



A L I N E A

EXPORTING FINE ART AND CULTURAL GOODS TO THE EUROPEAN UNION

Compliance with the EU Import of Cultural Goods regime
and digital window from 28 June 2025

Abstract

On 28 June 2025 the European Commission introduced a mandatory digital single trade window for the import of cultural goods into the European Union, the world's first centralised register of high value art and cultural goods imports.

This report sets out the background to the EU Cultural Goods Act 2019/880 and Commissioning Implementing regulation 2021/1079 and the practical steps that must be taken to ensure compliance.

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Introduction

Art is a financial asset. The global sales value of art and antiquities was an estimated 50.1 billion USD in 2020¹. Of this, online sales of art and antiques is reported to have reached a record high of 12.4 billion USD, accounting for 25% of the global market's value.² Discussing the repatriation of stolen art, Alvah Beander, President of Melanin Art Appraisals has reflected on three markets in art. The primary market is direct sales from galleries and artists' studios. The secondary market includes auction houses and art dealers. This is in this arena that many of the items covered by the scope of the EU Cultural Goods Act will be transacted. The third market is where criminal activity takes place, and where a potential intersect with the secondary market occurs. The secondary market has increased obligations to extend due diligence and understand provenance.³

The introduction of the Import of Cultural Goods System (ICG) via the commissioning implementing regulation 2021/1079 of the EU Cultural Goods Act will have a profound impact on exports of art covered by the scope of the regulation to the European Union. This report will reflect on the risk implications of the EU Cultural Goods Act and seek to examine facets of the regulation which have inspired debate.

EUR-Lex Summary of Key Points on Importing Cultural Goods into the European Union⁴

In order to regulate the market in cultural goods and antiquities, the European Union has introduced the EU Cultural Goods Act 2019/880 which is enforced by Regulation (EU) 2021/1079. The introduction of a centralised electronic system (the 'ICG system') enables the storage and exchange of information between the Member State authorities and will be implemented by 28 June 2025.

As a result of this, any individual or company moving consignments covered by the scope of the legislation into the market of the European Union must apply for a licence or apply an importer's statement. The regulation is applicable to painted art, sculpture, drawings, furniture and decorative arts which are over 200 years old and over 18000 euros in value. The European Commission have identified that the Regulation is largely inspired by the 1970 UNESCO on the Means of Prohibiting and Preventing the Illegal Import, Export and Transfer of Ownership of Cultural Property and by other relevant international treaties, as well as by

¹ Claire McAndrew, 'The Art Market 2021' [2021] Art Basel and UBS Report 17.

² Ibid.

³ Mark Williams, 'Repatriating Stolen Art: The Surveyor's Role' (RICS, 15 December 2022) <<https://ww3.rics.org/uk/en/modus/business-and-skills/surveying-stories/repatriating-stolen-art-surveyors.html>> accessed 28 May 2025

⁴ EUR-Lex, 'Importing Cultural Goods' (EUR, 2019) <<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=legisum%3A4398776>> accessed 28 May 2025

the US 1983 Convention on Cultural Property Implementation Act 19 USC 2601 et seq. or Public Law 97-446 referred to as ‘the CPIA’.

Cultural goods are defined as any item which is of importance for archaeology, prehistory, history, literature, art or science and belongs to the categories listed in the regulation’s Annex, Part A.

Prohibited goods

The regulation prohibits the introduction into the EU of cultural goods listed in Part A of the Annex, if these have been illicitly removed from the countries where they were created or discovered (the general prohibition rule).

Import licences and importer statements

For the import of cultural goods (i.e. their release for free circulation in the internal market or their placement under special customs procedures other than transit) referred to in Part B of the Annex, i.e. archaeological objects or parts of monuments at least 250 years old, import licences issued by the relevant EU [Member State](#) will be required. An import licence is required regardless of the value of these objects.

For cultural goods listed in Part C of the Annex (such as zoological or botanical collections, coins, ethnographic objects, paintings, sculptures, manuscripts and books) that are older than 200 years and have a value above €18,000, an importer statement must be submitted by the importer to customs. Such an importer statement consists of a declaration that the goods have been lawfully exported from the non-EU country and a standardised document describing the relevant cultural goods.

