

COMMISSION IMPLEMENTING REGULATION (EU) 2021/1079**of 24 June 2021****laying down detailed rules for implementing certain provisions of Regulation (EU) 2019/880 of the European Parliament and of the Council on the introduction and the import of cultural goods**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 ⁽¹⁾, and in particular Articles 3(6), 4(12), 5(3) and 8(2) thereof,

Whereas:

- (1) In order to properly implement Regulation (EU) 2019/880, it is necessary to lay down specific rules for the establishment of an import licensing system for certain categories of cultural goods listed in Part B of the Annex to that Regulation.
- (2) It is also necessary to lay down rules regarding an importer statement system for the categories listed in Part C of the Annex to Regulation (EU) 2019/880.
- (3) Furthermore, it is necessary to lay down rules regarding the exceptions to the requirements to obtain an import licence or to submit an importer statement under certain conditions.
- (4) The safekeeping of cultural goods which are at imminent risk of destruction or loss in a third country should be carried out in refuges in the Union in order to guarantee their safety, maintenance in good condition and safe return when the situation so allows. In order to ensure that cultural goods entrusted for safekeeping will not be diverted in the Union and placed on the market, refuges should be supervised or operated by public entities and the cultural goods should remain under their direct supervision at all times.
- (5) Cultural goods entrusted for safekeeping in a refuge in a Member State should be placed under suitable customs procedures, which would guarantee their storage for an indeterminate period of time, and arrangements should be made in case the risk situation in the third country is expected to persist beyond the foreseeable future. In order to allow the general public to benefit from the temporary presence of these cultural goods in the Union's territory, their exhibition in premises operated by the same entity that operates the relevant refuge should be permitted, subject to the prior consent of the third country and, where the goods have been placed under customs warehousing, to a prior authorisation by customs in accordance with Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽²⁾. Moving the goods to exhibition premises should only be allowed if their safety and maintenance in good condition can be ensured.
- (6) The exemption from having to obtain an import licence or submit an importer statement to customs in the case of temporary admission of cultural goods for the purpose of education, science, conservation, restoration, exhibition, digitisation, performing arts, research conducted by academic institutions or cooperation between museums or similar institutions should be arranged in such a way as to ensure that the cultural goods are to be used for those purposes only. Establishments and institutions of the public sector are considered trustworthy with regard to the use of the temporarily imported cultural goods; it should therefore only be required of them to register in the electronic system. Institutions or establishments governed by private law or both private and public law should also be allowed to benefit from the exemption, provided that their registration in the electronic system is subsequently confirmed by the competent authority. This exemption should also be implemented in a way that ensures that the same objects temporarily admitted will be the ones re-exported at the end of the procedure and that customs can readily identify the beneficiary establishments via the centralised electronic system.

⁽¹⁾ OJ L 151, 7.6.2019, p. 1.

⁽²⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

- (7) In order to ensure the traceability of the cultural goods temporarily admitted in exemption from the requirement of an import licence or an importer statement under Article 3(4), points (b) and (c), of Regulation (EU) 2019/880, it is appropriate to lay down rules regarding the description of those goods that should be uploaded to the electronic system referred to in Article 8 of that Regulation.
- (8) For the correct application of Article 3(5) of Regulation (EU) 2019/880 and in order to ensure uniform implementation and avoid misuse of the exemption by permanent sales outlets such as auction houses, antique shops and galleries, commercial art fairs should fulfil certain conditions as regards their duration, purpose and accessibility to the general public, as well as the publicity given to them.
- (9) In order to ensure the uniform implementation of the provisions of Regulation (EU) 2019/880 on import licences, rules governing the drawing up, submission and examination of applications and the issue and validity of the relevant licences using the centralised electronic system are necessary.
- (10) In order to prevent the irregular use of an import licence that has been revoked by a competent authority, an alert should be triggered in the electronic system for the import of cultural goods referred to in Article 8 of Regulation (EU) 2019/880, drawing the attention of other Member States customs and competent authorities.
- (11) The licit provenance of a cultural good which has been imported in the past in the Union under an import licence has already been examined by a Member State competent authority. In order to ensure consistency with that assessment and to facilitate trade, a new application for the re-importation of the same cultural good should be subject to simplified requirements.
- (12) In accordance with Regulation (EU) 2019/880, the 90-day period for a competent authority to decide on an import licence application starts from when that authority receives a complete application. In order to ensure equal treatment and the expedient processing of licence applications, where additional information to that submitted by the applicant with their electronic application is considered necessary to demonstrate legal export, the 90-days period should only start from when the applicant has submitted the requested additional information by uploading it to the electronic system. As the applicant has the burden of proof for demonstrating legal export, when the additional requested information has not been submitted to the competent authority within the set deadline, the application should be rejected as incomplete.
- (13) In order to prevent the introduction into the Union of cultural goods illegally exported from a third country, certain documents or information certifying the legal export by the third country authorities, adequately identifying the cultural good and engaging the liability of the importer, should always be submitted with an application for an import licence or be in the possession of the declarant submitting an importer statement, in case customs authorities request their presentation.
- (14) In order to allow applicants to prove legal provenance in the case where the country in which the good was created or discovered did not have an export certification system at the time of export, operators should be allowed to submit in support of their application for an import licence or have in their possession, in case these documents are requested by customs, a combination of other forms of evidence. In that case, Member States should require the operator to furnish as many different types of evidence as possible, including the history and ownership of the object through which its authenticity and ownership can be determined.
- (15) In order to ensure that the importer statements, as referred to in Regulation (EU) 2019/880, are uniform, rules governing the drawing up of the signed declaration in the centralised electronic system and the content of the standardised description of the cultural good are necessary.
- (16) Customs are to carry out controls, other than random checks, based primarily on risk analysis. In order to ensure that the object presented to customs is the one for which the import licence has been obtained or the importer statement was drawn up, customs should carry out controls by applying risk management criteria in accordance with Articles 46 to 49 of Regulation (EU) No 952/2013.

