



Brussels, **XXX**  
[...](2021) **XXX** draft

ANNEXES 1 to 2

**ANNEXES**

**to**

**COMMISSION IMPLEMENTING REGULATION (EU) No XXXX/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**

## 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
<b>PART I – Holder of the goods</b>	
	<b>Document type</b>
	Select the document type: general description, import licence, importer statement
<b>I.1</b>	<b>Reference number</b>
	This is the unique alphanumeric code assigned to the document by the ICG system.
<b>I.2</b>	<b>Status</b>
	This is the status of the document in the ICG system.
<b>I.3</b>	<b>QR Code</b>
	This is the unique machine-readable optical label assigned by the ICG system, which hyperlinks to the electronic version of the document.
<b>I.4</b>	<b>National Reference*</b>
	The competent authority can use this box to indicate the unique national alphanumeric code assigned to the document.
<b>I.5</b>	<b>Local Reference*</b>
	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.
<b>I.6</b>	<b>Country of import and competent authority or customs office</b>

	<p>Select the Member State of import, i.e. the Member State where the cultural good is to be imported for the first time, and</p> <p>For an import licence: Select the appropriate competent authority in the Member State of import</p> <p>For importer statement: Select the customs office</p>
<b>I.7</b>	<b>Derogations*</b>
	<p><b>For importer statement only</b></p> <p><b>Use this box in case the cultural goods are subject to the following derogation:</b></p> <ul style="list-style-type: none"> <li>• <b>Import (temporary admission procedure) for a commercial art fair</b></li> </ul>
<b>I.8</b>	<b>Destination</b>
	<p>For importer statement only</p> <p>Select the Member State where the cultural goods are to be temporarily admitted when the derogation is applied.</p> <p>Indicate the name of the art fair and the address of the art fair venue.</p>
<b>I.9</b>	<b>Length of temporary admission procedure granted*</b>
	<p>Only for importer statement.</p> <p>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.</p>
<b>I.10</b>	<b>Links to other documents*</b>
	<p>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).</p>
<b>I.11</b>	<b>Country of interest</b>

	<p>Indicate the country of interest, as defined in Article 2.</p> <p>Indicate also if:</p> <p>(a) this is the country where the cultural good was created and/or discovered or,</p> <p>(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.</p>
<b>I.12</b>	<b>Category of the object</b>
	Indicate the category of the cultural good according to Part B or C of the Annex to Regulation (EU) 2019/880.
<b>Description of the cultural good (Section)</b>	
	<p>This section includes boxes I.13 to I.16.</p> <p>For import licence:</p> <p>This section shall be repeated and filled in separately for each item in a consignment.</p> <p>For importer statement:</p> <p>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.</p>
<b>I.13</b>	<b>Unique ID of the cultural good</b>
	This is the unique alphanumeric code assigned by the ICG system to each individual cultural good.
<b>I.14</b>	<b>TARIC code</b>
	Indicate the appropriate TARIC classification code for the imported cultural good.
<b>I.15</b>	<b>Description of the cultural good</b>

	<p>Indicate the following information about the cultural good:</p> <ul style="list-style-type: none"> <li>• Type of cultural good: indicate the type, e.g. sculpture, painting, book, etc.</li> <li>• Materials: indicate what materials have been used to make the cultural good.</li> <li>• Technique(s): indicate the technique(s) used to make the cultural good.</li> <li>• Title of the cultural good: indicate the title or name by which the cultural good is known (if known).</li> <li>• Subject: indicate the subject/genre/theme of the cultural good.</li> <li>• 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.</li> </ul> <p>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).</p> <p>In the case of sets (archives and libraries), indicate earliest and latest dates.</p> <p>In the case of cultural goods of paleontological interest, indicate the geological era (if known).</p> <ul style="list-style-type: none"> <li>• Maker: indicate the maker of the cultural good. If the maker is not known indicate 'Unknown'.</li> <li>• Origin: indicate the historical origin of the cultural good, E.g. for a Mesopotamian statue one could mark 'Babylon, Achaemenid Empire'</li> <li>• Description: a short description of the cultural good, including any additional information.</li> <li>• Customs value: for import licences and importer statements, indicate the value of the cultural good for customs purposes.</li> </ul>
<b>I.16</b>	<b>Photographs and measurements</b>
	<p>Provide good quality photographs of the cultural good in:</p> <ul style="list-style-type: none"> <li>• three-quarter, where appropriate (3-dimensional objects);</li> <li>• front;</li> <li>• left side, where appropriate (3-dimensional objects);</li> <li>• right side, where appropriate (3-dimensional objects);</li> </ul>

