



RÉPUBLIQUE
FRANÇAISE

*Liberté
Égalité
Fraternité*



DOUANES
& DROITS
INDIRECTS

CULTURAL GOODS : EU REGULATION ON THEIR INTRODUCTION AND IMPORT



General prohibition

Introducing cultural goods from third countries, which are listed in Part A of the Annex to Regulation (EU) 2019/880, is prohibited if those goods were illicitly removed from the country where they were created or discovered.

Import licence

Importing the cultural goods from third countries most vulnerable to trafficking, which are more than 250 years old and are listed in Part B of the Annex to Regulation (EU) 2019/880, requires the prior issue of an import licence.

Importer statement

Importing cultural goods from third countries that are more than 200 years old and of a minimum value of €18,000, listed in Part C of the Annex to Regulation (EU) 2019/880, requires an importer statement.

Date of entry into force

28 December 2020.

Legal basis

Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods - Article 3(1).

Overview

The introduction of cultural goods from third countries, which are listed in Part A of the Annex to Regulation (EU) 2019/880, is prohibited if those goods were illicitly removed from the country where they were created or discovered.

Goods concerned

The cultural goods referred to in Part A of the Annex to Regulation (EU) 2019/880:



Category

Definitions and CN

- 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 (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:
 - pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand);
 - original works of statuary art and sculpture in any material;
 - original engravings, prints and lithographs;
 - 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

Customs procedures concerned

- 1 **Import into the customs territory of the Union of cultural goods as defined in Article 2 of Regulation (EU) 2019/880, to wit:**
 - ⊗ release of cultural goods for free circulation
 - ⊗ storage
 - ⊗ free zone
 - ⊗ temporary admission
 - ⊗ end-use
 - ⊗ inward processing
- 2 **Any other kind of introduction into the customs territory of the Union of cultural goods which are subject to customs supervision:**
 - ⊗ temporary storage
 - ⊗ transit
 - ⊗ transshipment

Timing and nature of control

- 1 **During introduction and import operations**

Non-systematic customs controls are carried out on the basis of targeting and risk analysis. Supporting documents on licit provenance and due diligence may, where needed, be examined by French Customs and the Ministry for Culture.
- 2 **Subsequent to introduction and import operations**

Ex post controls may be carried out by the customs investigation departments or as part of traffic inspections.

Procedures for examining legal provenance

- 1 **Country of reference: the country the goods were created or discovered**

Customs checks that the cultural goods were exported pursuant to the laws and regulations of the country where the goods were created or discovered.
- 2 **Supporting documents**

The supporting documents that should be provided during a control conducted under the general prohibition rule are as follows:

Primarily, export authorisations when they are required for the goods in question in the country where said goods were created or discovered.

Secondarily, any other document that provides evidence of the licit removal of the goods from the country where they were created or discovered (in particular documentation proving that at the date of the goods' removal there were no export authorisation systems in place):

 - customs documentation;
 - invoices;
 - insurance documentation;
 - transport documents;
 - condition reports;
 - ownership titles, including notarised or holographic wills that are compliant with the law of the country in which they were drawn up;
 - declarations on oath made by the exporter, seller or another third party;
 - museum publications, exhibition catalogues, articles in a specialist journal;
 - auction catalogues, advertisements and other promotional sales material;
 - photographic and video proof etc.

Exception from the general prohibition rule

Goods created or discovered on the customs territory of the Union are exempt from the general prohibition rule. These goods are already protected by Regulation (EU) No 116/2009 of 18 December 2008 on the export of cultural goods and Directive 2014/60/EU of 15 May 2014 on the return of cultural objects unlawfully removed from the territory of a Member State.

Penalties applicable to infringements (Article 414 of the French Customs Code)

A three-year prison sentence. Confiscation of the item involved in the fraud, the means of transport used, the items used to conceal the fraudulent activity, and any direct or indirect proceeds of the offence including goods and assets. A fine of between one and two times the value of the item involved in the fraud.

N.B. Adjustments can be made to the penalties (Articles 350 and 369 of the French Customs Code).

Please note

- ① Goods in transit fall within the scope of the general prohibition rule.
- ② The country of reference with regard to the licit provenance of goods is the country where the goods were created or discovered. Unlike for licences and importer statements, for which the last country of stay can be used as the country of reference, no exceptions are made.
- ③ The control is purely a customs check. It is not systematic.
- ④ The general prohibition rule is not lifted following the entry into force of the import licence and the importer statement.

