

eCustoms Helpdesk Notification

Number:	Ref: 10/2025
Subject:	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
Who should read:	All those importing Cultural Goods that come within the scope of Regulation (EU) 2019/880
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	<p>Policy: Customs Prohibitions and Restrictions Unit email: rcpr@revenue.ie Phone: 00353 1 738 3676</p> <p>Technical Support: eCustoms Helpdesk email: ecustoms@revenue.ie Phone: 00353 1 738 3677</p> <p>Contact through email is advisable.</p>
Issue Date:	26 June 2025

[Regulation \(EU\) 2019/880](#) on the Introduction of Cultural Goods will apply from 28th June 2025. As and from that date cultural goods of ‘particularly endangered heritage’ are required to be accompanied by an import licence before entering the Union. Other cultural goods which are considered less at risk must be accompanied by importer statements.

Article 3(1) prohibits cultural goods listed in Part A of the annex to the regulation that were illegally exported from a third country where they were created and/or discovered to be introduced (defined as ‘any entry’) into the EU. The legality of export is primarily determined by the rules and regulations of the country where the object was created and/or discovered.

Article 4 allows the import of cultural goods listed in Part B of the Annex to the regulation to be imported by way of a licence.

Article 5 provides that the import of the cultural goods listed in Part C of the Annex shall require an importer statement.

The regulation also provides for a number of exemptions to the licencing requirements.

Applications for licences or the submission of importer statements must be made through the Import of Cultural Goods Licencing system which can be accessed via this link. [Log in TRACESNT](#)

The competent authority for Cultural goods in Ireland is Department of Culture, Communications and Sport. For further advice on the licence requirements and the exemptions that apply, please contact Department of Culture, Communications and Sport csu@ccs.gov.ie

The Automated Import System has been updated to enable these changes and allow data to be input in order to comply with the new controls. When declaring relevant Cultural Goods the relevant code should be entered in Data Element 2/03 of the AIS import declaration as appropriate;

As a result of these changes importers are required to input additional codes as follows.

TARIC certificate	Description	Explanatory Note
L049	Import licence for cultural goods (Article 4 of Regulation (EU) 2019/880 and Chapter III of Regulation (EU) 2021/1079).	The import of cultural goods listed in Part B of the Annex to Regulation (EU) 2019/880 other than those referred to in Article 3(4) and (5) shall require an import licence.
L050	Importer statement for cultural goods (Article 5 of Regulation (EU) 2019/880 and Chapter IV of Regulation (EU) 2021/1079).	The import of the cultural goods listed in Part C of the Annex to Regulation (EU) 2019/880 shall require an importer statement which shall be submitted by the holder of the goods.
L065	Importer statement for cultural goods, presented in lieu of a licence, for cultural goods that have been placed under the temporary admission procedure to be presented at commercial art fairs (Article 3.5 of Regulation (EU) 2019/880 and Article 5 of Regulation (EU) 2021/1079).	An import licence shall not be required for cultural goods that have been placed under the temporary admission Procedure, where such goods are to be presented at commercial art fairs.
Y185	Goods declared in one of the customs procedures referred to in Article 2(3)(b) before 28.06.2025 and exempted from an import licence.	Prior to 28.06.2025 the goods have previously been declared to customs warehousing, a free zone, inward processing, temporary admission or end use.
Y186	Exemption from the presentation of the documents required for the importation of cultural goods, as per Article 3.4 (a) of Regulation (EU) 2019/880 (returned goods).	cultural goods that are considered returned goods within the meaning of Article 203 of Regulation (EU) No 952/2013.
Y235	Cultural goods created or discovered in full respect of the law, as per Article 3.1 of Regulation (EU) 2019/880.	Cultural goods referred to in Part A of the Annex to Regulation (EU) 2019/880 which were removed from the territory of the country where they were created or discovered and which were legally exported from that country.

ANNEX 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

Part A. Cultural goods covered by Article 3(1)

(a)	rare collections and specimens of fauna, flora, minerals and anatomy, and objects of palaeontological interest;
(b)	property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists and artists and to events of national importance;
(c)	products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater;
(d)	elements of artistic or historical monuments or archaeological sites which have been dismembered ⁽⁴⁾ ;
(e)	antiquities more than one hundred years old, such as inscriptions, coins and engraved seals;
(f)	objects of ethnological interest;
(g)	objects of artistic interest, such as: <ul style="list-style-type: none"> (i) pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand); (ii) original works of statuary art and sculpture in any material; (iii) original engravings, prints and lithographs; (iv) original artistic assemblages and montages in any material;
(h)	rare manuscripts and incunabula;
(i)	old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections;
(j)	postage, revenue and similar stamps, singly or in collections;
(k)	archives, including sound, photographic and cinematographic archives;
(l)	articles of furniture more than one hundred years old and old musical instruments.

Part B. Cultural goods covered by Article 4

Categories of cultural goods according to Part A	Combined Nomenclature (CN) Chapter, Heading or Subheading	Minimum age threshold	Minimum financial threshold (customs value)	Supplementary units

(c) products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater;	ex 9705 ; ex 9706	More than 250 years old	Whatever the value	number of items (p/st)
(d) elements of artistic or historical monuments or archaeological sites which have been dismembered ⁽²⁾ ;	ex 9705 ; ex 9706	More than 250 years old	Whatever the value	number of items (p/st)

Part C. Cultural goods covered by Article 5

Categories of cultural goods according to Part A	Combined Nomenclature (CN) Chapter, Heading or Subheading	Minimum age threshold	Minimum financial threshold (customs value)	Supplementary units
(a) rare collections and specimens of fauna, flora, minerals and anatomy, and objects of palaeontological interest;	ex 9705	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(b) property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists and artists and to events of national importance;	ex 9705	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(e) antiquities, such as inscriptions, coins and engraved seals;	ex 9706	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(f) objects of ethnological interest;	ex 9705	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(g) objects of artistic interest, such as:				
(i) pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand);	ex 9701	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)

(ii) original works of statuary art and sculpture in any material;	ex 9703	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(iii) original engravings, prints and lithographs;	ex 9702 ;	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(iv) original artistic assemblages and montages in any material;	ex 9701	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(h) rare manuscripts and incunabula;	ex 9702 ; ex 9706	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
(i) old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections.	ex 9705 ; ex 9706	More than 200 years old	EUR 18 000 or more per item	number of items (p/st)