- (17) Regulation (EU) 2019/880 provides for the establishment by the Commission of a centralised electronic system to manage the import of cultural goods from third countries into the customs territory of the Union. Detailed arrangements should be laid down as to the operation, use, access, contingency provisions and security of that system and of the information stored or exchanged via the system.
- (18) In order to ensure an adequate level of security of electronic means of identification and electronic certification and in order to digitalise and harmonise processes, import licences and importer statements should meet the standards for electronic signatures, electronic seals and electronic timestamps in their different levels of identity assurance set by Regulation (EU) No 910/2014 of the European Parliament and of the Council ⁽³⁾ and Commission Implementing Decision (EU) 2015/1506 ⁽⁴⁾.
- (19) Access to the content of import licences, applications thereof, importer statements and any information or documents submitted in their support should only be reserved to the Member States authorities in charge of implementing Regulation (EU) 2019/880 and to the applicants and declarants themselves. However, in order to facilitate trade, such as in the case of transfer of ownership of an imported cultural good, the holders of import licences or initiators of importer statements should be allowed to give access to third parties to their own licences or statements.
- (20) Member States may restrict the number of customs offices which can process cultural goods import formalities. In order for importers to know which are the appropriate customs offices to carry out import formalities, this information should be made available to them and regularly updated in the centralised electronic system.
- (21) Regulation (EU) 2019/880 provides that its Articles 3(2) to (5), (7) and (8), Article 4(1) to (10), Article 5(1) and (2) and Article 8(1) shall apply from the date on which the electronic system referred to in its Article 8 becomes operational or at the latest from 28 June 2025. Therefore, the date from which this Regulation should apply should be deferred accordingly.
- (22) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁵⁾ and delivered an opinion on 23 April 2021.
- (23) The measures provided for in this Regulation are in accordance with the opinion of the Cultural Goods Committee ⁽⁶⁾,

⁽³⁾ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).

⁽⁴⁾ Commission Implementing Decision (EU) 2015/1506 of 8 September 2015 laying down specifications relating to formats of advanced electronic signatures and advanced seals to be recognised by public sector bodies pursuant to Articles 27(5) and 37(5) of Regulation (EU) No 910/2014 of the European Parliament and of the Council on electronic identification and trust services for electronic transactions in the internal market (OJ L 235, 9.9.2015, p. 37).

⁽⁵⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

⁽⁶⁾ Article 8 of Council Regulation (EC) No 116/2009 of 18 December 2008 on the export of cultural goods (OJ L 39, 10.2.2009, p. 1).

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) 'refuge' means a secure storage facility within the customs territory of the Union, which is designated by a Member State for the safekeeping of cultural goods that are of importance for archaeology, prehistory, history, literature, art or science and which are under serious and imminent threat of destruction or loss if they were to remain at their current location;
- (2) 'third country' means a country or territory outside the customs territory of the Union, as defined in Article 1(11) of Commission Delegated Regulation (EU) 2015/2446 ⁽⁷⁾;
- (3) 'country of interest' means the third country where the cultural good to be imported was created or discovered or the last country where the cultural good was located for a period of more than five years for purposes other than temporary use, transit, re-export or transshipment, in accordance with Articles 4(4) and 5(2) of Regulation (EU) 2019/880;
- (4) 'ICG system' means the electronic system for the import of cultural goods referred to in Article 8 of Regulation (EU) 2019/880;
- (5) 'TRACES' means the system referred to in Article 133(4) of Regulation (EU) 2017/625 of the European Parliament and of the Council ⁽⁸⁾;
- (6) 'electronic signature' means an electronic signature as defined in Article 3(10) of Regulation (EU) No 910/2014;
- (7) 'advanced electronic seal' means an electronic seal complying with the technical specifications laid down in Commission Implementing Decision (EU) 2015/1506;
- (8) 'qualified electronic seal' means a qualified electronic seal as defined in Article 3(27) of Regulation (EU) 910/2014;
- (9) 'qualified electronic time stamp' means an electronic time stamp as defined in Article 3(34) of Regulation (EU) 910/2014;
- (10) 'EORI number' means the Economic Operators Registration and Identification number, as defined in Article 1(18) of Commission Delegated Regulation (EU) 2015/2446.

⁽⁷⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

⁽⁸⁾ Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (OJ L 95, 7.4.2017, p. 1).

