

## Exportation of Cultural Goods, Archaeological Objects, Documents and Pictures

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Enquiries concerning this instruction:

Email: [rcpr@revenue.ie](mailto:rcpr@revenue.ie)

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## 1. Introduction

[Council Regulation 116/2009](#) provides for the control on the export of cultural goods. The Department of Arts, Heritage and the Gaeltacht (DAHG) is the competent authority with responsibility for the implementation of the regulation. The aim of the regulation is to ensure that the export of cultural goods is subject to the presentation of an export licence.

Cultural goods in general refer to:

- Archaeological objects from excavations and archaeological sites over 100 years;
- Sculptures, books etc. more than 100 years old;
- Pictures and paintings.

## 2. Legislation

[Council Regulation 116/2009](#)

[Commission Implementing Regulation 1081/2012](#)

Customs Act 2015

National Cultural Institutions Act 1997

## 3. Prohibition/Restriction

### a) Third Country Exports

The export to third countries, of certain cultural goods, archaeological objects, documents and pictures is restricted except under licence under the National Cultural Institutions Act 1997. Details of these goods can be found in [Annex 1 to the Regulation 116/2009](#)

The Department of Arts, Heritage and the Gaeltacht is the competent authority for the issue of a licence to export cultural goods/objects to destinations outside the EU.

### b) Within the EU

Cultural goods subject to restrictions under the National Cultural Institutions Act 1997 require a licence from the following bodies:-

National Museum of Ireland: archaeological objects

National Library of Ireland: documents, manuscripts, paintings or drawings.

## 4. Action To Be Taken

When an export licence is presented as per paragraph 3(a):

- Check the expiry date of the export licence;
- Check that the description on the SAD corresponds with that on the export licence;
- Check that the export licence number displayed in Box 44 of the SAD corresponds with that on the actual licence;

- Complete Box 23 and 26 on parts 2 and 3 of the export licence and return part 2 to the holder or their representative;
- Box 26 on part 3 of the export licence should be authenticated with an official stamp and returned to the licencing authority.

Where it is suspected that cultural goods, archaeological objects, documents or pictures are being exported to 3<sup>rd</sup> countries in contravention of the licencing requirements, the matter should be reported immediately to:

Cultural Institutions Unit,  
Department of Arts Heritage and the Gaeltacht,  
New Road,  
Killarney,  
Co. Kerry.  
Telephone: (064) 6627300

DAHG will advise Customs staff on action they are taking in respect of the attempted exportation.

While not subject to normal Customs controls, where it is suspected that cultural goods are being moved within the EU without licence, contact the relevant bodies as referenced in paragraph 3(b) with details.

## 5. Risk Information Form

The RIF (Risk Information Form), which is part of CRMS (Customs Risk Management System) should be used by staff to inform Customs authorities of other Member States of any significant irregularities, which have come to light in respect of exportation of cultural goods. For further information on CRMS/RIF, staff should contact:

Helen McGuinness 01-6744330  
Aoife Trundle 01-6764313  
Email: [Customsriskunitgroup@revenue.ie](mailto:Customsriskunitgroup@revenue.ie)

## 6. Enquiries Concerning This Manual

Any enquiries relating to this manual should be directed to:

Prohibitions and Restrictions Unit  
[rcpr@revenue.ie](mailto:rcpr@revenue.ie)  
01-6744342