – since the time when it left is very often determinant of the legality of that export (i.e. before or after the entry into force of export restrictions/prohibitions) -, while, even if we assumed that it left before 24 April 1972, that is, more than half a century ago, the importer or rather the person who sold the item to them, is unable to tell where it has been all this time and neither do they have any evidence of its stay anywhere in the world for more than 5 years.

Considering that evidence of legal export from the third country is primarily required in order to obtain an **import licence,** and that import licences are required for archaeological objects and parts of monuments which have been dismembered – cultural heritage **particularly at risk** for which **almost all countries have prohibitions and restrictions at export** – the notable lack of any [licit] provenance information in such a case could very well be indicative of a stolen antiquity and/or a product of clandestine excavation. It would not be prudent for someone to buy such an object.

[3] The applicant should demonstrate (by any means available) that the cultural good was exported from the country where it was created and/or discovered before 24.04.1972.

In any case, considering the above, there would be no way for the importer then to *"[provide] evidence that the cultural goods in question have been exported from the country where they were created or discovered in accordance with the laws and regulations of that country or [provide] evidence of the absence of such laws and regulations at the time they were taken out of its territory*", as the Regulation requires in its Article 4(4), for the competent authority to grant an import licence.

14. What types of documents can be used to support an import licence application?

A: Literally, **any means of proof of legal export are admissible**. The seller of the object should be able to provide you with provenance information. If they cannot, the origin of the object might be suspect.

For third **countries which have an export certification/licence/permit, etc. requirement**, the applicant is **expected to upload that document with their import licence application**. If for whatever (licit) reason they are unable to, they will have the possibility to explain why they don't have this document (e.g. the good left the third country before the export certification law came into force) and it will be up to the competent authority which received the application to decide, on a case-by-case basis and based on other corroborating evidence provided, if the licence can be granted in spite of the absence of an export certificate.

The applicant must also provide photographs of the cultural good (see Annex I of the Commission Implementing Regulation 2021/1079 of 24 June 2021).

The standard form of an import licence application also includes **a signed declaration** by which the applicant explicitly assumes responsibility for the veracity of all statements made in the application and states that they have exercised all due diligence to ensure that the cultural good they intend to import has been exported legally from the country of interest.

Other types of documents to submit in support of an import licence application may be, **but are not limited to** the following:

(i) customs documentation providing evidence as to past movements of the cultural good;
(ii) sales invoices;
(iii) insurance documents;
(iv) transport documents;
(v) condition reports;
(vi) property titles, including notarised wills or handwritten testaments declared valid under the laws of the country were they were established;
(vii) declarations under oath of the exporter, the seller or other third party, which were made in a third country and in accordance with its laws, testifying as to the date on which the cultural good has left the third country where it was created or discovered or other events supporting its licit export from there;
(viii) expert appraisals;
(ix) publications of museums, exhibition catalogues; articles in related periodicals;

(x) auction catalogues, advertisements and other promotional sales material;
(xi) photographic or cinematographic evidence, which supports the legality of export of the cultural good from the country of interest or allows to determine when it was located there or when it exited its territory.

Please note that, although it is recommended to upload as much provenance supporting documents as you have available upfront, in order to increase your chances to obtain the import licence, technically, you are not required to upload any other documents when drawing up your application except **export certification from the third country** (where applicable, see above) **and photographs of the cultural good**. The competent authority may however ask for additional information or documentation, as is their right, within 21 days from submitting the application.

15. Who will issue the import licences and importer statements?

A: Competent authorities – such as public services dealing with cultural affairs – of the Member State where the cultural good is to be imported for the first time will receive applications for and issue import licences, in accordance with Article 4(2).

An importer statement is to be drawn up in the ICG system (online) by the person who seeks to import cultural goods from third countries into the Union and it is submitted to EU customs together with the customs declaration (by indicating the importer statement reference number in the relevant data element box). Customs electronic systems can verify its existence automatically and customs officers can review its content - if the consignment is selected for control - in the ICG system via the Single Window-CERTEX interconnection.

16. What is the procedure for applying for an import licence?

A: The person who seeks to import archaeological objects or parts of monuments that are more than 250 years old from a third country into the Union has to apply for an import licence to the competent authority of the Member State where the cultural goods are to be placed for the first time under a customs procedure allowing their entry into the Union, **except transit**.