The submission of applications by operators to competent authorities to obtain an import licence and the submission of importer statements to customs are to be carried out via a centralised electronic system, i.e. the formalities can be done online before the physical arrival of the goods.

The import licence or the importer statement should be provided to the customs authorities at the time of the submission of the customs declaration. In the case of placing cultural goods under the free zone regime, the holder of the goods should provide the import licence or the importer statement at the time of presentation of the goods.

Exemptions

The regulation provides for the following exemptions from the requirement to obtain an import licence or to submit an importer statement:

- cultural goods temporarily imported by educational, scientific or research institutions or by museums for the purpose of conservation and/or exhibition;

- cultural goods which have not been created or discovered in the EU customs territory, but which have been exported as EU goods, if they are returned goods within the meaning of Article 203 of Regulation (EU) No 952/2013 (the [Union Customs Code](#));
- cultural goods at imminent risk of destruction which are sent by a foreign public authority to a Member State's public authority for safekeeping;
- cultural goods which are temporarily imported to be offered for sale at art trade fairs, for which an import licence would normally be required, can instead be placed under the temporary admission procedure with only an importer statement. However, if these cultural goods are sold and will remain in the EU after the art fair, an import licence will have to be obtained for them.

Responsibilities of the [European Commission](#)

The storage and exchange of information between Member States' national authorities, in particular concerning import licences and importer statements, is carried out through a centralised electronic system, set up and managed by the Commission.

In cooperation with the Member States, the Commission may also organise training and capacity-building activities aimed at non-EU countries.

Penalties

Member States must take all measures necessary to ensure that the regulation is properly implemented and must adopt and apply effective, proportionate and dissuasive penalties for infringements.

Implementation

Commission Implementing Regulation (EU) [2021/1079](#) of 24 June 2021 lays down detailed rules for implementing certain provisions of Regulation (EU) 2019/880 and in particular, for the exemptions from documentary requirements provided for in its article 3; for the format, template, supporting documents, procedural rules and use of the import licence and the importer statement; the arrangements for the deployment, operation and maintenance of the electronic system (the 'ICG system') and detailed rules regarding the submission, processing, storage and exchange of information between the authorities of the Member States by means of that system.

Background to the EU Cultural Goods Act

Prior to the introduction of the EU Cultural Goods Act 2019, EU legislation concerning cultural goods was established at a national level. Whilst certain EU countries such as Germany and Malta established border regimes for cultural goods this was not harmonised which meant that certain member states' borders were more vulnerable to the routing of illicit objects than others. Concern about the regulation has been expressed by art market participants. Representatives of CINOA, the international confederation of art and antique dealer associations, the British Art Market Foundation (BAMF), the International Association

of Dealers in Ancient Art (“IADAA”), and the International League of Antiquarian Booksellers (“ILAB”) have issued statements. CINOA has identified that the regulation may have “a disproportionately negative impact on the legitimate art and antiques market” – which is projected to be worth around €17.5 billion.⁵

Illicit Activities and Border Security

The illicit trade in cultural goods and art is cited as a significant source of income for organised crime. The Islamic State of Iraq and Syria (ISIS) is reported to be a key perpetrator of the institutionalisation of illegal trafficking, and a major security threat. Looting of artwork may also be associated with ideological purposes, such as the elimination of a pre-Islamic period in Mesopotamia and public erasure of competing interpretations of Islam, including Shia, Sufi, Yadiz and Christian religious iconography and sites.⁶ Public destruction of historical sites that are not affiliated with any particular secular practice has also occurred.

Christopher Jones has reported that this includes the destruction of the Ottoman citadel of Tal Afar, the arch of Septimius Severus in Palmyra, statues of the kings of Hatra kept in the Mosul Museum, lion statues in a public park in Raqqa, the Assyrian royal palaces at Nineveh and Nimrud, and modern reconstructions of the Adad and Mashki gates of Nineveh.⁷

The provocative circulation of videos objectifying cultural vandalism – whereby militants used sledgehammers and electric drills to destroy millennia-old artworks, has depicted the organised destruction of relics at the Mosul Museum, and the bulldozing of archaeological sites of Hatra, Nimrud and Du-Sharrukin.⁸