CHAPTER II

DETAILED ARRANGEMENTS FOR AN EXEMPTION FROM DOCUMENTARY REQUIREMENTS

Article 2

Safekeeping

1. Member States that import cultural goods for the purpose of safekeeping shall create refuges for their storage. Those storage facilities shall be specifically equipped to receive cultural goods and ensure their safety and maintenance in good condition. Free zones as referred to in Article 243 of Regulation (EU) 952/2013 may not be designated as a refuge.
2. Where a Member State creates a refuge, it shall designate a public authority to operate it or supervise its operation and shall upload the contact details of that authority to the ICG system. The Commission shall make this information available on the internet.
3. Member States may only designate state, regional or local authorities or bodies governed by public law as those are defined in Article 2(1) point (4) of Directive 2014/24/EU of the European Parliament and of the Council ⁽⁹⁾, as public authorities to operate or supervise the operation of a refuge.
4. Cultural goods belonging to the categories listed in Parts B and C of the Annex to Regulation (EU) 2019/880, which are of importance for archaeology, prehistory, history, literature, art or science may be temporarily placed in a refuge within the customs territory of the Union to prevent their destruction or loss due to armed conflict, natural disaster or other emergency situations affecting the third country in question.
5. The import of cultural goods for the purpose referred to in Article 3(4) point (b) of Regulation (EU) 2019/880 shall require the prior acceptance of an official request for safekeeping submitted by a public authority of the third country possessing or holding the cultural goods to the public authority in the Union which has been designated to operate or to supervise the operation of the refuge in which the cultural goods are to be placed.
6. In the absence of a specific arrangement between the parties, the costs of storage and maintenance of the cultural goods placed in a refuge shall be borne by the Member State hosting that refuge.
7. The following shall apply with regard to the customs procedure under which cultural goods can be placed while they are stored in a refuge:
 - (a) The entity operating the refuge shall declare the cultural goods for placement under the private customs warehousing procedure in accordance with Article 240 of Regulation (EU) No 952/2013, provided that that entity holds an authorisation for operating a private customs warehouse in the premises of that refuge.
 - (b) Alternatively, the entity operating the refuge may declare the cultural goods for release for free circulation with relief from import duty, in accordance with Articles 42 to 44 of Council Regulation (EC) 1186/2009 ⁽¹⁰⁾.
 - (c) The entity operating the refuge may initially place the cultural goods under the temporary admission procedure. When this customs procedure is selected, arrangements shall be made for the goods to be subsequently placed under one of the procedures under point (a) or (b), in case the maximum allocated temporary admission period under Article 251 of Regulation (EU) No 952/2013 expires and its extension is not granted, while the safe return of the goods to the third country is not yet possible.
8. The cultural goods may be temporarily moved from the premises of the refuge in order to be exhibited to the public, provided that the following conditions are met:
 - (a) the third country from which the cultural goods have been imported has given its consent;

⁽⁹⁾ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

⁽¹⁰⁾ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).

- (b) the customs authorities have authorised the move in accordance with Article 240(3) of Regulation (EU) No 952/2013;
- (c) the premises designated for the purpose of display offer the appropriate conditions to ensure the protection, conservation and maintenance of the goods.

Article 3

Temporary admission for education, science or research

1. The temporary admission of cultural goods pursuant to Article 3(4) point (c) of Regulation (EU) 2019/880 shall be permitted without an import licence or an importer statement for the following purposes:
 - (a) exclusive use of the cultural goods by scientific, teaching or vocational training public establishments in teaching, vocational training or scientific research and under their responsibility;
 - (b) temporary lending by museums and similar institutions in third countries, of cultural goods belonging to their permanent collections to a public museum or similar institution within the customs territory of the Union for the purpose of exhibiting those cultural goods to the public by the latter or using them in artistic performances;
 - (c) digitisation, namely the preservation of their images or sounds in a form suitable for transmission and computer processing, by an establishment suitably equipped for this purpose and under the responsibility and supervision of a public museum or similar institution;
 - (d) restoration or conservation by professional experts under the responsibility of a public museum or similar institution, provided that such treatment or handling does not go beyond what is necessary to repair the cultural goods, restore them to good condition or preserve them in good condition.
2. For the purposes of paragraph 1, the establishment or institution concerned shall offer all the guarantees considered necessary for the cultural good to be returned in the same condition to the third country and that the cultural good can be so described or marked that there will be no doubt, at the moment of temporary admission, that the good being imported is the same one that will be re-exported at the end of the procedure.
3. Without prejudice to paragraphs 1 and 2, Member States may grant private or semi-private establishments or institutions in their territory an exemption pursuant to Article 3(4) point (c) of Regulation (EU) 2019/880 for the purposes specified in paragraph 1 of this Article, provided that they offer the necessary guarantees that the cultural good will be returned in good condition to the third country at the end of the temporary admission procedure.
4. In order to benefit from an exemption under paragraph 1, public establishments and institutions and authorised private or semi-private establishments or institutions shall register in the ICG system. This information shall be made available to customs in the Union via the ICG system.

Article 4

Traceability

The holders of cultural goods exempted from the documentary requirements laid down in Article 3(4) points (b) and (c) of Regulation (EU) 2019/880 shall provide a standardised general description of the goods in the ICG system before lodging the corresponding customs declaration.

The general description shall be completed following the data dictionary set out in Annex I in an official language of the Member State where the goods are to be imported.

*Article 5***Temporary admission of cultural goods offered for sale in commercial art fairs**

1. In order for the exemption laid down in Article 3(5) of Regulation (EU) 2019/880 to apply, the commercial art fair at which the goods are to be presented shall fulfil all of the following conditions:
 - (a) it is a limited-time trade event, other than a public auction, where cultural goods are exhibited with a view to a possible sale;
 - (b) it is accessible to the general public, regardless of whether that public has an intention to purchase or not;
 - (c) it is previously advertised via electronic or conventional media of wide circulation, such as newspapers, periodicals or exhibition catalogues.
2. In order to benefit from the exemption laid down in Article 3(5) of Regulation (EU) 2019/880, a cultural good shall be so described or marked that there can be no doubt at the moment of temporary admission that the good being imported is the same one that will be re-exported or placed under another customs procedure referred to in Article 2(3) of Regulation (EU) 2019/880 at the end of the temporary admission procedure.
3. For the purposes of the second sentence of Article 251(1) of Regulation (EU) 952/2013, the period during which cultural goods may remain under the temporary admission procedure shall be determined by the customs authorities taking into consideration the time necessary for the purposes of the exhibition and the issue of an import licence, in the event that the goods are to remain within the customs territory of the Union after the end of the commercial art fair.
4. In accordance with Article 4(1) of Regulation (EU) 2019/880, the application for an import licence shall be submitted to the competent authority of the Member State where the cultural good was imported for the first time and placed under temporary admission.