The evidence provided with the application is examined by the competent authority, and an import licence is issued or the application is rejected. A rejection is notified to the competent authorities of the other Member States (via ICG alert). The competent authority can request further information or documents from the importer within 21 days from receipt of the application. There can be more than one request for additional information within that 21-days period. The applicant must provide the additional information requested within 40 days, otherwise the application is rejected as incomplete. When all the necessary information has been provided by the applicant, i.e. the application is deemed complete, the competent authority has 90 days to make their decision. If the competent authority has not requested any additional information within the first 21 days, their decision has to be made within 90 days from receipt of the application.

Once a licence is issued, the cultural good may be imported into the Union. The licence should be available in the ICG system and its reference code will have to be indicated in the customs declaration when the latter is submitted.

17. What is the procedure for submitting an importer statement?

A: The importer has to draw up the statement in the ICG electronic system and thus make it available to customs (via the Single Window-CERTEX interconnection), prior to the import of the cultural goods, together with the customs declaration.

The customs authorities have to ensure that the goods to be imported are the same with those described in the importer statement and that a reference to that statement is made in the customs declaration. Where cultural goods are placed under the free zone procedure, reference to the importer statement has to be made upon presentation of the goods to customs.

18. Does an object bought abroad on vacation outside the European Union need an import licence or an importer statement?

A: Yes. Any object corresponding to the description of goods listed in Part B and C of the Annex to Regulation (EU) 2019/880 requires an import licence to be issued by a competent authority or an importer statement to be drawn up for it and submitted to customs, whether the importer is a professional of the art market or an occasional buyer/collector of art.

It is to be noted also that, in the case of importer statements, the person making the statement has to have in their possession the required supportive documentation, in case customs select the consignment for control and request to see the documentary evidence.

19. Is there an administrative fee involved in procuring an import licence?

A: It is up to the competent authority of each Member State to decide whether to charge applicants a fee for receiving and processing import license applications.
With regard to other costs, the applicant has to bear all costs related to their application and import formalities and procedures, e.g. temporary storage fees, translation of supportive documents submitted, fees of experts they hired to make an appraisal, etc.

20. For how long will import licences be valid?

A: In principle, an import licence does not have an expiry date. Two events however can mark the end of its life cycle, so it could be said that an import licence 'expires' when either of the following events happens:
- the object is **released for free circulation** (i.e. after payment of any import duties and charges, the application of any commercial policy measures and the completion of any other formalities, a good originating in a non-Union country becomes a 'Union good', is cleared by customs and is released to the importer) or
- after having been placed under a customs procedure that is defined as 'import' in this legislation, other than release for free circulation (i.e. storage at a customs warehouse or free zone, temporary admission; inward processing), the object **is re-exported** out of the Union.

Consequently, if the good is placed successively under different customs procedures in the Union other than release for free circulation, it does not need a new licence for each procedure, only for the first customs procedure that is defined as 'import' by the Regulation (see Q&A 10).

21. How long will the procedure to get a licence take?

A: As per Article 4(7) the competent authority has 90 days from the moment they receive sufficient information from the applicant (a 'complete application') to decide whether or not to grant a licence.

If the information provided with the application is not sufficient to determine whether the cultural good was legally exported from the third country, the competent authority has 21 days from receipt of the application to request additional or missing information or documentation. The applicant has 40 days to provide the additional information requested. In this case, the 90 days period does not start until the applicant brings the requested additional information. If the 40 days expire without the applicant having brought the requested information, the application is rejected as incomplete.

22. Can challenges/appeals be made against the decision of the competent authority?

A: Yes, as is common to all administrative systems of the Member States, the recipient of an unfavourable administrative decision may appeal against it, following the procedures of the relevant legislation of the Member State in question.

A decision of the competent authority which rejects an application for an import licence must indicate the grounds for the rejection and the available means of appeal (based on the national provisions and administrative practices).

23. Is an import licence proof of legal ownership or provenance?

A: It is not. As per Article 4(3), an import licence issued by the competent authority of a Member State does not constitute proof of legal ownership or provenance. It **only authorises the import of the object** in the customs territory of the Union. Furthermore, an import licence **can be revoked at any moment** if the information on the basis of which it was granted turns out to be erroneous or false.

24. Will an import licence (or importer statement) be required for an item that has left the EU and is now returning into the EU?