The European Institute for Security Studies (EISS) has reported on four methods where illicit activities may take place in the art marketplace: money laundering, financial accumulation in safe havens such as freeports, commercialisation through galleries and auction houses; and the use of cultural objects as collateral for payments for drugs or weapons.⁹

⁵ Martin Bailey and Anna Brady, ‘Art Dealers Slam Proposed European Union Licence Regulations’ (*undefined*, 28 September 2021) <<https://www.theartnewspaper.com/2018/06/15/art-dealers-slam-proposed-european-union-licence-regulations>> accessed 18 May 2025

⁶ Christopher W. Jones, ‘Understanding Isis’s Destruction of Antiquities as a Rejection of Nationalism’ (2018) 6 *Journal of Eastern Mediterranean Archaeology and Heritage Studies* 31.

⁷ Ibid 32.

⁸ Paul M.M. Cooper, ‘The Return of the Flood: How Isis Is Destroying Iraq’s Literary Heritage’ (*Asymptote Blog*, 2015) <<https://www.asymptotejournal.com/blog/2015/04/08/the-return-of-the-flood-how-isis-is-destroying-iraqs-literary-heritage/>> accessed 18 May 2025

⁹ Alice Connelly, ‘Compliant or Complicit? Security Implications of the Art Market’ [2021] European Institute for Security Studies 1

Cultural objects are portable and therefore can be exempt from exposure through a bank account. Illegally exported works may not have been recorded anywhere, and thereby it is challenging to track their movements. The pricing of art is highly variable, and subject to volatility in accordance with market whims and intangibles such as personal tastes. Furthermore, the price of artwork can easily be manipulated or inflated, therefore money laundering may occur through overpayment for a painting.

Operation Pandora was an international law enforcement cooperation lead by the Spanish Civil Guard (Guardia Civil) between Europol, Interpol and the World Customs Organisation that resulted in the seizure of more than 56,400 cultural goods, and 67 arrests.¹⁰ Notable occurrences conducted in France, Greece, Italy and Spain. Taking place during the pandemic, between 1 June and 31 October 2020 thirty-one nations' customs authorities cooperated to conduct checks and controls. The seized objects included archaeological objects, furniture, coins, paintings, musical instruments and sculptures.

Europe operates a civil law system, whereby the theft and destruction of artworks is criminally prosecuted, but possession of stolen works is not necessarily a criminal offence if the possession is not subject to conditions of knowledge and intent. If a person knowingly acquires, sells or otherwise uses stolen items there may be criminal implications. Therein, a potential intersect with the obligation to file an accurate importer's statement when handling artworks that fall within the scope of Part C of the EU Cultural Goods Act should not be underemphasised. The 'mens rea' of the proposed criminal offence is yet to be disclosed.¹¹

The European Commission delegates the jurisdiction to meter penalties for non-compliance with the EU Cultural Goods Act to the national authorities of member states. The French criminal code article 441-1 defines forgery (*faux et usage de faux*) as any fraudulent alteration of the truth, of such nature to cause prejudice and achieved by any means whatsoever which may have legal consequences. Article 321-1 of the French Penal Code punishes benefiting from or hiding stolen property, whereas § 259 StGB of the German Criminal Code identifies that *Hehlerei* (handling stolen goods) is a criminal offence if the person knowingly acquires, sells or otherwise uses stolen items.

Provenance

¹⁰ Europol 'Over 56 400 Cultural Goods Seized and 67 Arrests in Action Involving 31 Countries' (Europol, 11 May 2021) <<https://www.europol.europa.eu/media-press/newsroom/news/over-56-400-cultural-goods-seized-and-67-arrests-in-action-involving-31-countries>> accessed 18 May 2025

¹¹ Fionnuala Rogers and Pierre Valentin, 'Adoption of the Regulation on the Import of Cultural Goods: Start Preparing Now!' (Art@Law, 13 June 2019) <<https://www.artatlaw.com/adooption-of-the-regulation-on-the-import-of-cultural-goods-start-preparing-now/>> accessed 18 May 2025