General prohibition

Introducing cultural goods from third countries, which are listed in Part A of the Annex to Regulation (EU) 2019/880, is prohibited if those goods were illicitly removed from the country where they were created or discovered.

Import licence

Importing the cultural goods from third countries most vulnerable to trafficking, which are more than 250 years old and are listed in Part B of the Annex to Regulation (EU) 2019/880, requires the prior issue of an import licence.

Importer statement

Importing cultural goods from third countries that are more than 200 years old and of a minimum value of €18,000, listed in Part C of the Annex to Regulation (EU) 2019/880, requires an importer statement.

Date of entry in force

No later than **28 June 2025**, when the ICG (import of cultural goods) centralised electronic system will go live.

Legal basis

1.Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods - Article 4 and Article 3(2-8);

2.Commission Implementing Regulation (EU) 2021/1079 of 24 June 2021 laying down detailed rules for implementing certain provisions of Regulation (EU) 2019/880 - Articles 6, 7, 8, 9, 10, 16, 17 & 19;

Overview

Importing the cultural goods from third countries most vulnerable to trafficking, which are more than 250 years old and are listed in Part B of the Annex to Regulation (EU) 2019/880, requires the prior issue of an import licence, requested from the importing country's competent authority.

The application is submitted and the licence issued on the ICG.

Goods concerned

The cultural goods from third countries referred to in Part B of the Annex to Regulation (EU) 2019/880:

Category	Definitions and CN	Age
c)	> products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater (ex 9705; ex 9706)	
d)	> elements of artistic or historical monuments or archaeological sites which have been dismembered (liturgical icons and statues, even free-standing, are to be considered as cultural goods belonging to this category) (ex 9705; ex 9706)	More than 250 years old



Customs procedures concerned

Import into the customs territory of the Union of cultural goods as defined in Article 2 of Regulation 2019/880, to wit:

- ① release of cultural goods for free circulation
- ① storage
- ① free zone
- ① temporary admission
- ① end-use
- ① inward processing

Timing and nature of control

1 Prior to import

Before the import of goods, the import licence must be systematically requested from the cultural authorities of the importing country using the ICG system. In France, the Ministry for Culture verifies the licit provenance of the goods and the due diligence that the applicant has demonstrated. The ministry then issues the licence or rejects the application within 90 days of the submission of the entire application by the operator.

2 During import

Systematic controls of the import licence are carried out by customs during import of the goods.

3 Subsequent to import

Ex post targeted controls may be carried out by the customs investigation departments or as part of traffic inspections for imports subsequent to the go-live of the ICG system (no later than 28 June 2025).

Procedures for examining legal provenance

1 Country of reference: the country of interest

In principle, checks are carried out to ensure that cultural goods were exported in line with the laws and regulations of the country where the goods were created and discovered.

By way of exception, the operator may state that the export is licit, but rather than from the country where the goods were created or discovered, from the last country where the cultural goods resided, provided that they stayed there:

- for more than five years;
- for purposes other than temporary use, transit, re-export or transshipment.

Operators can make this statement in two circumstances:

Case 1: The country where the goods were created or discovered cannot be accurately identified.

Case 2: The goods were removed from the country where they were created or discovered before 24 April 1972, the date when the UNESCO 1970 Convention came into effect.

2 Supporting documents

The supporting documents that should be provided together with the licence application are as follows:

Primarily, export authorisations when they are required for the goods in question in the country of interest;

Secondarily, any other document that provides evidence of the licit removal of the goods from the country of interest (in particular documentation proving that at the date of the goods' removal there were no export authorisation systems in place):

- customs documentation;
- invoices;
- insurance documentation;
- transport documents;
- condition reports;
- ownership titles, including notarised or holographic wills that are compliant with the law of the country in which they were drawn up;
- declarations on oath made by the exporter, seller or another third party;
- museum publications, exhibition catalogues, articles in a specialist journal;
- auction catalogues, advertisements and other promotional sales material;
- photographic and video proof etc.

Exceptions to the import licence

1. **Goods created or discovered on the territory of the Union.** These goods are already protected by Regulation (EU) No 116/2009 of 18 December 2008 on the export of cultural goods and Directive 2014/60/EU of 15 May 2014 on the return of cultural objects unlawfully removed from the territory of a Member State.
2. **Cultural goods that are “returned goods” within the meaning of Article 203 of the Union Customs Code.** These are cultural goods that were not created or discovered in the customs territory of the Union but were exported as Union goods (i.e. were removed under a European licence) and return to the customs territory of the Union within three years.
3. **So-called “refuge” goods.** These are cultural goods from third countries that are under threat of loss or destruction due to conflict or natural disaster, and are imported into the customs territory of the Union for preservation reasons.
4. **Temporary admission into the customs territory of the Union** for the purpose of education, science, conservation, restoration, exhibition, digitisation, performing arts, research conducted by academic institutions or cooperation between museums or similar institutions.

