

## **DIRECTIVE No. 21**

### **CULTURAL GOODS**

**Issued by the Agent of the Impôts on the 1 July 2021**

#### **1. Introduction**

The Export of Cultural Goods of value to Jersey are controlled by Schedule 3 of the Customs and Excise (Import and Export Control) (Jersey) Order 2006. In addition, the Export of Cultural Goods from Jersey of UK Cultural Goods as described in Schedule 1 to the Export of Objects of Cultural Interest (Control) Order 2003 of the United Kingdom, are controlled as stipulated in Schedule 3, paragraph 4 of the Customs and Excise (Import and Export Control) (Jersey) Order 2006.

This Agent's Directive controls Cultural Goods ("Cultural Goods") previously controlled by EU legislation, EC Regulation 116/2009, that ensured uniform controls at the EU's external borders. In particular, when considering whether to issue an EU licence under this Regulation, the competent authority of a Member State checked whether any exportation of the Cultural Good from another Member State on or after 1 January 1993 was lawful and definitive. With the ending of the Transition Period for the UK and Jersey on December 31st 2020, Jersey's external border no longer forms part of the EU customs territory.

The UK now controls cultural goods solely via domestic legislation; and in this instance through guidance issued by the Secretary of State.

This Agent's Directive likewise controls the movement of Cultural Goods in Jersey previously controlled by EU law. To do this, the Agent of the Impôts will be requesting that exporters of Cultural Goods to Third Countries demonstrate that if that cultural good left an EU Member State since 1993, that dispatch was "lawful and definitive", prior to exportation from Jersey.

There is no specific definition of a Cultural Good for this purpose but as a guide a Cultural Good may include a good that may be of national importance for local history, of great historical significance, or associated with significant historical events, people or places.

#### **2. Content**

This Directive includes the following sections:

1. Introduction
2. Contents
3. Definitions
4. Legal Basis
5. Application and licensing
6. Issue of licence

7. Period of validity
8. Expert advice
9. Export declaration
10. Offences and penalties

### **3. Definitions**

“Agent of the Impôts” means Head of the Jersey Customs and Immigration Service.  
“Customs Law” means the Customs and Excise (Jersey) Law 1999.

“CAESAR” means the Customs and Excise System for Administering Revenue.

“EU Member States” means: Austria, Germany, Poland, Belgium, Greece, Portugal, Bulgaria, Hungary, Romania, Croatia, Ireland, Slovakia, Cyprus, Italy, Slovenia, Czech Republic, Latvia, Spain, Denmark, Lithuania, Sweden, Estonia, Luxembourg, Finland, Malta, France, The Netherlands, Andorra, Canary Islands, French Overseas Departments of Guadeloupe, French Guiana, Martinique and Reunion, Monaco, Mount Athos (Greece).

“Export declaration” means Outwards Entry in accordance with Article 35 of the Customs Law; whether by remote access to CAESAR or by other means of making declaration, approved by the Agent of the Impôts.

“Third Country” means any country outside of Jersey (including the UK).

“GC” means Goods Control, Maritime House, La Route du Port Elizabeth, Jersey.

### **4. Legal basis**

Article 17 of the Customs Law provides that the Agent of the Impôts may give directions, subject to conditions as he or she may impose, permitting the movement of goods which are under customs control.

### **5. Application and licensing**

Exporters of Cultural Goods to Third Countries are required to provide evidence of the item's history and provenance. For exports of cultural goods that have previously been dispatched to Jersey from EU Member States, this evidence will be used to assess whether the dispatch was "lawful and definitive".

Where a Cultural Good has come to Jersey from an EU Member State on or after 1 January 1993, either directly or indirectly via a non-EU Member State, exporters should include evidence that the Cultural Good was lawfully and definitively exported from the originating EU Member State.

Applications for such Cultural Goods should be made to GC at:

Email: [rgc@gov.je](mailto:rgc@gov.je)

and be accompanied by:

(a) documentation providing all relevant information on the Cultural Good and its legal status at the time when the application is made. This is in order to allow the Agent of

the Impôts to assess whether a previous export of the Cultural Good was lawful and definitive; and

(b) a high-resolution digital photograph of the Cultural Goods in question (this requirement may be replaced, where appropriate and at the discretion of the Agent of the Impôts, by a detailed list of the cultural goods).

If an exporter cannot provide those requirements set out at (a) and (b) hereabove, the exporter is permitted to write a statement to the Agent of the Impôts to the effect that the dispatch was lawful and definitive. The statement must provide the reason(s) why no proof is available.

The Agent of the Impôts shall consider all the information provided as part of the application process, including any statement made in the absence of fulfilling the requirements set out in (a) and (b) when determining to grant or refuse a licence.

For further guidance contact:

Customs and Immigration Service, Goods Control

Tel: 01534 448000

Email: [rgc@gov.je](mailto:rgc@gov.je)

## **6. Issue of licence**

It takes approximately 30 days from the date of receipt of a fully completed application to issue a licence.

Any licence issued will be subject to specified terms and conditions which must be adhered to by the applicant for the duration of its use.

## **7. Period of validity**

A licence may be either for permanent or temporary export. In the latter case, it will be a condition of the licence that the relevant Cultural Good be returned by the date specified in it.

## **8. Expert advice**

Expert advice may be sought by the Agent of the Impôts from Jersey Heritage and its representatives on a case-by-case basis in relation to whether the Cultural Good is of such a nature it should not be exported from Jersey.

## **9. Export declaration**

The exporter shall make an export declaration regarding Cultural Goods in accordance with Article 35 of the Law.

## **10. Offences**

It is an offence to export any goods from Jersey that fall within the parameters of this Agent's Directive without a licence granted in accordance with the terms herein.

If a cultural good that would have required a licence in accordance with this Directive is inadvertently exported without such a licence the exporter should make a voluntary written disclosure of the fact to Agent of the Impôts forthwith.

If a Cultural Good is presented for export without an export licence then the unlicensed Cultural Good is liable to seizure, and those involved in the attempted export could be subject to penalties, including criminal prosecution.

It is an offence to make a declaration which is untrue under Article 59 of the Customs and Excise (Jersey) Law 1999.

Mark Cockerham  
Agent of the Impôts  
1<sup>st</sup> July 2021