Provenance is considered to be an accumulation of a cultural good's prior 'social life,'¹² and wider social significance, such as ownership and exhibition history. A complete set or nearly complete set of provenance documents is likely to increase an object's value. As a corollary, provenance documents can be subject to falsification. Furthermore, many antique dealers may trade in goods accompanied by documents which state private collection acquired goods prior to 1969 - delineating that the cultural goods are not subject to the application of the UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property 1970. At the high value end, forensic analysis will be subject to the interpretation by experts and appraisers, a field which is self-regulated. These individuals may be scholars, restorers or curators, and affiliated with collectors, museums, and auction houses. UNIDROIT have acknowledged that illicit activity should not necessarily be assumed in the absence of ownership records and export licences. As a result of this, UNIDROIT have launched a legal initiative to seek a legal solution for 'orphan objects' – the term used to describe cultural objects which lack provenance.¹³ A question was presented as to whether orphan objects in a database could be presented with a passport once due diligence had been carried out.¹⁴ The EISS have reported that a study of antiquities sold in Germany in 2019 demonstrated that only 2% had a known origin.¹⁵ As cultural objects may have moved through multiple owners, in circumstances where does legal owner does not hold an export licence issued by the original country of exportation it does not necessarily mean that the item was unlawfully exported. Indeed, commentators have suggested that the EU regulation may unfairly prejudice the legal owners who intend to export to the European Union.¹⁶

The regulation requires importers of cultural goods that fall within the scope of the regulation using the ICG electronic window to provide supporting documentation that attests to the following:

- that the object was exported from the country 'where they were created or discovered' in accordance with the laws of that country at the time of export, i.e. export licences or certificates; or
- if no such laws existed at the time of export, evidence of the absence of such laws.

¹² Ibid 2

¹³ UNIDROIT (*Private art collections - orphan objects*, November 2022) 2 <<https://www.unidroit.org/wp-content/uploads/2023/02/Report-1st-EEG.pdf>> accessed 27 May 2025

¹⁴ Ibid 5

¹⁵ Connelly (n 9)

¹⁶ Pierre Valentin, 'New Rules to Restrict the Importation of Cultural Property into the EU | Fieldfisher' (*New Rules to Restrict the Importation of Cultural Property into the EU*, 24 January 2024) <<https://www.fieldfisher.com/en/insights/new-rules-to-restrict-the-importation-of-cultural-property-into-the-eu>> accessed 27 May 2025

The UNESCO has published a Database of National Cultural Heritage Laws¹⁷ which has been welcomed by Interpol and is supported by the World Customs Organisation. This database is anticipated to be a central reference point of determining laws related to the cultural object established at the time of export.

Rationale of the €18,000 threshold to produce an importer's statement

The regulation has also inspired many questions, for example within the RICS UK & Ireland Valuation Conference, within the Art and Ethical Market Considerations seminar valuation expert Alvah Beander sought to understand why the valuation point outlined in Part B of the EU Cultural Goods Act 2019/880 is set at €18,000.

The EU Cultural Goods Act has been subject to multiple amendments following industry objections and negotiations. For example, following consternation from antiquarian book traders, ancient manuscripts have been moved from high-risk category B to lower risk category C. Furthermore, the initial Part C valuation threshold of €10,000 has been raised to €18,000¹⁸. Recital 10 of the EU Reg 2019/880 delineates:

“It also seems appropriate to set a financial threshold in order to exclude cultural goods of lower value from the application of the conditions and procedures for import into the customs territory of the Union. Those thresholds will ensure that the measures provided for in this Regulation focus on those cultural goods most likely to be targeted by pillagers in conflict areas, without excluding other goods the control of which is necessary for ensuring the protection of cultural heritage.”

There is also the question addressing the prohibition on imports of art and cultural goods that were illegally exported from their origin. Para 8 of the EU Cultural Goods Act (ECGA) sets out that the laws and regulations of the country where cultural goods were created or discovered should primarily frame the legality of the exports of cultural goods.

The prohibition is time-barred by the 24 April 1972. the date of the entry into force of the 1970 UNESCO Convention. Therefore, the scope of the prohibition to regulations passed only in the past 47 years is limited, and adjacent areas which may raise questions addressing repatriation are potentially bypassed.