Arrangement for the licence process in the context of trade fairs and exhibitions

In order to facilitate the presentation of cultural goods at commercial art fairs (e.g. Brafa Art Fair, La Biennale di Venezia, the TEFAF European Fine Art Fair, etc.), instead of fulfilling the standard requirement of obtaining an import licence, importers can make a simple declaration for the cultural goods listed in Part B of the Annex to Regulation (EU) 2019/880 under temporary admission.

However, an import licence must be requested if the cultural goods will remain in the customs territory of the Union after the trade fair or exhibition.

Penalties applicable to infringements (Article 414 of the French Customs Code)

A three-year prison sentence. Confiscation of the item involved in the fraud, the means of transport used, the items used to conceal the fraudulent activity, and any direct or indirect proceeds of the offence including goods and assets. A fine of between one and two times the value of the item involved in the fraud.

N.B. Adjustments can be made to the penalties (Articles 350 and 369 of the French Customs Code).

Please note

- ① Goods in transit do not fall within the scope of the import licence;
- ② The country of reference for licit provenance is the country of interest (a broader concept than “the country where the goods were created and discovered”);
- ③ There are two systematic controls: an ex-ante one carried out by the Ministry for Culture when examining the licence application and a customs control during the import of the goods.

General prohibition

Introducing cultural goods from third countries, which are listed in Part A of the Annex to Regulation (EU) 2019/880, is prohibited if those goods were illicitly removed from the country where they were created or discovered.

Import licence

Importing the cultural goods from third countries most vulnerable to trafficking, which are more than 250 years old and are listed in Part B of the Annex to Regulation (EU) 2019/880, requires the prior issue of an import licence.

Importer statement

Importing cultural goods from third countries that are more than 200 years old and of a minimum value of €18,000, listed in Part C of the Annex to Regulation (EU) 2019/880, requires an importer statement.

Date of entry into force

No later than **28 June 2025**, when the ICG (import of cultural goods) centralised electronic system will go live.

Legal basis

1. Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods - Article 5 and Article 3(2-8);
2. Commission Implementing Regulation (EU) 2021/1079 of 24 June 2021 laying down detailed rules for implementing certain provisions of Regulation (EU) 2019/880 - Articles 11, 12, 13, 16, 18 & 19;

Overview


Importing cultural goods from third countries that are more than 200 years old and of a minimum value of €18,000, listed in Part C of the Annex to Regulation (EU) 2019/880, requires an importer statement.

The importer statement consists of:

1. a standardised declaration from the importer in which they state that they have implemented due diligence to ensure that the goods that they are importing were exported legally from their country of interest;
2. a document that describes the cultural goods in a detailed and standardised manner. The importer statement is filed using a special form available in the ICG system.

Good concerned

The cultural goods from third countries referred to in Part C of the Annex to Regulation (EU) 2019/880:

Cat.	Definitions and NC 	Age	Value
a)	> rare collections and specimens of fauna, flora, minerals and anatomy, and objects of palaeontological interest (ex 9705)	More than 200 years old	More than €18,000
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 (ex 9705)		
e)	> antiquities, such as inscriptions, coins and engraved seals (ex 9706)		
f)	> objects of ethnological interest (ex 9705)		
g)	> objects of artistic interest, such as: <ul style="list-style-type: none"> • pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand) (ex 9701) • original works of statuary art and sculpture in any material (ex 9703) • original engravings, prints and lithographs (ex 9702) • original artistic assemblages and montages in any material (ex 9701) 		
h)	> rare manuscripts and incunabula (ex 9702; 9706)		
i)	> old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections (ex 9705; 9706)		

Special arrangements for temporary admission for commercial art fairs:

The cultural goods from third countries referred to in Part B of the Annex to Regulation (EU) 2019/880, which usually require an import licence, can be admitted temporarily into the customs territory of the Union under an importer statement for the purposes of trade fairs and exhibitions. If the goods remain in the customs territory of the Union following the event a licence will have to be obtained.