CHAPTER III

DETAILED ARRANGEMENTS FOR THE IMPORT LICENCE*Article 6***General principles**

1. The validity of an import licence shall expire in any of the following cases:
 - (a) the cultural good is released for free circulation;
 - (b) the import licence has been used only to place the cultural good under one or more of the customs procedures mentioned in Article 2(3) point (b) of Regulation (EU) 2019/880 and the cultural good is subsequently re-exported from the customs territory of the Union.
2. A separate import licence shall be issued for each cultural good.

However, where a consignment consists of several cultural goods, the competent authority may determine whether a single import licence shall cover one or several cultural goods in that consignment.

3. Before issuing an import licence, the competent authority may require that the cultural goods to be imported are made available to them for a physical inspection at the customs office or other premises within their jurisdiction, where the goods are kept in temporary storage. At the discretion of the competent authority and if deemed necessary, the physical inspection may be carried out using a remote video connection.
4. Any costs related to an application for an import license shall be borne by the applicant.

5. A competent authority may revoke an import licence it has issued, if the conditions under which it was granted are no longer met. The administrative decision revoking the import licence, together with a statement of reasons and information on the appeal procedure, shall be communicated to the holder of the import licence via the ICG system. The revocation of an import licence shall trigger an alert in the ICG system, informing the other Member States customs and competent authorities.

6. The use of import licences shall not affect obligations related to customs import formalities or related documents.

Article 7

Consistency of issued import licences

1. The holder of a cultural good for which an import licence has been issued prior to its export or re-export from the Union may refer to that licence in any new application for import.

2. The applicant shall demonstrate that the cultural good has been exported or re-exported from the customs territory of the Union, and that the cultural good for which an import licence is applied for is the same as the one previously licenced. The competent authority shall verify whether these conditions are met and shall issue a new import licence, based on the elements of the previous one, unless it has reasonable doubts about the legal export of the cultural good from the country of interest, based on new information.

Article 8

List of supporting documents to prove licit provenance in an import licence application

1. The applicant shall provide evidence to the competent authority that the cultural good in question has been exported from the country of interest in accordance with its laws and regulations or shall provide evidence of the absence of such laws and regulations at the time the cultural good was taken out of its territory. In particular:

- (a) The import licence application shall include 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.
- (b) Where the laws and regulations of the country of interest subject the export of cultural goods from its territory to the obligation to obtain a prior authorisation, the applicant shall upload to the ICG system copies of the relevant export certificates or export licences issued by the competent public authority of the country of interest, certifying that the export of the cultural good in question was duly authorised by them.
- (c) The application shall be accompanied by photographs in colour of the object against a neutral background, following the specifications set out in Annex II.
- (d) 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 where 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 provenance;

- (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.

2. The documents and other records of information listed under paragraph 1 point (d) shall be assessed freely by the competent authority, taking into consideration the circumstances and the perceived risk of illicit trade in each case.

3. The competent authority may require the applicant to upload official translations of the documents referred to in paragraph 1 points (b) and (d) in an official language of the relevant Member State.

Article 9

Procedural rules on the processing of applications for import licences

1. The competent authority may make multiple requests for additional information in accordance with Article 4(6) of Regulation (EU) 2019/880 within the 21-day time-limit laid down in that provision.

2. The applicant shall provide the additional information requested within 40 days, failing which, the application shall be rejected. Once the applicant has submitted the requested information, the competent authority shall examine it and make a decision within 90 days. If the competent authority has made multiple requests for information, the 90-day period shall start from the submission of the last piece of information by the applicant.

3. Where an application for an import licence is submitted to a Member State other than the one in which the applicant is established, the ICG system shall notify the competent authority of the Member State where the applicant is established.

4. Where the competent authority that receives the notification is in possession of any information that it considers relevant for the processing of the application, it shall forward such information through the ICG system to the competent authority to which the import licence application was submitted.

5. In case the application is not submitted to the authority which is competent to issue the import licence pursuant to Article 4(1) of Regulation (EU) 2019/880, the authority that received the application shall forward it to the appropriate competent authority without delay.

Article 10

Controls of import licences

1. When carrying out customs controls in accordance with Articles 46 to 49 of Regulation (EU) No 952/2013, the customs office to which the customs declaration for the import of the cultural goods is lodged shall ensure that the goods presented correspond to those described in the import licence and that a reference is made to that licence in the customs declaration.

2. Where cultural goods are placed under the customs warehousing procedure referred to in Article 240 of Regulation (EU) 952/2013, the tariff classification number of the goods in TARIC shall be stated in the customs declaration.

3. Where cultural goods are placed under the free zone procedure, the controls referred to in paragraph 1 shall be carried out by the competent customs office to which the import licence is presented in accordance with Article 245(1) of Regulation (EU) No 952/2013. The holder of the goods shall indicate the tariff classification number of the goods in TARIC upon their presentation to customs.

CHAPTER IV

DETAILED ARRANGEMENTS FOR THE IMPORTER STATEMENT

*Article 11***General principles**

1. Importer statements shall be drawn up using the form provided for this purpose in the ICG system, in one of the official languages of the Member State where the cultural good is to be imported and submitted to customs.
2. With the exception of coins of category (e) of Part C of the Annex to Regulation (EU) 2019/880, a separate importer statement shall be drawn up for each cultural good to be imported. More than one coin of the same denomination, material composition and origin may be covered under the same importer statement, following the specifications set out in Annex I to this Regulation.
3. An importer statement shall be drawn up and submitted for every subsequent re-importation of the same cultural good, unless an exemption laid down in points (a), (b) or (c) of Article 3(4) of Regulation (EU) 2019/880 applies.