¹⁷ UNESCO, ‘UNESCO Database of National Cultural Heritage Laws’ (UNESCO.org, 5 November 2003) <<https://www.unesco.org/en/cultnatlaws>> accessed 27 May 2025

¹⁸ Fionnuala Rogers and Pierre Valentin, ‘Adoption of the Regulation on the Import of Cultural Goods: Start Preparing Now!’ (Art@Law, 8 October 2020) <<https://www.artatlaw.com/adooption-of-the-regulation-on-the-import-of-cultural-goods-start-preparing-now/>> accessed 28 May 2025

CI 2021/1079 identifies that rather than random checks, physical inspections will be conducted on the basis of assessment of applying risk management criteria in accordance with the Articles 46 to 49 Regulation (EU) No 952/2013, parts of which are set out below.

Legal Analysis

Following the publication of the first draft of the EU Cultural Goods Act, art law specialists proposed that the failure to provide evidence of holding an export licence valid for an artefact that has come into the possession of the legal owner, prevented the owner of the cultural artefact from legitimate entry into the European Union, and therefore the regulation could cause the owner to suffer a prejudice.¹⁹ An additional concern has addressed the implications of Part A, addressing the enforcement of third country's export laws, due to the absence of reciprocity and the practical costs of border control and seizure, and monitoring compliance.

The obligation to submit an importer statement outlined in Article 5.2 of the EU Cultural Goods Act 2019 set out the following.

The importer statement shall consist of:

- (a) a declaration signed by the holder of the goods stating that the cultural goods have been exported from the country where they were created or discovered in accordance with the laws and regulations of that country at the time they were taken out of its territory; and
- (b) a standardised document describing the cultural goods in question in sufficient detail for them to be identified by the authorities and to perform risk analysis and targeted controls.

By way of derogation from point (a) of the first subparagraph, the declaration may instead state that the cultural goods in question have been exported in accordance with the laws and regulations of the last country where they were located for a period of more than five years and for purposes other than temporary use, transit, re-export or transhipment, in the following cases: (a) the country where the cultural goods were created or discovered cannot be reliably determined; or (b) the cultural goods were taken out of the country where they were created or discovered before 24 April 1972.

The implications of article 5.2 (a) have been commented on. The purchase of a cultural object from an auction house or dealer may be unlikely to be unaccompanied by an export licence from the source country, or the country in which the cultural object was located for the most recent five years. Furthermore, in circumstances where the owner has recently come into possession of a cultural object, it may be challenging to ascertain the exports laws of any country in which the object has been previously located. Therefore, an element of uncertainty may be introduced. Furthermore, it has been commented that is it possible that importer's

¹⁹ Fionnuala Rogers and Pierre Valentin, 'The Proposed EU Regulations on the Import of Cultural Goods' (*Art@Law*, 15 January 2019) <<https://www.artatlaw.com/the-proposed-eu-regulations-on-the-import-of-cultural-goods/>> accessed 18 May 2025

statements may be accepted by EU member states without control, therefore undermining the application of the regulation.²⁰

The European Union have identified that importer's statement will be reviewed in accordance with risk. Due to this, the European Union introduced a derogation whereby the owner would have to prove that the item had been legally exported from its country of residence within the most recent 5 years.

Risk Management Framework

Customs controls will be conducted on the basis of a common risk management framework. The common risk criteria and standards referred to in paragraph 3 shall include all of the following:

- (a) a description of the risks;
- (b) the factors or indicators of risk to be used to select goods or economic operators for customs control;
- (c) the nature of customs controls to be undertaken by the customs authorities;
- (d) the duration of the application of the customs controls referred to in point (c).

The ICG window offers two environment separate environments, on the same operating system.

EU entities that intend to act as holders of the goods may use the Acceptance Environment which acts as a testing and training ground for users to familiarise themselves with the system. This environment is intended to be used for practice, training, and validation of system updates with simulated data, and is not legally valid.

The production Environment is the live system where real import applications and approvals take place. Information submitted on the Production Environment is legally binding. Access is restricted to users with authorised roles.

Part A of the CGA specifically requires compliance with the legislation related to cultural goods of the exporting country, that was in force at the time of the export. Therefore, the ICG module contains a Third Country Law Library – a compendium developed in collaboration with the International Council of Museums (ICOM).