A: Not if the cultural good was either created or discovered in the customs territory of the Union or it is - irrespective of its geographical origin – a returned good as per Article 203 of the Union Customs Code (i.e. it returns in the EU territory within a period of three years under the conditions provided for in that Article).

25. I am a citizen of Member State A but entering the Union through Member State B. Can I apply for an import licence through my own Member State?

A: The licence must be applied for in the **Member State where the good is to be imported for the first time**. The Regulation defines as 'import': either the release for free circulation in the Union, or placing the object under a special customs procedure such as storage in a customs warehouse or free zone, temporary admission, end-use or inward processing. The transit procedure is not considered/defined as 'import'.

Therefore, a person may choose to import the good in Member State B, or place it in transit until it is dispatched to Member State A and import it there. Depending on the choice, the authority of Member State A or B will be competent to examine the application and issue the licence.

26. I am importing an object for a temporary exhibition lasting a finite amount of time before leaving the Union again; do I still need an import licence?

A: Any object imported in the Union temporarily for educational, scientific, conservation, restoration, exhibition, digitisation, performing arts or research purposes **by a museum, academic or similar institution** does not need an import licence or importer statement as per article 3(4) (c) of the Regulation. The **institution should however be registered in the ICG system** to benefit from the exemption (a type of permanent licence for temporary admissions to which EU customs have access).

Exhibitions of cultural objects **for the purpose of sale** are not covered under this exemption.

To note: this exemption only applies for cultural goods placed under the customs procedure of **temporary admission by registered beneficiary institutions**. For a permanent import (release for free circulation) or storage (e.g. in a customs warehouse or free zone) of cultural goods in the Union, the regular procedures and requirements apply.

27. Will cultural goods being imported for commercial art fairs need a licence?

A: As per Article 3(5) of the Regulation, an import licence (for objects belonging to the categories listed in Part B of the Annex to the Regulation) is not immediately required; instead, an importer statement can be drawn up in the ICG and submitted to customs for cultural goods that have been placed under temporary admission to be presented and offered for sale at a commercial art fair.

However, if the cultural goods are to remain in the Union after the end of the commercial art fair (e.g. because they were sold to a person established in the Union), an import licence will then be required. The application for that import licence will have to be submitted to the Member State where the art fair took place (as the temporary admission procedure counts as the first 'import' of the goods). In the ICG system there is already a functionality which allows to transform importer statements drawn up for that purpose to import licence applications.

Lastly, it has to be reminded that this derogation is exactly that: a derogation. If someone wishes to bring in an object to offer for sale at a commercial art fair, they always have the possibility to follow the standard procedure and apply from the start for an import licence.

28. Do I have to leave my cultural goods with a competent authority for the duration of the licence application/approval process?

A: No. The physical presence of cultural goods in the Union is not always required for the holder to apply and obtain an import licence. However, the competent authority may request the applicant to make the goods available to them for a **physical inspection**. The applicant will have to bring them into the Union and place them in temporary storage at customs or in other premises within the competent authority's jurisdiction, where the competent authority will be able to inspect them.

In case the cultural goods have arrived in the EU before an import licence has been issued for them, they cannot be released for free circulation or placed under other customs procedures because the import licence would be missing. That is why the goods have to remain in temporary storage until the licence is granted (they can remain there for a maximum of 90 days, after which the importer will have to re-export them or abandon them to customs).

For this reason, if in a particular case there are doubts whether an import licence will be granted (e.g. the applicant has very little or no information about the provenance of the object) **it is advisable to apply for the import licence ahead of shipping the goods**. At the discretion of the competent authority and if deemed necessary, the physical inspection may also be carried out using a **remote video connection** (Art. 6(3) implementing regulation (EU) 2021/1079).

Depending on the Member State, there may be additional storage or administration fees involved where the cultural goods are temporary stored before release for free circulation.

29. I am unsure of the legal ownership history of my cultural good, if I apply for a licence do I risk having the object seized?

A: If it turns out that the cultural good has been removed from the territory of the country where it was created or discovered in breach of the applicable legislation or if the object was stolen from its rightful owner, the competent authority or the customs authorities will have to take the appropriate measures based on the relevant EU and national legislation, such as their criminal law provisions (e.g. laws against theft, fraud, accepting or selling proceeds of crime, etc.).