	<ul style="list-style-type: none"> <li>• back;</li> <li>• top, where appropriate (3-dimensional objects);</li> <li>• bottom, where appropriate (3-dimensional objects).</li> </ul> <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>
<b>I.17</b>	<b>Supporting documents*</b>
	Use this box to upload supporting documents to the ICG system.
<b>I.18</b>	<b>Holder of the goods</b>
	Indicate the name and address, country, ISO alpha-2 country code and EORI number of the holder of the goods.
<b>I.19</b>	<b>Owner of the cultural goods*</b>
	Indicate the name and address, country, ISO alpha-2 country code of the owner of the cultural goods.
<b>I.20</b>	<b>Declaration of the holder of the good</b>
	<p>For import licence and importer statement.</p> <p><i>“I hereby declare under penalty of perjury 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</i></p>

	<p><i>laws and regulations of &lt;country of interest as indicated in box I.11&gt;”.</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>
<b>I.21</b>	<b>Response to request(s) for additional information*</b>
	<p>For import licence only, mandatory in case the competent authority requests additional information in box II.1.</p> <p>Indicate what information has been provided in response to a request for additional information from the competent authority.</p> <p>After this box is filled in, the licence must be signed again.</p>
<b>PART II - Competent Authority</b>	
<b>II.1</b>	<b>Request for additional information*</b>
	<p>For import licence only.</p> <p>This box can be used by the competent authority to request additional information from the applicant-holder of the goods.</p>
<b>II.2</b>	<b>Decision on an import licence application</b>
	<p>For import licence only.</p> <p>Indicate if the import licence is granted or not.</p>

	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.
<b>II.3</b>	<b>Electronic signature and electronic seal</b>
	<p>For import licence only.</p> <p>Electronic signature of the authorising officer of the competent authority selected in box I.6.</p> <p>Advanced or qualified electronic seal of the competent authority selected in box I.6.</p> <p>Advanced or qualified electronic seal of the ICG system.</p> <p>Electronic timestamp.</p>

### **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.

<b>IMPORT LICENCE FOR CULTURAL GOODS</b>			
<b>I.1 Reference Number</b>		<b>I.2 Status:</b>	<b>I.3 QR CODE</b>
<b>I.4 National Reference</b>			
<b>I.5 Local Reference</b>			
<b>I.6 Country of import and competent authority</b>			
<b>I.10 Links to other documents:</b>		<b>I.11 Country of interest:</b>	
<b>DESCRIPTION OF THE CULTURAL GOOD</b>			
<b>I.12 Category of the cultural good</b> in accordance with Regulation (EU) 2019/880: <input type="checkbox"/> category (c) <span style="margin-left: 150px;"><input type="checkbox"/> category (d)</span>			
<b>I.13 Unique ID of the cultural good:</b>		<b>I.14 TARIC code:</b>	
<b>I.15 Description of the cultural good(s)</b>			
Type of the cultural good:			
Materials:			
Technique(s):			
Title of the cultural good:			
Subject:			
Dating:			
Maker:			
Origin:			
Description:			
Customs value:			

<b>I.16 Photographs and measurements</b>	
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:
<b>I.17 Supporting documents:</b>	
<b>I.18 Holder of the goods:</b> Name Street and number: City Postcode Country EORI Number	<b>I.19 Owner of the cultural goods:</b> Name Street and number: City Postcode Country
<b>I.20 Declaration:</b> <i>I hereby declare under penalty of perjury 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> .....	<b>Electronic signature of the holder of the goods</b> <b>Advanced or qualified electronic seal of the ICG system</b> <b>Date (time stamp)</b>



categories		categories	
<b>I.13 Unique ID of the cultural good:</b>		<b>I.14 TARIC code:</b>	
<b>I.15 Description of cultural good(s)</b>			
Type of the cultural good:			
Materials:			
Technique(s):			
Title of the cultural good:			
Subject:			
Dating:			
Maker:			
Origin:			
Description:			
Customs value:			
<b>I.16 Photographs and measurements</b>			
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:
<b>I.17 Supporting documents:</b>		
<b>I.18 Holder of the goods:</b> Name Street and number: City Postcode Country EORI Number	<b>I.19 Owner of the cultural goods:</b> Name Street and number: City Postcode Country	
<b>I.20 Declaration:</b> <i>I hereby declare under penalty of perjury 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 in my possession		<b>Electronic Signature of the holder of the goods</b> <b>Advanced or qualified electronic seal of the ICG system</b> <b>Date (time stamp)</b>