Customs Controls and Handling

²⁰ Fionnuala Rogers and Pierre Valentin, 'Adoption of the Regulation on the Import of Cultural Goods: Start Preparing Now!' (*Art@Law*, 13 June 2019) <<https://www.artatlaw.com/adooption-of-the-regulation-on-the-import-of-cultural-goods-start-preparing-now/>> accessed 18 May 2025.

Customs controls may consist of examining goods, taking samples, verifying the accuracy and completeness of the information given in a declaration or notification and the existence, authenticity, accuracy and validity of documents, examining the accounts of economic operators and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts.

For the purpose of customs controls, the customs authorities may verify the accuracy and completeness of the information given in a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification, and the existence, authenticity, accuracy and validity of any supporting document and may examine the accounts of the declarant and other records relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods after having released them. Those authorities may also examine such goods and/or take samples where it is still possible for them to do so.

Such controls may be carried out at the premises of the holder of the goods or of the holder's representative of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

Customs controls may also be carried out on the hand luggage and cabin baggage of intra-flight passengers and based on cooperation between customs authorities.

Questions presented to the European Direct Contact Centre by Alinea Customs

Alinea Customs presented several questions to the European Direct Contact Centre between November 2024 and April 2025. Details are set out below.

Q1. Please could I request advice on whether overseas (e.g. UK based) galleries shipping to exhibitions and events such as Art Basel Paris will be able to register for an EU EORI and also whether they will be able to register on TRACES NT, if they do not have a permanent establishment in the European Union?

A: Economic operators who are not established in the customs territory of the Union do have to register with customs authorities (i.e. provide the particulars for and obtain an EORI number) before they can lodge customs declarations, except in a number of cases which are listed in Art. 5(1)(a) of Commission Delegated Regulation (EU) 2446/2015. Placing goods under the temporary admission procedure is one of those cases where an EORI is not needed (as well as the re-export declaration to discharge that temporary admission procedure). However, even in the case of temporary admission procedure, non-EU economic operators will still need an EORI registration if that registration is required for the use of the common guarantee management system.

Where an EORI registration is required for non-EU economic operators, that registration is made with the customs authorities where the economic operator lodges the customs declaration or applies for a customs decision.

Registering with the ICG system on TRACES NT however as a ‘holder of the goods’ - when the person resides or is established in a third country - is not possible, since they cannot be holding goods presented at EU customs and not be in the EU themselves. Perhaps an idea to explore would be representation. I.e. the businesses in question appoint a representative who is established in the EU and who would act as ‘holder of the goods’ on the ICG system and would also accomplish the customs formalities for them.

Q2. With regards to the implementation of the system, will there be a grace period within the implementation? My reasoning being that as there is a 90 day window whereby the member state has the opportunity to review, reject or request more information related to an application, for the period between 28 June - 28 September, will cultural goods where an import licence is relevant still be able to enter the EU market, or will imports be restricted until the decision is made?

A: With regard to your second question, after the 28th of June, 2025, the import of cultural goods of the categories listed in Part B of the Annex to Regulation (EU) 2019/880 on the introduction and the import of cultural goods can only be made on the basis of a valid import licence. For goods arriving on or soon after that date in the Union, importers have 90 days to obtain an import licence from the relevant Member State competent authority, while the goods remain at customs in temporary storage (where they can be kept also for a maximum of 90 days, before they have to be re-exported). For this reason, it was not considered necessary to provide for any transitional periods or measures.

Q3. Would it be possible to send me a list of entry points in member states that can handle goods brought in under licence in accordance with Regulation (EU) 2019/880?

A: By the way, in reference to [your earlier enquiry] regarding Member States which may limit the number of customs offices that will be competent to handle imports of cultural goods under Regulation (EU) 2019/880, at the time of that inquiry we had not been notified of any, but we are currently in the process of carrying out another survey round on that matter and certain Member States (e.g. Belgium) did announce that they have decided to designate specific customs offices in their territory in accordance with Art. 6 of the Regulation. As the deadline to notify to the Commission is still running, we have not received answers from all the Member States yet, but once we do, we will keep you informed of those that have decided to make use of that provision.