30. What if the licence application has been rejected? Will the object be seized?

A: It **depends on the reason for rejection**. Article 4(7) lists four main reasons for which an import licence application may be rejected, the first, third and fourth of which may also require that EU authorities take appropriate follow-up measures, including the confiscation of the object; namely, if it turns out that it was illegally exported (smuggled) out of the third country, if it was taken from its rightful owner by theft or fraud or if there are pending claims by the country of origin for the return of the object.

If however the reason for rejection was that there was insufficient information provided by the applicant (incomplete application), without the competent authority having any grounds to suspect that it was exported illegally or that it is the product of crime, there would be no reason to seize the object.

Lastly, it goes without saying but, the issue of confiscation or seizure would only arise if the object is physically present in the Union customs territory.

31. How can an applicant demonstrate that their object came from the EU originally?

A: Cultural goods which were created or discovered in a Member State do not need an import licence or importer statement. If this is contested at the moment of import at customs, any evidence proving European origin (i.e. art history experts appraisals; previous export licences; ownership documents; customs, insurance or transport documents, etc.) can be used to prove the object is originating in the EU**.**

32. The country I am importing from does not have an export licence requirement or system, what else can I use to support my application?

A: The applicant only needs to indicate by ticking the relevant box in the application form that no permit or licence or certificate is required to take the object out of that specific country. Perhaps, they could also upload in such case - if available - any documents showing that the good is being indeed exported from the country in question (e.g. transport, customs or insurance documents).

33. Can I apply for an import licence or submit an importer statement at the border?

A: In principle, an application for an import licence can be submitted at any moment. So it is possible for an operator to choose to apply for an import licence only after the cultural goods in question have arrived in the Union.

In such a case, it has to be taken into consideration that the goods can only remain at customs in temporary storage for 90 days. If during this time they are not declared for placement under a customs procedure (for which they need to have the licence), they will have to be re-exported or abandoned to customs.

It is possible that the competent authority may request additional information from the applicant in which case the procedure for the issue of the licence may last longer than 90 days. Also, the importer should be fairly certain about the success of their application for an import licence before they have the cultural goods shipped, because if it is rejected they will have to re-export the goods. For these reasons it is generally advised to apply for an import licence ahead of shipping.

The same more or less applies in the case of cultural goods that are subject to an importer statement, which arrive in the Union (either shipped or carried by a traveller) and are selected for control by customs: the holder of the goods must have an importer statement drawn up in the ICG system – if they haven't made one before the arrival of the goods, they can do it after their arrival, while the goods remain in temporary storage (see also Q 37a). As the cultural goods have been selected for control, customs may request to see any provenance documents which the importer claims in the importer statement that they have in their possession. E.g. the holder of the goods claims in their importer statement that they have an export permit from the third country for a

grand master's painting they are bringing into the Union; they will have to present that permit to customs if requested.

34. As a new owner of a cultural object, can I use the licence issued to a previous owner? How can I know that for a specific object a licence has already been issued?

A: This question could refer to two different situations:

First, the case of a cultural good which was in the past imported in the Union under licence, then exported and now is to be imported again by a *different* person.

Second, a prospective importer in the Union applies for an import licence, obtains it and then, before the good is shipped, a different person in the Union acquires ownership of the item from the holder of the licence and intends to import it.

In the first case, the law provides for a certain facilitation, i.e., if the subsequent importer is aware of the existence of the previous import licence (e.g. perhaps from information they got from the seller of the cultural good) they can indicate its reference in their application and in this case they only have to show that **the good left the Union** after the previous import (easy to demonstrate if the cultural good has not been shipped yet and is currently located outside the Union) and that **it is the same object that was previously licenced** (again, easy, by comparing the photographs in the previous licence with those in the new licence application). In principle, if those two elements are established, the competent authority needs to look no further and can already issue a new import licence.

The second case could be more complex. The Regulation stipulates that it is the holder of the goods that applies for an import licence, so there could be problems if at the moment of actual import the holder of the goods is a different person than the one indicated as holder of the import licence.