*Article 12***List of supporting documents to prove licit provenance that should be in the possession of the declarant**

1. The importer statement shall include a signed declaration by which the importer assumes responsibility and explicitly states that they have exercised all due diligence to ensure that the cultural good which they intend to import has been exported legally from the country of interest.
2. The importer statement shall be accompanied by standardised information describing the cultural good in sufficient detail for it to be identified by customs, including photographs in colour of the cultural goods against a neutral background, following the specifications set out in Annex II.
3. Where the laws and regulations of the country of interest subject the export of cultural goods from its territory to obtaining a prior authorisation, the importer shall be in possession of the relevant permit documents issued by the competent public authority of the country of interest, certifying that the export of the cultural good in question was duly authorised by it. Upon request, that documentation shall be presented to customs.
4. Other types of documents which the holder of the goods could have in their possession to support, if so requested, their import statement may be, but are not limited to, the following:
 - (a) customs documentation providing evidence as to past movements of the cultural good;
 - (b) sales invoices;
 - (c) insurance documents;
 - (d) transport documents;
 - (e) condition reports;
 - (f) property titles, including notarised wills or handwritten testaments declared valid under the laws of the country where they were established;
 - (g) 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 provenance;
 - (h) expert appraisals;
 - (i) publications of museums, exhibition catalogues; articles in related periodicals;

- (j) auction catalogues, advertisements and other promotional sales material;
 - (k) 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.
5. The documents and other records of information listed under paragraph 4 shall be assessed freely, based on the circumstances and taking into consideration the perceived risk of illicit trade in each case.
6. The customs authority may require from the holder of the goods to upload official translations of the documents referred to in paragraphs 3 and 4 in an official language of the relevant Member State.

Article 13

Controls of importer statements

1. When carrying out customs controls in accordance with Articles 46 to 49 of Regulation (EU) No 952/2013, the customs office to which the customs declaration for the import of the cultural goods is lodged shall ensure that the goods declared correspond to those described in the importer statement and that a reference is made to that statement in the customs declaration.
2. Where cultural goods are placed under the customs warehousing procedure, the tariff classification number of the goods in TARIC shall be stated in the customs declaration.
3. Where the cultural goods are placed under the free zone procedure, the controls referred to in paragraph 1 shall be carried out by the customs office to which the importer statement is presented in accordance with Article 245(1) of Regulation (EU) No 952/2013. The holder of the goods shall indicate the tariff classification number of the goods in TARIC upon their presentation to customs.

CHAPTER V

ARRANGEMENTS AND DETAILED RULES FOR THE ELECTRONIC SYSTEM FOR THE IMPORT OF CULTURAL GOODS

Article 14

Deployment of the ICG

The Commission shall:

- (a) develop the ICG system as an independent module of TRACES;
- (b) ensure the functioning, maintenance, support and any necessary update or development of the ICG system;
- (c) have access to all data, information and documents in the ICG system for the purpose of producing annual reports and for the development, functioning and maintenance of the system;
- (d) ensure the interconnection between the ICG system and national customs systems, via the European Union Single Window Environment for Customs.

Article 15

Contact Points

1. Member States and the Commission shall designate contact points for the purpose of managing, steering the development of, identifying priorities for and monitoring the correct operation of the ICG system.

2. The Commission contact point shall maintain and keep up to date a list of all contact points and make it available to the other contact points.

Article 16

Use of the EORI number

Holders of cultural goods who apply for an import licence or submit an importer statement shall use an EORI number to identify themselves.

Article 17

Electronic import licences

1. Electronic import licence applications shall be completed following the data dictionary in Annex I and shall be signed by the holder of the goods with their electronic signature.
2. Electronic import licences shall be signed by the authorising officer of the competent authority with their electronic signature, sealed with an advanced or qualified electronic seal of the issuing competent authority, and then sealed by the ICG system with an advanced or qualified electronic seal.
3. The following steps in the process of issuing an electronic import licence shall be marked with an electronic qualified time stamp:
 - (a) the submission of the application by the holder of the goods;
 - (b) any request by the competent authority for missing or additional information from the applicant in accordance with Article 4(6) of Regulation (EU) 2019/880;
 - (c) any submission of additional information or document by the applicant, following a request from the competent authority;
 - (d) any decision taken on the application by the competent authority;
 - (e) the expiry of a 90-day period following the reception of the complete application, without a decision by the competent authority.

Article 18

Electronic importer statements

1. The electronic importer statements shall be drawn up using the ICG system in at least one of the official languages of the Member State where the goods are placed for the first time under one of the customs procedures referred to in Article 2(3) of Regulation (EU) 2019/880. They shall be completed following the data dictionary in Annex I.
2. Electronic importer statements shall be signed by the holder of the goods with their electronic signature and shall be sealed by Traces with an advanced or qualified electronic seal.

Article 19

Access to import licences, importer statements and general descriptions in the ICG system

1. Each holder of the goods shall have access to their own import licences, importer statements and general descriptions referred to in Article 4, in the ICG system.
2. Customs and competent authorities shall have access to import licences on which a decision has been made, to importer statements and to general descriptions referred to in Article 4.
3. Without prejudice to the Commission's right of access pursuant to Article 14 point (c), authorities which have not been involved in the handling, production or transmission of data, information or documents in the ICG system, or persons who have not been involved in the relevant import operations, shall not have access to such data, information or documents.

4. By way of derogation from paragraph 3, holders of the goods may provide access to their import licences, importer statements or general descriptions referred to in Article 4 to a subsequent holder of the goods through the ICG system.