Q4. Would it be possible to confirm that the use of an ATA carnet will no longer be possible for goods covered by the scope of the regulations? It appears that they will have to use the temporary admission customs procedure rather than an ATA carnet.

A: Thank you for contacting the Europe Direct Contact Centre.

We have consulted the Directorate-General for Taxation and Customs Union. Please find below the answer to your question.

With regard to your latest question on ATA carnets, importers can apply for placing goods under the temporary admission customs procedure either by making a customs declaration

(where the acceptance of that declaration by customs constitutes authorisation to use the said procedure) or by means of an ATA Carnet (see Article 4(4) of the Istanbul Convention). The reference to the import licence or the importer statement is made in Box 3 (export) or 4 (import) of the ATA Carnet, called ‘other remarks/autres mentions’.

Q5. Please could you could send me any relevant information regarding how to register for the ICG module on TRACES?

The ICG system became operational on the 28th June 2025; the date on which the import licence and importer statement requirements became mandatory for the import of cultural goods that are within the scope of Regulation (EU) 2019/880. Cultural goods which have been presented at EU customs on that date can remain in temporary storage for 90 days, which coincides with the period of time within which a competent authority must make a decision on an application for an import licence (import licences are required only for archaeological objects or parts of monuments that have been dismembered of an age above 250 years).

As we have promised to keep you informed on any developments regarding this matter, the list of customs offices competent to handle the import of cultural goods that are within the scope of Regulation (EU) 2019/880 (in case a Member State decided to limit the number of these customs offices) has been published in the Official Journal of the European Union : eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025XC03358&qid=1751275658564

Lastly, a User Manual for importers, providing step-by-step instructions on how to register and use the ICG system is available (downloadable pdf) from the Cultural Goods webpage: https://taxation-customs.ec.europa.eu/customs/prohibitions-restrictions/cultural-goods_en

Commentary

On the basis of the first point, traders and exhibitors moving goods into the European Union temporarily are advised to approach an EU-based entity to act as their representative when using the ICG. Whilst this is the established practice when exhibitors or traders use the temporary admission by declaration or full authorisation method, there will be a heightened obligation for the importer of record to bear responsibility for the accuracy of the supporting documentation. This additional risk may be likely to result in increased fees.

Goods covered by the scope of the legislation must submit an application using the ICG system and acting as “the holder of the goods”, as TRACES NT can only be operated by a person or body with a permanent EU establishment.

Addressing the second question, there is a potential cost implication inferred. Therefore, traders exporting relevant cultural goods to the European Union should ensure that the importer has all necessary information provided to them so that they can register for access to the ICG system and file the obligatory documents. On this basis, it may be advisable for sellers to avoid using the delivered duty paid (DDP) incoterm, unless they have a permanent establishment in the European Union.

With regards to the customs offices outlined and suitable entry points, the cultural goods entry point is usually based upon multiple factors such as the location of the receiver of the goods, and local VAT rates may also play a factor in certain cases.

Private individuals importing cultural goods into the EU should consider the VAT implications in the country of import, which may vary significantly between member states.

For example, subject to eligibility criteria, VAT on imports of cultural goods into Italy is 5%, France is charged at 5.5%, Germany 7%, Poland 8%, Netherlands 9%, Spain 10%, Austria at 13%, Belgium 21%, and Hungary 27%.

Once a cultural good is cleared into free circulation, it may move freely between member states of the customs union. The implementation of the CGA introduces an additional factor to consider, namely whether the planned port of entry is capable of handling cultural goods and associated paperwork and its associated customs offices are trained accordingly.

Traders may also seek to move their goods into a temporary storage facility in advance, in case the goods are detained – this would be particularly relevant at an airport – where the costs of storage can rapidly escalate if items are not collected within 24 – 48 hours.

Temporary storage facilities operate in accordance with Article 148 of the Union Customs Code, where they may be stored under supervision for up to 90 days, or indeed, released to a nominated party once the customs entry is released.