Furthermore, when applying for an import licence, the applicant bears a responsibility under law with regard to the claims they made and evidence produced to obtain that licence. If transfer of an import licence were allowed, who would be liable in case it was later discovered e.g. that a crucial supporting document was a forgery? The applicant, or the person the licence was transferred to. Also, if all the information about the provenance of the cultural good submitted were correct and true, but the person who then carries out the import in their name e.g. substitutes the object with a different than the licenced one, who would then bear the responsibility? For these reasons it is highly recommended in order to avoid unnecessary complications that, in case of transfer of ownership after an import licence is granted but before the cultural good arrives in the EU, the subsequent owner applies in their own name for an import licence, using provenance information that would be provided to them by the previous owner and seller of the item, i.e. the previous licence holder. As the information would be the same that was used for a successful licence application, there is no doubt that the subsequent application would be successful as well.

35. Is there a special procedure for the import of cultural objects before the electronic system becomes operational?

A: There is not. Articles 3 (2) to (5), (7) and (8), Article 4(1) to (10), Article 5(1) and (2) and Article 8(1) of Regulation 2019/880 will only apply from the date on which the electronic system becomes operational or at the latest from 28 June 2025.

36. I bought at an auction in a third country an object – a 100 year old sword with a value of 300 EUR and I would like to import it in the EU. Do I need to make an importer statement?

A: No. Part C of the Annex to the Regulation provides for an age threshold of at least 200 years and a financial threshold (based on the value declared at customs) of at least €18,000 per item. Additionally, for the sword to be within the scope of Part C of the Annex to the Regulation, it would have to belong to one of the categories listed therein - possibly an object of historical or ethnological interest - not just any object that is above the age and value threshold.

36a. Bearing in mind that historically the borders of many European and non European countries have changed in the last two thousand years, in the case of an object created in a location that at its time of creation was within the territory of country A but that territory is now part of country B which country's laws do I refer to?

A: All goods that are found within the territory of a country, including its subsoil or the waters and subsoil of its Exclusive Economic Zone belong to that country, regardless of whether in the past – i.e. when an object was created - the same or part of that territory or EEZ belonged to another country or nation.

If the object is to be dispatched to the Union from country B, then it is the laws of country B that were in force **at the moment of export from that country** that should be taken into consideration. If the object exited the territory in question when it was still country A, then it is the laws of country A that were in force at that time that should be taken into consideration.

In the latter case, if an object exited the country in which it was created and/or discovered decades or centuries ago and it is difficult to ascertain the laws applicable at that time, particularly if the specific area was part of a different state, there is always the possibility to use the derogation for objects exported before 24.4.1972, because from then until now there would certainly be a country where the object has remained for more than five years.

36b. My cultural goods were exported from their country of origin many years ago. Do I need to ascertain the export laws that applied in that country at the time when it was exported, or will the competent authority of the Member State of import be able to answer that question for me?

The **burden of proof of legal export from the third country is always borne by the importer**. So it is primarily their duty to make certain that the object they intend to buy and bring into the Union has a legal provenance. The competent authority then assesses the information provided by the applicant/importer.

For goods that left their country of creation and/or discovery before 24.4.1972, there is always the possibility to apply the derogation and demonstrate instead legal export from the last country where they remained for +5 years.

37. How many cultural goods can be imported per licence? If there is more than one item per licence, will cultural goods of the same category use the same licence or is it for the importer to decide? And when an entire collection is being imported, considering that afterwards it can be divided and some of the items sold individually?

A: With respect to how many objects can be covered per licence, the decision will be up to the competent authority, after request by the applicant. This is to be appreciated and decided on a case by case basis, depending on the specific objects and the relevant risks involved in grouping more than one object under a single licence.
Note also that **an importer statement can cover only one cultural object**, except in the case of similar denomination **coins** (category (e)).
Finally, there is no definition of a 'collection' in the legislation, nor is there a category 'collections' listed in the Annex, so procedures and requirements will apply to each cultural object individually and based on what is provided in the legislation for the category to which it belongs.

37a. If, following the lodging of a customs declaration with which an importer statement has been submitted, customs ask the shipper to show the paperwork in support of the importer statement, but the shipper does not have it with the goods, what is likely to happen?

A: Goods can be placed and remain in temporary storage within the Union customs territory for a maximum period of 90 days until all customs formalities are accomplished, such as in this case, submitting to customs any required documentation. Within this time, the importer will be able to give to the shipper or provide directly to customs the supporting documentation indicated in the importer statement.

37b. How do I work out the financial threshold that applies for an importer statement item if the Member State into which I am importing my item does not use euros?