Article 20

Joint controllership

1. The Commission and the Member States shall be regarded as data controllers of the processing of personal data necessary for the establishment, operation and maintenance of the ICG system.
2. The Commission shall be responsible for:
 - (a) determining and implementing the technical means in the ICG system to inform data subjects and enable them to exercise their rights;
 - (b) ensuring the security of processing;
 - (c) determining the categories of its staff and external providers to whom access to the system may be granted.
 - (d) notifying and communicating any personal data breach of the ICG systems to the European Data Protection Supervisor, pursuant to Article 34 of Regulation (EU) 2018/1725 and to the data subjects pursuant to Article 35 of that Regulation, respectively;
 - (e) ensuring that its staff and external providers are adequately trained to perform their tasks within the ICG system in accordance with Regulation (EU) 2018/1725;
3. Member States customs and competent authorities shall be responsible for:
 - (a) ensuring that the data subject's rights are exercised in compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽¹¹⁾ and with this Regulation;
 - (b) ensuring the security and confidentiality of personal data pursuant to Section 2 of Chapter IV of Regulation (EU) 2016/679;
 - (c) designating the staff and experts that are to have access to the ICG system;
 - (d) ensuring that staff and experts accessing the ICG system are adequately trained to perform their tasks in accordance with Regulation (EU) 2016/679 and, where relevant, with Directive (EU) 2016/680 of the European Parliament and of the Council ⁽¹²⁾.
4. The Commission and the Member States shall enter into a joint controllership arrangement in the form of an agreement at the latest three years after the entry into force of this Regulation.

Article 21

Update of designated customs offices lists

Member States shall keep the ICG system updated with lists of the customs offices competent to handle the import of cultural goods, pursuant to Article 6 of Regulation (EU) 2019/880.

⁽¹¹⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

⁽¹²⁾ Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA (OJ L 119, 4.5.2016, p. 89).

*Article 22***Availability of electronic systems**

1. The Commission and the Member States shall conclude operational agreements laying down the practical requirements for the availability and performance of the ICG system as well as for business continuity.
2. The ICG system shall be kept permanently available, except in the following cases:
 - (a) in specific cases related to the use of the electronic system laid down in the agreements referred to in paragraph 1 or, at national level, in the absence of those agreements;
 - (b) in the case of force majeure.

*Article 23***Contingency arrangements**

1. The ICG system contact points shall maintain an online public repository containing a writeable electronic template of all documents that may be issued in the ICG system.
2. Where the ICG system, or one of its functionalities is unavailable for more than eight hours, users may use the writeable electronic template referred to in paragraph 1.
3. Member States shall determine their national operational details for the submission of importer statements and processing of applications for import licences during any unavailability of the ICG system.
4. Once the ICG system or the unavailable functionality become available again, operators shall use the documents created in accordance with paragraph 2, to record the same information in the system.

*Article 24***Security of the ICG system**

1. When developing, maintaining and using the ICG system, the Member States and the Commission shall establish and maintain adequate security arrangements for its effective, reliable and secure operation. They shall also ensure that measures are in place for checking the source of data and for protecting data against the risk of unauthorised access, loss, alteration or destruction.
2. Each input, modification and deletion of data shall be recorded together with information giving the reason for and exact time of such processing and identifying the person who carried it out.
3. The Member States shall inform each other, the Commission and, where appropriate, the operator concerned of all actual or suspected breaches of security of the ICG system.

CHAPTER VI

FINAL PROVISIONS

*Article 25***Entry into force**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from the date referred to in Article 16(2) point (b) of Regulation (EU) 2019/880.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 June 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Data dictionary and specifications for drawing up general descriptions, import licences and importer statements

The entries specified in this section shall constitute the data dictionary for the completion of the general description referred to in Article 4, the import licence referred to in Chapter III and the importer statement referred to in Chapter IV.

Unless otherwise specified or established by Union legislation, all entries and boxes apply to the electronic general descriptions, import licences and importer statements.

All boxes are mandatory, except those indicated with an asterisk (*).

Box	Description
PART I Holder of the goods	
	Document type
	Select the document type: general description, import licence, importer statement
I.1	Reference number
	This is the unique alphanumeric code assigned to the document by the ICG system.
I.2	Status
	This is the status of the document in the ICG system.
I.3	QR Code
	This is the unique machine-readable optical label assigned by the ICG system, which hyperlinks to the electronic version of the document.
I.4	National Reference(*)
	The competent authority can use this box to indicate the unique national alphanumeric code assigned to the document.
I.5	Local Reference(*)
	The holder of the good can use this box to indicate the unique alphanumeric code assigned to the document for the holder's internal use.
I.6	Country of import and competent authority or customs office
	Select the Member State of import, i.e. the Member State where the cultural good is to be imported for the first time, and For an import licence: Select the appropriate competent authority in the Member State of import For importer statement: Select the customs office
I.7	Derogations(*)
	For importer statement only Use this box in case the cultural goods are subject to the following derogation: — Import (temporary admission procedure) for a commercial art fair
I.8	Destination
	For importer statement only Select the Member State where the cultural goods are to be temporarily admitted when the derogation is applied. Indicate the name of the art fair and the address of the art fair venue.