Category	Definitions and NC	Age
c)	> products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater (ex 9705; ex 9706)	More than 250 years old
d)	> elements of artistic or historical monuments or archaeological sites which have been dismembered (liturgical icons and statues, even free-standing, are to be considered as cultural goods belonging to this category) (ex 9705; ex 9706)	

Customs procedures concerned

Import into the customs territory of the Union of cultural goods as defined in Article 2 of Regulation (EU) 2019/880, to wit:

- ⓧ release of cultural goods for free circulation
- ⓧ storage
- ⓧ free zone
- ⓧ temporary admission
- ⓧ end-use
- ⓧ inward processing

Timing and nature of control

1 During import

Systematic controls of the importer statement are carried out by French Customs during import of the goods.

French Customs may request documents to substantiate the importer statement in light of the circumstances and perceived risk of illegal trade. The supporting documents may, where needed, be examined jointly by French Customs and the Ministry for Culture.

2 Subsequent to import

Ex post targeted controls may be carried out by the customs investigation departments or as part of traffic inspections for imports subsequent to the go-live of the ICG system (no later than 28 June 2025).

Procedures for examining legal provenance

1 Country of reference: the country of interest

In principle, checks are carried out to ensure that cultural goods were exported in line with the laws and regulations of the country where the goods were created or discovered.

By way of exception, the operator may state that the export is licit, but rather than from the country where the goods were created or discovered, from the last country where the cultural goods resided, provided that they stayed there:

- for more than five years;
- for purposes other than temporary use, transit, re-export or transshipment.

Operators can make this statement in two circumstances:

Case 1: The country where the goods were created or discovered cannot be accurately identified.

Case 2: The goods were removed from the country where they were created or discovered before 24 April 1972, the date when the UNESCO 1970 Convention came into effect.

2 Supporting documents

The supporting documents should be in the declarant's possession but they are only to be presented at French Customs' request if an in-depth control is conducted. These supporting documents are:

Primarily, export authorisations when they are required for the goods in question in the country of interest;

Secondarily, any other document that provides evidence of the licit removal of the goods from the country of interest (in particular documentation proving that at the date of the goods' removal there were no export authorisation systems in place):

- customs documentation;
- invoices;
- insurance documentation;
- transport documents;
- condition reports;
- ownership titles, including notarised or holographic wills that are compliant with the law of the country in which they were drawn up;
- declarations on oath made by the exporter, seller or another third party;
- museum publications, exhibition catalogues, articles in a specialist journal;
- auction catalogues, advertisements and other promotional sales material;
- photographic and video proof etc.

Exceptions to the importer statement

- 1. Goods created or discovered in the territory of the Union.** These goods are already protected by Regulation (EC) No 116/2009 of 18 December 2008 on the export of cultural goods and Directive 2014/60/EU of 15 May 2014 on the return of cultural objects unlawfully removed from the territory of a Member State.
- 2. Cultural goods that are "returned goods" within the meaning of Article 203 of the Union Customs Code.** These are cultural goods that were not created or discovered in the customs territory of the Union but were exported as Union goods (i.e. were removed under a European licence) and return to the customs territory of the Union within three years.
- 3. So-called "refuge" goods.** These are cultural goods from third countries that are under threat of loss or destruction due to conflict or natural disaster, and are imported into the customs territory of the Union for preservation reasons.
- 4. Temporary admission into the customs territory of the Union** for the purpose of education, science, conservation, restoration, exhibition, digitisation, performing arts, research conducted by academic institutions or cooperation between museums or similar institutions.

Penalties applicable to infringements (Article 414 of the French Customs Code)

A three-year prison sentence. Confiscation of the item involved in the fraud, the means of transport used, the items used to conceal the fraudulent activity, and any direct or indirect proceeds of the offence including goods and assets. A fine of between one and two times the value of the item involved in the fraud.

N.B. Adjustments can be made to the penalties (Articles 350 and 369 of the French Customs Code).

Please note

- ⊗ Goods in transit do not fall within the scope of the importer statement;
- ⊗ The country of reference for licit provenance is the country of interest (a broader concept than "the country where the goods were created or discovered");
- ⊗ With regard to the existence of an importer statement, a customs control is systematic but this is not so in respect of the supporting documents concerning licit provenance. The declarant must have these documents in their possession but they are only to be presented in the event of an in-depth customs control.

For further information:

You can contact the COMINT 2 Bureau at the following address:

dg-comint2@douane.finances.gouv.fr

And visit French Customs' website:

<https://www.douane.gouv.fr/demarche/importer-des-biens-culturels>



English version: Translation Centre of the Economy and Finance Ministries



**Directorate General
of Customs and Excise**
11, rue des deux Communes,
93558 Montreuil Cedex