A:The European Central Bank publishes daily the Euro foreign exchange reference rates online at the following web address:

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html

The reference rates are usually updated at around 16:00 CET every working day (except ECB public holidays).

37c. I am a private collector, will I be able to obtain an EORI number to use in my import licence application or in my importer statement?

A: Although it is true that EORI numbers are mostly used by economic operators for identification purposes at customs clearance, they can nevertheless be attributed also by Member States

authorities to private persons when it is provided so by law (Union or national), such as in this case, where Commission Implementing Regulation 2021/1079 requires an EORI number to be filled in the forms of import licence applications or importer statements.

For more information on EORI and the implementation of the system in the Member States please refer to the following Europa webpage:

https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export/customs-procedures/economic-operators-registration-and-identification-number-eori_en

37d. The cultural object that I wish to import falls under three different categories in the Annex Part B and Part C lists. How do I decide which is the correct category for the purposes of the Regulation?

In principle, if an object can be correctly classified under **more than one category of Part C**, the importer has the choice which one to indicate in the importer statement form.

If the object can be correctly classified in **one or more categories of Part B and Part C**, then the importer must apply for an import licence, **except in the case of ancient coins**, where they have the possibility to choose between category (c) (archaeological objects – needs a licence) or category (e) (antiquities such as inscriptions, coins and engraved seals – requires a statement).

If the object can be correctly classified **in one or the other of the two categories in Part B**, the importer has the choice which one to indicate in the import licence application.

38. What is 'provenance'?

A: The Regulation does not define provenance, but makes reference to other resources, including ICOM.
ICOM's International Observatory on Illicit Traffic in Cultural Goods defines provenance as "The full history and ownership of an item from the time of its discovery or creation to the present day, through which authenticity and ownership are determined."
More definitions can be found here: https://www.obs-traffic.museum/glossary

It has to be noted however that, **for the purposes of applying for an import licence or drawing up an importer statement**, it is not necessary to provide the entire history of the object, only the part that is *relevant to the legality – or not – of its export* from the country where it was created and/or discovered.

39. What is due diligence?

A: The Regulation does not define due diligence, but the recitals make reference to definitions in the 1995 UNIDROIT Convention on Stolen or Illegally Exported Cultural Objects.

For the 1995 UNIDROIT Convention, the process of due diligence is all required endeavours to establish the facts of a case before deciding a course of action, particularly in identifying the source and history of an item offered for acquisition or use before acquiring it.

In determining whether due diligence has been exercised, all the circumstances of the acquisition are considered, including the character of the parties, the price paid, whether the possessor consulted any reasonably accessible register of stolen cultural objects, and any other relevant information and documentation which they could reasonably have obtained, and whether the possessor consulted accessible agencies or took any other step that a reasonable person would have taken in the circumstances.
More definitions can be found here: https://www.obs-traffic.museum/glossary

40. What means are available to identify and recover stolen cultural goods?

A: The ICOM Red Lists, published for certain countries or whole regions and illustrating objects from there, which are at high risk from pillaging and theft; the Interpol Stolen Works of Art database, listing with photographs of stolen cultural property; the Art Loss Register, which performs research by art experts to make sure a cultural good is not stolen. Moreover, there are in place also numerous national and regional relevant databases.

41. Is an ICOM Red List a list of stolen objects?

A: No, a Red List is not a list of actual stolen objects. The cultural goods depicted are inventoried objects within the collections of recognised institutions. They serve to illustrate the categories of cultural goods most vulnerable to trafficking.
More information on the ICOM Red Lists here:
https://icom.museum/en/resources/red-lists/

42. What is the Interpol Stolen Works of Art database?

A: The Stolen Works of Art database is the main tool used by Interpol to tackle the illegal traffic in cultural property. It is a database of stolen works of art that combines descriptions and pictures of more than 50,000 items. It is the only database at the international level with certified police information on stolen and missing objects of art.
More information on the Interpol Stolen Works of Art database can be found here:
https://www.interpol.int/en/Crimes/Cultural-heritage-crime/Stolen-Works-of-Art-Database

43. Is there a list of national legislation on the protection of cultural heritage?

A: Yes, UNESCO maintains a National Cultural Heritage Laws list here:
https://en.unesco.org/cultnatlaws/list
The ICG system will also comprise a 'Library' feature with concise third country export requirements and legislation profiles.