I.9	Length of temporary admission procedure grante(*)
	Only for importer statement. This box is automatically filled by the ICG system on the basis of the temporary admission procedure granted by customs authorities in national customs systems.
I.10	Links to other documents(*)
	This box may be automatically filled in by the ICG system on the basis of other documents linked to this one (e.g. cultural goods subject to import licence, imported into the Union under a commercial art fair derogation with an importer statement, and only to be submitted to a licencing procedure at a later stage).
I.11	Country of interest
	Indicate the country of interest, as defined in Article 1(3). Indicate also if: (a) this is the country where the cultural good was created and/or discovered or, (b) in case the country where the cultural good was created and/or discovered is not known or it is known but the cultural good was exported from there before 24 April 1972, if it is the last country where the cultural good was located lawfully for more than 5 years before its dispatch to the Union.
I.12	Category of the object
	Indicate the category of the cultural good according to Part B or C of the Annex to Regulation (EU) 2019/880.

Description of the cultural good (Section)

	This section includes boxes I.13 to I.16. For import licence: This section shall be repeated and filled in separately for each item in a consignment. For importer statement: Every importer statement shall consist of only one section for the cultural good's description. With the exception of coins of category (e) of Part C of the Annex to Regulation (EU) 2019/880 which are of the same denomination, material composition and origin, when a consignment consists of more than one cultural good, separate importer statements shall be drawn up for each one of them.
I.13	Unique ID of the cultural good
	This is the unique alphanumeric code assigned by the ICG system to each individual cultural good.
I.14	TARIC code
	Indicate the appropriate TARIC classification code for the imported cultural good.
I.15	Description of the cultural good
	Indicate the following information about the cultural good: — Type of cultural good: indicate the type, e.g. sculpture, painting, book, etc. — Materials: indicate what materials have been used to make the cultural good. — Technique(s): indicate the technique(s) used to make the cultural good. — Title of the cultural good: indicate the title or name by which the cultural good is known (if known). — Subject: indicate the subject/genre/theme of the cultural good. — Dating: Where no precise date is known for the categories listed in Part B of the Annex to Regulation (EU) 2019/880, indicate the century and part of the century (first quarter, first half) or millennium. — For antique cultural goods listed in Part C of the Annex to Regulation (EU) 2019/880 for which it is not sufficient to indicate the century, specify a year, even if approximate (for example, around 1790, approximately 1660). — In the case of sets (archives and libraries), indicate earliest and latest dates. — In the case of cultural goods of paleontological interest, indicate the geological era (if known).

	<ul style="list-style-type: none"> — Maker: indicate the maker of the cultural good. If the maker is not known indicate 'Unknown'. — Origin: indicate the historical origin of the cultural good, E.g. for a Mesopotamian statue one could mark 'Babylon, Achaemenid Empire' — Description: a short description of the cultural good, including any additional information. — Customs value: for import licences and importer statements, indicate the value of the cultural good for customs purposes.
I.16	Photographs and measurements
	<p>Provide photographs of the cultural good in:</p> <ul style="list-style-type: none"> — three-quarter, where appropriate (3-dimensional objects); — front; — left side, where appropriate (3-dimensional objects); — right side, where appropriate (3-dimensional objects); — back; — top, where appropriate (3-dimensional objects); — bottom, where appropriate (3-dimensional objects). <p>For cultural goods presenting distinguishing features, provide a photograph of the distinguishing feature and a textual description.</p> <p>For cultural goods presenting marks, provide a photograph and textual description of the mark.</p> <p>For cultural goods presenting inscriptions, provide a photograph of the inscription, and the text of the inscription in its original language and, a translation, if possible.</p> <p>Measurements:</p> <p>Indicate the weight, shape and measurements of the cultural good. In the case of coins, indicate also the number of pieces that may be covered by a single importer statement.</p>
I.17	Supporting documents(*)
	Use this box to upload supporting documents to the ICG system.
I.18	Holder of the goods
	Indicate the name and address, country, ISO alpha-2 country code and EORI number of the holder of the goods.
I.19	Owner of the cultural goods(*)
	Indicate the name and address, country, ISO alpha-2 country code of the owner of the cultural goods.
I.20	Declaration of the holder of the good
	<p>For import licence and importer statement.</p> <p><i>"I hereby declare under penalty of law that all information submitted is correct, complete and truthful and that, to the best of my knowledge, the cultural good which I intend to import into the European Union has been exported in accordance with the laws and regulations of <country of interest as indicated in box I.11>".</i></p> <p>For importer statement:</p> <p>Indicate if the country of interest requires a licence, authorisation or other type of permit for the cultural good in question to be lawfully exported from its territory and, if yes, indicate whether such a document is in your possession.</p> <p>For import licence:</p> <p>Indicate if the country of interest requires a licence, authorisation or other type of permit for the cultural good in question to be lawfully exported from its territory and, if yes, upload the document in question.</p> <p>The declaration shall be signed with the electronic signature of the holder of the goods, date-stamped and electronically sealed with an advanced or qualified electronic seal of the ICG system.</p>
I.21	Response to request(s) for additional information(*)
	For import licence only, mandatory in case the competent authority requests additional information in box II.1.

	Indicate what information has been provided in response to a request for additional information from the competent authority. After this box is filled in, the licence must be signed again.
PART II Competent Authority	
II.1	Request for additional information(*)
	For import licence only. This box can be used by the competent authority to request additional information from the applicant-holder of the goods.
II.2	Decision on an import licence application
	For import licence only. Indicate if the import licence is granted or not. If the import licence application is rejected, indicate the reasons for the rejection, as provided for in Article 4(7) of Regulation (EU) 2019/880.
II.3	Electronic signature and electronic seal
	For import licence only. Electronic signature of the authorising officer of the competent authority selected in box I.6. Advanced or qualified electronic seal of the competent authority selected in box I.6. Advanced or qualified electronic seal of the ICG system. Electronic timestamp.