It was previously possible to raise an ATA carnet through the London Chamber of Commerce and avoid any direct requirements to register for any customs processes in the European Union, beyond presenting the carnet book at the relevant offices. From 28 June 2025, any users of ATA carnets moving goods within the scope of the CGA are obliged to arrange for an EU representative to file an importer statement or an importer licence using the ICG. This presents an additional necessary administrative step to consider. For traders that previously used ATA carnets to move cultural goods to events and exhibitions, it is imperative to be aware that whilst the authorities in the United Kingdom will stamp the carnet book on exit, if an appropriate application to the ICG is not made, and subsequently indicated on the carnet, confiscation and potential penalties could apply when entering the European Union.

EU Cultural Goods Act Q & A

Independent valuers and insurance

An art law specialist has raised a comment addressing the European Commission's approach to the use of an auction house's expert opinion concerning provenance of a cultural object, referring to scenario 1 of the EU Cultural Goods Act Q & A²¹ concerning circumstances

²¹ European Commission (*Questions & answers on the EU legislation on the introduction ...*, 2024) 22
<https://taxation-customs.ec.europa.eu/document/download/f5bd5b03-9849-448d-80db-ac4b20b526ca_en?filename=QAs+list+V4.pdf> accessed 28 May 2025

where an auction house expert has substantiated that the country of discovery or creation cannot be reliably determined.²² The European Commission provides guidance that this is permissible, on the basis whereby the expert is required to provide an opinion in their own name and therefore does not have access to a corporate veil. Where the expert is advised to provide the opinion in their own name, a potentially insurable risk is incurred. It is suggested that the expert providing the analysis would be likely to charge a premium to account for their professional indemnity insurance in issuing a statement on the place, origin, or derogation from a rule within a statement.²³

Another point of note is that of where the country of origin of the good cannot be reliably identified. If the object was exported from its origin of origin prior to 24 April 1972, the trader may demonstrate that it was legally exported from its country of residence within the most recent five years, in the context of making an application for an import licence. However, in the context of scenario 1, question 4 outlined by the European Commission, it is outlined that:

*“the exemption of ‘the last country where the good was located for +5 years’ applies only in the context of an application for an import licence. In principle, based on the general prohibition rule, customs or other law enforcement authorities are required to intervene and take all appropriate measures when they receive intelligence that a cultural good on its way to or already in the Union has been illegally exported from its country or origin [...]”*²⁴

Therefore, in circumstances where the country of origin cannot be reliably determined, the derogation from the rule where country of origin cannot be confirmed is unreliable. Within the context of the general prohibition, there remains a legal uncertainty, referred to by Pierre Valentin as a “legal paradox”²⁵ and therefore a potential whereby the importation of the goods may be denied.

Summary

The scope of the regulation will require traders in relevant cultural goods to prioritise the archiving of their customs documents and any associated export or import licenses, to ensure efficiency of movement. This may also assist with improving the liquidity of the asset due to mitigation of risk. As with any other system that regulates at the border, the first few years of

²² Ibid 23

²³ Pierre Valentin (*EU Regulation 2019/880 on the importation of Cultural Goods*, 4 April 2024) <https://www.fieldfisher.com/en/insights/eu-regulation-2019-880-on-the-importation-of-cultural-goods-the-eu-commission-q-a> accessed 28 May 2025.

²⁴ European Commission (*Questions & answers on the EU legislation on the introduction ...*, 2024) 23 https://taxation-customs.ec.europa.eu/document/download/f5bd5b03-9849-448d-80db-ac4b20b526ca_en?filename=QAs+list+V4.pdf accessed 28 May 2025

²⁵ Pierre Valentin (*EU Regulation 2019/880 on the importation of Cultural Goods*, 4 April 2024) <https://www.fieldfisher.com/en/insights/eu-regulation-2019-880-on-the-importation-of-cultural-goods-the-eu-commission-q-a> accessed 28 May 2025.

the implementation will present the most extensive complexities. By 2027, it is highly likely that an interwoven secondary customs market of EU fiscal representatives, temporary storage facilities for art, and ICG compliance advisors will compete in order to access this market, and minimise the costs related to these processes.

The EISS has suggested that the effectiveness of the ICG system will rely on the specialist training of customs, border and police officials, due to the art market's propensity for the manipulation of provenance. Furthermore, as the United Kingdom revoked the EU Cultural Goods Act there is speculation that the UK market may become more attractive for traders due to not bearing a similar financial and administrative burden.

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