EXPLANATORY NOTES

- (1) In checking the provenance of a cultural good the aspect of duly diligent behaviour of the applicant shall be taken into account, namely, whether the applicant has exercised due care and attention in acquiring the objects. In addition to the availability of appropriate certification or documentation, other aspects that shall be taken into account are the nature of the parties in a transaction, the price paid or declared, the risk associated with the country of export or the particular category of goods and whether the applicant consulted any accessible register of stolen cultural objects and any relevant information which could reasonably have been obtained, or has taken any other step that a reasonable person would have taken in the circumstances of the case.
- (2) Experts appraisals in the form of a substantiated determination of provenance by a recognised, independent expert, such as an individual affiliated to a university or a research institution, a consultant to court proceedings or approved by judicial process, or an approved and recognised expert may be considered as satisfactory evidence of the cultural good's origin or history, provided that there are no perceived conflicts of interest. A declaration under oath or similar signed declaration made by third parties, such as the exporter or seller, under the law of a third country may be taken into consideration provided that it is corroborated by other forms of evidence and that the undersigned is aware of the consequences of a false declaration. In any case, competent authorities shall appreciate freely and use their judgement in weighing the submitted evidence, depending on the particular circumstances and the perceived risk of illicit trade in each case.

ANNEX II

Import licence and importer statement templates

Note: The sequence of the boxes in the template as well as their the size and shape are indicative.

IMPORT LICENCE FOR CULTURAL GOODS			
I.1 Reference Number		I.2 Status:	I.3 QR CODE
I.4 National Reference			
I.5 Local Reference			
I.6 Country of import and competent authority			
I.10 Links to other documents:		I.11 Country of interest:	
DESCRIPTION OF THE CULTURAL GOOD			
I.12 Category of the cultural good in accordance with Part B of the Annex to Regulation (EU) 2019/880:			
<input type="checkbox"/> category (c)		<input type="checkbox"/> category (d)	
I.13 Unique ID of the cultural good:		I.14 TARIC code:	
I.15 Description of the cultural good(s)			
Type of the cultural good:			
Materials:			
Technique(s):			
Title of the cultural good:			
Subject:			
Dating:			
Maker:			
Origin:			
Description:			
Customs value:			

I.16 Photographs and measurements

Photograph (three-quarter)	Measurements (should match photographs)
Photograph (front)	
Photograph (left)	
Photograph (right)	
Photograph (back)	
Photograph (top)	
Photograph (bottom)	
Photograph(s) (additional)	Measurements (should match the photographs)
Photograph(s) (markings)	Type of mark:
Photograph(s) (distinguishing features)	Type of distinguishing feature
	Description:
Photograph(s) (Inscriptions)	Original text:
	Translated text:

I.17 Supporting documents:

I.18 Holder of the goods: Name Street and number: City Postcode Country EORI Number	I.19 Owner of the cultural goods: Name Street and number: City Postcode Country
I.20 Declaration: <i>I hereby declare under penalty of law that all information submitted is correct, complete and truthful and that, to the best of my knowledge, the cultural good which I intend to import into the European Union has been exported in accordance with the laws and regulations of</i> <input type="checkbox"/> Which does not require an export licence/certificate/permit <input type="checkbox"/> Which requires an export licence/ /certificate/permit, that I have uploaded to the ICG system that I have not uploaded to the ICG system	Electronic signature of the holder of the goods Advanced or qualified electronic seal of the ICG system Date (time stamp)

I.21 Response to request(s) for additional information

PART II
Competent authority

II.1 Request for additional information

II.2 Decision on the application for an import licence

II.3 Electronic signature and electronic seal

Electronic signature of the authorising officer of the competent authority selected in box I.6.

Advanced or qualified electronic seal of the competent authority selected in box I.6.

Advanced or qualified electronic seal of the ICG system.

IMPORTER STATEMENT FOR CULTURAL GOODS

I.1 Reference Number		I.2 Status:	I.3 QR CODE
I.4 National Reference			
I.5 Local Reference			

I.6 Country of import and competent authority

I.7 Derogations: <input type="checkbox"/> Commercial art fair	I.8 Destination:
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I.9 Length of temporary admission procedure granted:

I.10 Links to other documents:	I.11 Country of interest:
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DESCRIPTION OF THE CULTURAL GOOD

I.12 Category of the cultural good in accordance with Regulation (EU) 2019/880:

☐ Part B
categories

☐ Part C
categories

I.13 Unique ID of the cultural good:	I.14 TARIC code:
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I.15 Description of cultural good(s)

Type of the cultural good:	
Materials:	
Technique(s):	
Title of the cultural good:	
Subject:	
Dating:	

Maker:	
Origin:	
Description:	
Customs value:	

I.16 Photographs and measurements

Photograph (three-quarter)	Measurements (should match the photographs)
Photograph (front)	
Photograph (left)	
Photograph (right)	
Photograph (back)	
Photograph (top)	
Photograph (bottom)	
Photograph(s) (additional)	Measurements (should match the photographs)
Photograph(s) (markings)	Type of mark:
Photograph(s) (distinguishing features)	Type of distinguishing feature
	Description:
Photograph(s) (Inscriptions)	Original text:
	Translated text:

I.17 Supporting documents:**I.18 Holder of the goods:**

Name
Street and number:
City
Postcode
Country
EORI Number

I.19 Owner of the cultural goods:

Name
Street and number:
City
Postcode
Country

I.20 Declaration:

I hereby declare under penalty of law that all information submitted is correct, complete and truthful and that, to the best of my knowledge, the cultural good which I intend to import into the European Union has been exported in accordance with the laws and regulations of.....

☐ Which does not require an export licence/certificate/permit

☐ Which requires an export licence/certificate/permit, that I have in my possession

Electronic Signature of the holder of the goods
Advanced or qualified electronic seal of the ICG system
Date (time stamp)